



Model Curriculum

QP Name: Accounts Assistant

QP Code: BSC/Q8103

QP Version: 2.0

NSQF Level: 4

Model Curriculum Version:2.0

Banking, Financial Services & Insurance (BFSI) Sector Skill Council of India
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Table of Contents

Training Parameters.....	3
Program Overview.....	4
Training Outcomes.....	4
Compulsory Module.....	4
Module 1: Introduction to Accounts Assistant.....	7
Module 2: Financial Accounting and Reporting.....	8
Module 3: Labor laws and Payroll Accounting.....	9
Module 4: Heads of Income under Income Tax act 1961.....	10
Module 5: Deductions under Chapter VI A.....	11
Module 6: Filing of Income Tax Return.....	12
Module 7: Employability Skills.....	13
Annexure.....	15
Trainer Requirement.....	15
Assessor Requirements.....	16
Assessment Strategy.....	17
References.....	19
Glossary.....	19
Acronyms and Abbreviations.....	20

Training Parameters

Model Curriculum Version	2.0
Sector	BFSI
Sub-Sector	LENDING, FUND INVESTMENT & SERVICES, PAYMENTS, BROKING, BFSIPROCESSING
Occupation	Finance and Accounts
Country	India
NSQF Level	4
Aligned to NCO/ISCO/ISIC Code	NCO-2015/3311.0202
Minimum Educational Qualification and Experience	<p>12th grade pass with no experience</p> <p>OR</p> <p>Completed 2nd year of 3-year diploma (after 10th) with no experience</p> <p>OR</p> <p>11th Grade Pass with 1.5 year relevant experience</p> <p>OR</p> <p>10th Grade Pass with 3 years relevant experience</p> <p>OR</p> <p>Previous relevant Qualification of NSQF Level 3.5 with 1.5 year relevant experience</p> <p>OR</p> <p>Previous relevant Qualification of NSQF Level 3.0 with 3 years relevant experience</p>
Pre-Requisite License or Training	NA
Minimum Job Entry Age	18 years
Last Reviewed On	7th Oct 2025
Next Review Date	7th Oct 2028
NSQC Approval Date	7th Oct 2025
QP Version	2.0
Model Curriculum Creation Date	7th Oct 2025
Model Curriculum Valid Up to Date	7th Oct 2028

Training Parameters

Minimum Duration of the Course	480 Hours, 0 Minutes
Maximum Duration of the Course	480 Hours, 0 Minutes

Program Overview

This section summarizes the end objectives of the program along with its duration.

Training Outcomes

At the end of the program, the learner will be able to:

- Ascertain different types of tax liabilities, evaluate tax compliance documents and prepare tax challans and make tax payments.
- Seek and receive income tax declarations from employees, calculate net salaries after deductions, prepare salary statements giving details of earnings and deductions.
- Verify the receipt / payments related documents and record the receipt / payment transactions in the book of accounts, prepare reconciliation statements and execute cash and inventory management.
- Obtain and verify documents related to purchases / sales and pass accounting entries in journals.
- Make provisions under various heads, prepare statement of depreciation, and prepare reports on profit and loss account and balance sheet and other financial statements.
- Communicate effectively with customers, superiors and colleagues, maintain service orientation and achieve customer satisfaction.
- Maintain integrity of transactions to ensure security of data and practice ethical behavior.
- Focus on teamwork with a view to create a healthy team atmosphere

Compulsory Modules

The table lists the modules, their duration and mode of delivery.

