

NSQF QUALIFICATION FILE GUIDANCE

Version 6: Draft of 08 March 2016

NSDA Reference

To be added by NSDA

CONTACT DETAILS OF THE BODY SUBMITTING THE QUALIFICATION FILE

Name and address of submitting body:

Directorate General of Training (DGT),
Ministry of Skill Development & Entrepreneurship (MoSDE)
Shram Shakti Bhawan, Rafi Marg,
New Delhi

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List of documents submitted in support of the Qualifications File

1. Qualification document – Accounting
2. Curriculum for Accounting under Banking and Accounting Sector for Modular Employable Scheme (MES)
3. Executive Summary of Human Resource and Skill Requirements in Banking, Financial Services and Insurance Sector (2013-17,2017-22) by NSDC
4. List of number of trainees of trained under MES in 2015-16 & 2016-17.
5. List of candidates' placed for this course in 2016-17.

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SUMMARY

Qualification Title	Accounting		
Qualification Code	BAN101		
Nature and purpose of the qualification	NCVT Certificate in job role of Accounting Main Purpose of the Qualification is to get familiar with the accounting tools & methods applied in an organisation		
Body/bodies which will award the qualification	National Council for Vocational Training (NCVT)		
Body which will accredit providers to offer courses leading to the qualification	GOI Ministries and State departments who have adopted MES qualifications accredit training providers for their programs and schemes (only in case of SDIS schemes Training providers accredited by States on behalf of NCVT)		
Body/bodies which will carry out assessment of learners	Independent Agency empanelled as Assessing Bodies (ABs)		
Occupation(s) to which the qualification gives access	After training the person will be able to independently work as an accountant in an IT enabled office/warehouse		
Licensing requirements	-NA-		
Level of the qualification in the NSQF	Level 3		
Anticipated volume of training/learning required to complete the qualification	450 Hrs (75 working days with 6 Hrs in a day)		
Entry requirements and/or recommendations	12th Standard & 14 Years & above		
Progression from the qualification	An individual can progress in an organisation as an Accounts Officer, Tally Expert and can have expertise in other Accounts softwares whichever is used in the organisation.		
Planned arrangements for the Recognition of Prior learning (RPL)	RPL arrangements are not planned under this qualification.		
International comparability where known	-NA-		
Date of planned review of the qualification.	2 years after approval of the Qualification		
Formal structure of the qualification			
Title of component and identification code.	Mandatory/ Optional	Estimated size (learning hours)	Level
(i) DGT/MES/BAN/N01: Introduction to Banking terminologies	M	50	3

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(ii) DGT/MES/BAN/N02: Understand the classification of Accounting Heads and Data Conciliation	M	100	3
(iii) DGT/MES/BAN/N03: Understand and can apply Tally for accounting	M	100	3
(iv) DGT/MES/BAN/N04: Understand the Budgeting and Control tools	M	100	3
(v) DGT/MES/BAN/N05: Acquire the knowledge of Accounting calculations	M	100	3
Total		450	

Please attach any document giving further detail about the structure of the qualification – eg a Curriculum Document or a Qualification Pack.

Curriculum for Accounting under Banking and Accounting Sector for Modular Employable Scheme (MES) attached as annexure.

Give the titles and other relevant details of the document(s) here. Include page references showing where to find the relevant information.

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SECTION 1 **ASSESSMENT**

Body/Bodies which will carry out assessment:

DGT empanelled Assessing Bodies (ABs)

How will RPL assessment be managed and who will carry it out?

RPL arrangements are not planned under this qualification.

Describe the overall assessment strategy and specific arrangements which have been put in place to ensure that assessment is always valid, reliable and fair and show that these are in line with the requirements of the NSQF.

