

OBE based Teaching Lesson Plan 2020-2021

Program: Bachelor of Commerce (BPM - Industry Integrated)

Course Name: Finance and Accounting for BPS

Course Code: C3 15MC201

Semester: II

Lecture hours: 60

Faculty in-charge: Sharon P V

Subject Coordinator: Ms. Suganthi

Course Outcome No.	Course Outcomes	T level Indicator
CO 1	Explain the importance and types of Business Process services.	T2
CO 2	Show the maintenance of accounts payable and accounts receivable incorporating all credit transactions of Suppliers and customers.	T3
CO 3	Generate Final Accounts and statutory reports of Business Process services.	T6
CO 4	Examine the emerging trends in Finance & Accounting technology and the basic accounting standards in the context of Business Process services.	T4
CO 5	Examine the various Control and compliances in BPS industry.	T4
CO 6	Evaluate the overall operating model of Business Process Services in the context of transaction flows, process documents and Governance model.	T5

Module No. Topics Covered	Course Out come No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
<p>Module - 1: Basics of Businesses, Outsourcing Need and its Current Trend</p> <p>Types of Business Organizations; Business Partnerships, Types of BPSs, Merits and De- Merits on various BPS options</p> <p>Accounting Business Process Cycle, Evolving of Outsourcing, Need for outsourcing Horizontal Services, Current Trend in F&A Outsourcing</p>		4 Hrs	Videos	PPT Videos Quiz	MCQ Question and answer Case study	T2
<p>Module - 2: Accounts Receivable and Accounts Payable</p> <p>Accounts payable</p>		16 Hrs	Pre- reading	PPT Videos Quiz	Question and answer	T3

<p>Various Activities in Accounts Payable and Accounting Impact, Types of Invoice Matching and resolving issues, Payment, Procedures and Mode of payment</p> <p>Employee Payment (T&E and Various Cards), Debit Balance, Write back, Discount adjustments and various actions</p> <p>Help desk and support Activities, Vendor Account Reconciliation, Latest developments (Vendor Portal, EDI, E-Invoicing, Tools etc.,)</p> <p>Accounts receivables</p> <p>Various Activities in Accounts Receivable and Accounting Impact, Background check for Customers (D&B Report, Credit Rating) Credit Limit, Customer</p>						
---	--	--	--	--	--	--

<p>Contract / Order Management)</p> <p>Mode of receiving Payment, Actions for non-receipt, Netting off, Revenue Recognition, Collection, Cash Applications, Adjustment of Discounts, Rebate, QPS discount Write off etc., Disputes Handling procedures</p> <p>Customer Help desk and support Activities, Customer Account Reconciliation, Latest Developments (Customer Portal, E-Invoicing, Tools etc.) Effective management of AR leads to working Capital improvement.</p>						
<p>Module - 3: General Ledger</p> <p>Activities in General Ledger, Subsidiary and Control Accounts, Chart of Accounts and maintenance, Cost Centre,</p>		10 Hrs	Pre-reading	PPT Videos	Question and answer Case study	T6

<p>Profit Centre, Cost Allocation etc. Adjustment journals, Bank Reconciliation,</p> <p>Fixed Asset Maintenance, Inter Company - Accounting and Reconciliation, Tax Accounting - Transactional Element, Generation of Final Accounts, Various Reports (Statutory Reports, Schedules, Variance Analysis).</p>						
<p>Module - 4: Emerging trend in F&A Technology and Accounting Standards</p> <p>Modules and usage of ERPs, Basic Screens required to be understood for F&A process, Report generation, XBRL, Platform, Counting, Data Privacy Law etc.,</p> <p>Basics of Accounting Standard and Differences between various GAAPs (US, UK, Indian and IFRS),</p>		10 Hrs	Reading	PPT Videos	Question and answer Case study/resear ch articles review	T4

Role of BPS in Accounting Standard Compliance.						
Module - 5: Controls and Compliance COSO, Internal Controls & Audit, ISO Standards (applicable to BPS) / CMMI Certification etc., PCI Data Security Standard / Security Audit / Data Privacy and Protection, SOX Compliance / SSAE 16 / ISAE 3402, SOD, Access, Incident Management, BCP etc.		10 Hrs	Pre-reading	PPT Videos	Question and answer	T4
Module - 6: Operating model of Business Process services Understanding Transaction flows, BPS Terminologies, Importance of Process Documents, Service Level Measurements, Contractual elements, Governance model, Internal Reporting, Delivery		10 Hrs	Pre-reading	PPT Videos	Question and answer Case study	T5

Excellence, Integration of support functions, Future Challenges.						
--	--	--	--	--	--	--

Continuous Internal Assessment

1. Individual Assignment
2. MCQ test
3. Group Presentation

Books for Reference:

- TCS reference Manual for Accounting and Finance for BPS