



QUALIFICATION FILE

Public Accountant

☒ Short Term Training (STT) ☐ Long Term Training (LTT) ☐ Apprenticeship

☐ Upskilling ☐ Dual/Flexi Qualification ☒ For ToT ☒ For ToA

☒ General ☐ Multi-skill (MS) ☐ Cross Sectoral (CS) ☐ Future Skills ☐ OEM

NCrF/NSQF Level: 6

Submitted By:

Management & Entrepreneurship and Professional Skills Council (MEPSC)

20th Floor, Amba Deep, Kasturba Gandhi Marg, New Delhi - 110001

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Section 1: Basic Details

1	Qualification Name	Public Accountant																
2	Sector/s	Management & Entrepreneurship and Professional Skills Council																
3	Type of Qualification: <input checked="" type="checkbox"/> New <input type="checkbox"/> Revised <input checked="" type="checkbox"/> Has Electives/Options <input type="checkbox"/> OEM	NQR Code & version of existing/previous qualification:			Qualification Name of existing/previous version: NA													
4	a. OEM Name b. Qualification Name (Wherever applicable)	Public Accountant																
5	National Qualification Register (NQR) Code &Version (Will be issued after NSQC approval)	QG-06-OA-00546-2023-V1-MEPSC			6. NCrf/NSQF Level: 6													
7	Award (Certificate/Diploma/Advance Diploma/ Any Other (Wherever applicable specify multiple entry/exits also & provide details in annexure)	Certificate																
8	Brief Description of the Qualification	A Public Accountant is the person who effectively manages financial accounting and reporting, auditing, legal compliance, taxation, finance, and strategic management related functions of the entity and helps management in decision making and financial planning. This qualification leads to the professional membership of The Institute of Certified Public Accountants.																
9	Eligibility Criteria for Entry for Student/Trainee/Learner/Employee	a. Entry Qualification & Relevant Experience: <table border="1"> <thead> <tr> <th>S. No.</th> <th>Academic/Skill Qualification (with Specialization - if applicable)</th> <th>Required Experience (with Specialization - if applicable)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Pursuing first year of 2-year PG degree in relevant area</td> <td></td> </tr> <tr> <td>2</td> <td>12th grade pass in relevant field</td> <td>4 years of relevant experience</td> </tr> <tr> <td>3</td> <td>Previous relevant Qualification of NSQF Level 5 (Consultant (Chartered Tax Practitioner)</td> <td>3 years of relevant experience</td> </tr> </tbody> </table> b. Age: 21					S. No.	Academic/Skill Qualification (with Specialization - if applicable)	Required Experience (with Specialization - if applicable)	1	Pursuing first year of 2-year PG degree in relevant area		2	12th grade pass in relevant field	4 years of relevant experience	3	Previous relevant Qualification of NSQF Level 5 (Consultant (Chartered Tax Practitioner)	3 years of relevant experience
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1	Credits Assigned to this Qualification, Subject to Assessment (as per National Credit Framework (NCrf))	22			11. Common Cost Norm Category (I/II/III) (wherever applicable): III													
1	Any Licensing requirements for Undertaking Training on This Qualification (wherever applicable)																	
1	Training Duration by Modes of Training Delivery (Specify Total Duration as per selected training delivery modes and as per requirement of the qualification)	<input type="checkbox"/> Offline <input type="checkbox"/> Online <input checked="" type="checkbox"/> Blended <table border="1"> <thead> <tr> <th>Training Delivery Modes</th> <th>Theory (Hours)</th> <th>Practical (Hours)</th> <th>OJT Mandatory (Hours)</th> <th>OJT Recommended (Hours)</th> <th>Total (Hours)</th> </tr> </thead> <tbody> <tr> <td>Classroom (offline)</td> <td>200</td> <td>130</td> <td>-</td> <td>-</td> <td>330</td> </tr> </tbody> </table>					Training Delivery Modes	Theory (Hours)	Practical (Hours)	OJT Mandatory (Hours)	OJT Recommended (Hours)	Total (Hours)	Classroom (offline)	200	130	-	-	330
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Classroom (offline)	200	130	-	-	330													

		Online	200	130	-	-	330
		(Refer Blended Learning Annexure for details) Total hours = 660					
1	Aligned to NCO/ISCO Code/s (if no code is available mention the same)	NCO-2015/3313					
1	Progression path after attaining the qualification (Please show Professional and Academic progression)	Internal Auditor					
1	Other Indian languages in which the Qualification & Model Curriculum are being submitted	Hindi					
1	Is similar Qualification(s) available on NQR-if yes, justification for this qualification	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No URLs of similar Qualifications:					
1	Is the Job Role Amenable to Persons with Disability	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes", specify applicable type of Disability:					
1	How Participation of Women will be Encouraged	Both men and women can equally participate					
2	Are Greening/ Environment Sustainability Aspects Covered (Specify the NOS/Module which covers it)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
2	Is Qualification Suitable to be Offered in Schools/Colleges	Schools <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Colleges <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
2	Name and Contact Details of Submitting / Awarding Body SPOC (In case of CS or MS, provide details of both Lead AB & Supporting ABs)	Name: Col. Anil Kumar Pokhriyal Email: ceo@mepsc.in No.: 011-24645100 Website: https://www.mepsc.in/					
2	Final Approval Date by NSQC: 28/02/2023	24. Validity Duration: 36 Months				25. Next Review Date: 28/02/2026	

Section 2: Module Summary

NOS/s of Qualifications

(In exceptional cases these could be described as components)

Mandatory NOS/s:

Th.-Theory **Pr.**-Practical **OJT**-On the Job **Man.**-Mandatory Training **Rec.**-Recommended **Proj.**-Project

S. N o	NOS/Module Name	NOS/M odule Code & Version (if applica ble)	Core/ Non-Core	NCr F/N SQF Leve l	Credi ts as per NCrF	Training Duration (Hours)					Assessment Marks				
						Th.	Pr.	OJ T-M a n.	O J T - R e c .	Tota l	Th.	Pr.	P r o j .	V i v a	Weig htag e (%) (if appli cable)
1.	Manage and advise on business regulatory compliances	MEP/N5 123, Ver 1.0	Core	6	2	30	30	-	-	60	50	50	-	-	20
2.	Direct & Indirect tax planning & advisory including international taxes	MEP/ N5124, Ver 1.0	Core	6	3	60	30	-	-	90	50	50	-	-	20
3.	Manage Corporate Financial Reporting	MEP/ N5125, Ver 1.0	Core	6	3	60	30	-	-	90	50	50	-	-	10
4.	Assist in Audit & Assurance Services	MEP/ N5126, Ver 1.0	Core	6	3	60	30	-	-	90	50	50	-	-	10
5.	Manage, Plan & Prepare for Financial Advice & Investment decisions	MEP/ N5127, Ver 1.0	Core	6	3	60	30	-	-	90	50	50	-	-	10
6.	Manage strategic decisions using budgeting & other management accounting techniques	MEP/ N5128, Ver 1.0	Core	6	3	60	30	-	-	90	50	50	-	-	10
7.	Apply health and safety	MEP/N9 903,	Non-Core	4	1	10	20	-	-	30	40	60	-	-	10

S. No	NOS/Module Name	NOS/Module Code & Version (if applicable)	Core/Non-Core	NCr F/N SQF Level	Credits as per NCrF	Training Duration (Hours)					Assessment Marks				
						Th.	Pr.	OJ T-M a n.	OJ T-R e c .	Total	Th.	Pr.	P r o j .	V i v a	Weightage (%) (if applicable)
	practices at the workplace	Ver 5.0													
8.	Apply principles of professional practice at the workplace	MEP/N9 912, Ver 3.0	Non-Core	4	1	10	20	-	-	30	40	60	-	-	100
9.	Employability Skills	DGT/VS Q/N010 3, Ver 1.0	Non-Core	5	3	40	50	-	-	90	20	30	-	-	50
Duration (in Hours) / Total Marks				6	22	400	260	-	-	660	400	450			850

Assessment - Minimum Qualifying Percentage

Please specify **any one** of the following:

Minimum Pass Percentage – Aggregate at qualification level: 70 % (Every Trainee should score specified minimum aggregate passing percentage at qualification level to successfully clear the assessment.)

Minimum Pass Percentage – NOS/Module-wise: % (Every Trainee should score specified minimum passing percentage in each mandatory and selected elective NOS/Module to successfully clear the assessment.)

