

No. of Printed Pages : 4

**BPOI-004**

**DIPLOMA IN BUSINESS PROCESS  
OUTSOURCING-FINANCE AND  
ACCOUNTING (DBPOFA)**

**Term-End Examination**

**December, 2022**

**BPOI-004 : ORDER TO CASH (O2C)–ACCOUNTS  
RECEIVABLE**

*Time : 3 Hours*

*Maximum Marks : 100*

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**Note :** (i) *Section I : All questions are compulsory.*

(ii) *Section II : Answer any **six** questions out of eight.*

(iii) *Section III : Question No. 11 is compulsory. Answer any **three** other questions Q. Nos. 12 to 16.*

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**Section—I**

1. Fill in the blanks : 1 each
- (a) When the invoices become overdue, \_\_\_\_\_ are sent to the customers to asking them to pay immediately.

**P. T. O.**

- (b) Credit notes are legal documents, just like \_\_\_\_\_.
  - (c) FDCPA stands for \_\_\_\_\_.
  - (d) When goods are returned by the customer because of poor quality the journal entry passed is \_\_\_\_\_.
  - (e) If invoicing is not accurate, processes like \_\_\_\_\_ will suffer.
2. State whether the following statements are true *or* false : 1 each
- (a) The penalties, in case the agreement is breached by either the customer or the service provider, are specified in the legal notice.
  - (b) After the order is fulfilled the invoice can be generated.
  - (c) Garnishment means that the debtor's employer withholds all debtors' salary and pays it to the Court directly.

- (d) When credit sales made to the customer may not result in complete payment of dues are called revenue risks.
- (e) Quality results in higher costs but it needs to be maintained.

### Section—II

**Note :** *Answer any six questions out of eight. Each question carries 5 marks.*

- 3. What quality criteria are prescribed for invoicing team, to ensure quality of invoicing ?
- 4. Explain the following :
  - (a) Cell Recording tools
  - (b) Automated Call distributor
- 5. Explain the invoicing process.
- 6. What metrics are used to measure the performance of the credit review process ?
- 7. Explain what happens in quality checks and audits of O2C process.
- 8. What are the consequences of poorly managed order to cash processes ?

9. What is order-to-cash process ? Briefly explain.
10. What are the performance measurement metrics of Cash Application Team ? Discuss.

### Section—III

*Note : Question No. 11 is compulsory. Attempt any **three** questions from Q. Nos. 12 to 16. Each question carries 15 marks.*

11. Write a note on responsibilities of different players in the O2C processes.
12. Explain the stages involved in the O2C process. Discuss with suitable examples.
13. Discuss credit review and approval process followed in order-to-cash system. Give suitable examples.
14. Explain the collection process and collection pyramid.
15. Describe the cash application process. What are the source documents that are needed to apply cash ? Discuss.
16. Write a note on day-to-day issues in O2C processes.