

(NO.OF PAGES:5)

**FOR THE CANDIDATES ADMITTED  
DURING THE ACADEMIC YEAR 2022 ONLY)**

**22UBP204**

**REG.NO**

**NGM COLLEGE (AUTONOMOUS) POLLACHI  
END-OF-SEMESTER EXAMINATIONS: MAY-2023**

**B.COM-BUSINESS PROCESS SERVICES  
II SEMESTER**

**MAXIMUM MARKS: 50  
TIME: 3 HOURS**

**PART III  
ACCOUNTING AND FINANCE FOR CORPORATE**

**SECTION – A (10 X 1 = 10 MARKS)**

**ANSWER THE FOLLOWING QUESTIONS.  
MULTIPLE CHOICE QUESTIONS.**

**(K1)**

**(Qn. No. 1 - 5)**

1. \_\_\_\_\_ is outsourcing that is done in a distant country
  - (a) Onshore
  - (b) Offshore
  - (c) Nearshore
  - (d) Noshore.
2. Expand BPO
  - (a) Business Process Services
  - (b) Business Process Organisation
  - (c) Business Process Operations
  - (d) Business Process Outsourcing
3. \_\_\_\_\_ is a plan to control or improve one's credit with the assistance of a professional service provider
  - (a) Credit management.
  - (b) Cash management.
  - (c) Debit management.
  - (d) Risk management.
4. In \_\_\_\_\_ the business processes will be quick, accurate and saves huge time.
  - (a) SAP.
  - (b) KNANO.
  - (c) ERP.
  - (d) SIPOC.
5. Accounts for amalgamation is dealt with in \_\_\_\_\_
  - (a) AS 19
  - (b) AS 16
  - (c) AS 14
  - (d) AS12

**ANSWER THE FOLLOWING IN ONE (OR) TWO SENTENCES  
(Qn. No. 6 - 10)**

**(K2)**

6. Explain Onshore
7. Define Invoice Processing

**(CONTD..2)**

8. What is meant by Charts of Accounts.
9. Explain need for ERP.
10. Define IFRS.

**SECTION – B**

**(5 X 3 = 15 MARKS)**

**ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS.**

**(Qn. No. 11 to 15) 10 questions (a & b) – 2 questions from each unit. (K3)**

11. a) Write the History of Corporate. (OR)  
b) Describe the types of BPS Industry.
12. a) Show the Horizontal and Vertical BPO. (OR)  
b) List the Inputs of Purchase Order.
13. a) Describe the concept Reconciliation. (OR)  
b) Interpret Statutory Reports.
14. a) Sketch the Importance of ERP. (OR)  
b) Examine Traditional accounting methods.
15. a) Find the Procedure for issuing Accounting Standards. (OR)  
b) Describe Compliance with the accounting standards.

**SECTION – C**

**(5 X 5 = 25 MARKS)**

**ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS.**

**(Qn. No. 16 to 20 Questions for Long Answers with internal choices – 2 questions from each unit. (K4 (Or) K5)**

16. a) Discuss the Benefits of BPS Industry (OR)  
b) Evaluate BPS industry in India
17. a) Examine the Settlement and Payment Processing (OR)  
b) Analyze the Process involved in Invoice Processing
18. a) What are the steps in Credit Management Process (OR)  
b) Devise the concepts of Charts of Accounts.
19. a) Compare Traditional and Modern Accounting (OR)  
b) Measure the challenges in implementation of ERP
20. a) Experiment the scope of Accounting Standards (OR)  
b) Evaluate the Advantages of International Financial Reporting Standards

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