

OBE based Teaching Lesson Plan 2019-20

Program: B.Com (BPM)

Course Name: Finance and Accounts for BPS

Course Code: C3 15MC201

Semester: 2nd

Lecture hours: 60 Hrs

Faculty in-charge: Dr. Suganthi Pais

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Define Business process services and various types of BPS.	T1
CO2	Illustrate the various phases of supply chain management process	T2
CO3	Elucidate the maintenance of accounts payable and accounts receivable incorporating all credit transactions of Suppliers and customers	T3
CO4	Generate Final Accounts and statutory reports of Business Process services.	T6
CO5	Examine the emerging trends in Finance & Accounting technology and the basic accounting standards in the context of Business Process services	T4
CO6	Illustrate the different security and control measures in Business process service industry in compliance with ISO standards and CMMI certification	T3
CO7	Design the overall operating model of Business Process Services in the context of transaction flows, process documents and Governance model	T6

Module No. & Topics Covered	Course Outcome 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>4 Hrs Types of Business Organisations ; Business Partnerships, Types of BPSs, Merits and De-Merits on various BPS options, Accounting Business Process Cycle, Evolving of</p>	CO1	4 Hrs	Handout on BPS and Its types to be read	Lecture and Interaction	Discussion, Quiz and case study	T1

Outsourcing, Need for outsourcing Horizontal Services, Current Trend in F&A Outsourcing						
Module 2: Supply Chain 6 Hrs Activities before Purchasing, Quotations, Negotiation, Costs associated with Purchases etc., Raising of Purchase Order , types of Purchase Orders, Contracts etc., Warehouse Receipt procedures, Returns, Issues and various Documents, Accounting Impact, Inventory control, Types of discount offered by Vendors, Basics of Distribution Strategies, Integration of Strategic Partnering, Outsourcing and Procurement Strategies, Freight Negotiation, FTL Payments and Conditions etc.,	CO2	8 Hrs	Flip Class	Lecture and Interaction	Discussion, Case Study and CIA Test	T3

<p>Module 3: Accounts Receivable and Accounts Payable</p> <p>8 Hrs</p> <p>Accounts payable 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 and Various Cards), Debit Balance, Write back, Discount adjustments and various actions, Help desk and support Activities, Vendor Account Reconciliation, Latest developments (Vendor Portal, EDI, E-Invoicing, Tools etc.,)</p> <p>Accounts receivables Various Activities in Accounts Receivable and Accounting Impact, Background check for Customers (D&B Report, Credit Rating) Credit Limit, Customer Contract / Order Management) Mode of receiving Payment, Actions</p>	CO3	8 Hrs	-	Lecture and Problem Solving	Discussion, Questions & Answers and CIA Test	T2
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<p>for non-receipt, Netting off, Revenue Recognition, Collection, Cash Applications, Adjustment of Discounts, Rebate, QPS discount Write off etc., Disputes Handling procedures, 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 4 : General ledger</p> <p>12 Hrs</p> <p>Activities in General Ledger, Subsidiary and Control Accounts, Chart of Accounts and maintenance, Cost Centre, Profit Centre, Cost Allocation etc. Adjustment journals, Bank Reconciliation,</p>	CO4	12 Hrs	-	Lecture and problem solving	Discussion, Questions & Answers and CIA Test	T6

Fixed Asset Maintenance, Inter Company - Accounting and Reconciliation, Tax Accounting - Transactional Element, Generation of Final Accounts, Various Reports (Statutory Reports, Schedules, Variance Analysis)						
<p>Module 5: Emerging trend in F&A Technology and Accounting Standards</p> <p>10 Hrs</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., Basics of Accounting Standard and Differences between various GAAPs (US, UK, Indian and IFRS)</p>	CO5	12 Hrs	-	Lecture and Interaction	Discussion, Questions & Answers and CIA Test	T4
<p>Module 6: Controls and Compliance</p> <p>10 Hrs</p> <p>COSO, Internal Controls & Audit, ISO Standards</p>	CO6	10 Hrs	-	Lecture and Interaction	Discussion, Questions & Answers and CIA Test	T3

<p>(applicable to BPS) / CMMI Certification etc.,</p> <p>PCI Data Security Standard / Security Audit / Data Privacy and Protection, SOX Compliance / SSAE 16 / ISAE 3402, SOD, Access, Incident Management, BCP etc.,</p>						
<p>Module 7: Operating model of Business Process services</p> <p>10 Hrs</p> <p>Understanding Transaction flows, BPS Terminologies , Importance of Process Documents, Service Level Measurements , Contractual elements, Governance model, Internal Reporting, Delivery Excellence, Integration of support functions, Future Challenges</p>	<p>CO7</p>	<p>10 Hrs</p>	<p>Flip Class</p>	<p>Lecture and Interaction</p>	<p>Discussion, Case Study and CIA Test</p>	<p>T6</p>

Continuous Internal Assessment - (Examples)

- Power point presentation in class on the given topic.
- Case study analysis
- Role Plays
- Class test

Books for Reference:

- *TCS reference Manual for Accounting and Finance for BPS.*

Approved by: