No. of Printed Pages : 5 **BPOI–005/105**

DIPLOMA IN BUSINESS PROCESS OUTSOURCING–FINANCE AND ACCOUNTING (DBPOFA)

Term-End Examination

June, 2026

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 : 5×1=5

(a) Reporting for shareholders and lenders comes under .... defined as reporting governed by different regulators to meet various regulatory requirements.

(b) The type and levels of controls in R2R can be used the kind of ....

(c) The term 'float' refers to the time taken to collect cheques from the .... after the payment fall due.

(d) .... is responsible for the preparation and execution of sales budget.

(e) Financial decisions are based on ....

2. State whether the following statements are true *or* false : 5×1=5

(a) The R2R function is the main criteria for creditors to take decisions about extending credits to firms.

(b) FAR only records, FA that is under the direct control of the company.

(c) Bank charges are credited to customers account in the Bank's Ledger.

(d) Budget should be regarded as a master but not as a servant.

(e) Cash management is a trade-off between cost of carrying cash and the necessity of maintaining liquidity.

Section—B

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

3. Explain the controls in R2R process.
4. What are the general metrics for R2R process in BPO Industry ?
5. Explain Tax/Regulatory Reporting.
6. What are the motives for holding cash ? Discuss.
7. Explain the flow concept of business liquidity.
8. Explain Straight-Line Depreciation method with an example.

9. Explain the need and importance of Bank Reconciliation.

10. Why R2R is outsourced ? Explain.

Section—C

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

11. What is Bank Reconciliation Statement ? Why is it prepared ? Explain the reasons of disagreement between balances shown by Cash Book and the Pass Book. Explain procedure involved.

12. Discuss the methods of accounting for costs of various types of fixed assets. Why is it necessary to revalue the fixed assets ? Discuss various methods used.

13. 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 ? Give examples in support.

14. What is Cash Flow Management ? Explain various cash management models used in R2R process with examples.

15. Write a detailed note on the reporting process used in R2R industry. Provide a diagrammatic representation of the reporting process used.

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