

PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)

BCom DEGREE EXAMINATION DECEMBER 2019
(Third Semester)

Branch - COMMERCE (BUSINESS PROCESS SERVICES)

FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES - II

Time: Three Hours

Maximum: 75 Marks

SECTION-A (10 Marks)

Answer ALL questions

ALL questions carry EQUAL marks (10 x 1 = 10)

- 1 The flow of raw material into manufacturing company from a supplier are processed and finally finished goods are shipped to end customers through a physical distribution system is called _____.
(i) Transportation (ii) Business process
(iii) Production management (iv) Supply chain
- 2 FOQ stands for _____.
(i) Firm organizing quality (ii) Fixed order quantity
(iii) Firm order quality (iv) Fixed order quantity
- 3 _____ refer to the funds available to the business to manage daily transaction.
(i) Capital (ii) cash in hand
(iii) Cash at bank (iv) Working capital
- 4 Expand COA.
(i) Cost of accounts (ii) Credit of accounts
(iii) Chart of accounts (iv) Cash of accounts
- 5 IFRS stands for _____.
(i) International financial reporting standards
(ii) Inter financial reporting standards
(iii) International financial reporting system
(iv) Indian financial reporting standards
- 6 Cash discount is also known as _____.
(i) Trade discount (ii) Purchase discount
(iii) Commodity discount (iv) Sales discount
- 7 Offshore outsourcing refers to _____.
(i) Outsource of finance and accounting
(ii) Outsource that is contracted outside a company's territory
(iii) Outsource of revenue and building
(iv) All of the above
- 8 Assets=Capital+Liabilities
(i) Business equation (ii) Accounting equation
(iii) Accounting rule (iv) Accounting concept
- 9 _____ deals with the bases for recognition of revenue in the statement of profit & loss of an enterprise.
(i) As 9 (ii) As 5
(iii) As 3 (iv) As 1
- 10 _____ defines a standard measure for the attributes of a process/output/service.
(i) Mat ruin (ii) System

SECTION - B (35 Marks!

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks (5 x 7 = 35)

- 11 a Explain the material requirement planning.
OR
b Narrate the advantages of Air Transportation.
- 12 a Bring out any 3 roles of credit rate agency.
OR
b Narrate the benefit of charts of account.
- 13 a Identify the various ERP software products.
OR
b List out the uses of ERPs.
- 14 a What are the classification of information?
OR
b Narrate the importance of TQM.
- 15 a- Explain the quality assurance in Bps.
OR
b Describe the route cause analysis.

SECTION - C 130 Marks)

Answer any **THREE** Questions

ALL Questions Carry **EQUAL** Marks (3 x 10 = 30)

- 16 Elucidate the Material Requirement planning.
- 17 Enumerate the key components of effective credit management.
- 18 Distinguish between the traditional and Modern Accounting.
- 19 Highlight Sox and its benefits
- 20 Describe the various benefits of onshore environment.

Z-Z-Z

END