

Qualification Pack



Accounts Assistant

QP Code: BSC/Q8103

Version: 2.0

NSQF Level: 4

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BSC/Q8103: Accounts Assistant

Brief Job Description

Accounts Assistant maintains records of receipts, payments and provisions, compiles periodic bank reconciliation statement and depreciation schedules and presents any other defined report to senior(s).

Personal Attributes

The individual is required to be self- driven and organized, with high level of integrity and ability to perform multiple tasks in a day

Applicable National Occupational Standards (NOS)

Compulsory NOS:

1. [BSC/N8108: Prepare tax compliance related document](#)
2. [BSC/N8109: Prepare and perform payroll functions](#)
3. [BSC/N8110: Prepare receipt and payment voucher](#)
4. [BSC/N8111: Understand and book Credit purchases and sales](#)
5. [BSC/N8112: Prepare Financial Statements](#)
6. [DGT/VSQ/N0102: Employability Skills \(60 Hours\)](#)

Qualification Pack (QP) Parameters

Sector	BFSI
Sub-Sector	BFSI
Occupation	Finance and Accounts
Country	India
NSQF Level	4
Credits	16
Aligned to NCO/ISCO/ISIC Code	NCO-2015/ 4311.9900

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Minimum Educational Qualification & Experience	<p>12th grade Pass OR 11th grade pass with 1.5 years of experience relevant experience OR 10th grade pass with 3 Years of experience relevant experience OR Previous relevant Qualification of NSQF Level (3.5) with 1.5 years of experience relevant experience OR Previous relevant Qualification of NSQF Level (3) with 3 Years of experience relevant experience</p>
Minimum Level of Education for Training in School	10th Class
Pre-Requisite License or Training	NA
Minimum Job Entry Age	18 Years
Last Reviewed On	NA
Next Review Date	07/10/2028
NSQC Approval Date	07/10/2025
Version	2.0
Reference code on NQR	QG-04-BF-04470-2025-V2-BFSI
NQR Version	2

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BSC/N8108: Prepare tax compliance related document

Description

This unit covers details about Direct Tax and competencies required for Filing Income Tax Returns

Scope

The scope covers the following :

- Prepare Documents for ITR and TDS Returns
- e-Filing portal Registration
- Assist with filing of returns

Elements and Performance Criteria

Prepare Documents for ITR and TDS Returns

To be competent, the user/individual on the job must be able to:

- PC1.** Collect Aadhar and other necessary documents
- PC2.** Verification of documents
- PC3.** Submit application with requested documents for PAN and TAN
- PC4.** Pay Charges mentioned in the portal as per the guidelines
- PC5.** Generate or obtain PAN
- PC6.** Obtain TAN

e-Filing portal Registration

To be competent, the user/individual on the job must be able to:

- PC7.** Fill forms of Income Tax Portal as per guidelines
- PC8.** Fill the TRACES portal as per guidelines
- PC9.** Submit the forms

Assist with filing of Income Tax Returns (ITR) and Tax Deducted at source (TDS) Returns

To be competent, the user/individual on the job must be able to:

- PC10.** Examine the documents for filing of returns
- PC11.** Identify the return forms
- PC12.** Fill the application forms for filing as per the guidelines
- PC13.** Submit the application

Knowledge and Understanding (KU)

The individual on the job needs to know and understand:

- KU1.** Understand Income Tax laws and filing of returns
- KU2.** Understand Tax Deducted at Source and filings
- KU3.** Understanding Company policies on functioning and security concerns

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- KU4.** Understanding company's governance structure and physical factors
- KU5.** Understanding Companies stand on different issues
- KU6.** Basic understanding of the essential factors of organizational development
- KU7.** Accounting principles
- KU8.** Accounting concepts and techniques for recording transactions
- KU9.** Financial concepts such as calculation of tax liabilities Income Tax, Customs, GST, etc
- KU10.** Tax rates and computation of TDS, TCS, and net value of taxable goods / supplies under GST
- KU11.** Preparation and accurate filling of electronic statement detailing outward supplies of goods or services including returns and amount collected, under GST
- KU12.** TCS and electronic cash ledger under GST
- KU13.** Stipulated timelines for depositing taxes, including GST, to government or tax authority
- KU14.** Applicable minimum value of contract for calculation of TDS under GST
- KU15.** Timeline for issue of TDS certificate by deductor or to deductee and details there in under GST and penalties
- KU16.** Rules for refund under GST
- KU17.** Tax laws and tariffs as applicable to the business, especially, GST Law
- KU18.** Transaction processing
- KU19.** Invoice and particulars, thereof
- KU20.** Clients and suppliers of the company
- KU21.** Products/services the company deals in
- KU22.** Different accounting system/procedure/processes followed by the company
- KU23.** Organizational guidelines for dealing with different types of receipts and payments.
- KU24.** Processes and methods of collections and payments to different customers/ suppliers
- KU25.** Accounting processes and procedures to record the details of invoice
- KU26.** The difference between invoice and other supported documents such as purchase order, delivery Challan, etc.
- KU27.** Procedures for digitally updating customer details
- KU28.** IT skills and operating procedures of computers and other electronic devices
- KU29.** Preparation of collection schedule, if required
- KU30.** Maintained Financial Statement
- KU31.** Understand Notes of Accounts
- KU32.** Basic idea about elements of financial statement
- KU33.** Use of computers and have working knowledge of MS Excel and Word, etc.