NOS and Module Details	Theory Duration	Practical Duration	On-the-Job Training Duration (Mandatory)	On-the-Job Training Duration (Recommended)	Total Duration
BSC/N8108: Prepare Tax Compliance Related Documents NOS Version No. 2.0 NSQF Level 4	32:00	28:00	30:00	00:00	90:00
Module 1: Introduction to Accounts Assistant	04:00	00:00	00:00	00:00	04:00
Module 4: Heads of Income under Income Tax act 1961	09:00	09:00	10:00	00:00	28:00
Module 5: Deductions under Chapter VI A	09:00	09:00	10:00	00:00	28:00
Module 6: Filing of Income Tax Return	10:00	10:00	10:00	00:00	30:30
BSC/N8109- Prepare and Perform Payroll Function NOS Version No. 2.0 NSQF Level 4	29:00	31:00	30:00	00:00	90:00
Module 3: Labor Laws and Payroll Accounting	29:00	31:00	30:00	00:00	90:00
BSC/N8110- Prepare receipt and payment voucher	15:00	15:00	30:00	00:00	60:00
Module 2: Financial Accounting and Reporting	15:00	15:00	30:00	00:00	60:00
BSC/N8111- Understand and book credit purchases and sales NOS Version No. 2.0 NSQF Level 4	27:00	33:00	30:00	00:00	90:00
Module 2: Financial Accounting and Reporting	27:00	33:00	30:00	00:00	90:00
BSC/N8112- Prepare Financial Statement NOS Version No. 2.0 NSQF Level 4	23:00	37:00	30:00	00:00	90:00

Module 2: Financial Accounting and Reporting	23:00	37:00	30:00	00:00	90:00
DGT/VSQ/N0102: Employability Skills (60 Hours) NOS Version No. 1.0 NSQF Level 4	24:00	36:00	00:00	00:00	60:00
Module 7: Employability Skills	24:00	36:00	00:00	00:00	60:00
Total Duration	150:00	180:00	150:00	00:00	480:00

Module DetailsModule 1: Introduction to Accounts Assistant Mapped

to BSC/N8108, v 1.0

Terminal Outcomes:

- ☐ It enables and molds an increase in number of individuals to handle business Resolve
- ☐ the accounts troubles in a business
- ☐ Serves assistance in increasing employment opportunities

Duration: 04:00	Duration: 00:00
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes
<ul style="list-style-type: none"> About Accounts Assistant Objective of Accounts Assistant Duties and Responsibilities of Accounts Assistant Requirement of Accounts Assistant 	
Classroom Aids	
Training kit (Trainer guide, Presentations), White board, Marker, Projector screen, Power Point Presentation Laptop with charger, Participant Handbook, 2.1 Laptop External Speakers.	
Tools, Equipment and Other Requirements	
NA	

Module 2: Financial Accounting and Reporting

Mapped to BSC/N8110, v 1.0, BSC/N8111, v 1.0, BSC/N8112, v 1.0

Terminal Outcomes:

1. Learning techniques to prepare receipts and payment accounts.
2. Understanding the techniques of preparing income and expenditure statement. Balance sheet preparing techniques.
3. Implementing techniques to understand cash flow and equity statement. Learns to portray inflow and outflow of fund

Duration: 65:00	Duration: 85:00
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes
<ul style="list-style-type: none"> • Discuss Basic Accounting concepts and Accounting Terminologies • Explain Book Keeping • Discuss the Elements of Financial Statement • Explain Bank Reconciliation Statement • Narrate Trial Balance • Describe Trading and Profit and Loss Account • Cash flow and Fund Flow statement • Ratio Analysis • Discuss Balance sheet 	<ul style="list-style-type: none"> • Preparation of receipts and payment accounts with the Help of Online Practical Tool • Preparation of Income and expenditure statements with the Help of Online Practical Tool • Preparation of Income Statement • Prepare Balance sheet with the Help of Online Practical Tool • Prepare Cash Flow Statement • Preparation of Equity statement with the Help of Online Practical Tool • Calculation of Ratios
Classroom Aids	
Training kit (Trainer guide, Presentations), White board, Marker, Projector screen, Power Point Presentation Laptop with charger, Participant Handbook	
2.1 Laptop External Speakers.	
Tools, Equipment and Other Requirements	
NA	

Module 3: Labor Laws and Payroll Accounting

Mapped to BSC/N8109, v 1.0

Terminal Outcomes:

1. Conceptual learning of laws.
2. Acquires License knowledge
3. Identifies the legality of organizational contracts
4. Acquires knowledge on Payment of Wages Act, 1936 and Minimum Wages Act, 1948
5. Understanding The Employees' State Insurance Act, 1948
6. Assessment of Provident Fund Act
7. Evaluation of Payment of Bonus Act
8. Understanding of Payment Gratuity Act