Section 3: Training Related

1	Trainer's Qualification and experience in the relevant sector (in years) (as per NCVET guidelines)	Trainer Prerequisites							
		Minimum Educational Qualification	Specialization	Relevant Industry Experience		Training Experience		Remarks	
				Years	Specialization	Years	Specialization		
		Qualified or Part qualified CA/CMA/CS Professional with Bachelor or Master's Degree holder in relevant stream	Accounting & Finance	3 Years	Accounting & Finance	3 Years			

		Trainer Certification	
		Domain Certification	Platform Certification
		MEP/Q5104, V1.0 Public Accountant Minimum accepted score is 80%.	MEP/Q2601, V3.0, Trainer (VET& Skills) Minimum accepted score is 80%.

Section 4: Assessment Related

1	Assessor's Qualification and experience in relevant sector (in years) (as per NCVET guidelines)	Assessor Prerequisites						
		Minimum Educational Qualification	Specialization	Relevant Industry Experience		Training/Assessment Experience		Remarks
				<i>Years</i>	<i>Specialization</i>	<i>Years</i>	<i>Specialization</i>	
		Qualified or Part qualified CA/CMA/CS Professional with Bachelor or Master's Degree holder in relevant stream	Accounting & Finance	3 Years	Accounting & Finance	3 Years		
Assessor Certification								
Domain Certification				Platform Certification				
MEP/Q5104, V1.0 Public Accountant Minimum accepted score is 80%.				MEP/Q2701, V3.0, Assessor (VET & Skills) Minimum accepted score is 80%.				

Section 5: Evidence of the need for the Qualification

Provide Annexure/Supporting documents name.

1.	Latest Skill Gap Study (not older than 2 years) (Yes/No): Yes
2.	Latest Market Research Reports or any other source (not older than 2 years) (Yes/No): Yes
3.	Government /Industry initiatives/ requirement (Yes/No): Yes
4.	Number of Industry validation provided: 37
5.	Estimated nos. of persons to be trained and employed: Approx. 1500
6.	Evidence of Concurrence/Consultation with Line Ministry/State Departments: Yes If "No", why:

Section 6: Annexure & Supporting Documents Check List

Specify Annexure Name / Supporting document file name

1.	Annexure: NCrf/NSQF level justification based on NCrf level/NSQF descriptors <i>(Mandatory)</i>	<i>Mentioned below</i>
2.	Annexure: List of tools and equipment relevant for qualification <i>(Mandatory, except in case of online course)</i>	<i>Mentioned below</i>
3.	Annexure: Detailed Assessment Criteria <i>(Mandatory)</i>	<i>Mentioned below</i>
4.	Annexure: Assessment Strategy <i>(Mandatory)</i>	<i>Mentioned below</i>
5.	Annexure: Blended Learning <i>(Mandatory, in case selected Mode of delivery is "Blended Learning")</i>	<i>Mentioned below</i>
6.	Annexure: Multiple Entry-Exit Details <i>(Mandatory, in case qualification has multiple Entry-Exit)</i>	NA
7.	Annexure: Acronym and Glossary <i>(Optional)</i>	
8.	Supporting Document: Model Curriculum <i>(Mandatory – Public view)</i>	Yes
9.	Supporting Document: Career Progression <i>(Mandatory - Public view)</i>	Yes
10.	Supporting Document: Occupational Map <i>(Mandatory)</i>	Yes
11.	Supporting Document: Assessment SOP <i>(Mandatory)</i>	Yes
12.	Any other document you wish to submit:	NA

Annexure: Evidence of Level

NCrF/NSQF Level Descriptors	Key requirements of the job role/ outcome of the qualification	How the job role/ outcomes relate to the NCrF/NSQF level descriptor	NCrF/NSQF Level
Professional Theoretical Knowledge/Process	<ul style="list-style-type: none"> • Wide range of specialized technical skill • establish standard parameters that are important to ensure assessment effectiveness • Possible parameters: Student experience; adherence to schedule; process adherence; quality of decisions in terms of reliability, fairness, consistency; quality of evidences; handling of evidences; feedback from training provider; timelines for posting results; quality of assessment tools; appropriateness of assessment methods selected; appropriateness of assessment questions and language; adherence to Health and Safety standards; effectiveness of assessor; adherence to budgets; compliance to scheme or Government norms and quality standards; alignment to industry/employability requirements; etc. • identify the data and information required and access sources of information • Possible sources of information: Student feedback forms; on-site observation report; assessment results, documentation and evidences collected; assessor feedback; assessment instructions docket from ID team; assessment tools/checklists/forms; audit results; Government training and assessment related norms and scheme norms; placement records; interviews with potential and actual employers of students from the centre; etc. • arrange workplace visits and meetings and access to performance data and information • collect data and information and store in compliance with the record keeping and privacy policies and procedures of an organisation • identify and record potentially useful and relevant information that is not • analyse the data and information to identify the effectiveness of the various aspects of the assessment as per the standard parameters selected • Aspects of assessment: Standards and assessment criteria; assessment design and tools; assessment questions; assessment process; assessment decisions; evidences collected; etc. • cross-check findings where possible by comparing with the results from different evaluation sources 	<p>As can be inferred from the learning outcomes and performance criteria of the Qualification listed in the adjacent cell, the certified public accountant job demands a wide range of specialized technical skill, clarity of knowledge and practice in broad range of activity involving standard and non- standard practices.</p> <p>Hence NSQF level for this descriptor is 6</p>	<p>6</p>

	<ul style="list-style-type: none"> • develop conclusions about the effectiveness and efficiency of assessments, as per the evaluation parameters selected • document areas or aspects of assessments that are satisfactory and those requiring improvement • identify factors affecting performance and suggest possible improvements or alternatives to the assessment program • observe an assessment session in progress and gather evidence of achievement of occupational standard as well as evidence of non-achievement of performance standard as the case may be • observe all assessments tasks (pre-assessment, during assessment and post assessment) • discuss observations with the assessor after training session and validate the observations • obtain and analyse data pertaining to various assessor performance indicators to identify performance level of the assessors • Assessor Performance indicators: Adherence to schedule, process adherence, feedback from students; quality of decisions, quality of evidences, handling of evidences, feedback from training provider, turnaround time of posting results, etc. • interview the assessors to obtain information about the problems they face • identify areas of development for assessors based on information received from on-the-job evaluation against occupational standards, performance indicators and self-assessment <p>Broad range of activity involving standard and non-standard practices</p> <ul style="list-style-type: none"> • identify training needs of the Tax Practitioners after studying the occupational standards and skill gap analysis of the Tax Practitioner • Identify various methods that are best suited for the training needs • Select the methods best suited for the training needs that can be applied within the available resources and constraints • prepare and implement a monitoring plan to ensure all Tax Practitioners undergo the development plan • facilitate Tax Practitioner training program as per the program design provided • conduct formative assessment of learning by using appropriate methods such as mock-training or on-the-job observation of studying video recordings of Tax Practitioners, etc 		
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	<ul style="list-style-type: none"> • monitor, and document, learner progress to ensure outcomes are being achieved, and individual learner needs are being met • adjust the delivery sessions to reflect specific needs and circumstances • provide additional assistance to individual Public Accountant & Tax Practitioners as required to achieve session outcomes • facilitate learning in a coherent manner using appropriate methodologies in line with selected methodologies • use a variety of facilitation techniques, approaches and activities to promote individual participation, group interaction, and the opportunity to practice and to meet learner needs and learning outcomes • observe learner cues and feedback and review and revise own facilitation skills to maintain learning momentum • integrate activities to develop meta-cognition skills and generic skills into facilitation and learning practices • manage groups in a manner that maximizes the strengths of group learning while recognising the needs and requirements of individual members • develop and adjust training strategies and customise learning materials to meet identified needs and learning outcomes and to accommodate the expected range of learning styles • design learning experiences to meet specific learner needs using appropriate learning theories, principles, inclusive practices and delivery methods appropriate to the learning environment • adjust training design and session plan to accommodate large differences amongst the learners • review participant training material and customize the instructional material 		
Professional and Technical Skills/ Expertise/ Professional Knowledge	<p>Factual knowledge in broad contexts within a field of work or study</p> <ul style="list-style-type: none"> • Tax Practitioner competencies, occupational standards and performance criteria • Possible sources of information for identifying Tax Practitioner training requirements • e.g.: student feedback forms; formative and summative assessment results documentation; assessor feedback; training program documentation such as lesson plans, curriculum, Facilitator guide, participant handbook, presentations; training session audit; centre audit; interview with training centre staff; Government norms and scheme norms; placement records; interviews with 	<p>As can be inferred from the knowledge and understanding related points mentioned in the adjacent cell, which have been taken from the public accountant qualification pack, the certified public accountant job role holder must have factual and theoretical knowledge in broad contexts within a field of work or study.</p> <p>Hence NSQF level for this descriptor is 6</p>	6