Generic Skills (GS)

User/individual on the job needs to know how to:

- GS1.** Read about various accounting procedures and updates
- GS2.** Read mails and information related to various types of documents
- GS3.** Read forms and policy directives

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- GS4.** Maintain records of work assigned as per company policy
- GS5.** Update information
- GS6.** Send and reply to mails
- GS7.** Prepare MIS reports as per company accounting policy
- GS8.** Communicate and share knowledge with peers and supervisors
- GS9.** Inform about any work-flow concerns
- GS10.** Seek required information from employee, management, suppliers. Regulator, etc.
- GS11.** Handle auditor queries
- GS12.** Distinguish between what entry/ amount is taxable and what is not
- GS13.** Determine taxes as per updated norms
- GS14.** Prioritize and execute tasks such that the work-flow is not disrupted
- GS15.** Organize work and time in order to maximize overall productivity
- GS16.** Ensure that tax deducted is correct
- GS17.** Inform about any errors or refunds to be sought and extra taxes to be paid
- GS18.** Inform about tax savings scheme
- GS19.** Resolve tax related issues and concerns
- GS20.** Avoid work-flow concerns
- GS21.** Escalate problems beyond control
- GS22.** Analyses tax norms and accounting information
- GS23.** Prepare useful reports for management and regulator as per company policy
- GS24.** Improve work so that there are zero errors
- GS25.** Avoid any penalties to firm because of poor or inadequate reporting
- GS26.** Knowledge about Flow chart / operating cycle

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Assessment Criteria

Assessment Criteria for Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
<i>Prepare Documents for ITR and TDS Returns</i>	18	30	-	-
PC1. Collect Aadhar and other necessary documents	3	5	-	-
PC2. Verification of documents	3	5	-	-
PC3. Submit application with requested documents for PAN and TAN	3	5	-	-
PC4. Pay Charges mentioned in the portal as per the guidelines	3	5	-	-
PC5. Generate or obtain PAN	3	5	-	-
PC6. Obtain TAN	3	5	-	-
<i>e-Filing portal Registration</i>	9	14	-	-
PC7. Fill forms of Income Tax Portal as per guidelines	3	4	-	-
PC8. Fill the TRACES portal as per guidelines	3	5	-	-
PC9. Submit the forms	3	5	-	-
<i>Assist with filing of Income Tax Returns (ITR) and Tax Deducted at source (TDS) Returns</i>	13	16	-	-
PC10. Examine the documents for filing of returns	3	4	-	-
PC11. Identify the return forms	3	4	-	-
PC12. Fill the application forms for filing as per the guidelines	3	4	-	-
PC13. Submit the application	4	4	-	-
NOS Total	40	60	-	-

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National Occupational Standards (NOS) Parameters

NOS Code	BSC/N8108
NOS Name	Prepare tax compliance related document
Sector	BFSI
Sub-Sector	BFSI, Banking, Non Banking Financial Services, Insurance, Capital Market, Lending, Fund Investment & Services, Payments, Broking, BFSI Processing, Payments, Lending, Broking, Fund Investment & Services, BFDSI
Occupation	Finance and Accounts
NSQF Level	4
Credits	3
Version	3.0
Last Reviewed Date	07/10/2025
Next Review Date	07/10/2028
NSQC Clearance Date	07/10/2025

Qualification Pack

BSC/N8109: Prepare and perform payroll functions

Description

This unit covers Preparation and performance of payroll function. Also covers the essentialities of ESIC and EPFO.

Scope

The scope covers the following :

- Prepare and verify documents for Payroll preparation
- Application of ESIC and EPFO
- Filing of ESIC and EPFO

Elements and Performance Criteria

Prepare and verify documents for Payroll Preparation

To be competent, the user/individual on the job must be able to:

- PC1.** Examine necessary documents
- PC2.** Prepare and maintain documents for Payroll Register
- PC3.** Prepare and maintain documents for Payroll Register

Application of ESIC and EPFO

To be competent, the user/individual on the job must be able to:

- PC4.** Create the Account and Login
- PC5.** Fill application form of ESIC and EPFO
- PC6.** Submit the application

Filing ESIC and EPFO

To be competent, the user/individual on the job must be able to:

- PC7.** Fill the application forms for filing returns
- PC8.** Proceed with deduction payment norms
- PC9.** Submit the forms

Knowledge and Understanding (KU)

The individual on the job needs to know and understand:

- KU1.** Understand Income Tax laws and filing of returns
- KU2.** Understand Tax Deducted at Source and filings
- KU3.** Understanding Company policies on functioning and security concerns
- KU4.** Understanding company governance structure and physical factors
- KU5.** Understanding Companies stand on different issues
- KU6.** Basic understanding of the essential factors of organizational development

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- KU7.** Accounting principles
- KU8.** Accounting concepts and techniques for recording transactions
- KU9.** Financial concepts such as calculation of tax liabilities Income Tax, Customs, GST, etc.
- KU10.** Tax rates and computation of TDS, TCS, and net value of taxable goods / supplies under GST
- KU11.** Preparation and accurate filling of electronic statement detailing outward supplies of goods or services including returns and amount collected, under GST
- KU12.** TCS and electronic cash ledger under GST
- KU13.** Stipulated timelines for depositing taxes, including GST, to government or tax authority
- KU14.** Applicable minimum value of contract for calculation of TDS under GST
- KU15.** Timeline for issue of TDS certificate by deduct or to deducted and details there in under GST and penalties
- KU16.** Rules for refund under GST
- KU17.** Tax laws and tariffs as applicable to the business, especially, GST Law
- KU18.** Transaction processing
- KU19.** Invoice and particulars, thereof
- KU20.** Clients and suppliers of the company
- KU21.** Products/services the company deals in
- KU22.** Different accounting system/procedure/processes followed by the company
- KU23.** Organizational guidelines for dealing with different types of receipts and payments.
- KU24.** Processes and methods of collections and payments to different customers/ suppliers
- KU25.** Accounting processes and procedures to record the details of invoice
- KU26.** The difference between invoice and other supported documents such as purchase order, delivery Challan, etc.
- KU27.** Procedures for digitally updating customer details
- KU28.** IT skills and operating procedures of computers and other electronic devices
- KU29.** Preparation of collection schedule, if required
- KU30.** Maintained Financial Statement
- KU31.** Understand Notes of Accounts
- KU32.** Basic idea about elements of financial statement
- KU33.** Use of computers and have working knowledge of MS Excel and Word, etc