Duration: 29:00	Duration: 31:00
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes
<ul style="list-style-type: none"> • Explain Contract Act • Law of Payment of Wages Act and Minimum Wages Act • Law of Employees' State Insurance Act • Discuss Applicability of ESIC • Explain Provident Fund Act • Identify Applicability of EPFO • Discuss Payment of Bonus Act • Describe Payment Gratuity Act • Explain Payroll Accounting 	<ul style="list-style-type: none"> • Preparation of Employees Register • Computation of Salary • Computation of Deduction from salary • Registration of ESIC • Registration of EPFO
Classroom Aids Training kit (Trainer guide, Presentations), White board, Marker, Projector screen, Power Point Presentation Laptop with charger, Participant Handbook 2.1 Laptop External Speakers.	
Tools, Equipment and Other Requirements NA	

Module 4: Heads of Income under Income Tax act 1961

Mapped to BSC/N8108, v 1.0

Terminal Outcomes:

1. Conceptual understanding of various taxation
2. Understanding and identification of direct tax
3. Over view of Tax Planning, Tax Management, Tax Evasion
4. Understanding carry forward loss and setoff loss

Duration: 09:00	Duration: 09:00
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes
<ul style="list-style-type: none"> • Discuss Overview of Income Tax • Identify the Steps for Computing Total Income • Discuss the Tax Rate • Narrate the Residential Status • Discuss the Heads of Income • Explain the Clubbing of Income • Describe set off losses and carryforward losses • Narrate TDS, TCS and Advance Tax 	<ul style="list-style-type: none"> • Computation of Total Income • Calculation of Tax Liability
Classroom Aids Training kit (Trainer guide, Presentations), White board, Marker, Projector screen, Power Point Presentation Laptop with charger, Participant Handbook 2.1 Laptop External Speakers.	
Tools, Equipment and Other Requirements NA	

Module 5: Deductions under Chapter VI A

Mapped to BSC/N8110, v 1.0

Terminal Outcomes:

1. Deduction calculation techniques learning
2. Learning the computation of total received income

Duration: 09:00	Duration: 09:00
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes
<ul style="list-style-type: none"> • Over view of Chapter VI A • Discuss the Deductions U/S 80C to 80U 	<ul style="list-style-type: none"> • Calculations and Computations of Deductions
Classroom Aids	
Whiteboard, Flip Chart, Markers, Duster, Projector, Laptop with charger, Projector screen, Power Point Presentation, 2.1 Laptop External Speakers.	
Tools, Equipment and Other Requirements	
NA	

Module 6: Filing of Income Tax Return

Mapped to BSC/N8108, v 1.0

Terminal Outcomes:

1. Over view of Income Tax Return
2. Conceptual Understanding of PAN and Registration
3. Acquiring knowledge in various Assessment Procedure
4. Learning various techniques to calculate Penalty and Refund
5. Gaining knowledge on various features of Presumptive tax

Duration: 10:00	Duration: 10:00
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes
<ul style="list-style-type: none"> • Describe PAN • Explain steps of Income Tax Return • Discuss Assessment Procedure • Narrate Interest and Penalty • Identify the Steps for Income TaxRefund • Explain Presumptive Tax 	<ul style="list-style-type: none"> • Online PAN application • Online PAN registration for ITR filing • Filing of ITR1, ITR2, ITR3, ITR4, ITR5, ITR6, ITR7
Classroom Aids Training kit (Trainer guide, Presentations), White board, Marker, Projector screen, Power Point Presentation Laptop with charger, Participant Handbook 2.1 Laptop External Speakers.	
Tools, Equipment and Other Requirements NA	

Module 7: Employability Skills Mapped to

DGT/VSQ/N0102

Terminal Outcomes:

1. Introduction to employability skills
2. Constitutional values - citizenship
3. Becoming a professional in the 21st century
4. Basic English skills
5. Career development & goal setting
6. Communication skills
7. Diversity & inclusion
8. Financial and legal literacy
9. Essential digital skills
10. Entrepreneurship
11. Customer service
12. Getting ready for apprenticeship & jobs

Duration: 24:00	Duration: 36:00
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes
<ul style="list-style-type: none"> • Discuss employability skills required for jobs in various industries • Explain ways to explore learning and employability portals • Discuss the significance of legal values, including civic rights and duties, citizenship, responsibility towards society etc. And personal values and ethics such as honesty, integrity, caring and respecting others, etc. • Explain the significance of 21st century skills for employment • Describe the benefits of the continuous learning • Explain how to read and understand routine information, notes, instructions, mails, letters etc. Written in english • List the difference between job and career • Communicate and behave appropriately with all genders and pwd • Discuss how to escalate any issues related to sexual harassment at workplace according to poah act • List common components of salary and compute income, expenses, taxes, investments etc • Discuss relevant rights and laws and use legal aids to fight against legal exploitation • Identify and list different types of entrepreneurship and enterprises and assess opportunities for potential business through research • Identify and list sources of funding, anticipate, and mitigate any financial/ legal hurdles for the 	<ul style="list-style-type: none"> • Demonstrate how to follow environmentally sustainable practices • Role play the 21st century skills such as self-awareness, behaviour skills, time management, critical and adaptive thinking, problem-solving, creative thinking, social and cultural awareness, emotional awareness, learning to learn for continuous learning etc. In personal and professional life • Practice the use basic english for everyday conversation in different contexts, in person and over the telephone • Write short messages, notes, letters, e-mails etc. In english • Prepare a sample career development plan with short- and long-term goals, based on aptitude • Practice following verbal and non-verbal communication etiquette and active listening techniques in various settings • Roleplay how to work collaboratively with others in a team • Roleplay how to escalate any issues related to sexual harassment at workplace according to poah act • Show how to select financial institutions, products and services as per requirement • Practice how to carry out offline and

<p>potential business opportunity</p> <ul style="list-style-type: none"> • Explain how to identify different types of customers • Identify and list apprenticeship opportunities and register for it as per guidelines and requirements 	<p>online financial transactions, safely and securely</p> <ul style="list-style-type: none"> • Operate digital devices and carry out basic internet operations securely and safely • Demonstrate the use of e- mail and social media platforms and virtual collaboration tools to work effectively • Practice the of use basic features of word processor, spreadsheets, and presentations • Develop a sample business plan and a work model, considering the 4ps of marketing product, price, place and promotion • Role play how to respond to customer requests and needs in a professional manner • Show how to follow appropriate hygiene and grooming standards • Create a sample professional curriculum vitae (résumé) • Practice how to search for suitable jobs using reliable offline and online sources such as employment exchange, recruitment agencies, newspapers etc. And job portals, respectively • Show how to apply to identified job openings using offline /online methods as per requirement <p>Demonstrate how to answer questions politely, with clarity and confidence, during recruitment and selection</p>
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Trainer Requirements

Trainer Prerequisites						
Minimum Educational Qualification	Specialization	Relevant Industry Experience		Training Experience		Remarks
		Years	Specialization	Years	Specialization	
Graduate	Banking, Financial Services, and Insurance/ Retail Asset management	5	Banking, Financial Services, and Insurance/ Retail Asset management	1	Banking, Financial Services, and Insurance/ Retail Asset management	NA
Trainer Certification						
Domain Certification			Platform Certification			
Accounts Assistant, —BSC/Q8103, V2.0, Minimum accepted score is 80%			"Trainer(VET and Skills)", mapped to Qualification Pack: "MEP/Q2601,v3.0". The minimum accepted score is 80%.			