	<p>potential and actual employers of students from the centre; etc.</p> <ul style="list-style-type: none"> • How to conduct training needs identification and it's tools • parameters that are important to ensure training effectiveness of training program Possible parameters: Student experience, student assessment pass percentage; time taken for completion of training; training design and process adherence; Health and Safety standards; Productivity of Tax Practitioner and training centre staff; adherence to budgets; compliance to scheme or Government norms and quality standards; alignment to industry/employability requirements; etc. • policies and procedures relevant to the learning environment. • Various methods of Tax Practitioner development e.g: Training from Industry SMEs; self- learning modules; Train the Tax Practitioner program; on-the-job observation and feedback; etc. • Resources and constraints for selection of training method e.g.: Budgets; Tax Practitioner schedule-time availability; availability of SMEs; availability of Tax Practitioner self-development e-learning modules; etc • Tax Practitioner competencies and occupational standards <p>Theoretical knowledge in broad contexts within a field of work or study</p> <ul style="list-style-type: none"> • The main branches of learning theory such as: <ul style="list-style-type: none"> ○ behavioural learning theory; cognitive learning theory; experiential learning theory ○ information processing theory ○ andragogy ○ vocational education and training pedagogy; and ○ current research on learning as it relates to training in an adult environment • different delivery modes and facilitation techniques and their appropriateness for different learners and learning situations • methodologies for facilitating learning such as: <ul style="list-style-type: none"> ○ learner-centred/teacher-centred ○ learner-directed/teacher-guided ○ case study/scenario/problem-based ○ experiential ○ information processing ○ behaviourist ○ self-discovery mode • a range of facilitation approaches and activities that: 		
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	<ul style="list-style-type: none"> ○ enable learners to draw from and share their own experiences and work out and apply concepts for themselves. ○ contribute to the development of concepts through participation and provides opportunities to practise and consolidate learning ○ promote the achievement of agreed learning outcomes by individuals while maintaining an emphasis on the manner and quality of the learning experience • a range of delivery methods, such as: <ul style="list-style-type: none"> ○ interactive/participative/collaborative ○ demonstration ○ instruction ○ questioning ○ group-discussions ○ presentations ○ guided facilitation ○ learning-activity-based ○ guided work-based activities/applications/experiences ○ role-play/mocks/simulations ○ project-based ○ tutoring ○ individual facilitation techniques - coaching/mentoring ○ blended delivery methods • a range of inclusive practices such as: <ul style="list-style-type: none"> ○ demonstrating probity in all areas of responsibility ○ modelling organisational/professional codes of conduct ○ reinforcing ethical conduct in interactions with and between other people ○ showing respect and sensitivity for individual diversity ○ recognising and utilizing difference to develop both the individual ○ fostering a culture of inclusiveness • the range of potential barriers to learning such as: <ul style="list-style-type: none"> ○ physical or intellectual disabilities ○ linguistic or cultural differences ○ language or communication issues ○ age ○ employment status ○ prior experience in an adult learning environment ○ poor educational experiences ○ health issues ○ issues arising from gender ○ psychiatric disabilities or mental health issues 		
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	<ul style="list-style-type: none"> ○ learning problems ○ literacy and numeracy needs ○ location ○ access to resources • strategies, techniques and activities for using the kinds of support materials and/or equipment appropriate to facilitation methodologies • methods for evaluating learning and facilitation • psychology of group dynamics. • outcomes-based approach to learning. 		
Employment Readiness & Entrepreneurship Skills & Mind-set/Professional Skill	<ul style="list-style-type: none"> • Cognitive and practical skills to generate solutions to specific problems • identify training needs of the Public Accountant & Tax Practitioners after studying the occupational standards and skill gap analysis of the Tax Practitioner • Identify various methods that are best suited for the training needs • Select the methods best suited for the training needs that can be applied within the available resources and constraints • prepare and implement a monitoring • plan to ensure all Public Accountant & Tax Practitioners undergo the development plan • facilitate Tax Practitioner training program as per the program design provided • conduct formative assessment of learning by using appropriate methods such as mock-training or on-the-job observation of studying video recordings of Public Accountant & Tax Practitioners, etc. • monitor, and document, learner progress to ensure outcomes are being achieved, and individual learner needs are being met • make adjustments to the delivery sessions to reflect specific needs and circumstances • provide additional assistance to individual Public Accountant & Tax Practitioners as required to achieve session outcomes • facilitate learning in a coherent manner using appropriate methodologies in line with selected methodologies • use a variety of facilitation techniques, approaches and activities to promote • individual participation, group interaction, and the opportunity to practice and to meet learner needs and learning outcomes • observe learner cues and feedback and review and revise own facilitation skills to • maintain learning momentum • integrate activities to develop meta-cognition skills and generic skills into facilitation and learning practices • manage groups in a manner that maximises the strengths of group learning while recognising the needs and requirements of individual members 	<p>As can be inferred from the learning outcomes and performance criteria of the Qualification listed in the adjacent cell, the public accountant or Public Accountant requires a range of cognitive and practical skills required to generate solutions to specific problems in a field of work or study.</p> <p>Hence NSQF level for this descriptor is 6</p>	6

	<ul style="list-style-type: none"> • develop and adjust training strategies and customise learning materials to meet identified needs and learning outcomes and to accommodate the expected range of learning styles • design learning experiences to meet specific learner needs using appropriate learning theories, principles, inclusive practices and delivery methods appropriate to the learning environment • adjust training design and session plan to accommodate large differences amongst the learners • review participant training material and • customize the instructional material 		
Broad Learning Outcomes/Core Skill	<ul style="list-style-type: none"> • Understanding of social, political • protect the rights of the client/candidate/learner when delivering services • ensure services are delivered equally to all clients/candidates/learners regardless of personal and cultural beliefs • recognise potential ethical issues in the workplace and discuss with an appropriate person • recognise unethical conduct and report to an appropriate person • operate within an agreed ethical code of practice and ethics • recognise, avoid and/or address any conflict of interest • use of conflict resolution and negotiation skills to identify critical points, issues, concerns and problems, identify options for changing behaviours • manage inappropriate behaviour such as violent or inappropriate language • verbal or physical abuse or bullying, insensitive • verbal or physical behaviour towards other learners or the Tax Practitioner/facilitator, including cultural, racial, disability or gender-based insensitivities, dominant or overbearing behaviour, disruptive behaviour, non- compliance with safety instructions. • obtain the training guidelines of the scheme under which the training is taking place • identify and ensure implementation of the training delivery related guidelines of the scheme • conduct work in line with the requirements of the National skills Qualification framework • various vocational education schemes and their training delivery related guidelines • display appropriate professional appearance for the workplace Appropriate: eg. As per 	<p>As can be inferred from the performance criteria and understanding related points of the Qualification, listed in the adjacent cell, the public accountant requires understanding of social, political and reasonably good in data collecting organizing information, and logical communication.</p> <p>Hence NSQF level for this descriptor is 6</p>	6