Generic Skills (GS)

User/individual on the job needs to know how to:

- GS1.** Read about various accounting procedures and updates
- GS2.** Read mails and information related to various types of documents
- GS3.** Read forms and policy directives
- GS4.** Maintain records of work assigned as per company policy
- GS5.** Update information
- GS6.** Send and reply to mails

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- GS7.** Prepare MIS reports as per company accounting policy
- GS8.** Communicate and share knowledge with peers and supervisors
- GS9.** Inform about any work-flow concerns
- GS10.** Seek required information from employee, management, suppliers. Regulator, etc.
- GS11.** Handle auditor queries
- GS12.** Distinguish between what entry/ amount is taxable and what is not
- GS13.** Determine taxes as per updated norms
- GS14.** Prioritize and execute tasks such that the work-flow is not disrupted
- GS15.** Organize work and time in order to maximize overall productivity
- GS16.** Ensure that tax deducted is correct
- GS17.** Inform about any errors or refunds to be sought and extra taxes to be paid
- GS18.** Inform about tax savings scheme
- GS19.** Resolve tax related issues and concerns
- GS20.** Avoid work-flow concerns
- GS21.** Escalate problems beyond control
- GS22.** Analyses tax norms and accounting information
- GS23.** Prepare useful reports for management and regulator as per company policy
- GS24.** Improve work so that there are zero errors
- GS25.** Avoid any penalties to firm because of poor or inadequate reporting
- GS26.** Knowledge about Flow Chart / operating cycle

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Assessment Criteria

Assessment Criteria for Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
<i>Prepare and verify documents for Payroll Preparation</i>	15	17	-	-
PC1. Examine necessary documents	5	7	-	-
PC2. Prepare and maintain documents for Payroll Register	5	6	-	-
PC3. Prepare and maintain documents for Payroll Register	5	4	-	-
<i>Application of ESIC and EPFO</i>	13	21	-	-
PC4. Create the Account and Login	5	7	-	-
PC5. Fill application form of ESIC and EPFO	4	7	-	-
PC6. Submit the application	4	7	-	-
<i>Filing ESIC and EPFO</i>	12	22	-	-
PC7. Fill the application forms for filing returns	4	7	-	-
PC8. Proceed with deduction payment norms	4	8	-	-
PC9. Submit the forms	4	7	-	-
NOS Total	40	60	-	-

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National Occupational Standards (NOS) Parameters

NOS Code	BSC/N8109
NOS Name	Prepare and perform payroll functions
Sector	BFSI
Sub-Sector	BFSI, Banking, Non Banking Financial Services, Insurance, Capital Market, Lending, Fund Investment & Services, Payments, Broking, BFSI Processing, Payments, Lending, Broking, Fund Investment & Services, BFDSI
Occupation	Finance and Accounts
NSQF Level	4
Credits	3
Version	3.0
Last Reviewed Date	07/10/2025
Next Review Date	07/10/2028
NSQC Clearance Date	07/10/2025

Qualification Pack

BSC/N8110: Prepare receipt and payment voucher

Description

This unit is about recording receipts other than those from customers, recording payments other than to suppliers, preparation of payment voucher, receipt voucher and mode of payment and updating voucher with required details, preparing Bank Reconciliation statement (BRS) and managing cash and inventory.

Scope

The scope covers the following :

- Create and Verify the Documents
- Maintain Books of Accounts

Elements and Performance Criteria

Create and Verify the Documents

To be competent, the user/individual on the job must be able to:

- PC1.** Prepare and verify the source of documents
- PC2.** Maintain digital and physical financial records
- PC3.** Process Reimbursement process
- PC4.** Prepare Bank deposit

Maintain Books of Accounts

To be competent, the user/individual on the job must be able to:

- PC5.** Maintain book keeping
- PC6.** Prepare Ledger accounts and Trail Balance
- PC7.** Prepare Bank Reconciliation statement

Knowledge and Understanding (KU)

The individual on the job needs to know and understand:

- KU1.** Understand Income Tax laws and filing of returns
- KU2.** Understand Tax Deducted at Source and filings.
- KU3.** Understanding Company policies on functioning and security concerns
- KU4.** Understanding company governance structure and physical factors.
- KU5.** Understanding Companies stand on different issues
- KU6.** Basic understanding of the essential factors of organizational development
- KU7.** Accounting principles
- KU8.** Accounting concepts and techniques for recording transactions
- KU9.** Financial concepts such as calculation of tax liabilities Income Tax, Customs, GST, etc
- KU10.** Tax rates and computation of TDS, TCS, and net value of taxable goods / supplies under GST

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- KU11.** Preparation and accurate filling of electronic statement detailing outward supplies of goods or services including returns and amount collected, under GST
- KU12.** TCS and electronic cash ledger under GST
- KU13.** Stipulated timelines for depositing taxes, including GST, to government or tax authority
- KU14.** Applicable minimum value of contract for calculation of TDS under GST
- KU15.** Timeline for issue of TDS certificate by deductor or to deducted and details there in under GST and penalties
- KU16.** Rules for refund under GST
- KU17.** Tax laws and tariffs as applicable to the business, especially, GST Law
- KU18.** Transaction processing
- KU19.** Invoice and particulars, thereof
- KU20.** Clients and suppliers of the company
- KU21.** Products/services the company deals in
- KU22.** Different accounting system/procedure/processes followed by the company
- KU23.** Organizational guidelines for dealing with different types of receipts and payments
- KU24.** Processes and methods of collections and payments to different customers/ suppliers
- KU25.** Accounting processes and procedures to record the details of invoice
- KU26.** The difference between invoice and other supported documents such as purchase order, delivery Challan, etc.
- KU27.** Procedures for digitally updating customer details
- KU28.** IT skills and operating procedures of computers and other electronic devices
- KU29.** Preparation of collection schedule, if required
- KU30.** Maintained Financial Statement
- KU31.** Understand Notes of Accounts
- KU32.** Basic idea about elements of financial statement
- KU33.** Use of computers and have working knowledge of MS Excel and Word, etc.

