

No. of Printed Pages : 5 **BPOI-004/BPOI-104**

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

Term-End Examination

June, 2025

BPOI-004/BPOI-104 : ORDER TO CASH

ACCOUNTS RECEIVABLE

Time : 3 Hours

Maximum Marks : 100

Note : (i) **Section A** : All questions are compulsory.

(ii) **Section B** : Answer any **six** questions out of eight.

(iii) **Section C** : Question No. 11 is compulsory. Answer any **three** questions from the rest.

Section—A

1. Fill in the blanks : 5×1=5
- (a) The maintenance of sales related documents to enable revenue recognition is the responsibility of
 - (b) team ensures that invoices do not have any errors.
 - (c) is raised after the proof of delivery of goods to the customers is received.
 - (d) When the invoices become overdue, are sent to the customers to asking them to pay immediately.
 - (e) is not the responsibility of the order management team.
2. State True/False : 5×1=5
- (a) Order management team is responsible for the fulfilment and shipment of the order.

- (b) Promise rate is the ratio of the number of payment commitments received to total no. of calls made to the right parties.
- (c) Confirmation of purchase order do not lead to any accounting transaction.
- (d) Suspense account balance is an indicator of the cash application performance.
- (e) Whenever cash goes out of the business, cash account is debited.

Section—B

Note : Answer any **six** questions out of eight.

$$5 \times 6 = 30$$

- 3. Describe the month end activities carried out by the O2C teams.
- 4. 'Outsourced processes undergo quality checks to verify certain rights.' Explain.
- 5. Explain the Document Management System in the context of O2C cycle.

6. Explain the quality checks done in invoicing stage to ensure that quality criteria are met.
7. Explain the collection pyramid.
8. What are the kinds of queries that are received from the customers ?
9. Compare the advantages and disadvantages of the e-mail and telephone call as collection tool.
10. What is the importance of credit review process in O2C cycle ? Explain.

Section—C

Note : *Question No. 11 is compulsory. Attempt any **three** questions from the rest.*

15×4=60

11. “In an outsourced environment, the credit analysis and review process is very sensitive.” Explain the process map in a step-by-step manner using flow diagram.
12. What are the frequently used source documents in case of O2C processes ? Explain all these documents with examples.

13. Explain the order management process in step-by-step manner in detail.
14. “In O2C cycle, query resolution is very important.” Explain the steps involved in the same using a flow diagram.
15. “In accounts receivable, cash application process is important.” Explain the cash application process detailing the channels through which customers send remittances using a flow diagram, showing the stages involved.
16. Write a detailed note on the technology and tools used for O2C outsourcing using suitable examples.

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