	<p>company guidelines, clean and appropriate clothes and accessories, right equipment, stance and posture, personal hygiene</p> <ul style="list-style-type: none"> • interact with the learner and all stakeholders in a Professional manner • Professional: eg. courteous, calm, decisive, etc. • Reasonably good in data collecting and organising information • establish parameters that are important to ensure training effectiveness of training program • Possible parameters: Student experience, student assessment pass percentage; time taken for completion of training; training design and process adherence; Health and Safety standards; Productivity of Tax Practitioner and training centre staff; adherence to budgets; compliance to scheme or Government norms and quality standards; alignment to industry/employability requirements; etc. • identify the data and information required, and access sources of information • Possible sources of information: <ul style="list-style-type: none"> • student feedback forms; formative and summative assessment results documentation; • assessor feedback; training program • documentation such as lesson plans, curriculum, Facilitator guide, participant handbook, presentations; training session audit; centre audit; interview with training centre staff; Government norms and scheme norms; placement records; interviews with potential and actual employers of students from the centre; etc. • collect data and information, and store in compliance with the record keeping and privacy policies and procedures of the organisation • identify and record potentially useful information that is not identified in the evaluation plan • analyse the data and information to identify the effectiveness of the training program as per the parameters selected • cross-check findings where possible by comparing with the results from different evaluation sources • develop conclusions about the effectiveness and efficiency of the training program, as per the evaluation parameters selected • document areas of training program that are satisfactory and those requiring improvement • document recommendations to stakeholders on areas of possible improvement in the prescribed format 		
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	<ul style="list-style-type: none"> • present the recommendations in person to stakeholders • Reasonably good in logical Communication • share occupational standards and performance criteria with CPA & Tax Practitioners and resolve any queries or clarification that they have with respect to the same • discuss observations with the Tax Practitioner after training session and validate the observations • interview the CPA & Tax Practitioners to obtain information about the problems they face • Provide feedback to the respective CPA & Tax Practitioners and resolve their queries regarding the same • document recommendations to stakeholders on areas of possible improvement in the prescribed format • present the recommendations in person to stakeholders • carry out debriefing of learning activities by asking participants to share their reactions and experience, asking appropriate questions and helping participants process and interpret their experiences. • help participants identify key learning points that emerge from learning activities • provide participants feedback by reinforcing correct responses and assisting when incorrect. • facilitate participants in identifying the use or application of the learning at their workplace • emphasize positive learning by clarifying the outcomes associated with completed training • use a variety of facilitation techniques • approaches and activities to promote individual participation, group interaction, and the opportunity to practice and to meet learner needs and learning outcomes • observe learner cues and feedback and review and revise own facilitation skills to maintain learning momentum • provide additional guidance to help learners fit the learning material to their training needs • meet the HR/recruitment officers and seek information about vacancies and skill gap in the organisation • identify areas where training organisation can provide solutions to the organisation • obtain feedback from local population on what training programs would they be willing to apply for through surveys 		
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	<ul style="list-style-type: none"> ensure that the training requirement of all walk-in, telephonic and email queries are recorded. 		
<ul style="list-style-type: none"> Responsibility 	<ul style="list-style-type: none"> Responsibility for own work and learning develop personal and professional goals and objectives identify strengths and weaknesses in relation to goals and objectives evaluate own capacity to meet goals and objectives determine personal development needs in order to perform role as per desired standards develop a professional development plan to enhance professional capabilities document a professional practice plan designed to support the achievement of goals select and implement development opportunities to support continuous learning and maintain currency of professional practice research developments and trends impacting on professional practice and integrate information into work performance invite peers and others to observe, and provide feedback, on own training and assessment practices use feedback from colleagues and clients to identify and introduce, improvements in work performance perform tasks to the required workplace standard complete duties accurately, systematically and within required timeframes follow organisational policies protect the rights of the client/candidate/learner when delivering services ensure services are delivered equally to all clients/candidates/learners regardless of personal and cultural beliefs recognise potential ethical issues in the workplace and discuss with an appropriate person recognise unethical conduct and report to an appropriate person operate within an agreed ethical code of practice and ethics apply organisational guidelines and legal requirements on disclosure and confidentiality <p>Full responsibility for others work and learning</p> <ul style="list-style-type: none"> observe a training session in progress and gather evidence of achievement of occupational standard as well as evidence of non-achievement of performance standard as the case may be 	<p>As can be inferred from the learning outcomes and performance criteria of the Qualification listed in the adjacent cell, the public accountant or CPA must take responsibility for own work and learning and full responsibility for others' works and learning.</p> <p>Hence NSQF level for this descriptor is 6</p>	6

	<ul style="list-style-type: none"> • discuss observations with the Tax Practitioner after training session and validate the observations • obtain and analyse data pertaining to various Tax Practitioner performance indicators to identify performance level of the CPA & Tax Practitioners • Tax Practitioner Performance indicators: Feedback from students; pass percentage of students; supervisor feedback • interview the CPA & Tax Practitioners to obtain information about the problems they face • identify areas of development for CPA & Tax Practitioners based on information received from on-the- job evaluation against occupational • standards, performance indicators and self-assessment • document results of Tax Practitioner performance evaluation in prescribed format of the training organisation • Provide feedback to the respective CPA & Tax Practitioners and resolve their queries regarding the same • identify training needs of the CPA & Tax Practitioners after studying the occupational standards and skill gap analysis of the Tax Practitioner • Identify various methods that are best suited for the training needs • Select the methods best suited for the training needs that can be applied within the available resources and constraints • Prepare a training plan and schedule that fits in the Tax Practitioner schedule without disrupting work • facilitate Tax Practitioner training program as per the program design provided • conduct formative assessment of learning by using appropriate methods such as • mock-training or on-the-job observation of studying video recordings of CPA & Tax Practitioners, etc. • monitor, and document, learner progress to ensure outcomes are being achieved, and individual learner needs are being met • make adjustments to the delivery sessions to reflect specific needs and circumstances • provide additional assistance to individual • CPA & Tax Practitioners as required to achieve session outcomes 		
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Annexure: Tools and Equipment (Lab Set-Up)

List of Tools and Equipment

Batch Size: 30

S. No.	Tool / Equipment Name	Specification	Quantity for specified Batch size
1	Projector	1	High-resolution, HDMI compatible
2	Whiteboard	1	Magnetic surface, erasable, wall-mounted
3	Markers (Various colours)	1 set	Non-permanent, refillable
4	Flipchart Stand	1	Adjustable height, sturdy base
5	Flipchart Paper	As required	A3 size, good quality paper
6	Laptop	1	High-performance, with presentation software (e.g., PowerPoint)
7	Speakers	1 set	Amplified sound, compatible with laptop
8	Microphone	1	Wired or wireless, omnidirectional
9	Writing Pads	As required	A4 size, lined or plain
10	Seating Arrangement	30 chairs, 30 desks	Chairs with writing arms or desks, arranged in classroom layout
11	Screen	1	Pull-down or fixed, large enough for clear projection
12	Extension Cords	2	Length to reach projector and laptop from power outlet
13	Accounting Software	1	Industry-standard software such as QuickBooks, Xero, or Sage
14	Financial Calculator	30	Basic scientific calculators with financial functions
15	Textbooks and Study Materials	As required	Relevant textbooks, manuals, and study guides for course content
16	Video Conferencing Software	1	Zoom, Microsoft Teams, or equivalent for online sessions
17	Webcam	1	HD quality, with built-in microphone for online video sessions
18	Headsets with Microphone	30	Comfortable, noise-canceling, for clear audio during online sessions

Classroom Aids

The aids required to conduct sessions in the classroom are:

1. White/Black Board, Duster, Marker etc.
2. LCD projector, Laptop/desktop

Annexure: Industry Validations Summary

Provide the summary information of all the industry validations in table. This is not required for OEM qualifications.

S. No	Organization Name	Representative Name	Designation	Contact Address	Contact Phone No	E-mail ID	LinkedIn Profile (if available)
1	A S RICE Industries	N Faheemulla	Partner	T.Narasipura Talkada Raod, Chiwhalli,Narasipur	9448060566	asriceindustries@gmail.com	
2	Achinth Taxolutions Pvt Ltd	Shilpa Shivakumar GM	Director	1 st Floor, Manjunath Complex, S P buglow Bellary-583103	9742268269	Achinthtaxolutions@gmail.com	
3	Ajith Indane Gramin Vitrak	Venkatesh P	Manager	1/229, Eswaran kovil street,Gudalore-Salem-637103	9688821218	ajithindane@gmail.com	
4	Arunachala Poly Pack	K Sundar	Manager	6,Rajas Garden Road,Varnagaram, Thiruvillur- 600095	9894347799	Sureshchuchu07@gmail.com	
5	Ashok Medical Agencies	Ashok Bijjal	Partner	CTS No 4613/3, Ward No1,ILKAL-587125	9880703252	Ashokmedikal.ilkal@gmail.com	
6	B K Raja sekhariah & Sons	B Lokeshwaraiah	Partner	201,A, APMC Yard,Mysore-570025	9900516542	bkrlokes@yahoo.com	
7	Balamaruthi Star	Prashanth Amin	Partner	Chinmayi, Bandar Road, Udupi-576108	9743591036	Aatfb6704f@gmail.com	
8	Cddomax Helthcare Pvt Ltd	Hanumanthappa	Director	2389/19, A Block,10 th Cross, Davangiri-577004	9480798244	Hanumanthub637@gmail.com	
9	D H Organic Industries	Mukesh Lakhani	Proprietor	G-2 Omkar Prarthana Bldg,Sahar Road, Andheri Mumbai-400069	9820081692	dhorganic@gmail.com	
10	Excon Engineering	Rajkumar Loni	Partner	40,3 rd Cross,Peenya 3 rd Phase, Bengaluru-560058	9741961772	exconengineering@gmail.com	
11	Ezycoat Bluetex(I) Private Limited	Milan Dalal	Managing Director	3 rd Floor,Maharshi Complex, S P Colony,Ahmedabad-380014	982409963	milan@bluetextindia.com	
12	Galaxy Equipments and Machinerries	S Murugadoss	Partner	460/2, Opp Jay Pee Nano TVS Road,Hosur-635109	9791902090	gemhsr@gmail.com	
13	Hotel Prakash Palace-	Srinivasan Vijaayendra	Partner	1474, Mossion Hosp Road,Mandi	9845111081	foundationsmusore@gmail.com	

