

St. Joseph's College of Commerce (Autonomous)
#163, Brigade Road, Bangalore – 560 025

LESSON PLAN (MODULE WISE)

COURSE: B.COM., Industry Integrated
SEMESTER: II
SUBJECT: ACCOUNTING AND FINANCE FOR BPS

Lecture hours: 60

Objective: To prepare students to understand the practical aspects of Finance and Accounts and develop skills for careers in Finance and Account related processes.

Sl. No.	UNIT & OBJECTIVES	No. of Lecture Hours	Methodology / Instructional techniques	Evaluation / learning confirmation
Module 1	Basics of Businesses, Outsourcing need and its Current Trend	4		
1.	Types of Business organisations, Business partnerships, Types of BPSs	1	Lecture, PPT	Question and Answer, Discussions
2.	Merits and Demerits on various BPS options	1	Lecture, PPT	Question and Answer, Discussions
3.	Accounting Business process cycle, evolving of Outsourcing, need for outsourcing	1	Lecture, PPT	Question and Answer, Discussions
4.	Horizontal services, Current trend in F & a Outsourcing	1	Lecture, PPT	Question and Answer, Discussions
Module 2	Supply Chain	6		
1.	Activities before purchasing, Quotations, Negotiation, Costs associated with purchases etc.	1	Lecture, PPT	Question and Answer, Discussions
2.	Raising of Purchase order, types of Orders and Contracts	1	Lecture, PPT	Question and Answer, Discussions
3.	Warehouse receipt procedures, Returns, Issues and various documents	1	Lecture, PPT	Question and Answer, Discussions
4.	Accounting impact, Inventory control	1	Lecture, PPT	Question and Answer, Discussions
5.	Types of discount offered by Vendors, Basics of distribution strategies, Integration of Strategic partnering	1	Lecture, PPT	Question and Answer, Discussions

6.	Outsourcing and Procurement strategies, Freight negotiation, FTL payments and conditions etc.	1	Lecture, PPT	Question and Answer, Discussions
Module 3	Accounts receivable and Accounts payable	8		
1.	Various activities in Accounts payable and accounting impact, Types of Invoice matching and resolving issues, Payment , procedures and Mode of payment, Employee payment (T & E cards)	1	Lecture, PPT	Question and Answer, Discussions
2.	Debit balance, Write back, Discount adjustments and various actions, Help desk and support activities, Vendor account reconciliation	1	Lecture, PPT	Question and Answer, Discussions
3.	Latest developments (Vendor Portal, EDI. E-Invoicing, Tools etc.)	1	Lecture, PPT	Question and Answer, Discussions
4.	Effective management of AP leads to working capital improvement	1	Lecture, PPT	Question and Answer, Discussions
5.	Various activities in accounts receivable, accounting impact, Background check for customers (D & B report, Credit rating), Credit limit, customer contract/order management)	1	Lecture, PPT	Question and Answer, Discussions
6.	Mode of receiving payment, Actions for non- receipt, Netting off, Revenue recognition, Collection, Cash applications, Adjustment of discounts, rebate, QPS discount write off etc.	1	Lecture, PPT	Question and Answer, Discussions
7.	Disputes handling procedures, Customer account reconciliation, Customer help desk and support activities, latest developments	1	Lecture, PPT	Question and Answer, Discussions
8.	Effective management of AR leads to working capital improvement	1	Lecture, PPT	Question and Answer, Discussions
Module 4	General Ledger	12		
1.	Activities in General ledger	1	Lecture, PPT	Question and Answer, Discussions
2.	Subsidiary and control accounts	1	Lecture, PPT	Question and Answer, Discussions
3.	Chart of accounts and maintenance	1	Lecture, PPT	Question and Answer, Discussions

