

SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV COLLEGE FOR WOMEN  
(AUTONOMOUS)

(Affiliated to the University of Madras and Re-accredited with 'A+' Grade by NAAC)  
Chromepet, Chennai — 600 044.

B.B.A. END SEMESTER EXAMINATIONS APRIL-2023

SEMESTER - II

**20UBAAT2002 - Accounting for Business Process Services**

Total Duration : 2 Hrs. 30 Mins.

Total Marks : 60

### **Section B**

Answer any **SIX** questions ( $6 \times 5 = 30$  Marks)

1. Explain shortly on the Classification of accounts.
2. Explain vendor Reconciliation and its benefits.
3. Explicate about ERP and its function.
4. Illustrate the Accounting standard and its scope.
5. Briefly illustrate on the roles and responsibilities of BPS.
6. Reveal the OCR steps with two advantages and disadvantages.
7. Describe on the challenges in implementing ERP.
8. Explain IFRS and its structure.

### **Section C**

Answer any **THREE** questions ( $3 \times 10 = 30$  Marks)

9. Elucidate the Accounting cycle with diagram.
10. Illustrate the classification of BPS and BPS industries in India.
11. Expound the Invoice Processing with its life cycle.
12. Differentiate between Quantitative and Non-quantitative benefits of financial statement.
13. Illuminate in detail about XBRL.

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