No. of Printed Pages : 4 **BPOI–003/103**

DIPLOMA IN BUSINESS PROCESS OUTSOURCING—FINANCE AND ACCOUNTING (DBPOFA)

Term-End Examination

June, 2026

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

Time : 3 Hours *Maximum Marks : 100*

Note : *(i) Section-I—Q. No.* ***1*** *to Q. No.* ***10*** *are compulsory.*

(ii) Section-II—Answer any ***five*** *questions out of seven questions.*

(iii) Section-III—Answer ***three*** *questions out of five, of which Question No.* ***18***

is compulsory.

Section–I

Fill in the blanks : 1 each

1. The .... department is involved in negotiating the best possible commercial terms with the vendors.
2. SAP, Oracle and People soft are examples of .... tools.
3. A standardized electronic format for 2 companies to exchange commercial information is termed as ....
4. If a vendor has closed his bank account, the payment into the account is ....
5. The average time taken to complete a request is called as the ....

State whether the following statements are True *or* False : 1 each

6. While indexing, speed and accuracy are both important.
7. Risk means the degree of uncertainty of a possible outcome.
8. Double entry book-keeping is not implied by the 'Duality Principle'.

9. Non-fatal errors, render part of the transaction as defective.

10. COPC stands for customer operations productivity center.

Section—II

Note : *Answer any five questions out of seven questions.* 5×8=40

11. Describe the following terms : 4+4

    (a) Non-fatal error and fatal error

    (b) Business matrix

12. Explain the channels through which vendor helpdesk queries may be received. 8

13. Differentiate between : 4+4

    (a) Electronic fund transfer (EFT) and wire transfer

    (b) Payment run date, payment date and pay through date

14. What are source documents ? Explain the Internal source documents. 3+5

15. Explain the 'Direct Debit' form of payment. 8

16. What quality controls are required to be implemented while setting up the vendors in P2P process ? 8

17. Explain the significance of the Travel and Expense (T&E) process for a business. 8

Section—III

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

18. Explain in detail the different stages in the *Travel Process*. 20

19. Discuss the reasons of putting a Purchase Order (PO) invoice on Hold. 15

20. Describe the purchase activities and receiving activities in detail. 15

21. Elaborate the importance of procure to pay in an organisation. Also explain the effects of a poorly implemented P2P process. 8+7

22. Explain the best practices used by P2P teams to increase productivity and accuracy and lower the turnaround time of the transactions. 15

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