4.	Cost centre	1	Lecture, PPT	Question and Answer, Discussions
5.	Profit centre	1	Lecture, PPT	Question and Answer, Discussions
6.	Cost allocation	1	Lecture, PPT	Question and Answer, Discussions
7.	Adjustment journals	1	Lecture, PPT	Question and Answer, Discussions
8.	bank reconciliation	1	Lecture, PPT	Question and Answer, Discussions
9.	Fixed asset maintenance	1	Lecture, PPT	Question and Answer, Discussions
10.	Inter- company- accounting and reconciliation	1	Lecture, PPT	Question and Answer, Discussions
11.	Tax accounting- Transactional element, Generation of final accounts	1	Lecture, PPT	Question and Answer, Discussions
12.	Various reports (Statutory reports, Schedules, Variance analysis)	1	Lecture, PPT	Question and Answer, Discussions
Module 5	Emerging trend in F & A Technology and Accounting Standards	10		
1.	Modules and usage of ERps	1	Lecture, PPT	Question and Answer, Discussions
2.	Basic screens required to be understood for F & A process	1	Lecture, PPT	Question and Answer, Discussions
3.	Basic screens required to be understood for F & A process	1	Lecture, PPT	Question and Answer, Discussions
4.	Report generation	1	Lecture, PPT	Question and Answer, Discussions
5.	Report generation	1	Lecture, PPT	Question and Answer, Discussions
6.	XBRL platform	1	Lecture, PPT	Question and Answer, Discussions
7.	Counting, Data privacy Law etc.	1	Lecture, PPT	Question and Answer, Discussions

8.	Basics of Accounting standard and Differences between various GAAP	1	Lecture, PPT	Question and Answer, Discussions
9.	US and UK	1	Lecture, PPT	Question and Answer, Discussions
10.	Indian and IFRS	1	Lecture, PPT	Question and Answer, Discussions
Module 6	Controls and Compliance	10		
1.	COSO	1	Lecture, PPT	Question and Answer, Discussions
2.	Internal Controls & Audit	1	Lecture, PPT	Question and Answer, Discussions
3.	ISO standards(applicable to BPS)	1	Lecture, PPT	Question and Answer, Discussions
4.	CMMI certification etc.	1	Lecture, PPT	Question and Answer, Discussions
5.	PCI data security standard, Security Audit	1	Lecture, PPT	Question and Answer, Discussions
6.	Data privacy and Protection	1	Lecture, PPT	Question and Answer, Discussions
7.	SOX compliance	1	Lecture, PPT	Question and Answer, Discussions
8.	SSAE 16	1	Lecture, PPT	Question and Answer, Discussions
9.	ISAE 3402	1	Lecture, PPT	Question and Answer, Discussions
10.	SOD, Access, Incident management , BCP etc.	1	Lecture, PPT	Question and Answer, Discussions
Module -8	Operating model of Business Process Services	10		
1.	Understanding transactions flows	1	Lecture, PPT	Question and Answer, Discussions
2.	BPS technologies	1	Lecture, PPT	Question and Answer, Discussions

3.	Importance of Process documents	1	Lecture, PPT	Question and Answer, Discussions
4.	Service Level measurements	1	Lecture, PPT	Question and Answer, Discussions
5.	Contractual elements	1	Lecture, PPT	Question and Answer, Discussions
6.	Governance model	1	Lecture, PPT	Question and Answer, Discussions
7.	Internal reporting	1	Lecture, PPT	Question and Answer, Discussions
8.	Delivery excellence	1	Lecture, PPT	Question and Answer, Discussions
9.	Integration of support functions	1	Lecture, PPT	Question and Answer, Discussions
10.	Future challenges	1	Lecture, PPT	Question and Answer, Discussions

Books for Reference:**TCS manual for accounting and finance for BPS****DATES & NATURE OF CIA:**

1. First CIA for 10 marks – Assignment on different BPO and the services provided. Submission by end of 1st week of December
2. Mid Term Exams 30 marks – January , 2017.(Module 1,2,3)
3. Second CIA for 10 marks – between Feb 15-20th, 2017 – Written Test/Online test

Prepared By:

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Approved By:
