



REG NO:

DATE: 26-11-2020

ST. JOSEPH'S COLLEGE (AUTONOMOUS) BENGALURU-27

END SEMESTER EXAMINATION- NOVEMBER 2020

B.COMBPS: III SEMESTER

BPS 3318: FINANCE AND ACCOUNTING FOR BPS

TIME: 2^{1/2} Hour

MAX. MARKS: 70

This paper contains one printed page and four parts

SECTION A

Answer any FIVE of the following questions. Each question carries two marks. (5x2=10)

1. State any four horizontal services of BPS.
2. Give the meaning of order rectification.
3. Who are In-Operative vendors?
4. Define accounting standard.
5. What is XBRL?
6. Expand DMAIC and DMADV.

SECTION B

Answer any THREE of the following questions. Each question carries five marks. (3x5=15)

7. Explain the process of root-cause analysis with a fish bone diagram.
8. What are the components of effective credit management? Explain in detail.
9. "A business process will block vendors for specific activities." Elaborate those activities.
10. State the importance of accounting standards.

SECTION C

Answer any TWO of the following questions. Each question carries fifteen marks. (2x15=30)

11. Write a note on
 - a. Billing and revenue recognition
 - b. Cash application process
12. Explain Accounting concepts in detail.
13. What is outsourcing? Explain the phases of outsourcing.

SECTION D

Answer the following compulsory question. The question carries Fifteen marks. (1x15=15)

14. Smartsoft MLM Software Co. established in the year 2012. Company's networth for the year 2019-20 is Rs. 504 crores, which was consistently below Rs.500 crores from the year 2012. Hence it is mandatory for the company to maintain their accounts on International Financial Reporting Standards from the current year. As an accountant brief out the benefits and challenges in adoption of IFRS to the company.

BPS 3318_A_20