	Aathithya Associates			Mohalla, Mysuru-570071			
14	K.R. Ramarao Son	S Sainath	Partner	1-A Muniyappan Koil Street, Shevapet Salem - 636002	9842721715	Saisuresh007@gmail.com	
15	Mehta Chem	Bhavana Mehta	Partner	101/A,Kesar Baug CHS Ltd, Boriwali W-Mumbai400092	9987099803	Paresh.mehta@mehtapetro.com	
16	Mehta Petro Refineries Ltd	Paresh Mehta	Director	101/A,Kesar Baug CHS Ltd, Boriwali W-Mumbai400092	9821129966	Paresh.mehta@mehtapetro.com	
17	Bhagwati Vincom Pvt Ltd	Amit H Agarwal	Director	5/4 Clive Road,3 rd Floor,Kolkata-700001	7980897974	nktainwala@yahoo.co.in	
18	NEC PEL JV	Kareem Khan	Sr. Accountant	379,10 th Road,Jubilee Hills, Hyderabad-500033	9700212166	info@necpel.in	
19	New Anjana Rice Industries	J Channa Basva	Accounts Officer	86,2 nd stage,Mundaragi Ind Area, Bellary	9036700096	Nrpl.bellary@gmail.com	
20	NIPA Enterprises	Vipul Gandhi	Partner	212,palai complex, SB Road, Dadar-400028	9820333131	Nipaenterprise2017@gmail.com	
21	Padma Medicals	Yashshwini	Accountant	Chinmaya Bldg,Nr Bus Stand,Padubiri-574111	9880316637	Kotianyashaswini444@gmail.com	
22	Rainbow Granites	Padmanabh K	Partner	Kinfra small ind park,seehangoli. PO Maipady, Kasargod-671124	9895373039	Padmanabha39@gmail.com	
23	S M Rudrappa and Sons	S J Sukesh	Partner	96,A,APMC Yard,Mysore-57005	9844086676	Svsukesh76@gmail.com	
24	Sanovi Pharmaceuticals	M A Vinoth Kumar	Accounts Manager	31 SBI Colony,Ammamet Salem-636003	9042735130	sanovipharmaeueuticals@gmail.com	
25	Sarkar Kollappatty Gram Sewa Sangh	K Thenimozhi	Manager	4/77,sarkar kollapatty, salem-636030	9442001014	Gramseva14@yahoo.in	
26	Shee Embroidery Working Wonmen Society	V Kanchanmala	Secretary	Kaverimpoondi Village, Thiruvannamalai-606603	8248825419	jaytradersstvmalai@gmail.com	
27	Shree Balaji Electricals	Sajani	Accounts Manager	8-171M, Mahadev Complex, Main Road, Padubidri UDUPI-574111	9743303000	Sajaniyermal18@gmail.com	
28	Shreedha Souhardha Credit Sahakari Niyamitha	Sabitha R Salian	CEO	Sri Vinayaka,Thenkab enttu Post, Udupi-576105	9480484960	shreedhasouhardha@gmail.com	

29	Sri Manjunatha Industries	H N Channabasavarju	Partner	Srirampura Extn, T Narasipura, Mysore- 571124	9731357900	Channabasavaraju123@gmail.com	
30	Sri Nagarathna Industries	P R Bhojendragupta	Partner	Chamarajnagar Road, T Narasipura, Mysore- 571124	948528316	Devi.tnpura@gmail.com	
31	Star Industries	Chandramouli K M	Partner	R 34,KSSIDC, Gundlupet, Charajanagar- 571111	9448208369	diamondchandramouli@gmail.com	
32	Supreme Motors	Shabbir Morbiwala	Partner	420,Rawal Bldg,Lamington Road,Mumbai- 400004	9967221166	mail@suprememotors.in	
33	Unique Prism	Maneesh	Accountant	Manipura Gram Panchyat Bldg, Kuntal Nagara, Manipura- Kaup UDUPI-574105	9686002936	Uniqueprism14@gmail.com	
34	Ballari District Chamber of Commerce & Industry(R)	Y N Nagireddy	Secretary	Krishnachary Road,Ballary- 583101	9448080119	blrychamber@yahoo.co.in	
35	Vimal Décor	Manoj Jangid	Proprietor	1 st Floor,114 NS Ind Est, Chakala Road,Andheri Mumbai-400093	9820055552	vimaldecor@gmail.com	
36	M S Tahasildar & Co	M S Tahasildar	Proprietor	4582 A, Sangli Ves, Miraj-416410	9423871229	mstahasildarandco@gmail.com	
37	The Institute of Certified Public Accountants	Mohasin Tahasildar	CEO	Regus, Dynasti Bus Park, 4A Level,,Andheri Kurla Road, Andheri Mumbai- 400065	9890412288	theicpaindia@gmail.com	

Annexure: Training & Employment Details

Training and Employment Projections:

Year	Total Candidates		Women		People with Disability	
	Estimated Training #	Estimated Employment Opportunities	Estimated Training #	Estimated Employment Opportunities	Estimated Training #	Estimated Employment Opportunities
2023	500					
2024	500					
2025	500					

Data to be provided year-wise for next 3 years

Training, Assessment, Certification, and Placement Data for previous versions of qualifications: NA

Qualification Version	Year	Total Candidates				Women				People with Disability			
		Trained	Assessed	Certified	Placed	Trained	Assessed	Certified	Placed	Trained	Assessed	Certified	Placed

Applicable for revised qualifications only, data to be provided year-wise for past 3 years.

List Schemes in which the previous version of Qualification was implemented: NA

- 1.
- 2.

Content availability for previous versions of qualifications:

☐ Participant Handbook ☐ Facilitator Guide ☐ Digital Content ☐ Qualification Handbook ☐ Any Other:

Languages in which Content is available:

Annexure: Blended Learning

Blended Learning Estimated Ratio & Recommended Tools:

S. No.	Select the Components of the Qualification	List Recommended Tools – for all Selected Components	Offline : Online Ratio
1	<input checked="" type="checkbox"/> Theory/ Lectures - Imparting theoretical and conceptual knowledge	LCD, Projector, Laptop, MSOffice Suite, Flipchart, whiteboard, Markers, wi-fi connectivity	50:50
2	<input type="checkbox"/> Imparting Soft Skills, Life Skills, and Employability Skills /Mentorship to Learners		
3	<input checked="" type="checkbox"/> Showing Practical Demonstrations to the learners	LCD, Projector, Laptop, MSOffice Suite, various tools and software, computer camera, computer speakers, wi-fi connectivity	50:50
4	<input checked="" type="checkbox"/> Imparting Practical Hands-on Skills/ Lab Work/ workshop/ shop floor training	Computer systems for all students, printers, wi-fi connectivity	50:50
5	<input checked="" type="checkbox"/> Tutorials/ Assignments/ Drill/ Practice	Learning management system	0:100
6	<input checked="" type="checkbox"/> Proctored Monitoring/ Assessment/ Evaluation/ Examinations	Online assessment portals, tablet for each student	0:100
7	<input checked="" type="checkbox"/> On the Job Training (OJT)/ Project Work Internship/ Apprenticeship Training	Access to industry partner in relevant field	100:0

Annexure: Detailed Assessment Criteria

Detailed assessment criteria for each NOS/Module are as follows:

NOS/Module Name	Assessment Criteria for Performance Criteria/Learning Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
MEP/N5123, Ver 1.0: Manage and advise on business regulatory compliances	Advising and incorporating a business entity	10	10	-	-
	PC1. Identify the need/ purpose or goal of the client for establishing a business	-	-	-	-
	PC2. Advise client on selecting the suitable form of business	-	-	-	-
	PC3. Make the client aware of strategic advantages/ disadvantages on legal forms	-	-	-	-
	PC4. Inform about compliances, costs or responsibilities associated with the entity formation	-	-	-	-
	PC5. Prepare a list of applicable documents for the formation	-	-	-	-
	PC6. Gather data required to file the forms	-	-	-	-
	PC7. Coordinate with concerned legal professional for certifications (if any)	-	-	-	-
	PC8. Submit forms and pay fees (if any) to start business entity	-	-	-	-
	PC9. Once approved give all certificates/licenses to the client	-	-	-	-
	Prepare for periodic statutory compliances of various business entities (including closures)	30	30	-	-
	PC10. determine the business entity of the client/ employer	-	-	-	-
	PC11. Prepare a list of applicable compliances	-	-	-	-
	PC12. Gather MIS data required meet periodic compliances from the stakeholders	-	-	-	-
	PC13. Coordinate with concerned legal professional	-	-	-	-
	PC14. Submit MIS data and other required documentation to legal professional for final review	-	-	-	-
	Explain and apply the laws relating to employment & doing compliances	10	10	-	-
	PC15. Prepare a monthly payroll sheet showing statutory deductions of PF, ESI, PT, TDS etc	-	-	-	-
	PC16. Pass salary journals in the books at the month end	-	-	-	-
	PC17. Generate Monthly Salary Slips	-	-	-	-
	PC18. Prepare various statutory dues challans before the due dates	-	-	-	-
	PC19. Extract periodic MIS data for employees from the salary heads of accounts	-	-	-	-
	PC20. Verify newly joining, leaving data of employees during the period	-	-	-	-
	PC21. Maintain Salary Master in specified format	-	-	-	-
	PC22. File Periodic statutory returns	-	-	-	-
	PC23. Generate Form 16 from the master	-	-	-	-
	Total Marks	50	50	-	-
MEP/N5124, Ver 1.0: Direct & Indirect tax planning & advisory including international taxes	Prepare for pre-return filing registrations	5	5	-	-
	PC1. Gather the basic data of the client as per the type of the client	-	-	-	-
	PC2. Collect required Photo, ID, Address proofs as required	-	-	-	-
	PC3. Prepare PAN/TAN application form including correction applications	-	-	-	-

	PC4. Gather the required data of Firm/Trust/Society for registration (as applicable)	-	-	-	-
	PC5. Prepare and fill applicable registration form	-	-	-	-
	PC6. Identify the scenario in which no TDS deductions will be issued	-	-	-	-
	PC7. Apply for No TDS or reduced TDS rates certificate in appropriate form	-	-	-	-
	Prepare statement of income and determine tax liabilities thereon	5	-	-	-
	PC8. Gather various financial and non-financial data as required for return	-	-	-	-
	PC9. Compute the income of different types of persons (assesses) under various heads of income	-	-	-	-
	PC10. Allow various deductions & exemptions, rebates & reliefs	-	-	-	-
	PC11. Apply set off, carry forward and clubbing provisions	-	-	-	-
	PC12. Prepare a statement of Net Taxable Income	-	-	-	-
	PC13. Calculate Income Tax & Other Cess on it	-	-	-	-
	PC14. Prepare challan of Income Tax in applicable form	-	-	-	-
	Prepare Income Tax Returns for various persons	5	-	-	-
	PC15. Accept assignment and draft engagement letter	-	-	-	-
	PC16. Gather computation of Income statement & financial statements	-	-	-	-
	PC17. Extract relevant information from the data	-	-	-	-
	PC18. Download & Install ITR utility from the efilling portal	-	-	-	-
	PC19. Prepare & file Original/ Revised/ Belated/Updated Income Tax Return in appropriate form	-	-	-	-
	PC20. Validate the return form against validation utility for successful submission	-	-	-	-
	Prepare TDS/TCS returns	5	-	-	-
	PC21. Extract financial data for periodic filing of TDS/TCS return from books of accounts	-	-	-	-
	PC22. Prepare periodic TDS/TCS liability statements	-	-	-	-
	PC23. Prepare challan in Form 281	-	-	-	-
	PC24. Collect deductee/Collectee's basic information	-	-	-	-
	PC25. Verify the PAN, TAN Details against records	-	-	-	-
	PC26. Download and Install return preparation utility from govt (NSDL) portal	-	-	-	-
	PC27. Fill in Deductee/ Collectee records	-	-	-	-
	PC28. Validate challan and download verified file	-	-	-	-
	PC29. Attach the challan CSI file	-	-	-	-
	PC30. Validate the TDS/TCS return FVU file successfully in appropriate form	-	-	-	-
	PC31. Download consolidated statement file (Conso file) from TRACES website	-	-	-	-
	PC32. Import Conso File data into RPU to prepare revised return	-	-	-	-
	PC33. Identify mismatch in entries	-	-	-	-
	PC34. Make necessary corrections	-	-	-	-
	PC35. Prepare validated revised TDS/TCS return	-	-	-	-

	Prepare responses to various demand notices under IT	4	-	-	-
	PC36. Identify the issues in non-filer notice	-	-	-	-
	PC37. Gather required information for the compliance of the notices	-	-	-	-
	PC38. Prepare appropriate responses to demand notice	-	-	-	-
	PC39. Take corrective compliance actions along with responses by either Filing returns or financial documents/ information Or Pay additional demand via challan Or Claim refund File for rectification of mistake	-	-	-	-
	Prepare Assessment, Appeal & Revision applications in faceless assessment system	2	5	-	-
	PC40. Accept assignment and file authority letter	-	-	-	-
	PC41. Identify the issues in assessment notice	-	-	-	-
	PC42. Extract required data from financials, Computations, Returns and other documents	-	-	-	-
	PC43. Prepare submission book for assessment work to authorities	-	-	-	-
	PC44. Identify Appeal grounds against assessment order	-	-	-	-
	PC45. Collect information and documents required	-	-	-	-
	PC46. Prepare ground of appeal and facts of case	-	-	-	-
	PC47. Submit evidences by filing affidavits	-	-	-	-
	PC48. Prepare paper book in responses to appeal filings	-	-	-	-
	PC49. Prepare stay of demand application	-	-	-	-
	Miscellaneous Tax Audit & Other compliances on portal	-	5	-	-
	PC50. Collect financial statements, returns, challans and other evidences	-	-	-	-
	PC51. Verify for compliances of specified sections	-	-	-	-
	PC52. Report non-compliant transactions	-	-	-	-
	PC53. Fill audit report forms	-	-	-	-
	PC54. Submit for review & submission of Tax Auditor (CA)	-	-	-	-
	Prepare for GST registrations	5	5	-	-
	PC55. Identify various types of taxable entities	-	-	-	-
	PC56. Determine if business has crossed threshold limit for compulsory registration	-	-	-	-
	PC57. Check if voluntary registration provisions are applicable	-	-	-	-
	PC58. Collect information, documents required for gst registration	-	-	-	-
	PC59. Prepare appropriate registration form for different class of entities	-	-	-	-
	Prepare periodic GST Returns	5	10	-	-
	PC60. Add the client to file as GST Practitioner on the portal	-	-	-	-
	PC61. Identify the timeline and required return form	-	-	-	-
	PC62. Gather data from the periodic financial statements and gst ledgers	-	-	-	-
	PC63. Generate MIS data in RD, URD, Inter/Intra State, Capital goods and services categories	-	-	-	-
	PC64. Verify the data against all Invoices/ E invoices, Eway bills and other vouchers details	-	-	-	-
	PC65. Prepare the outward Supplies Statement	-	-	-	-

	PC66. Prepare the inward supplies statement	-	-	-	-
	PC67. Reconcile the final ITC figures with auto populated figures on portal	-	-	-	-
	PC68. Post data into online portal or offline return utility	-	-	-	-
	PC69. Pay GST into various heads and file return	-	-	-	-
	Prepare responses to various GST notices and communications	5	5	-	-
	PC70. Accept assignment and file authority letter	-	-	-	-
	PC71. Identify the issues in the notice	-	-	-	-
	PC72. Extract required data from financials, Computations, Returns and other documents	-	-	-	-
	PC73. Prepare submissions for assessment work to authorities	-	-	-	-
	PC74. Identify appeal grounds against assessment order	-	-	-	-
	PC75. Collect information and documents required	-	-	-	-
	PC76. Prepare ground of appeal and facts of case	-	-	-	-
	PC77. Submit evidences by filing affidavits	-	-	-	-
	PC78. Prepare paper book in responses to appeal filings	-	-	-	-
	PC79. Prepare stay of demand applications (if required)	-	-	-	-
	Prepare application for IEC code under Customs	3	5	-	-
	PC80. Gather entity and ownership data for filing IEC application	-	-	-	-
	PC81. Go to DGFT portal and fill out online application form	-	-	-	-
	PC82. Pay required fees	-	-	-	-
	PC83. Submit the form	-	-	-	-
	Prepare export documentation & claim refund	2	5	-	-
	PC84. Gather export data	-	-	-	-
	PC85. Compute export duty eligible for drawback/ refund under customs and FTP schemes	-	-	-	-
	PC86. File drawback/ refund application with evidences of export	-	-	-	-
	Compute import duty	4	5	-	-
	PC87. Gather import order data	-	-	-	-
	PC88. Compute Import duty on (including baggage's)	-	-	-	-
	PC89. Prepare payment challan	-	-	-	-
	Total Marks	50	50	-	-
MEP/N5125 Ver 1.0: Manage Corporate Financial Reporting	Prepare entity wise financial statements for non-corporates & not for profit entities	10	10	-	-
	PC1. Identify the format & legal framework of preparation of financial statements of an entity	-	-	-	-
	PC2. Apply the accounting standards as specified by law in preparation of Financial Statements	-	-	-	-
	PC3. Pass appropriate year end adjustment including rectifications or finding incomplete records & closing entries from the trial balance	-	-	-	-
	PC4. Perform reconciliation statements & final accounts and present in applicable format	-	-	-	-
	Prepare financial statements for corporates as per Sch III of Companies Act 2013	15	15	-	-

	PC5. Identify the format & legal framework of preparation of financial statements of an entity	-	-	-	-
	PC6. Apply the accounting standards as specified by law in preparation of Financial Statements	-	-	-	-
	PC7. Pass appropriate year end adjustment & closing entries from the trial balance	-	-	-	-
	PC8. Prepare final accounts and present Sch III format with notes to accounts	-	-	-	-
	Prepare consolidated financial statements	20	20	-	-
	PC9. Gather the required information from the accounting data report or trial balance	-	-	-	-
	PC10. Identify the parent subsidiary relationship	-	-	-	-
	PC11. Apply the IFRS/accounting standards for business combination, consolidation, Joint Venture & Associates	-	-	-	-
	PC12. Post the balances and calculate majority and minority interest,	-	-	-	-
	PC13. Make pre- and post-acquisition adjustments, Calculate goodwill	-	-	-	-
	PC14. account for intercompany transactions	-	-	-	-
	PC15. Prepare consolidated balance sheet and profit and loss account and present format	-	-	-	-
	Prepare ratio analysis report	5	5	-	-
	PC16. Identify information required to calculate the ratios	-	-	-	-
	PC17. Apply the formula and calculate the ratios	-	-	-	-
	PC18. Interpret ratio as per industry norms to management	-	-	-	-
	PC19. Prepare analysis report for the management	-	-	-	-
	Total Marks	50	50	-	-
MEP/N5126, Ver 1.0: Assist in Audit & Assurance Services	Assist in preparation of different statutory audit reporting of range of entities	30	30	-	-
	PC1. Perform the engagement acceptance process checks for Audit Firm	-	-	-	-
	PC2. Identify & apply the local statutory framework of an entity	-	-	-	-
	PC3. Gather last year financials and audit reports	-	-	-	-
	PC4. Prepare checklists, audit plan and distribute responsibilities within team	-	-	-	-
	PC5. Assess the audit risk and internal control weaknesses	-	-	-	-
	PC6. Gather audit evidences using vouching, verification and other techniques	-	-	-	-
	PC7. Document evidences to form the opinion	-	-	-	-
	PC8. Discuss the audit issues and findings with audit manager/ senior	-	-	-	-
	PC9. Resolve the issues with management by obtaining appropriate evidences	-	-	-	-
	PC10. Draft the report in accordance with standards to the stakeholders	-	-	-	-
	PC11. Complete the report publishing formalities	-	-	-	-
	Prepare Tax Audit Reports	10	10	-	-
	PC12. Perform the engagement acceptance process checks for Audit Firm	-	-	-	-
	PC13. Identify & apply the Tax Audit framework of an entity	-	-	-	-
	PC14. Identify the form and reporting requirements under IT/GST Acts	-	-	-	-

	PC15. Gather last year financials and tax audit reports	-	-	-	-
	PC16. Prepare checklists, audit plan and distribute responsibilities within team	-	-	-	-
	PC17. Assess the audit risk and internal control weaknesses	-	-	-	-
	PC18. Gather audit evidences using vouching, verification and other techniques	-	-	-	-
	PC19. Document evidences to form the opinion	-	-	-	-
	PC20. Discuss the audit issues and findings with audit manager/ senior	-	-	-	-
	PC21. Resolve the issues with management by obtaining appropriate evidences	-	-	-	-
	PC22. Draft the report communicate with stakeholders	-	-	-	-
	PC23. Prepare for final submissions formalities	-	-	-	-
	Prepare for Internal Audit and other non-assurance engagements	10	10	-	-
	PC24. Define scope of engagement & acceptance process checks for Audit Firm	-	-	-	-
	PC25. Identify & apply the reporting requirements based on type of assignments	-	-	-	-
	PC26. Gather information & financials, reports etc.	-	-	-	-
	PC27. Prepare checklists, audit plan and distribute responsibilities within team	-	-	-	-
	PC28. Assess the audit risk and internal control weaknesses	-	-	-	-
	PC29. Gather audit evidences using vouching, verification and other techniques	-	-	-	-
	PC30. Document evidences to form the opinion	-	-	-	-
	PC31. Discuss the audit issues and findings with audit manager/ senior	-	-	-	-
	PC32. Resolve the issues with management by obtaining appropriate evidences	-	-	-	-
	PC33. Draft the report communicate with management/ authorities	-	-	-	-
	Total Marks	50	50	-	-
MEP/N5127, Ver 1.0: Manage, Plan & Prepare for Financial Advice & Investment decisions	Preparing MIS report for Working Capital Management	5	5	-	-
	PC1. Gather required raw data from the system for the period concerned	-	-	-	-
	PC2. Prepare projected financials	-	-	-	-
	PC3. Calculate working capital	-	-	-	-
	PC4. Prepare repayment schedule and apply banking ratios	-	-	-	-
	PC5. Add Credit monitoring analysis calculations	-	-	-	-
	PC6. Prepare & present MIS report to communicate the management	-	-	-	-
	Preparing Bank Project Report for Term Loan Financing	5	5	-	-
	PC7. Gather required previous year financials	-	-	-	-
	PC8. Get the bank terms for financing	-	-	-	-
	PC9. Prepare projected financials	-	-	-	-
	PC10. Calculate working capital n term loan repayment schedules	-	-	-	-
	PC11. Calculate and incorporate banking ratios	-	-	-	-
	PC12. Prepare & present project report	-	-	-	-
	Preparing Investment Appraisal Report	10	10	-	-