Generic Skills (GS)

User/individual on the job needs to know how to:

- GS1.** Read about various accounting procedures and updates
- GS2.** Read mails and information related to various types of documents
- GS3.** Read forms and policy directives
- GS4.** Maintain records of work assigned as per company policy
- GS5.** Update information
- GS6.** Send and reply to mails
- GS7.** Prepare MIS reports as per company accounting policy
- GS8.** Communicate and share knowledge with peers and supervisors
- GS9.** Inform about any work-flow concerns
- GS10.** Seek required information from employee, management, suppliers. Regulator, etc.

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- GS11.** Handle auditor queries
- GS12.** Distinguish between what entry/ amount is taxable and what is not
- GS13.** Determine taxes as per updated norms
- GS14.** Prioritize and execute tasks such that the work-flow is not disrupted
- GS15.** Organize work and time in order to maximize overall productivity
- GS16.** Ensure that tax deducted is correct
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- GS18.** Inform about tax savings scheme
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- GS21.** Escalate problems beyond control
- GS22.** Analyses tax norms and accounting information
- GS23.** Prepare useful reports for management and regulator as per company policy
- GS24.** Improve work so that there are zero errors
- GS25.** Avoid any penalties to firm because of poor or inadequate reporting
- GS26.** Knowledge about flow chart / operating cycle

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Assessment Criteria

Assessment Criteria for Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
<i>Create and Verify the Documents</i>	22	36	-	-
PC1. Prepare and verify the source of documents	5	9	-	-
PC2. Maintain digital and physical financial records	5	9	-	-
PC3. Process Reimbursement process	6	9	-	-
PC4. Prepare Bank deposit	6	9	-	-
<i>Maintain Books of Accounts</i>	18	24	-	-
PC5. Maintain book keeping	5	7	-	-
PC6. Prepare Ledger accounts and Trail Balance	6	8	-	-
PC7. Prepare Bank Reconciliation statement	7	9	-	-
NOS Total	40	60	-	-

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National Occupational Standards (NOS) Parameters

NOS Code	BSC/N8110
NOS Name	Prepare receipt and payment voucher
Sector	BFSI
Sub-Sector	BFSI, Banking, Non Banking Financial Services, Insurance, Capital Market, Lending, Fund Investment & Services, Payments, Broking, BFSI Processing, Payments, Lending, Broking, Fund Investment & Services, BFDSI
Occupation	Finance and Accounts
NSQF Level	4
Credits	2
Version	3.0
Last Reviewed Date	07/10/2025
Next Review Date	07/10/2028
NSQC Clearance Date	07/10/2025

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BSC/N8111: Understand and book Credit purchases and sales

Description

This unit covers about understanding the purchase order, purchase journal, supplier and payment details, customer purchase order, payment terms, delivery challan, sales journal, booking credit purchases in the purchase journal, booking credit sales in sales journal and verify the documents

Scope

The scope covers the following :

- Prepare and verify the documents for Sales Register and Purchase Register
- Maintain Sales Register and Purchase Register

Elements and Performance Criteria

Prepare and verify the documents for sales register and purchase register

To be competent, the user/individual on the job must be able to:

- PC1.** Prepare Purchase and Sales Invoice
- PC2.** Maintain Daily Cash Report
- PC3.** Calculate Sales Revenue
- PC4.** Check Cost of goods sold

Maintain Sales Register and Purchase register

To be competent, the user/individual on the job must be able to:

- PC5.** Prepare Sales Register
- PC6.** Prepare Purchase Register

Knowledge and Understanding (KU)

The individual on the job needs to know and understand:

- KU1.** Understand Income Tax laws and filing of returns
- KU2.** Understand Tax Deducted at Source and filings.
- KU3.** Understanding Company policies on functioning and security concerns
- KU4.** Understanding company governance structure and physical factors.
- KU5.** Understanding Companies stand on different issues
- KU6.** Basic understanding of the essential factors of organizational development
- KU7.** Accounting principles
- KU8.** Accounting concepts and techniques for recording transactions
- KU9.** Financial concepts such as calculation of tax liabilities Income Tax, Customs, GST, etc
- KU10.** Tax rates and computation of TDS, TCS, and net value of taxable goods / supplies under GST
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- KU12.** TCS and electronic cash ledger under GST
- KU13.** Stipulated timelines for depositing taxes, including GST, to government or tax authority
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- KU27.** Procedures for digitally updating customer details
- KU28.** IT skills and operating procedures of computers and other electronic devices
- KU29.** Preparation of collection schedule, if required
- KU30.** Maintained Financial Statement
- KU31.** Understand Notes of Accounts
- KU32.** Basic idea about elements of financial statement
- KU33.** Use of computers and have working knowledge of MS Excel and Word, etc.

Generic Skills (GS)

User/individual on the job needs to know how to:

- GS1.** Read about various accounting procedures and updates
- GS2.** Read mails and information related to various types of documents
- GS3.** Read forms and policy directives
- GS4.** Maintain records of work assigned as per company policy
- GS5.** Update information
- GS6.** Send and reply to mails
- GS7.** Prepare MIS reports as per company accounting policy
- GS8.** Communicate and share knowledge with peers and supervisors
- GS9.** Inform about any work-flow concerns
- GS10.** Seek required information from employee, management, suppliers. Regulator, etc.
- GS11.** Handle auditor queries
- GS12.** Distinguish between what entry/ amount is taxable and what is not

