

Model Curriculum

Accounts Executive (Recording and Reporting)

Accounts Executive (Recording and Reporting)

SECTOR: **BFSI**
SUB-SECTOR: **Banking**
OCCUPATION: **Financial Services**
REFERENCE ID: **BSC/Q1001, Version No. 1.0**
NSQF LEVEL: **4**



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Accounts Executive (Recording and Reporting)

CURRICULUM / SYLLABUS

This program is aimed at training candidates for the job of an “Accounts Executive (Recording and Reporting)”, in the “BFSI” Sector/Industry and aims at building the following key competencies amongst the learner

| | | | |
|--|---|----------------------------|--------------|
| Program Name | Accounts Executive (Recording and Reporting) | | |
| Qualification Pack Name & Reference ID. | BSC / Q1001 | | |
| Version No. | 1.0 | Version Update Date | 11-01 – 2016 |
| Pre-requisites to Training | Minimum qualification – Graduation in commerce or allied subjects/Diploma in commercial Practice | | |
| Training Outcomes | <p>After completing this programme, participants will be able to:</p> <ul style="list-style-type: none"> • Maintain records of defined receipts and payments • Account for provisions • Prepare Bank Reconciliation Statement (BRS) and Depreciation schedule • Compile and present periodical statements of extracts from ledgers to show total amount of receipts and expenditure of the company, profits earned or losses incurred etc. | | |

This course encompasses 6 out of 6 National Occupational Standards (NOS) of “Accounts Executive (Recording and Reporting)” Qualification Pack issued by “BFSI Sector Skill Council of India”.

| Sr. No. | Module | Theory Duration (hh:mm) | Practical Duration (hh:mm) | Key Learning Outcomes | Corresponding NOS Code | Equipment Required |
|---------|--|-------------------------|----------------------------|---|------------------------|--|
| 1 | Introduction to Accountancy and Recording Receipts | 5 | 15 | <ul style="list-style-type: none"> • Classifying receipts other than from customers • Receiving and acknowledging the receipts • Generating transactional documents • Recording the receipts into the books of accounts • Differentiate any miscellaneous receipts in cash or otherwise by the company. • Match and verify the document on the basis of which the amount is received. | N 1001 | White board, Marker, Overhead projector, Laptop, Internet access |



| | | | | | | |
|---|--|---|----|--|--------|--|
| 2 | Recording Payments | 4 | 15 | <ul style="list-style-type: none"> Classify payments other than to suppliers Generation of transactional documents Preparation of mode of payment Recording payments in the books of accounts Differentiate any miscellaneous payment to be made by the company Verification and validation of documents based on which payment has to be made | N 1002 | White board, Marker, Overhead projector, Laptop, Internet access |
| 3 | Recording for Provisions | 2 | 10 | <ul style="list-style-type: none"> Creation of provisions for certain expenses/doubtful debts. Obtaining all the related documents based on which provisions are to be made. Analyse the pattern of related receipts/payments and its effects on the normal business transactions. Verification and validation of the documents and calculation of the amount to be provided for as provision. Selecting appropriate voucher type to record this transaction. | N 1003 | White board, Marker, Overhead projector, Laptop, Internet access |
| 4 | Preparation of Bank Reconciliation Statement | 2 | 10 | <ul style="list-style-type: none"> Ascertain the period for which bank reconciliation statement is to be prepared. Obtain the bank statement for the concerned period. Identify the transactions that are either omitted or not recorded in any one of the documents. Preparation of the worksheet, giving effect to all the recorded adjustments that leads to the matching of the ledger | N 1004 | White board, Marker, Overhead projector, Laptop, Internet access |



| | | | | | | |
|---|--|---|----|---|--------|--|
| | | | | balances with that of the balance as per the bank statement | | |
| 5 | Preparation of Depreciation Worksheet | 2 | 10 | <ul style="list-style-type: none"> Ascertain the depreciation policy of the company. Determining depreciation rates relating to the type of assets. Explaining the cost capitalization concept Determining block of assets. Preparation of a tabular statement with details of assets such as classification of assets, date of purchase (for new assets purchased), applicable rates of depreciation, book value as on the said date and depreciation amount. | N 1005 | White board, Marker, Overhead projector, Laptop, Internet access |
| 6 | Preparing and presenting reports on Profit and Loss account, ledger balances (with details) and Balance Sheet etc. | 5 | 20 | <ul style="list-style-type: none"> Preparation and presentation of reports on Profit and Loss account, ledger balances (with details) and Balance Sheet. | N 1006 | White board, Marker, Overhead projector, Laptop, Internet access |

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|------------------------|-----------|-----------|---|
| Total Duration: | <u>20</u> | <u>80</u> | Unique Equipment Required: |
|------------------------|-----------|-----------|---|

Grand Total Course Duration: **100 Hours 0 Minutes**

(This syllabus/ curriculum has been approved by BFSI Sector Skill Council of India)



