

No. of Printed Pages : 4 **BPOI-005/BPOI-105**

**DIPLOMA IN BUSINESS PROCESS
OUTSOURCING-FINANCE AND
ACCOUNTING (DBPOFA)**

Term-End Examination

June, 2024

BPOI-005/BPOI-105 : RECORD TO REPORT (R2R)

Time : 3 Hours

Maximum Marks : 100

Note : Attempt all Sections.

Section—A

1. State whether True *or* False : 5×1=5
- (a) GL Balance of FA is reported in Balance Sheet.
 - (b) Reconciliation process ends with the identifications of variance.
 - (c) Credit Rating Agencies is a very important user of the company's financial reports.
 - (d) Soft close is an important central point in the case of reconciliation.
 - (e) Principal mistake refers to an accounting entry error such as capital *vs.* revenue.

P. T. O.

2. Fill in the blanks : 5×1=5
- (a) In order to control overspending, all purchases must be within
 - (b) Awareness of downstream impact of a transaction can be enabled through an perspective.
 - (c) Reporting for shareholders and lenders comes under
 - (d) The method of adjusted profit and loss account to prepare cash budget is also known as
 - (e) is responsible for the preparation of sales budget and its execution.

Section—B

3. Attempt any *three* questions : 3×5=15
- (a) What is Cash Variance Analysis ?
 - (b) What are methods used for accelerating cash inflows ?
 - (c) What are the different categories of Reporting ?
 - (d) How to calculate economic lot size in (Baumol Model) ?
 - (e) What are the factors determining depreciation expense ?

4. Attempt any *three* questions : $3 \times 5 = 15$
- (a) What are the subprocesses of Record to Report ? Draw a list only.
 - (b) Explain Auto Reversal or Manual Reversal in R2R process.
 - (c) What is Debtors Reconciliation ? Explain with example.
 - (d) What is Bank Reconciliation Statement ? Why is it prepared ?
 - (e) What is revaluation of fixed assets ? Discuss any *one* method for the same.

Section—C

Note : Attempt any four questions. $4 \times 15 = 60$

5. What is Accounting Standard AS-10 ? Discuss in detail the method of accounting for costs of various types of Fixed Assets.
6. What is Depreciation ? State reasons for providing depreciation. What is the need for provision for depreciation ? Discuss different methods of depreciation with examples.

7. Explain Reconciliation as a process. Draw a diagram to explain the process. What are the different types of Reconciliation ? Discuss.
8. “Cash flow forecasting and budgeting are two sides of the same coin.” Do you agree ? Explain how their inter-relationship can manage liquidity in a business enterprise.
9. Write a detailed note on Cash Management Models and their significance in business firm.