Criteria for selection of Assessment body

Minimum Eligibility Criteria

- The applicant shall be a legal entity, registered in India.
- The applicant should have in last two years carried out competency / skill assessment for minimum 1000 persons or should have trained minimum 1000 persons and got tested by some agencies such as NCVT, Sector Skill Council, State, board/ council and reputed industry Association. Organizations having experience in testing of competencies would be preferred.
- In case more number of applications is received, preference will be given to those organizations that have trained/assessed larger number of persons.
- The applicant is not a Training Provider (TP) in the same sector and in same State, but it can be TP in other States, other Sectors or other scheme.
- The applicant shall have access to technically qualified personnel of repute and integrity in different industrial trades and technology.
- The applicant shall develop dedicated human resource for handling the processes in assessment process.
- The applicant shall declare its linkages with other organization(s), if any to ensure independence and avoid any conflict of interest.
- Institutions/ Firms blacklisted by any Government Department shall not be considered in this RFP.
- The Applicant shall provide the information and supporting documents towards their claims.
- Initially provisional empanelment will be awarded to the organizations based on the evaluation of eligibility of the Assessing Body based on the criteria.
- Based on the module and sector that will be handled by the assessor, the assessing body shall send its assessor for competency evaluation in the institutions which will be notified by DGT time to time. The assessor will be assessed to ascertain the competency to carry out competency based assessment.
- Final empanelment would be granted subject to the Assessing Body fulfilling the following conditions of getting the competencies of 2 assessors of each module per State evaluated in the institutes notified by the DGT. Testing charges for evaluating the competencies of the assessors will be borne by the Assessing Bodies.

(1) Assessment process:

The assessment process aims to test and certify the competency of the persons through Assessing Bodies who seek certification of their skills acquired informally or the persons who have been trained at the registered TPs. The competency assessment of the candidate is being done by the Assessor Competency Evaluation (ACE) qualified assessor of the independent Assessing Bodies (AB) which is not involved in training delivery, to ensure an impartial assessment. ACE is conducted to evaluate the competency of the assessor. In the assessment process, identification of competency, ways to measure the competency and deciding on the type of evidence that has to be collected are the responsibility of the Assessing bodies whereas administering the assessment and collecting the evidence and reporting the results are the responsibility of the assessors. The assessment process consists of following components:

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Theory Test:

- It must assess the knowledge which is essential for a person to do the job. Without this knowledge, the person will not be able to do the job.
- The questions shall be of objective type involving selection of correct response.
- The question paper should contain sketches/ diagrams/ photographs/ drawing to overcome the problems of reading comprehension.
- The test shall be of short duration.

Practical Test:

It shall be able to test:

- Manipulative skills to handle tools and equipment.
- Speed in doing work.
- Accuracy maintained
- Quality in workmanship.
- Sequence of performance.
- Economical use of material.
- Neatness & housekeeping.
- All the competencies prescribed in the course curriculum.

The Assessment Parameters adopted during assessment:

- Knowledge of equipment, limitation of use of tools and equipment, and methods & procedure.
- Understanding of functioning of equipment & tool, criteria to be used in selecting tools for given job, and the process of measurement.
- Skill in finishing to required measurement, handling measurement & calculations, handling tools and equipment with ease, finishing neatly.
- Abilities to take corrective steps, use correct work habits, take measurements, complete the job within stipulated time, and adopt safe practices.
- Attitude towards the work, accurate & precise work and co-workers and supervisor.

(2) Duration of Test:

The duration of test vary according to the task. Theory test shall be of 1 hour duration and practical test for engineering trade shall be 6 to 8 hours minimum and non-engineering it shall be of 4 hours minimum. Assessing Bodies while preparing practical test shall ensure that candidate shall be tested on all the competencies prescribed in the course module.

The marking pattern and distribution of marks for the qualification are as under:

Terminal competency	Maximum marks
Application of knowledge	30
Care for tools & equipment	15
Economic use of materials	15
Safety consciousness	10
Speed	10
Accuracy	15
Quality of workmanship	20
Amount of work	15
No. of attempts	10
Attitude	10
Total maximum marks for Practical	150
Maximum marks for theory	50

(3) **Minimum pass mark:**

Minimum passing marks for Practical is 60%

Minimum pass marks for theory is 40%

(4) **Testing and certifications process for the course:**

Pre- Assessment

- Regional Directorate of Apprenticeship Training (RDAT) allot batches to the Assessing Bodies on rotational basis depending on the presence of assessing body in that region sector wise and the assessing

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body in coordination with Training Provider and assessor should confirm and schedule the assessment.