Annexure1: Assessment Criteria

| | |
|---|---|
| Assessment Criteria for Accounts Executive (Recording and Reporting) | |
| Job Role | Accounts Executive (Recording and Reporting) |
| Qualification Pack | BSC/Q1001 |
| Sector Skill Council | BFSI Sector Skill Council of India |

| Sr. No. | Guidelines for Assessment |
|---------|--|
| 1 | The assessment for the theory part will be based on knowledge bank of questions created by the SSC. |
| 2 | Individual assessment agencies will create unique question papers for theory part for each candidate at each examination/training centre. |
| 3 | Individual assessment agencies will create unique evaluations for skill practical for every student at each examination/training centre based on these criteria |
| 4 | To pass the Qualification Pack, every trainee should score the minimum percentage assign to that job role, aggregate of theory and practical. |
| 5 | In each paper there will be 60 questions each though it's online or offline. |
| 6 | The assessor will be required to translate the questions from English to local language. And the VIVA also be conducted in English or local language as per their comfort. |
| 7 | VIVA will be conducted with Online as well as Offline exams. |
| 8 | Pass percentage for Accounts Executive (Recording and Reporting) exam is 60 |

| ASSESSMENT OUTCOME (NOS CODE AND DESCRIPTION) | Assessment criteria (PC) | Total Marks | Out Of | MARKS ALLOCATION | |
|--|--|------------------|------------|------------------|------------------|
| | | | | Theory | Skills Practical |
| 1. BSC /N1001 (INTRODUCTION TO ACCOUNTANCY AND RECORDING RECEIPTS) | Classify receipts other than from customers. Understand and identify any interest income, commission, loan received by the company. Obtain, match and verify the document on the basis of which the amount is received. Generate receipts and record the transaction into the books of accounts by giving effect to the respective accounts | 100 | 100 | 30 | 70 |
| | | NOS Total | 100 | 30 | 70 |



| | | | | | |
|--|--|------------------|------------|-----------|-----------|
| 2. BSC/N1002 (RECORDING PAYMENTS) | Classify payments other than to suppliers. Understand and identify any interest, commission, loan payments to be made by the company. Obtain, match and verify the documents based on which payment has to be made. Record the transaction into the books of accounts by giving effect to the respective accounts. | 100 | 100 | 30 | 70 |
| | | NOS Total | 100 | 30 | 70 |
| 3. BSC/N1003 (RECORDING FOR PROVISIONS) | Understand the concept of creating provisions for certain expenses/doubtful debts and obtain all the related documents. Understand the company policy regarding creation of provisions for bad/doubtful debts. Understand and differentiate the expenses pertaining to the current financial year and those covering a period beyond. Verify, validate and analyse the documents and calculate the amount to be provided for as provision | 100 | 100 | 30 | 70 |
| | | NOS Total | 100 | 30 | 70 |
| 4. BSC/N1004 (PREPARATION OF BANK RECONCILIATION STATEMENT) | Ascertain the period for which bank reconciliation statement is to be prepared and prepare the worksheet, giving effect to all the recorded adjustments that leads to the matching of the ledger balances with that of the balance as per the bank statement. | 100 | 100 | 30 | 70 |
| | | NOS Total | 100 | 30 | 70 |
| 5. BSC/N1005 (PREPARATION OF DEPRECIATION WORKSHEET) | Understand and ascertain the depreciation policy of the company. Prepare a tabular statement with details of assets such as classification of assets, date of purchase (for new assets purchased), applicable rates of depreciation, book value as on | 100 | 100 | 30 | 70 |



| | | | | | |
|--|--|------------------|------------|------------|------------|
| | the said date and depreciation amount. | | | | |
| | | NOS Total | 100 | 30 | 70 |
| 6.BSC/N1006 (PREPARING AND PRESENTING REPORTS ON PROFIT AND LOSS ACCOUNT, LEDGER BALANCES (WITH DETAILS) AND BALANCE SHEET ETC) | Identify the nature of expenses and income covered in the profit and loss account. Identify nature of accounts and understand their treatment either in profit and loss account or in balance sheet. Generate ledger reports based on the Balance sheet. Generate any other report as required by the Senior/Manager. | 100 | 100 | 30 | 70 |
| | | NOS Total | 100 | 30 | 70 |
| | | QP TOTAL | 600 | 180 | 420 |

Annexure2: Trainer Prerequisites for Job role: “Accounts Executive (Recording and Reporting)” mapped to Qualification Pack: “BSC Q/1001”

| Sr. No. | Area | Details |
|---------|---|--|
| 1 | Job Description | To deliver accredited training service, mapping to the curriculum detailed above, in accordance with the Qualification Pack <u>“BSC / Q 1001”</u> . |
| 2 | Personal Attributes | Aptitude for conducting training, and pre/ post work to ensure competent, employable candidates at the end of the training. Strong communication skills, interpersonal skills, ability to work as part of a team; a passion for quality and for developing others; well-organised and focused, eager to learn and keep oneself updated with the latest in the mentioned field. |
| 3 | Minimum Educational Qualifications | B.Com |
| 4a | Domain Certification | Certified for Job Role: <u>“Accounts Executive (Recording and Reporting)”</u> mapped to QP: <u>“BSC Q/1001”</u> . Minimum accepted score as per SSC guideline is 70%. |
| 4b | Platform Certification | Recommended that the Trainer is certified for the Job Role: “Trainer”, mapped to the Qualification Pack: “SSC/1402”. Minimum accepted score as per SSC guideline is 70%. |
| 5 | Experience | Minimum 3years’ experience as a trainer in the BFSI domain Minimum 2 years’ experience as a trainer of Accounting subjects |



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| | | Experience in accounting services a plus |
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Certificate

CURRICULUM COMPLIANCE TO QUALIFICATION PACK – NATIONAL OCCUPATIONAL STANDARDS

is hereby issued by the

BFSI SECTOR SKILLS COUNCIL OF INDIA

for the

MODEL CURRICULUM

Complying to National Occupational Standards of
Job Role/Qualification Pack: 'Accounts Executive (Recording and Reporting)'
QP No. 'BSC/Q3003 NSQF Level 4'

Date of Issuance: January 11th, 2016

Valid up to: January 11th, 2017

* Valid up to the next review date of the Qualification Pack

Authorized Signatory
(BFSI Sector Skill Council of India)



BFSI Sector Skill Council of India

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