Assessor Requirements

Assessor Prerequisites						
Minimum Educational Qualification	Specialization	Relevant Industry Experience		Training Experience		Remarks
		Years	Specialization	Years	Specialization	
Graduate	Banking, Financial Services, and Insurance/ Retail Asset management	5	Banking, Financial Services, and Insurance/ Retail Asset management	1	Banking, Financial Services, and Insurance/ Retail Asset management	NA

Assessor Certification	
Domain Certification	Platform Certification
Accounts Assistant, —BSC/Q8103, V2.0, Minimum accepted score is 80%	"Assessor(VET and Skills)", mapped to Qualification Pack: "MEP/Q2701,v3.0". The minimum accepted score is 80%.

Assessment Strategy

This section includes the processes involved in identifying, gathering and interpreting information to evaluate the learner on the required competencies of the program.

1. Assessment System Overview:

- Batches assigned to the assessment agencies for conducting the assessment on SDSM/SIP or email
- Assessment agencies send the assessment confirmation to VTP/TC looping SSC
- Assessment agency deploys the ToA certified Assessor for executing the assessment
- SSC monitors the assessment process & records
- If the batch size is more than 30, then there should be 2 Assessors.

2. Testing Environment: Assessor must:

- Confirm that the centre is available at the same address as mentioned on SDMS or SIP
- Check the duration of the training.
- Check the Assessment Start and End time to be as 10 a.m. and 5 p.m.
- Check that the allotted time to the candidates to complete Theory & Practical Assessment is correct.
- Check the mode of assessment—Online (TAB/Computer) or Offline (OMR/PP).
- Confirm the number of TABs on the ground are correct to execute the Assessment smoothly.
- Check the availability of the Lab Equipment for the particular Job Role.

3. Assessment Quality Assurance levels / Framework:

- Question papers created by the Subject Matter Experts (SME)
- Question papers created by the SME should be verified by the other subject Matter Experts along with the approval required from SSC
- Questions are mapped with NOS and PC
- Question papers are prepared considering that level 1 to 3 is for the unskilled & semi- skilled individuals, and level 4 and above are for the skilled, supervisor & higher management
- Assessor must be ToA certified
- Assessment agency must follow the assessment guidelines to conduct the assessment

4. Types of evidence or evidence-gathering protocol:

- Time-stamped & geotagged reporting of the assessor from assessment location
- Centre photographs with signboards and scheme specific branding
- Biometric or manual attendance sheet (stamped by TP) of the trainees during the training period
- Time-stamped & geotagged assessment (Theory + Viva + Practical) photographs & videos

5. Method of verification or validation:

- Surprise visit to the assessment location
- Random audit of the batch
- Random audit of any candidate

6. Method for assessment documentation, archiving, and access

- Hard copies of the documents are stored
- Soft copies of the documents & photographs of the assessment are uploaded / accessed from Cloud Storage and are stored in the HardDrives

References Glossary

Term	Description
Declarative Knowledge	Declarative knowledge refers to facts, concepts and principles that need to be known and/or understood in order to accomplish a task or to solve a problem.
Key Learning Outcome	Key learning outcome is the statement of what a learner needs to know, understand and be able to do in order to achieve the terminal outcomes. A set of key learning outcomes will make up the training outcomes. Training outcome is specified in terms of knowledge, understanding (theory) and skills (practical application).
OJT (M)	On-the-job training (Mandatory); trainees are mandated to complete specified hours of training on site
OJT (R)	On-the-job training (Recommended); trainees are recommended the specified hours of training on site
Procedural Knowledge	Procedural knowledge addresses how to do something, or how to perform a task. It is the ability to work, or produce a tangible work output by applying cognitive, affective or psychomotor skills.
Training Outcome	Training outcome is a statement of what a learner will know, understand and be able to do upon the completion of the training .
Terminal Outcome	Terminal outcome is a statement of what a learner will know, understand and be able to do upon the completion of a module . A set of terminal outcomes help to achieve the training outcome.

Acronyms and Abbreviations

Term	Description
Qf	Qualification
NSQF	National Skills Qualification Framework
NOS	National Occupational Standards
TVET	Technical and Vocational Education and Training
DD	Demand Draft
GST	Goods and Services Tax
MIS	Management Information System
NEFT	National Electronic Funds Transfer
PAN	Permanent Account Number
TAT	Turnaround time

