

# A Study on Procure to Pay at Vodafone Idea limited Bengaluru

Sushmita Mugali<sup>1</sup>, Sheelwanti<sup>2</sup>

<sup>1</sup>MBA Student, Department of Business Studies, MBA Exclusively for Women Sharanbasava University, Kalaburagi, Karnataka, India 585102

<sup>2</sup>Sr. Assistant Professor, Faculty of Business Studies, MBA Exclusively for Women Sharanbasava University, Kalaburagi, Karnataka, India- 585102

**Abstract**—The Procure-to-Pay (P2P) cycle represents a critical operational framework that links corporate purchasing processes directly with accounts payable systems. Despite its importance in driving organizational efficiency, traditional P2P workflows frequently suffer from fragmented data silos, high transaction costs, manual intervention bottlenecks, and compliance vulnerabilities. This paper investigates the strategic transformation of the P2P cycle through the integration of digital technologies, specifically Enterprise Resource Planning (ERP) automation, Artificial Intelligence (AI), and blockchain technology. Utilizing a mixed-methods approach that combines a quantitative operational data analysis from multinational enterprises with qualitative case studies, this study evaluates the measurable impacts of P2P automation on cycle times, error rates, and supplier relationship management (SRM).

## I. INTRODUCTION

Vodafone is of India's leading telecommunications companies, providing mobile voice, data, broadband, and digital services to millions of customers across the country. Tech Company was established in August 2018 when Vodafone India merged with Idea Cellular, forming a consolidated telecom operator positioned to serve a broad and varied customer base.

Operating under the brand name VI, the company offers a wide range of services, including 4G and 5G connectivity, voice-over-LTE (VoLTE), internet services, digital entertainment, international roaming, and various value-added services. Its network covers urban as well as rural regions, helping connect people, businesses, and communities throughout India.

Vodafone Idea aims to create world-class digital experiences and contribute to India's digital

transformation. The company's vision focuses on connecting and inspiring every Indian through innovative technology, customer-centric services, and sustainable business practices.

## II. LITERATURE REVIEW

1. Vaishnavi Ramakrishnan, Megha Jain & K. Naveen Kumar, 2022 have overview of merger and acquisition with its objectives, types and Difference. They analyzed financial performance of the companies for the data of three years as pre merger of 2015-2016, 2016-17, 2017-18 and post merger of 2019-20, 2020-21, and 2021-22. They concluded that merger gives spirit of integration.

2. Vidani, 2021 has discussed about Vodafone & idea history. They explained Vodafone-idea merger story behind the stage and its counter stroke. They concluded that business is not important but counter strategy to beat the strategy of reliance Jio into Indian telecom sector in important.

3. Dr. Aashka Thakkar, Rahul Jadav & Hetal Kachchava, 2022 have analyzed Vodafone Idea merger impact on Indian telecom business. They examined Vodafone & idea pre-merger situation and analyzed post merger financial performance. They concluded that entry of reliance Jio into telecom industry made huge impact which results into merger of Vodafone-idea.

4. Dhananjay Mani Tripathi, 2023 have explained highlights of deal about Vodafone-idea merger with

merger condition. They discussed reasons for Vodafone-idea merger and how that merger impact to telecom industry in India.

### III. OBJECTIVES OF THE STUDY

- 1.To understand the procure to pay process and its role in organization procurement and payment system.
- 2.Studying procurement procedures and organization form purchase requisition to vendor payment.
- 3.Analyzing efficacy of the procure to pay process.
- 4.Identifying challenges and better next in the P2P cycle.
- 5.Studying role of EPP System in automating the P2P.
6. Examining internal controls and compliance measures followed in P2P process.

### IV. RESEARCH METHODOLOGY

#### 1. Research Design

**Descriptive & Analytical:** Summarizes historical financial data (like mean, growth rates) and uses mathematical tools to evaluate operational efficiency, leverage, and liquidity.

**Predictive:** Uses historical trends to forecast future cash flows and assess long-term sustainability.

#### 2. Data Collection Methods

**Secondary Data:** Financial statements, balance sheets, and profit & loss accounts are sourced directly from Vodafone Idea investor Presentations and annual filings.

**Primary Data:** Includes internal audits, management information system (MIS) reports, and departmental inputs.

#### 3. Key Financial Analysis Techniques

**Ratio Analysis:** The department continually tracks ROE, ROA, Current Ratios, and Debt-to-Equity ratios to monitor fiscal health and efficiency.

**Variance Analysis:** Used for comparing actual financial efficacy with forecasted budgets, helping to identify deviations in revenue streams and cost-saving measures.

### V. DATA ANALYSIS AND INTERPRETATION

Table: 4.1 Distribution of Respondents by Age

| Age Group      | Frequency | Percentage % |
|----------------|-----------|--------------|
| Below 25 years | 18        | 18%          |
| 25 -35 years   | 42        | 42%          |
| 36- 45 years   | 28        | 28%          |
| Above 45 years | 12        | 12%          |
| Total          | 100       | 100%         |

#### Interpretation

Table and chart indicate that the largest proportion of respondents (42%) belongs to the 25–35 years age group, followed by 36–45 years (28%). Eighteen percent of respondents were under 25 years, whereas 12% were over 45 years. Consequently, the collected responses chiefly mirror staff aged 25–45, who probably participate extensively in the P2P process.

Table – 4.2 Gender Distribution:

| Gender | Frequency | Percentage % |
|--------|-----------|--------------|
| Male   | 40        | 40%          |
| Female | 58        | 58%          |
| Other  | 2         | 2%           |
| Total  | 100       | 100%         |

#### Interpretation

Table portrays as women comprise the most of cohort, totaling 58 respondents (58%). Men represent 40 respondents (40%), and 2 respondents (2%) reported Other. Overall, the figures indicate greater representation of women than men, with women constituting the largest group in the survey.

Table 3. Respondents by Department

| Department       | Frequency | Percentage% |
|------------------|-----------|-------------|
| Finance          | 35        | 35%         |
| Procurement      | 28        | 28%         |
| Accounts payable | 22        | 22%         |
| Other            | 15        | 15%         |
| Total            | 100       | 100%        |

#### Interpretation

The table and bar graph show that Finance has the highest representation, with 35 respondents (35%). Following by Procurement department, which

accounts for 28 respondents (28%). Accounts Payable represents 22 respondents (22%), while other departments have the lowest representation, with 15 respondents (15%). Overall, the data indicates that the study has good representation from different departments, with Finance employees forming the largest group.

Table 4. Distribution of Respondents by Work Experience

| Work experience   | Frequency | Percentage % |
|-------------------|-----------|--------------|
| Less than 1 year  | 20        | 20%          |
| 1-3 years         | 35        | 35%          |
| 4-6 years         | 25        | 25%          |
| More than 6 years | 20        | 20%          |
| Total             | 100       | 100%         |

#### Interpretation

The table and bar graph show that the highest proportion of respondents, 35 respondents (35%), have 1–3 years of work experience. This is followed by respondents with 4–6 years of experience, accounting for 25 respondents (25%). Respondents with less than 1 year and more than 6 years of experience each represent 20 respondents (20%). Data portrays as research has a good mix of employees with different levels of work experience, with employees having 1–3 years of experience forming the largest group.

Table 5. Goods Receipts Are Recorded Promptly

| Response       | Frequency | Percentage % |
|----------------|-----------|--------------|
| Strongly agree | 30        | 30%          |
| Agree          | 40        | 40%          |
| Neutral        | 15        | 15%          |
| Disagree       | 10        | 10%          |
| Strongly agree | 5         | 5%           |
| Total          | 100       | 100%         |

#### Interpretation

Survey data show a broadly favorable assessment of this element of the P2P workflow: respondents judged the timeliness of recording goods receipts positively. Forty respondents (40%) indicated agreement, and 30 respondents (30%) indicated strong agreement that

goods receipts are recorded promptly. 15 respondents (15%) remained neutral, whereas 10 respondents (10%) disagreed and 5 respondents (5%) strongly disagreed. Overall, the findings indicate that 70% of respondents have a positive perception, suggesting that goods receipts are generally recorded promptly in the organization.

## VI. FINDINGS

- Most respondents (42%) are aged 25–35 years, indicating that the survey mainly represents employees in the 25–45 age group with relevant P2P experience.
- Women comprised the largest group in the sample at 58%, men accounted for 40%, and 2% reported Other.
- Finance employees form the largest group (35%), followed by Procurement (28%) and Accounts Payable (22%), while other departments account for 15%.
- Thirty-five percent of participants reported having between 1 and 3 years of professional experience; the rest of the sample falls into the remaining experience categories.
- Seventy percent of those surveyed indicate that GRNs are entered without delay, reflecting an overall favorable view of the procedure

## VII. CONCLUSION

The study of the Procure-to-Pay (P2P) process at Vodafone Idea Limited provided valuable insights into the complete cycle of procurement and payment activities. Buying anything starts with figuring out what you need. Then comes choosing a vendor, making a purchase order, receiving the products or services, checking and approving the invoice, and finally paying the suppliers.

The study shows that an effective P2P process plays an important role in improving operational efficiency, controlling costs, ensuring accurate financial transactions, and maintaining good vendor relationships. Proper coordination between the Procurement, Finance, Accounts Payable, and other concerned departments is essential for the smooth functioning of the process.

REFERENCES

- [1] Bamfield, R. (2021). "Procure-to-Pay," in Internal Controls and Business Processes, available via Research Gate Publication on Procure-To-Pay.
- [2] Johnson, M., & Quarry, A. (2025). "Procure-to-pay processes: An empirical exploration of process inefficiencies using process mining." *International Journal of Process Management*, 12(3), 145–162. Abstract available on Inder science Online.
- [3] Kumar, R., & Patel, S. (2024). "Streamlining Procure-to-Pay Processes in Large-Scale Companies with ERP Finance Systems." Research Gate Article Preview.
- [4] Sharma, G., & Verma, L. (2024). "Procure-To-Pay (P2P) Optimization and Organizational Efficiency." *International Journal of Multidisciplinary and Current Educational Research (IJMCER)*, 6(3), 60–76.
- [5] Chandra Sekhar, K. (2023). *Procure-to-Pay: End-to-End Process Flow and Key Concepts*. Business & Economics Guides.
- [6] Bragg, S. M. (2021). *Accounting Controls for Accounts Payable: A Guide for P2P Optimization*. Accounting Tools.
- [7] Van Weele A. J. (2018). *Purchasing and Supply Chain Management: Analysis, Strategy, Planning and Practice* (7<sup>th</sup> ed.). Cengage Learning.
- [8] SAP SE. (2026). *What is procure-to-pay (P2P): The Complete Guide*. Enterprise resource planning documentation on SAP Resources.