



**PARVATHANENI BRAHMAYYA**  
**SIDDHARTHA COLLEGE OF ARTS & Science**  
*Autonomous*  
 Siddhartha Nagar, Vijayawada – 520010.  
*Re-accredited at 'A+' by the NAAC*

**23BPMAL122: Finance and Accounting for BPS**

**Year of Introduction: 2023-24**

**Offered to : B.Com Honours (Business Process Management ) Major 4**

**Semester : II**

**75 Hours**

**Credits : 4**

**Course Objective:**

**After completing students can be able to:**

**CO1:** Understand the overview of Business process services and its environment. **(PO6)**

**CO2:** Illustrate the various phases of the supply chain management process. **(PO5, PO6)**

**CO3:** Analyze accounts payable and receivable and its sub-categories of credit and debit management. **(PO5)**

**CO4:** Analyze and interpret various general ledger process and examine the trends of Finance and Accounting. **(PO5,PO6)**

**CO5:** Understand and illustrate various security and internal control measures in business process outsourcing. **(PO5)**

**Mapping of Course Outcomes (COs) with Programme Outcomes (POs) & PSOs**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1						3			
CO2					3	3			
CO3					3				
CO4					3	3			
CO5					2				

**Unit 1: Basics of Businesses, Outsourcing Need and its current Trend 10 Hrs**

Types of Business Organisations; Business Partnerships, Types of BPSs, Merits and De-Merits on various BPS options, Accounting Business Process Cycle, Evolving of Outsourcing, Need for outsourcing Horizontal Services, Current Trend in F&A Outsourcing

**Unit 2: Supply Chain 10 Hrs**

Activities before Purchasing, Quotations, Negotiation, Raising of Purchase Order , types of Purchase Orders, Contracts etc., Warehouse Receipt procedures, Returns, Accounting Impact, Inventory control, Types of discount offered by Vendors, Basics of Distribution Strategies, Freight Negotiation, FTL Payments and Conditions etc.,

**Unit 3: Accounts Receivable and Accounts Payable 13 Hrs**

**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), Discount adjustments and various actions, Help desk and support Activities, , Latest developments (Vendor Portal, EDI, E-Invoicing, Tools etc.,)

**Accounts receivables**

Various Activities in Accounts Receivable and Accounting Impact, 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)  
 Effective management of AR leads to working Capital improvement

**Unit 4 : General ledger 22 Hrs**

Activities in General Ledger, Subsidiary and Control Accounts, Chart of Accounts and maintenance, Cost Centre, Profit Centre, Cost Allocation etc. Adjustment journals, Bank Reconciliation,  
 Tax Accounting - Transactional Element, Generation of Final Accounts, Various Reports (Statutory Reports, Schedules, Variance Analysis)

### **Emerging trend in F&A Technology and Accounting Standards**

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 Standards and Differences between various GAAPs (US, UK, Indian and IFRS)

### **Unit 5: Controls and Compliance**

**20 Hrs**

COSO, Internal Controls & Audit, ISO Standards (applicable to BPS) / SOX Compliance / SSAE 16 / ISAE 3402, SOD, Access, Incident Management, BCP etc.,

### **Operating model of Business Process services**

Understanding Transaction flows, BPS Terminologies , Importance of Process Documents, Service Level Measurements, Contractual elements,

### **Books for Reference:**

❖ \_\_\_\_\_ *TCS reference Manual for Accounting and Finance for BPS*

### **Structure of the I & II IA TEST Question Paper (30Marks)**

**Section A: Set 2 questions with internal choice one from (I & II units). Each question Carries 5 marks.**

**Section B: Set 5 questions with internal choice one from (III & IV units). Each question Carries 10 marks.**

### **Structure of the SEE Question Paper (70 Marks)**

**Section A: Set 5 questions with internal choice one from each unit. Each question Carries 4 marks.**

**Section B: Set 5 questions with internal choice one from each unit. Each question Carries 10 marks.**



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**Model Paper**

**Course code: 23BPMAL122:: Finance and Accounting for BPS Offered to : B.Com Honours (BPM)**

**Time: 3 Hrs**

**II semester**

**Max Marks: 70**

**SECTION – A**

**Answer the following:**

**5 X 4M = 20M**

1. a. What is accounting? What are the basic accounting rules? (CO1, L1) 4M  
(Or)  
b. Differentiate Horizontal domain services and Vertical domain services handled by BPS. (CO1, L1) 4M
2. a. Distinguish Trade discounts and Cash discounts. (CO2, L1) 4M  
(Or)  
b. What are Lot Size Decision Rules? (CO2, L1) 4M
3. a. What are the Key fields in the Vendor Master File? (CO3, L1) 4M  
(Or)  
b. Define Competitor Analytics in Business. (CO3, L1) 4M
4. a. Write any five needs for ERP. (CO4, L2) 4M  
(Or)  
b. What is COA (Chart of Accounts)? (CO4, L2) 4M
5. a. What is COSO? (CO5, L2) 4M  
(Or)  
b. Define Risk. What is an Operational Risk? (CO5, L2) 4M

**SECTION – B**

**Answer the following:**

**5 X 10M = 50M**

6. a. Define BPS. Write about the BPS Industry in India and its Challenges. (CO1, L1)  
(Or)  
b. Explain the merits and demerits of Business Process Outsourcing? (CO1, L1)
7. a. What do you mean by Supply Chain Management? Explain the various processes involved in Supply chain Management. (CO2, L1)  
(Or)  
b. What is Inventory Management? Briefly elaborate on the methods of Inventory Control. (CO2, L1)
8. a. What is OCR. State the pros, cons, and limitations of OCR. (CO3, L1)  
(Or)  
b. What is Invoice Processing? Explain the Process of Invoice Processing. What can go wrong and how it can impact Invoice Processing? (CO3, L1)
9. a. Distinguish between Indian GAAP and US GAAP. (CO4, L2)  
(Or)  
b. What are the various reports to be maintained in an organization? Explain its contents. (CO4, L2)
10. a. Bring out the requirements to be met by an entity to prevent accounting fraud according to the guidelines set by Sarbanes Oxley Act 2002. (CO5, L3)  
(Or)  
b. Explain the role of Quality in the Transaction Flows of a Business Process Service. (CO5, L3)

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