

PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)

BCom DEGREE EXAMINATION MAY 2026
(Second Semester)

Branch – COMMERCE BUSINESS PROCESS SERVICES

FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES

Time: Three Hours

Maximum: 75 Marks

SECTION-A (10 Marks)

Answer ALL questions

ALL questions carry EQUAL marks

(10 × 1 = 10)

Question No.	Question	K Level	CO
1	What is BPS? (i) Business Process System (ii) Business Process Services (iii) Business Product Service (iv) Business Performance System	K1	CO1
2	Compare BPS with traditional business? (i) Same (ii) BPS focuses on outsourcing (iii) Traditional uses outsourcing (iv) Both avoid services	K2	CO1
3	What do you mean by inventory management? (i) Stock control (ii) Salary management (iii) Tax system (iv) Marketing	K1	CO2
4	Contrast chart of accounts and general ledger? (i) Both are same (ii) Accounts, ledger records transactions (iii) Ledger lists accounts only (iv) No difference	K2	CO2
5	Name a process in Accounts Payable? (i) Invoice Processing (ii) Marketing (iii) Production (iv) Selling	K1	CO3
6	Extend how vendor reconciliation helps organizations to improve financial accuracy? (i) Increase manual errors (ii) Ensure accuracy (iii) Delay payments (iv) Avoid record keeping	K2	CO3
7	Which explains ERP system? (i) Integrated system (ii) Manual system (iii) Offline system (iv) Paper system	K1	CO4
8	Contrast IFRS and GAAP? (i) Both same (ii) IFRS global, GAAP local (iii) GAAP global (iv) Both local	K2	CO4
9	Show how internal control improves accuracy? (i) Verifying and monitoring transactions (ii) Ignoring errors (iii) Delaying processes (iv) Reducing records	K1	CO5
10	Outline When SOX compliance is required? (i) During financial reporting (ii) During production (iii) During sales (iv) During recruitment	K2	CO5

Cont...

SECTION - B (35 Marks)Answer **ALL** questions**ALL** questions carry **EQUAL** Marks

(5 × 7 = 35)

Question No.	Question	K Level	CO
11.a.	List the forms of Business Organization.	K1	CO1
	(OR)		
11.b.	Classify the types of outsourcing.	K2	
12.a.	Define the process of purchase management.	K1	CO2
	(OR)		
12.b.	Illustrate the techniques of inventory management.	K2	
13.a.	Apply the features of vendor payment.	K3	CO3
	(OR)		
13.b.	Distinguish between accounts payable and accounts receivable.	K4	
14.a.	Identify the application of ERP.	K3	CO4
	(OR)		
14.b.	Examine the objectives of accounting standards.	K4	
15.a.	Demonstrate the internal control system with an example.	K3	CO5
	(OR)		
15.b.	Classify the types of SSAE 16.	K4	

SECTION - C (30 Marks)Answer **ANY THREE** questions**ALL** questions carry **EQUAL** Marks

(3 × 10 = 30)

Question No.	Question	K Level	CO
16	List the challenges of BPS.	K1	CO1
17	Summarize the logistics fleet management process in detail.	K2	CO2
18	Construct the role of technology in accounts payable.	K3	CO3
19	Analyze the ERP implementation in business.	K4	CO4
20	Explain the compliance and audit systems.	K5	CO5

Z-Z-Z

END