



KONGU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

ERODE – 638 107

DEPARTMENT OF TRAINING AND PLACEMENT CELL

VALUE ADDED COURSE – SYLLABUS

17VPCBP –FINANCE AND ACCOUNTING IN BPS (TCS)

Course Objective: The Indian Business Process Services (BPS) industry is a sunrise sector with its growth rate being phenomenal. The TCS BPS (business process service) division provides non-IT services as well as business process services. A TCS business process service (bps) **combines core industry-specific processes, analytics, and insights enterprise services like finance and accounting.** Furthermore, the BPS industry has emerged as the most exciting and preferred career choice for many. This programme is to meet the high demand for jobs in managing business processes for organizations. Students undergoing this programme will develop requisite conceptual and application skills for this industry.

- To meet the demand of graduates who could be self-employed or to get into jobs of business process organizations.
- To enhance the knowledge and skills needed for the students to face the global employability.

UNIT I	AN OVERVIEW OF ACCOUNTING	3 Hours
Basic Accounting Principles, Concept, Convention, Systems of Book Keeping, Recording, Classifying and Summarizing of Transaction, Final Accounts, Basics of Businesses, Outsourcing Need and its current Trend: Types of Business, Organizations, Business Partnerships, Types of BPOs, Merits and De-Merits on various BPO options, Accounting Business Process Cycle, Evolving of Outsourcing, Need for outsourcing Horizontal Services, Current Trend in F&A Outsourcing.		
UNIT II	PROCUREMENT & SUPPLY CHAIN	12 Hours
Activities before Purchasing, Quotations, Negotiation, and Costs associated with Purchases etc. How a Purchase Order is raised, 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, Conditions etc.		
UNIT III	ACCOUNTS PAYABLE	10 Hours
Various Activities in Accounts Payable and Accounting Impact, Types of Invoice Matching and resolving issues, Invoice 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.), Effective management of AP leads to working Capital improvement.		



Dr. N. RAMAN
 PRINCIPAL,
 KONGU ARTS AND SCIENCE COLLEGE
 (AUTONOMOUS)
 NANJANAPURAM, ERODE - 638 107.

UNIT IV	ACCOUNTS RECEIVABLE	10 Hours
<p>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 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>		
UNIT V	GENERAL LEDGER	10 Hours
<p>Activities in General Ledger, What is Subsidiary and Control Accounts, Chart of Accounts and maintenance, Cost Centre, Profit Centre, Cost Allocation etc., Adjustment Journals, Bank Reconciliation, Fixed Assets Maintenance, Inter Company - Accounting and Reconciliation, Tax Accounting - Transactional Element, Generation of Final Accounts, Various Reports (Statutory Reports, Schedules, Variance Analysis) Emerging trend in F&A Technology: 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>		
UNIT VI	ACCOUNTING STANDARD	5 Hours
<p>Basics of Accounting Standard, Differences between various GAAPs (US, UK, Indian and IFRS) Controls and Compliance: Compliance Audit, SAS / SSAE 16 /ISAE 3402, SOD, Access, Incident Management, BCP etc. Operating model of Business Process services: How the various transaction flows are happening, BPO Terminologies, Importance of Process Documents, Service Level, Measurements, Contractual elements, Governance model, Internal Reporting, Delivery Excellence, Integration of support functions, Future and Challenges.</p>		
Total Hours		50 Hours

Reference Books

1. TCS BPS ACADEMIC INTERFACE PROGRAM - FINANCE AND ACCOUNTING IN BUSINESS PROCESS SERVICES, Copyright © 2014. Tata Consultancy Services Limited
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Course Outcome: On Completion of this course the students will be able to

- Know the employability is promising in the BPS industry in managing business process services such as Banking, Financial Services, Insurance Industries, Tourism and Healthcare amongst others. Likelihood of getting placed in reputed companies including TCS increases manifold.




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