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BPOI-005/105

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

Term-End Examination

December, 2025

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

Time : 3 Hours

Maximum Marks : 100

Note : (i) Section A : All questions are compulsory.

(ii) Section B : Attempt any six questions.

(iii) Section C : Attempt any four questions.

Section—A

1. Fill in the blanks : 1×5=5

- (a) Account that shows totals of amounts entered in a subsidiary ledger is

- (b) Cheque issued to customers but not presented for payment is difference due to
 - (c) The preparation of cash budget by the method of adjusted Profit & Loss account is also known as
 - (d) is the Plan for cash inflows and cash outflows formulated at a specific level of activity.
 - (e) Miller-Orr Model is suitable in those circumstances when the demand for cash
2. State whether the following statements are true or false : 1×5=5
- (a) Lock box system is a method of accelerating for outflows.
 - (b) Baumol explains the cash holding principle under condition of certainty.
 - (c) Principal mistakes refer to an accounting entry error such as Capital vs. Revenue.

- (d) Accuracy gets highlighted while performing Quality Checks (QC) or audits on activity/process.
- (e) Credit rating agencies are very important user of the company's financial reports.

Section—B

Note : Attempt any six questions from the following. 5×6=30

3. Explain who are the users of reporting in BPO Industry.
4. What are accuracy errors in R2R ?
5. Explain the Baumol Model of determining the optimal level of cash.
6. Discuss *two* methods of preparing Cash Budget.
7. Explain the concept of Amortization, Depreciation and Depletion.
8. Explain any *two* methods used for revaluation of fixed assets.
9. What are the advantages of preparing a Reconciliation Statement ?
10. Explain the importance of R2R to Business.

Section—C

Note : Attempt any **four** questions from the following. 4×15=60

11. Explain the complete R2R process with its diagrammatical representation. Discuss all the stages involved with examples.
12. Define Reconciliation in general and accounting context. Explain “Reconciliation as a process”. Use process diagrams to explain with examples.
13. What is depreciation ? Explain the reasons for providing depreciation. Discuss the method of depreciation and bring out the issues of depreciation as stated in AS-6.
14. “Efficient cash management will aim at maximizing the cash inflows and slowing cash outflows.” Discuss.
15. Explain the different categories of Reporting with explanation of each.

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