

No. of Printed Pages : 5    **BPOI-003/BPOI-103**

**DIPLOMA IN BUSINESS PROCESS  
OUTSOURCING-FINANCE AND  
ACCOUNTING  
(DBPOFA)**

**Term-End Examination  
December, 2025**

**BPOI-003/BPOI-103 : PROCURE TO PAY  
(P2P) ACCOUNTS PAYABLE**

*Time : 3 Hours*

*Maximum Marks : 100*

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**Note : Section I :** *Q. No. 1 to Q. No. 10 are compulsory and carry 1 mark each.*

**Section-II :** *has seven questions and students have to answer only **five** questions.*

**Section-III :** *has **five** questions and students have to attempt only **three** questions, of which Q. No. 18 is compulsory.*

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8. Cost, Insurance and Freight is a Shipment term.
9. Credit indicates increase in income.
10. IVRS stands for Interactive Vendor Response System.

### Section-II

*Note : Answer any **five** questions out of seven questions. Each question carries 8 marks.*

5×8=40

11. Explain the functions of the departments participating in the Procure to Pay (P2P) process.
12. Employees working in the Accounts Payable (AP) process use important tools and applications. Explain any *four* of them.
13. Describe the process of receiving the goods at the buyers end.
14. Explain the reasons for putting invoices on hold on a non-PO invoice.

15. Discuss the frequent errors that may occur during payment runs.

16. Write Journal Entries for the following :

4×2=8

(a) Vendor ABC supplies the Goods/Services but does not send the invoice yet for ₹ 46,332.

(b) Vendor's ABC invoice is received and processed for ₹ 46,332.

(c) Payment is made to the Vendor ABC by cheque for ₹ 46,332.

(d) A discount of ₹ 463 is availed from the vendor due to early payment.

17. Explain the stages in the expense process.

### Section-III

**Note :** Answer any **three** questions out of five of which Q. No. 18 is compulsory.

18. (a) Describe how a purchase card works in a Travel and Expense (T&E) process. 15

- (b) What are the roles and responsibilities of the employee, manager and the T&E desk in the T&E process ?      5
19. Explain the vendor maintenance process in detail.      15
20. Write short notes on the following :    3×5=15
- (a) Importance of Helpdesk
  - (b) Month end activities in P2P process
  - (c) Business matrix
21. Describe at least *ten* best practices used by P2P teams to increase productivity and accuracy.      15
22. Highlight the roles and responsibilities of a quality control specialist.      15

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