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- GS13.** Determine taxes as per updated norms
- GS14.** Prioritize and execute tasks such that the work-flow is not disrupted
- GS15.** Organize work and time in order to maximize overall productivity
- GS16.** Ensure that tax deducted is correct
- GS17.** Inform about any errors or refunds to be sought and extra taxes to be paid
- GS18.** Inform about tax savings scheme
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- GS20.** Avoid work-flow concerns
- GS21.** Escalate problems beyond control
- GS22.** Analyses tax norms and accounting information
- GS23.** Prepare useful reports for management and regulator as per company policy
- GS24.** Improve work so that there are zero errors
- GS25.** Avoid any penalties to firm because of poor or inadequate reporting
- GS26.** Knowledge about flow chart / operating cycle

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Assessment Criteria

Assessment Criteria for Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
<i>Prepare and verify the documents for sales register and purchase register</i>	30	25	-	-
PC1. Prepare Purchase and Sales Invoice	-	-	-	-
PC2. Maintain Daily Cash Report	-	-	-	-
PC3. Calculate Sales Revenue	-	-	-	-
PC4. Check Cost of goods sold	-	-	-	-
<i>Maintain Sales Register and Purchase register</i>	10	35	-	-
PC5. Prepare Sales Register	-	-	-	-
PC6. Prepare Purchase Register	-	-	-	-
NOS Total	40	60	-	-

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National Occupational Standards (NOS) Parameters

NOS Code	BSC/N8111
NOS Name	Understand and book Credit purchases and sales
Sector	BFSI
Sub-Sector	BFSI, Banking, Non Banking Financial Services, Insurance, Capital Market, Lending, Fund Investment & Services, Payments, Broking, BFSI Processing, Payments, Lending, Broking, Fund Investment & Services, BFDSI
Occupation	Finance and Accounts
NSQF Level	4
Credits	3
Version	3.0
Last Reviewed Date	07/10/2025
Next Review Date	07/10/2028
NSQC Clearance Date	07/10/2025

Qualification Pack

BSC/N8112: Prepare Financial Statements

Description

This unit is all about recording provisions, preparing depreciation worksheet, preparation and Presentation of reports on Profit & Loss Account, ledger balances (with details), Balance Sheet etc., performing the accounting entry and record keeping

Scope

The scope covers the following :

- Prepare Financial Statement

Elements and Performance Criteria

Prepare Financial statement

To be competent, the user/individual on the job must be able to:

- PC1.** Examine the documents for preparation of financial statement
- PC2.** Identify the Elements for Financial statement
- PC3.** Maintain financial statement
- PC4.** Record Notes of accounts

Knowledge and Understanding (KU)

The individual on the job needs to know and understand:

- KU1.** Understand Income Tax laws and filing of returns
- KU2.** Understand Tax Deducted at Source and filings.
- KU3.** Understanding Company policies on functioning and security concerns
- KU4.** Understanding company governance structure and physical factors.
- KU5.** Understanding Companies stand on different issues
- KU6.** Basic understanding of the essential factors of organizational development
- KU7.** Accounting principles
- KU8.** Accounting concepts and techniques for recording transactions
- KU9.** Financial concepts such as calculation of tax liabilities Income Tax, Customs, GST, etc
- KU10.** Tax rates and computation of TDS, TCS, and net value of taxable goods / supplies under GST
- KU11.** Preparation and accurate filling of electronic statement detailing outward supplies of goods or services including returns and amount collected, under GST
- KU12.** TCS and electronic cash ledger under GST
- KU13.** Stipulated timelines for depositing taxes, including GST, to government or tax authority
- KU14.** Applicable minimum value of contract for calculation of TDS under GST
- KU15.** Timeline for issue of TDS certificate by deduct or to deducted and details there in under GST and penalties

Qualification Pack

- KU16.** Rules for refund under GST
- KU17.** Tax laws and tariffs as applicable to the business, especially, GST Law
- KU18.** Transaction processing
- KU19.** Invoice and particulars, thereof
- KU20.** Clients and suppliers of the company
- KU21.** Products/services the company deals in
- KU22.** Different accounting system/procedure/processes followed by the company
- KU23.** Organizational guidelines for dealing with different types of receipts and payments
- KU24.** Processes and methods of collections and payments to different customers/ suppliers
- KU25.** Accounting processes and procedures to record the details of invoice
- KU26.** The difference between invoice and other supported documents such as purchase order, delivery Challan, etc.
- KU27.** Procedures for digitally updating customer details
- KU28.** IT skills and operating procedures of computers and other electronic devices
- KU29.** Preparation of collection schedule, if required
- KU30.** Maintained Financial Statement
- KU31.** Understand Notes of Accounts
- KU32.** Basic idea about elements of financial statement
- KU33.** Use of computers and have working knowledge of MS Excel and Word, etc.

Generic Skills (GS)

User/individual on the job needs to know how to:

- GS1.** Read about various accounting procedures and updates
- GS2.** Read mails and information related to various types of documents
- GS3.** Read forms and policy directives
- GS4.** Maintain records of work assigned as per company policy
- GS5.** Update information
- GS6.** Send and reply to mails
- GS7.** Prepare MIS reports as per company accounting policy
- GS8.** Communicate and share knowledge with peers and supervisors
- GS9.** Inform about any work-flow concerns
- GS10.** Seek required information from employee, management, suppliers. Regulator, etc.
- GS11.** Handle auditor queries
- GS12.** Distinguish between what entry/ amount is taxable and what is not
- GS13.** Determine taxes as per updated norms
- GS14.** Prioritize and execute tasks such that the work-flow is not disrupted
- GS15.** Organize work and time in order to maximize overall productivity
- GS16.** Ensure that tax deducted is correct
- GS17.** Inform about any errors or refunds to be sought and extra taxes to be paid

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- GS18.** Inform about tax savings scheme
- GS19.** Resolve tax related issues and concerns
- GS20.** Avoid work-flow concerns
- GS21.** Escalate problems beyond control
- GS22.** Analyses tax norms and accounting information
- GS23.** Prepare useful reports for management and regulator as per company policy
- GS24.** Improve work so that there are zero errors
- GS25.** Avoid any penalties to firm because of poor or inadequate reporting
- GS26.** Knowledge about flow chart / operating cycle

