

NGM COLLEGE (AUTONOMOUS) POLLACHI  
END-OF-SEMESTER EXAMINATIONS: JULY-2022

B.COM -BPS  
II SEMESTER

MAXIMUM MARKS: 70  
TIME: 3 HOURS

PART III

FINANCE AND ACCOUNTING FOR BPS

SECTION – A

(10 X1 = 10 MARKS)

ANSWER THE FOLLOWING QUESTIONS

MULTIPLE CHOICE QUESTIONS

(K1)

1. ITES stands for \_\_\_\_\_
  - a. International Trade Enrichment Sector
  - b. Information Technology Enabled Services
  - c. International Telecommunication Business Services
  - d. Internet enabled services
2. \_\_\_\_\_ means receiving the Input data from a client and converting the data by performing a process at off-sites/Remote site processing as per the Contract.
  - a. Voice Services
  - b. Data services
  - c. Blended Services
  - d. Comprehensive services
3. Customer's Ledger is for
  - a. Accounts Payable
  - b. Accounts Receivable
  - c. To control account
  - d. To vouch
4. BPS operation covers \_\_\_\_\_ business functions.
  - a. General Ledger and Financial Planning
  - b. Making advancement in IT
  - c. Value adds
  - d. None
5. P2P – Procurement to payment relates to \_\_\_\_\_ process
  - a. Accounts receivables
  - b. Accounts Payable
  - c. Fixed account process
  - d. Payroll process

ANSWER THE FOLLOWING IN ONE OR TWO SENTENCES

(K2)

6. Define accounting?
7. What is inventory control?
8. Explain cost centre.
9. Define – XBRL.
10. What do you mean by delivery excellence?

(CONTD....2)

**SECTION – B****(5 X 4 = 20 MARKS)****ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS. (K3)**

11. a) Assess any three concepts of accounting.  
(OR)  
b) Describe the need for outsourcing?
12. a) Sketch how a purchase order was raised?  
(OR)  
b) Interpret about EDI.
13. a) Describe CoA with its need.  
(OR)  
b) Describe the purpose of reconciliation.
14. a) List some Industries covered under ERP system  
(OR)  
b) Interpret the challenges in implementation of ERP
15. a) Assess the importance of Process Documents.  
(OR)  
b) List out the Contents of the SSAE 17 service auditor's report

**SECTION - C****(4 X 10 = 40 MARKS)****ANSWER ANY FOUR OUT OF SIX QUESTIONS.****(16TH QUESTION IS COMPULSORY AND ANSWER ANY THREE****QUESTIONS FROM Q.NO: 17 TO 21 )****(K4) OR (K5)**

16. Elucidate BPS industry in India
17. Determine the types of BPSs and its advantages and Disadvantages.
18. Examine about EDI invoices.
19. Discuss the various kinds of reconciliation.
20. Compare between USGAAP, Indian GAAP and IFRS
21. Discuss the benefits of a SSAE 17 audit, for the organization.