- The Assessing Body confirms the date of assessment in consultation with Training Provider and communicate to the RDAT/State.
- The Assessing Body forms a panel of ACE qualified assessors of high repute and integrity, sector wise and location wise.
- The assessment of the candidates is done by the Assessing Bodies in designated Testing Centre (TC). The Testing Centre where the assessment is carried out and Testing Centre can be Training Center also. The Assessing Body select the TC based on the location, accessibility and the infrastructure facilities available for conducting the test.
- The testing center is approved by the RDAT incase of courses run by DGT,MSDE. Incase where the courses are run by the Sate Govt., TC is approved by State Govt.. Training conducted by other dept. at their accredited Training Centre, same training centre is designated as Testing centre.
- The Assessing Body provide details of selected TC along with skill areas in which assessment can be done at the TC, to the RDAT and respective States/UTs.
- The Assessing Bodies depute ACE qualified assessors for assessments whose details are furnished by Assessing Bodies to DGT in advance.
- Assessing Body has to communicate to the Testing Centre following:
 - Details of the candidates to appear for assessment in various MES courses.
 - Details of Assessors selected with their contact details.
 - Requirement of infrastructure, raw material etc.
 - Testing charges to be reimbursed to Testing Centre

Preparation of assessment tools and prerequisites:

- The assessment tools contain components for testing the knowledge, application of knowledge and demonstration of skill. The knowledge test is objective paper based test or short structured questions based. The application of knowledge is verified based on questioning or seeking response for a case. Demonstration of skill is verified based on practical demonstration by the candidate.
- The type of assessment tools to be used for assessment are to be prepared in advance by the assessing body in accordance to the guidelines as prescribed below:
 - Define the performance objective – This is based on the course objectives and competency in workplace as prescribed by MES curriculum. The written tests and practical tests assess all the competencies mentioned in course curriculum.
 - In case of practical test, the operations which are to be observed in case of process test (how a particular task is being carried out) are clearly mentioned and the specifications of the final product in case of product test (the task in itself).
 - List of tools, infrastructure, and equipment to carry out the assessment are prepared based on the test instruments that are planned to be used.
 - Written directions are given to the candidates before the task is attempted.
 - Scoring system, observations and rating is prepared for each competency which is going to be assessed.

Pre-assessment activities for Assessor at the Testing Centre

- Verification of student credentials: The assessor check the application form submitted by the candidates and verify the photo pasted on the forms with candidates who are taking assessment in accordance with checklist
- Verification of testing centre for adequate infrastructure, tools and equipment: The assessor verifies the availability of infrastructure, tools and equipment for carrying out both theory and practical assessments. The minimum requirement prescribed under the MES modules is used as benchmark.
- Attendance verification: The assessor checks the attendance register of candidates and instructors until the time biometric attendance system is put in place. Once the biometric attendance system is in place, the biometric attendance of assessors along with that of trainees/candidates has to be captured during the assessment at the start as well as end of theory and practical test.
- Attendance during assessment: The assessor takes the attendance of all the students who appear for assessment after the successful verification of the student credentials and before the start of the assessment. The assessor also provides his/her attendance during start and end of the practical and theory test.
- Verification of the documents related test carried out by Training Provider/ Testing Centre (TC) for candidates who were not able to produce document in support of having passed the qualification.

Assessment activities

- Before the start of assessment, read out the instructions to the students.

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- The written test & practical test is for fixed duration as prescribed.
- It is ensured that individual attention is given to all the candidates during the practical test.
- The assessor takes photographs during the assessment process of all the students in the testing centre, the students during theory and practical tests, practical lab/workshop showing the equipment to be used for assessment, the assessor along with the students appearing for the assessment.

Post-assessment activities

- The assessor consolidates all the theory and practical test papers and ensures that all the mandatory information is filled. The total score for each student should be calculated and recorded in result sheet.
- The assessor send the attendance sheet, result sheet, answer papers by courier/post to the assessing body immediately after the completion of assessment
- Uploading outcome of the assessment and photos in portal by assessing body
- Assessing body upload the results within one week of the assessment date.
- Photos taken by the assessors during assessment are sent to respective RDATs through e-mail only. Non dispatch of photos of assessment to RDAT makes assessment void. Re-assessment of such batch is done by the Assessing Bodies on their own expenses.
- Details of assessors are emailed to RDAT at the time of uploading the outcome of the assessment. Outcome of the assessment is not accepted in case details of assessors are not emailed to respective RDAT.
- Maintaining assessment records
- Publishing of results and Certificate issue
- RDAT verifies the outcome of the assessment, details of assessors, photos and print and sign the certificates for successful candidates and send it to the respective candidates. In case of direct candidate's assessment, the Certificates are sent to the Assessing Body.
- Certificates which will be issued carry photograph of the trainee, name of Training Provider, start date & end date of training and duration of training once the systems for the same are put in place.
- The certificate is issues under the aegis of NCVT. All the communications are done through portal.

ASSESSMENT EVIDENCE

Complete a grid for each component as listed in “Formal structure of the the qualification” in the Summary.

