No. of Printed Pages : 5 **BPOI–003/BPOI–103**

DIPLOMA IN BUSINESS PROCESS OUTSOURCING–FINANCE AND ACCOUNTING

(DBPOFA)

Term-End Examination

December, 2025

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

Time : 3 Hours *Maximum Marks : 100*

Note : Section I : *Q. No.* ***1*** *to Q. No.* ***10*** *are compulsory and carry 1 mark each.*

Section-II : *has seven questions and students have to answer only* ***five*** *questions.*

Section-III : *has* ***five*** *questions and students have to attempt only* ***three*** *questions, of which Q. No.* ***18*** *is compulsory.*

Section–I

Note : *All questions are compulsory in this Section.* *1×5=5*

Fill in the blanks :

1. Raising a request to purchase some stationery items falls under the .... activity.
2. .... is a tool which converts paper document into its digital image for storing in computer.
3. A .... note is a document generated by the seller giving credit to the buyer for the goods returned or excess payment etc.
4. Vendor maintenance consists of vendor creation, vendor updates and ....
5. Full form of OCR is ....

State whether the following statements are True *or* False : 1×5=5

6. ISP stands for Internet Supplier Portal.
7. EFT is also called Automated Clearing House.

8. Cost, Insurance and Freight is a Shipment term.

9. Credit indicates increase in income.

10. IVRS stands for Interactive Vendor Response System.

Section–II

Note : *Answer any **five** questions out of seven questions. Each question carries 8 marks.*

5×8=40

11. Explain the functions of the departments participating in the Procure to Pay (P2P) process.

12. Employees working in the Accounts Payable (AP) process use important tools and applications. Explain any *four* of them.

13. Describe the process of receiving the goods at the buyers end.

14. Explain the reasons for putting invoices on hold on a non-PO invoice.

15. Discuss the frequent errors that may occur during payment runs.

16. Write Journal Entries for the following :

4×2=8

(a) Vendor ABC supplies the Goods/Services but does not send the invoice yet for ₹ 46,332.

(b) Vendor's ABC invoice is received and processed for ₹ 46,332.

(c) Payment is made to the Vendor ABC by cheque for ₹ 46,332.

(d) A discount of ₹ 463 is availed from the vendor due to early payment.

17. Explain the stages in the expense process.

Section–III

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

18. (a) Describe how a purchase card works in a Travel and Expense (T&E) process. 15

(b) What are the roles and responsibilities of the employee, manager and the T&E desk in the T&E process ? 5

19. Explain the vendor maintenance process in detail. 15

20. Write short notes on the following : 3×5=15

(a) Importance of Helpdesk

(b) Month end activities in P2P process

(c) Business matrix

21. Describe at least *ten* best practices used by P2P teams to increase productivity and accuracy. 15

22. Highlight the roles and responsibilities of a quality control specialist. 15

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