Qualification Pack

Assessment Criteria

Assessment Criteria for Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
<i>Prepare Financial statement</i>	40	60	-	-
PC1. Examine the documents for preparation of financial statement	10	15	-	-
PC2. Identify the Elements for Financial statement	10	15	-	-
PC3. Maintain financial statement	10	15	-	-
PC4. Record Notes of accounts	10	15	-	-
NOS Total	40	60	-	-

Qualification Pack

National Occupational Standards (NOS) Parameters

NOS Code	BSC/N8112
NOS Name	Prepare Financial Statements
Sector	BFSI
Sub-Sector	BFSI, Banking, Non Banking Financial Services, Insurance, Capital Market, Lending, Fund Investment & Services, Payments, Broking, BFSI Processing, Payments, Lending, Broking, Fund Investment & Services, BFDSI
Occupation	Finance and Accounts
NSQF Level	4
Credits	3
Version	3.0
Last Reviewed Date	07/10/2025
Next Review Date	07/10/2028
NSQC Clearance Date	07/10/2025

Qualification Pack

DGT/VSQ/N0102: Employability Skills (60 Hours)

Description

This unit is about employability skills, Constitutional values, becoming a professional in the 21st Century, digital, financial, and legal literacy, diversity and Inclusion, English and communication skills, customer service, entrepreneurship, and apprenticeship, getting ready for jobs and career development.

Scope

The scope covers the following :

- Introduction to Employability Skills
- Constitutional values - Citizenship
- Becoming a Professional in the 21st Century
- Basic English Skills
- Career Development & Goal Setting
- Communication Skills
- Diversity & Inclusion
- Financial and Legal Literacy
- Essential Digital Skills
- Entrepreneurship
- Customer Service
- Getting ready for Apprenticeship & Jobs

Elements and Performance Criteria

Introduction to Employability Skills

To be competent, the user/individual on the job must be able to:

- PC1.** identify employability skills required for jobs in various industries
- PC2.** identify and explore learning and employability portals

Constitutional values – Citizenship

To be competent, the user/individual on the job must be able to:

- PC3.** recognize the significance of constitutional 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.
- PC4.** follow environmentally sustainable practices

Becoming a Professional in the 21st Century

To be competent, the user/individual on the job must be able to:

- PC5.** recognize the significance of 21st Century Skills for employment
- PC6.** practice 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

Basic English Skills

To be competent, the user/individual on the job must be able to:

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- PC7.** use basic English for everyday conversation in different contexts, in person and over the telephone
- PC8.** read and understand routine information, notes, instructions, mails, letters etc. written in English
- PC9.** write short messages, notes, letters, e-mails etc. in English

Career Development & Goal Setting

To be competent, the user/individual on the job must be able to:

- PC10.** understand the difference between job and career
- PC11.** prepare a career development plan with short- and long-term goals, based on aptitude

Communication Skills

To be competent, the user/individual on the job must be able to:

- PC12.** follow verbal and non-verbal communication etiquette and active listening techniques in various settings
- PC13.** work collaboratively with others in a team

Diversity & Inclusion

To be competent, the user/individual on the job must be able to:

- PC14.** communicate and behave appropriately with all genders and PwD
- PC15.** escalate any issues related to sexual harassment at workplace according to POSH Act

Financial and Legal Literacy

To be competent, the user/individual on the job must be able to:

- PC16.** select financial institutions, products and services as per requirement
- PC17.** carry out offline and online financial transactions, safely and securely
- PC18.** identify common components of salary and compute income, expenses, taxes, investments etc
- PC19.** identify relevant rights and laws and use legal aids to fight against legal exploitation

Essential Digital Skills

To be competent, the user/individual on the job must be able to:

- PC20.** operate digital devices and carry out basic internet operations securely and safely
- PC21.** use e-mail and social media platforms and virtual collaboration tools to work effectively
- PC22.** use basic features of word processor, spreadsheets, and presentations

Entrepreneurship

To be competent, the user/individual on the job must be able to:

- PC23.** identify different types of Entrepreneurship and Enterprises and assess opportunities for potential business through research
- PC24.** develop a business plan and a work model, considering the 4Ps of Marketing Product, Price, Place and Promotion
- PC25.** identify sources of funding, anticipate, and mitigate any financial/ legal hurdles for the potential business opportunity

Customer Service

To be competent, the user/individual on the job must be able to:

- PC26.** identify different types of customers
- PC27.** identify and respond to customer requests and needs in a professional manner.

Qualification Pack

PC28. follow appropriate hygiene and grooming standards

Getting ready for apprenticeship & Jobs

To be competent, the user/individual on the job must be able to:

PC29. create a professional Curriculum vitae (Résumé)

PC30. search for suitable jobs using reliable offline and online sources such as Employment exchange, recruitment agencies, newspapers etc. and job portals, respectively

PC31. apply to identified job openings using offline /online methods as per requirement

PC32. answer questions politely, with clarity and confidence, during recruitment and selection

PC33. identify apprenticeship opportunities and register for it as per guidelines and requirements

Knowledge and Understanding (KU)

The individual on the job needs to know and understand:

KU1. need for employability skills and different learning and employability related portals

KU2. various constitutional and personal values

KU3. different environmentally sustainable practices and their importance

KU4. Twenty first (21st) century skills and their importance

KU5. how to use English language for effective verbal (face to face and telephonic) and written communication in formal and informal set up

KU6. importance of career development and setting long- and short-term goals

KU7. about effective communication

KU8. POSH Act

KU9. Gender sensitivity and inclusivity

KU10. different types of financial institutes, products, and services

KU11. how to compute income and expenditure

KU12. importance of maintaining safety and security in offline and online financial transactions

KU13. different legal rights and laws

KU14. different types of digital devices and the procedure to operate them safely and securely

KU15. how to create and operate an e- mail account and use applications such as word processors, spreadsheets etc.