NOTE: this grid can be replaced by any part of the qualification documentation which shows the same information – ie Learning Outcomes to be assessed, assessment criteria and the means of assessment.

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Title of Component: Accounting

Outcomes to be assessed		Assessment criteria for the outcome
LO	Assessable Outcome Description	
DGT/MES/BAN/N01: Introduction to Banking terminologies	AO1. Explain the general accounting terminologies like accounts, Debit/ Credit, Complete Booking-Ledgers; credit control; Accounts receivable & payable, Voucher numbering	Theory Test
	AO2. Demonstrate the distinguish Debit/Credit Transaction entries and maintain Journal Entry book	Practical Test
DGT/MES/BAN/N02: Understand the classification of Accounting Heads and Data Conciliation	AO1. Explain the Classification of Accounting heads/ charts of Accounts, Data based reporting, Bank Reconciliation/multiple compares/ currency	Theory Test
	AO2. Explain The knowledge of Voucher/cheques printing, Memo vouchers/post dated vouchers/ user defined vouchers/sales/purchase extracts	Theory Test
	AO3. Demonstrate The maintain books, registers and Statement of Accounts, Preparation of Outstanding Reports, Voucher /cheque	Practical Test
DGT/MES/BAN/N03: Understand and can apply Tally for accounting	AO1. Explain the knowledge of Tally, Tally Technology advantages and Tally audit	Theory Test
	AO2. Demonstrate the use Tally computer programs for Accounts receivable/payable Creation of new voucher type Creation of multiple companies. Practice of multiple currency/ base currency. Entry on memo vouchers Entry post dated voucher/user defined voucher	Practical Test
DGT/MES/BAN/N04: Understand the Budgeting and Control tools	AO1. Explain the knowledge of Budgeting & Control Alternate units of measure & tail units; sales & purchase orders, Rejection in / Rejection out; Movement Analysis, Price list/multi price levels Stock item; classification of raw material; work in progress, Job working concepts; Additional cost of Manufacturing, Re-order levels; stock aging analysis; Stock Category /query /multiple warehouse	Theory Test
	AO2. Demonstrate the Following : – Sales/purchase extract; Daily balance &	Practical Test

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	<p>Transaction value.</p> <ul style="list-style-type: none"> – Practice on receivables turnover – Creation of stock category and viewing of Stock Query Report – Creation/ viewing of multiple warehouse – Stock transfer to warehouse – Use of alternate units – procedure for Rejection Notes 	
DGT/MES/BAN/N05: Acquire the knowledge of Accounting calculations	AO1. Explain the knowledge of Calculation of interest/ Percentage Based reporting, Variance analysis/Ratio Analysis Multi lingual, VAT/Service Tax, e TDS	Theory Test
	AO2. Demonstrate the create Percentage based reporting calculate Interest /cash flow	Practical Test
<p>Means of assessment 1</p> <p>The assessment comprise of</p> <ul style="list-style-type: none"> • Theory Examination: MCQ, VIVA Voce • Practical assessment: Demonstration, Practical assignment 		
<p>Pass/Fail</p> <p>The trainee is judged as pass in the qualification if minimum passing marks is obtained in each test i.e Theory and Practical.</p> <p>Minimum pass mark: Minimum passing marks for Practical is 60% Minimum pass marks for theory is 40%</p>		

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SECTION 2

EVIDENCE OF LEVEL

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OPTION A

Title/Name of qualification/component: Accounting		Level: 3	
NSQF Domain	Outcomes of the Qualification/Component	How the job role relates to the NSQF level descriptors	NSQF Level
Process	The job holder is expected to have the knowledge and display expertise skills in the field of work like: <ul style="list-style-type: none"> – MS office applications – Accounting Methods and Procedures – Fundamentals of Tally software 	The job requires the limited range of activities routine and predictable like assisting Accounts Officer/ Manager in maintaining the Accounts of the organisation in an established method. Using Tally or other software as applicable in the organisation to maintain the records.	3
Professional knowledge	The job holder is required to have knowledge in the related field of work like: <ul style="list-style-type: none"> – Fundamentals of MS office – Systems and mechanism of computer, components and their interdependencies – Basic principles of accounting and its applications – Functionalities of Tally 	The job holder understands the basic facts , process and principles involved in his job role like basics of computing, Tally and Accounts.	3
Professional skill	The job holder is needs to know and understand : <ul style="list-style-type: none"> – Updating accounts data using tally – Preparation and maintaining database, Reports and presentations – Communication through web interface – Knowledge of financial data/bills handling, 	The job role only includes the maintaining of financial data, accounts, clearance of bills which is routine and repetitive in narrow range of application.	3
Core skill	The job holder is expected to be Possess knowledge and skills regarding: <ul style="list-style-type: none"> – Tools of MS office for communication and presentations 	The Assistant will able to prepare and present financial data, can do basic operations of athematic in excel. Can operate Internet to communicate with the suppliers and consumers for marketing.	3

