

(FOR THE CANDIDATES ADMITTED

24UBP102

DURING THE ACADEMIC YEAR 2023 ONLY)

REG.NO. :

N.G.M.COLLEGE (AUTONOMOUS) : POLLACHI

END-OF-SEMESTER EXAMINATIONS: NOVEMBER 2024

B.COM (BPS)

MAXIMUM MARKS: 75

SEMESTER I

TIME: 3 HOURS

**PART - III**

**24UBP102 – ACCOUNTING FOR FINANCE AND CORPORATE**

**SECTION – A**

**(10 X 1 = 10 MARKS)**

**ANSWER THE FOLLOWING QUESTIONS.**

**(K1)**

1. The factor that have an impact while deciding on a BPS destination is \_\_\_\_\_.
  - a) Reliable telecommunications infrastructure
  - b) Cost of labour
  - c) Strong regulatory framework
  - d) All of the above
2. BPO Companies are involved in transcription normally \_\_\_\_\_.
  - a) Capture data and translate it into text
  - c) Transforming an audio file into text
  - d) Translate from one language into a different language
3. Accounts Receivable can be referred to as \_\_\_\_\_.
  - a) The result of sales on cash to customers
  - b) An amount that is due from suppliers
  - c) It is also called a trade debtors
  - d) It is categorized as non- current asset
4. The most important step of ERP implementation is \_\_\_\_\_ phase.
  - a) Installing
  - b) Training
  - c) Gap Analysis
  - d) Testing
5. Accounting Standards Board of India was set up by \_\_\_\_\_.
  - a) Institute of Chartered Accountants of India
  - b) Institute of Company Secretaries of India
  - c) Institute of Cost and Work Accountants of India
  - d) Securities Exchange Board of India

**ANSWER THE FOLLOWING IN ONE (OR) TWO SENTENCES**

**(K2)**

6. Name the main outsourcer country and the main BPS destination country.
7. Define BPO.
8. What is the Accounts Receivables process in BPO?
9. What is meant by ERP?
10. Expand IFRS.

**(CONTD .... 2)**

**Ethical paper**

**SECTION – B****(5 X 5 = 25 MARKS)****ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS. (K3)**

11. a) Discover the overview of BPS industry.  
(OR)  
b) Assess the status of BPS Industry in India.
12. a) List the Reasons for using Business Process Services.  
(OR)  
b) Compare horizontal BPO with vertical BPO.
13. a) List the types of Accounts receivables.  
(OR)  
b) Describe the Contents of Statutory reports.
14. a) Describe the need for ERP.  
(OR)  
b) List the advantages and limitations of Traditional accounting method.
15. a) Describe the scope of accounting standards.  
(OR)  
b) List the procedure for issuing an Accounting standard.

**SECTION – C****(5 X 8 = 40 MARKS)****ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS.  
(K4 (Or) K5)**

16. a) Outline the history of BPS.  
(OR)  
b) Discuss the benefits and drawbacks of BPS.
17. a) Narrate the classification of BPS.  
(OR)  
b) Explain role of technology in accounts payable.
18. a) Examine the steps of Accounts Receivables Process.  
(OR)  
b) Analyze the steps to reconcile outstanding customer balances.
19. a) Describe the challenges in implementation of ERP.  
(OR)  
b) Enumerate the advantages and limitations of Modern accounting.
20. a) Show the requirements of IFRS.  
(OR)  
b) Demonstrate Outline International accounting standards board and its role

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