KU16. how to identify business opportunities

KU17. types and needs of customers

KU18. how to apply for a job and prepare for an interview

KU19. apprenticeship scheme and the process of registering on apprenticeship portal

Generic Skills (GS)

User/individual on the job needs to know how to:

GS1. read and write different types of documents/instructions/correspondence

GS2. communicate effectively using appropriate language in formal and informal settings

Qualification Pack

- GS3.** behave politely and appropriately with all
- GS4.** how to work in a virtual mode
- GS5.** perform calculations efficiently
- GS6.** solve problems effectively
- GS7.** pay attention to details
- GS8.** manage time efficiently
- GS9.** maintain hygiene and sanitization to avoid infection

Qualification Pack

Assessment Criteria

Assessment Criteria for Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
<i>Introduction to Employability Skills</i>	1	1	-	-
PC1. identify employability skills required for jobs in various industries	-	-	-	-
PC2. identify and explore learning and employability portals	-	-	-	-
<i>Constitutional values – Citizenship</i>	1	1	-	-
PC3. recognize the significance of constitutional 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.	-	-	-	-
PC4. follow environmentally sustainable practices	-	-	-	-
<i>Becoming a Professional in the 21st Century</i>	2	4	-	-
PC5. recognize the significance of 21st Century Skills for employment	-	-	-	-
PC6. practice 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	-	-	-	-
<i>Basic English Skills</i>	2	3	-	-
PC7. use basic English for everyday conversation in different contexts, in person and over the telephone	-	-	-	-
PC8. read and understand routine information, notes, instructions, mails, letters etc. written in English	-	-	-	-
PC9. write short messages, notes, letters, e-mails etc. in English	-	-	-	-
<i>Career Development & Goal Setting</i>	1	2	-	-

Qualification Pack

Assessment Criteria for Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
PC10. understand the difference between job and career	-	-	-	-
PC11. prepare a career development plan with short- and long-term goals, based on aptitude	-	-	-	-
<i>Communication Skills</i>	2	2	-	-
PC12. follow verbal and non-verbal communication etiquette and active listening techniques in various settings	-	-	-	-
PC13. work collaboratively with others in a team	-	-	-	-
<i>Diversity & Inclusion</i>	1	2	-	-
PC14. communicate and behave appropriately with all genders and PwD	-	-	-	-
PC15. escalate any issues related to sexual harassment at workplace according to POSH Act	-	-	-	-
<i>Financial and Legal Literacy</i>	2	3	-	-
PC16. select financial institutions, products and services as per requirement	-	-	-	-
PC17. carry out offline and online financial transactions, safely and securely	-	-	-	-
PC18. identify common components of salary and compute income, expenses, taxes, investments etc	-	-	-	-
PC19. identify relevant rights and laws and use legal aids to fight against legal exploitation	-	-	-	-
<i>Essential Digital Skills</i>	3	4	-	-
PC20. operate digital devices and carry out basic internet operations securely and safely	-	-	-	-
PC21. use e- mail and social media platforms and virtual collaboration tools to work effectively	-	-	-	-
PC22. use basic features of word processor, spreadsheets, and presentations	-	-	-	-

Qualification Pack

Assessment Criteria for Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
<i>Entrepreneurship</i>	2	3	-	-
PC23. identify different types of Entrepreneurship and Enterprises and assess opportunities for potential business through research	-	-	-	-
PC24. develop a business plan and a work model, considering the 4Ps of Marketing Product, Price, Place and Promotion	-	-	-	-
PC25. identify sources of funding, anticipate, and mitigate any financial/ legal hurdles for the potential business opportunity	-	-	-	-
<i>Customer Service</i>	1	2	-	-
PC26. identify different types of customers	-	-	-	-
PC27. identify and respond to customer requests and needs in a professional manner.	-	-	-	-
PC28. follow appropriate hygiene and grooming standards	-	-	-	-
<i>Getting ready for apprenticeship & Jobs</i>	2	3	-	-
PC29. create a professional Curriculum vitae (Résumé)	-	-	-	-
PC30. search for suitable jobs using reliable offline and online sources such as Employment exchange, recruitment agencies, newspapers etc. and job portals, respectively	-	-	-	-
PC31. apply to identified job openings using offline /online methods as per requirement	-	-	-	-
PC32. answer questions politely, with clarity and confidence, during recruitment and selection	-	-	-	-
PC33. identify apprenticeship opportunities and register for it as per guidelines and requirements	-	-	-	-
NOS Total	20	30	-	-

Qualification Pack

National Occupational Standards (NOS) Parameters

NOS Code	DGT/VSQ/N0102
NOS Name	Employability Skills (60 Hours)
Sector	Cross Sectoral
Sub-Sector	Professional Skills
Occupation	Employability
NSQF Level	4
Credits	2
Version	1.0
Last Reviewed Date	07/10/2025
Next Review Date	07/10/2028
NSQC Clearance Date	07/10/2025

Assessment Guidelines and Assessment Weightage

Assessment Guidelines

1. Criteria for assessment for each Qualification Pack will be created by the Sector Skill Council. Each Element/ Performance Criteria (PC) will be assigned marks proportional to its importance in NOS. SSC will also lay down proportion of marks for Theory and Skills Practical for each Element/ PC.
2. The assessment for the theory part will be based on knowledge bank of questions created by the SSC.
3. Assessment will be conducted for all compulsory NOS, and where applicable, on the selected elective/option NOS/set of NOS.
4. SSC/Individual assessment agencies will create unique question papers for theory part for each candidate at each examination/training center (as per assessment criteria below).
5. SSC/Individual assessment agencies will create unique evaluations for skill practical for every student at each examination/ training center based on these criteria.
6. To pass the Qualification Pack assessment, every trainee should score the Recommended Pass % aggregate for the QP.
7. In case of unsuccessful completion, the trainee may seek reassessment on the Qualification Pack.