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Title/Name of qualification/component: Accounting		Level: 3	
NSQF Domain	Outcomes of the Qualification/Component	How the job role relates to the NSQF level descriptors	NSQF Level
	<ul style="list-style-type: none"> – Fundamental internet browsing techniques, associated risks for to communicate with consumers and suppliers – Efficiently communicate with the superiors for financial matters – Fluency in working on Tally 		
Responsibility	The job holder works under the supervision of his superior, as per his directions. He is responsible for his designated task as and when given by the superior.	The job holder works under the supervision of his superiors and is responsible for his own limited work assigned.	3

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SECTION 3

EVIDENCE OF NEED

What evidence is there that the qualification is needed?

Banking credit is expected to grow at a CAGR of 17 percent during 2012–13 — 2016–17. The banking and NBFC companies are expected to generate around 1.5 million new jobs between 2013–14 and 2016–17 on account of business expansion, retirement primarily in PSBs and entry of new banks in the private sector. Bulk of these vacancies is likely to be in PSBs. Most of the new jobs to be created in specialist fields, sales and front office (Executive Summary of Human Resource and Skill Requirements in Banking, Financial Services and Insurance sector by NSDC: Annexure 3)

Moreover more than 10000 individuals have been trained under this scheme in 2015-16 & 2016-17, which shows there is huge requirement of this skill in the Market.(Annexure 4)

About 3019 candidates have been placed across country by getting trained under this sector under MES in 2016-17, which indicates the demand of the above qualification. (Annexure 5)

Also about 5272 candidates have been placed across country by getting trained under this course under DDUGKY till Dec 2016.

What is the estimated uptake of this qualification and what is the basis of this estimate?

According to the NSDC, RBI has mandated banks to provide at least one banking outlet in each of the 490,000 unbanked villages with a population of less than 2,000. Need to hire skilled local people to manage banking operations. Thus the banking and NBFC companies are expected to generate around 1.5 million new jobs between 2013–14 and 2016–17 on account of business expansion, retirement primarily in PSBs and entry of new banks in the private sector (Source: Executive Summary of Human Resource and Skill Requirements in Banking, Financial Services and Insurance sector by NSDC: Annexure 3)

What steps were taken to ensure that the qualification(s) does (do) not duplicate already existing or planned qualifications in the NSQF?

The Qualification has been mapped with the National Qualification Register, maintained by NSDA to ensure the qualification does not duplicate. Qualification with the title of Account Executive (Payable & receivable) and Account Executive (Payroll) is available in NQR with some similar outcomes. These qualifications are small job role specific and for small duration. The present qualification is of generic nature and covers wide range of accounting techniques and methods.

What arrangements are in place to monitor and review the qualification(s)? What data will be used and at what point will the qualification(s) be revised or updated?

- 1) DGT interacts with training providers to gather feedback in implementation and updation of qualification.
- 2) Monitoring of results of assessments
- 3) Employer feedback will be sought post-placement
- 4) In a recent initiative, a Mentor Council (MC) for the relevant sector has been formed to review the curriculum of this qualification under the sector.
- 5) CSTARI, the research wing of DGT, reviews and updates the qualification, in consultation with industries and other stakeholders, on a regular basis.

The qualification is reviewed after every 2 years for updation according to latest Technologies and

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practices.

Please attach any documents giving further information about any of the topics above.

Give the titles and other relevant details of the document(s) here. Include page references showing where to find the relevant information.

SECTION 4

EVIDENCE OF PROGRESSION

What steps have been taken in the design of this or other qualifications to ensure that there is a clear path to other qualifications in this sector?

An Individual has vertical pathway to promote to higher designations in an organisation. Can further undergo specialization course like advanced Tally, Modern Accounting software to excel to the higher post in jobs listed above.

Progression chart:

Assistant Accountant > Executive Accountant > Assistant Account Manager > Deputy Account Manager

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