Qualification Pack

Minimum Aggregate Passing % at QP Level : 50

(Please note: Every Trainee should score a minimum aggregate passing percentage as specified above, to successfully clear the Qualification Pack assessment.)

Assessment Weightage

Compulsory NOS

National Occupational Standards	Theory Marks	Practical Marks	Project Marks	Viva Marks	Total Marks	Weightage
BSC/N8108.Prepare tax compliance related document	40	60	0	0	100	18
BSC/N8109.Prepare and perform payroll functions	40	60	0	0	100	18
BSC/N8110.Prepare receipt and payment voucher	40	60	0	0	100	18
BSC/N8111.Understand and book Credit purchases and sales	40	60	0	0	100	18
BSC/N8112.Prepare Financial Statements	40	60	0	0	100	18
DGT/VSQ/N0102.Employability Skills (60 Hours)	20	30	-	-	50	10
Total	220	330	-	-	550	100

Qualification Pack

Acronyms

NOS	National Occupational Standard(s)
NSQF	National Skills Qualifications Framework
QP	Qualifications Pack
TVET	Technical and Vocational Education and Training
NOS	National Occupational Standard(s)
NSQF	National Skills Qualification Framework
Qf	Qualifications
TVET	Technical and Vocational Education and Training
DD	Demand Draft
HR	Human Resource
MIS	Management Information System
NEFT	National Electronic Funds Transfer
PAN	Permanent Account Number
TAT	Turnaround time

Qualification Pack

Glossary

Sector	Sector is a conglomeration of different business operations having similar business and interests. It may also be defined as a distinct subset of the economy whose components share similar characteristics and interests.
Sub-sector	Sub-sector is derived from a further breakdown based on the characteristics and interests of its components.
Occupation	Occupation is a set of job roles, which perform similar/ related set of functions in an industry.
Job role	Job role defines a unique set of functions that together form a unique employment opportunity in an organisation.
Occupational Standards (OS)	OS specify the standards of performance an individual must achieve when carrying out a function in the workplace, together with the Knowledge and Understanding (KU) they need to meet that standard consistently. Occupational Standards are applicable both in the Indian and global contexts.
Performance Criteria (PC)	Performance Criteria (PC) are statements that together specify the standard of performance required when carrying out a task.
National Occupational Standards (NOS)	NOS are occupational standards which apply uniquely in the Indian context.
Qualifications Pack (QP)	QP comprises the set of OS, together with the educational, training and other criteria required to perform a job role. A QP is assigned a unique qualifications pack code.
Unit Code	Unit code is a unique identifier for an Occupational Standard, which is denoted by an 'N'
Unit Title	Unit title gives a clear overall statement about what the incumbent should be able to do.
Description	Description gives a short summary of the unit content. This would be helpful to anyone searching on a database to verify that this is the appropriate OS they are looking for.
Scope	Scope is a set of statements specifying the range of variables that an individual may have to deal with in carrying out the function which have a critical impact on quality of performance required.
Knowledge and Understanding (KU)	Knowledge and Understanding (KU) are statements which together specify the technical, generic, professional and organisational specific knowledge that an individual needs in order to perform to the required standard.

Qualification Pack

Organisational Context	Organisational context includes the way the organisation is structured and how it operates, including the extent of operative knowledge managers have of their relevant areas of responsibility.
Technical Knowledge	Technical knowledge is the specific knowledge needed to accomplish specific designated responsibilities.
Core Skills/ Generic Skills (GS)	Core skills or Generic Skills (GS) are a group of skills that are the key to learning and working in today's world. These skills are typically needed in any work environment in today's world. These skills are typically needed in any work environment. In the context of the OS, these include communication related skills that are applicable to most job roles.
Electives	Electives are NOS/set of NOS that are identified by the sector as contributive to specialization in a job role. There may be multiple electives within a QP for each specialized job role. Trainees must select at least one elective for the successful completion of a QP with Electives.
Options	Options are NOS/set of NOS that are identified by the sector as additional skills. There may be multiple options within a QP. It is not mandatory to select any of the options to complete a QP with Options.
Sector	Sector is a conglomeration of different business operations having similar business and interests.
Sub-sector	Sub-sector is derived from a further breakdown based on the characteristics and interests of its components.
Occupation	Occupation is a set of job roles, which perform similar/ related set of functions in an industry.
Job role	Job role defines a unique set of functions that together form a unique employment opportunity in an organization.
Occupational Standards (OS)	OS specify the standards of performance an individual must achieve when carrying out a function in the workplace, together with the Knowledge and Understanding (KU) they need to meet that standard consistently. Occupational Standards are applicable both in the Indian and global contexts.
Performance Criteria (PC)	Performance Criteria (PC) are statements that together specify the standard of performance required when carrying out a task.
National Occupational Standard	NOS are occupational standards which apply uniquely in the Indian context.
Qualifications	Qf comprises the set of OS, together with the educational, training and other criteria required to perform a job role. A Qf is assigned a unique Qualification code.

Qualification Pack

Unit Code	Unit code is a unique identifier for an Occupational standard, which is denoted by 'N'
Unit Title	Unit title gives a clear overall statement about what the incumbent should be able to do.
Description	Description gives a short summary of the unit content. This would be helpful to anyone searching on a database to verify that this is the appropriate OS they are looking for.
Scope	Scope is a set of statements specifying the range of variables that an individual may have to deal with in carrying out the function which have a critical impact on quality of performance required.
Knowledge and Understanding	Knowledge and Understanding (KU) are statements which together specify the technical, generic, professional and organisational specific knowledge that an individual needs in order to perform to the required standard.
Organisational Context	Organisational context includes the way the organisation is structured and how it operates, including the extent of operative knowledge managers have of their relevant areas of responsibility.
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Options	Options are NOS/set of NOS that are identified by the sector as additional skills. There may be multiple options within a QP. It is not mandatory to select any of the options to complete a QP with Options.