	PC13. Gather required financial and non-financial data from the system	-	-	-	-
	PC14. Gather required data from external sources	-	-	-	-
	PC15. Apply the Investment appraisal techniques	-	-	-	-
	PC16. Prepare Appraisal report to communicate the decision	-	-	-	-
	Preparing Treasury Management Report	10	10	-	-
	PC17. Gather required financial and non-financial data from the system	-	-	-	-
	PC18. Gather required data from external sources	-	-	-	-
	PC19. Understand the role of treasury manager	-	-	-	-
	PC20. Assess the risk and organizations forex exposures	-	-	-	-
	PC21. Apply the hedging and other management techniques	-	-	-	-
	PC22. Prepare MIS report for management decision making	-	-	-	-
	Preparing Valuation Reports in case of Mergers & Restructuring of corporates	10	10	-	-
	PC23. Gather required financial and non-financial data from the system	-	-	-	-
	PC24. Gather required data from external sources	-	-	-	-
	PC25. Apply the valuation techniques on financials	-	-	-	-
	PC26. Prepare report for making Merger/Restructuring decision	-	-	-	-
	Preparing financial plans for clients	10	10	-	-
	PC27. accept engagement ethically in accordance with competency and license	-	-	-	-
	PC28. Gather required financial and non-financial data from client	-	-	-	-
	PC29. Determine client's financial goal	-	-	-	-
	PC30. Apply securities, insurance, tax, estate and retirement planning methods	-	-	-	-
	PC31. Design investment plan accordingly	-	-	-	-
	Total Marks	50	50	-	-
MEP/N5128, Ver 1.0: Manage strategic decisions using budgeting & other management accounting techniques	Prepare budgets	15	15	-	-
	PC1. Identify the budgeting requirement	-	-	-	-
	PC2. Gather data from internal and external sources as necessary	-	-	-	-
	PC3. Prepare and present various types pf budgets	-	-	-	-
	PC4. Calculate variances and compare with standards	-	-	-	-
	PC5. Report the measure to improve performances or save costs	-	-	-	-
	Prepare strategic MIS report for the management	35	35	-	-
	PC6. Identify the scenario and possible areas of cost control and wealth/profit maximization	-	-	-	-
	PC7. Gather data from internal and external sources as necessary	-	-	-	-
	PC8. Apply various cost & management accounting techniques	-	-	-	-
	PC9. Device a financial strategy aligned with entity goals	-	-	-	-
	PC10. Prepare advisory report on cost control and performance measurements	-	-	-	-
	Total Marks	50	50	-	-

MEP/N9903, Ver 5.0 : Apply health and safety practices at the workplace	Apply relevant health and safety practices at the workplace	13	16	-	-
	PC1. identify, control and report health and safety issues relating to immediate work environment according to procedures	-	-	-	-
	PC2. follow procedures and instructions for dealing with hazards, within the scope of responsibilities and competencies	-	-	-	-
	PC3. document and report all hazards, accidents and near-miss incidents as per set process	-	-	-	-
	PC4. document safety records according to organisational policies	-	-	-	-
	Maintain a healthy and hygienic environment	8	21	-	-
	PC5. maintain the work area in a clean and tidy condition	-	-	-	-
	PC6. ensure that the work area is sanitised as and when required	-	-	-	-
	PC7. maintain personal hygiene	-	-	-	-
	PC8. use appropriate personal protective equipment (PPE) where required	-	-	-	-
	PC9. wash hands using soap and water or alcohol based sanitiser	-	-	-	-
	PC10. report hygiene related concerns promptly to the relevant authority	-	-	-	-
	Emergencies, rescue and first-aid procedures	6	9	-	-
	PC11. administer appropriate first aid to victims wherever required e.g. in case of bleeding, burns, choking, electric shock, poisoning etc.	-	-	-	-
	PC12. respond promptly and appropriately to an accident situation or medical emergency in real or simulated environments	-	-	-	-
	PC13. perform rescue activity during an accident if applicable (e.g. if moving victim is advisable)	-	-	-	-
	Follow fire safety requirements	13	14	-	-
	PC14. follow fire safety practices	-	-	-	-
	PC15. identify the type of fire and its stage	-	-	-	-
	PC16. use the various appropriate fire extinguishers on different types of fires correctly	-	-	-	-
	PC17. follow procedures to rescue victim of fire without endangering self	-	-	-	-
	Total Marks	40	60	-	-
MEP/N9912, Ver 3.0: Apply principles of professional practice at the workplace	Maintain a professional image and behaviour	3	5	-	-
	PC1. display appropriate professional appearance for the workplace	-	-	-	-
	PC2. interact with team members, clients, vendors, visitors and other stakeholders in a Professional manner	-	-	-	-
	Maintain and enhance professional competence	14	19	-	-
	PC3. develop personal and professional goals and objectives	-	-	-	-
	PC4. identify strengths and weaknesses in relation to goals and objectives	-	-	-	-
	PC5. evaluate own capacity to meet goals and objectives	-	-	-	-
	PC6. determine personal development needs to perform role as per desired standards	-	-	-	-

	PC7. develop a professional development plan to enhance professional capabilities	-	-	-	-
	PC8. document a professional practice plan designed to support the achievement of goals	-	-	-	-
	PC9. select and implement development opportunities to support continuous learning and maintain currency of professional practice	-	-	-	-
	PC10. research developments and trends impacting on professional practice and integrate information into work performance	-	-	-	-
	PC11. seek feedback on performance from others and incorporate it to improve	-	-	-	-
	Work in a disciplined and ethical manner	10	17	-	-
	PC12. perform tasks to the required workplace standard				
	PC13. protect the rights of the client and organisation when delivering services	-	-	-	-
	PC14. recognise potential ethical issues in the workplace and discuss with an appropriate person	-	-	-	-
	PC15. recognise unethical conduct and report to an appropriate person	-	-	-	-
	PC16. operate within an agreed ethical code of practice	-	-	-	-
	PC17. maintain confidentiality as per the organisational guidelines	-	-	-	-
	Work effectively with all stakeholders	13	19	-	-
	PC18. identify and obtain clarity regarding organisational, team and own goals	-	-	-	-
	PC19. prioritise tasks at work as per organisational, team and own goals	-	-	-	-
	PC20. plan to meet team performance targets and standards	-	-	-	-
	PC21. monitor own and team performance as per agreed plan	-	-	-	-
	PC22. share all relevant information with stakeholders in agreed formats and as per agreed timelines	-	-	-	-
	PC23. work collaboratively with colleagues through sharing information and ideas and working together on agreed outcomes	-	-	-	-
	PC24. recognise, avoid and/or address any conflict of interest	-	-	-	-
	PC25. recognize and respond to inappropriate behaviour towards self or others in a professional manner and as per organisational policy (Inappropriate behaviour: violence, inappropriate language, verbal or physical abuse or bullying, insensitive verbal or physical behaviour in terms of cultural, racial, disability and gender-based insensitivities, dominant or overbearing behaviour, disruptive behaviour, non-compliance with safety instructions, unethical behaviour)	-	-	-	-
	Total Marks	40	60	-	-
DGT/VSQ/N0103:	Introduction to Employability Skills	1	1	-	-
		-	-	-	-

Employability Skills (90 Hours)	PC1. understand the significance of employability skills in meeting the current job market requirement and future of work				
	PC2. identify and explore learning and employability relevant portals	-	-	-	-
	PC3. research about the different industries, job market trends, latest skills required and the available opportunities	-	-	-	-
	Constitutional values – Citizenship	1	1	-	-
	PC4. 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.	-	-	-	-
	PC5. follow environmentally sustainable practices	-	-	-	-
	Becoming a Professional in the 21st Century	1	3	-	-
	PC6. recognize the significance of 21st Century Skills for employment	-	-	-	-
	PC7. 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	-	-	-	-
	PC8. adopt a continuous learning mindset for personal and professional development	-	-	-	-
	Basic English Skills	3	4	-	-
	PC9. use basic English for everyday conversation in different contexts, in person and over the telephone	-	-	-	-
	PC10. read and understand routine information, notes, instructions, mails, letters etc. written in English	-	-	-	-
	PC11. write short messages, notes, letters, e-mails etc. in English	-	-	-	-
	Career Development & Goal Setting	1	2	-	-
	PC12. identify career goals based on the skills, interests, knowledge, and personal attributes	-	-	-	-
	PC13. prepare a career development plan with short- and long-term goals	-	-	-	-
	Communication Skills	2	2	-	-
				-	-

	PC14. follow verbal and non-verbal communication etiquette while communicating in professional and public settings	-	-		
	PC15. use active listening techniques for effective communication	-	-	-	-
	PC16. communicate in writing using appropriate style and format based on formal or informal requirements	-	-	-	-
	PC17. work collaboratively with others in a team	-	-	-	-
	Diversity & Inclusion	1	1	-	-
	PC18. communicate and behave appropriately with all genders and PwD	-	-	-	-
	PC19. escalate any issues related to sexual harassment at workplace according to POSH Act	-	-	-	-
	Financial and Legal Literacy	2	3	-	-
	PC20. identify and select reliable institutions for various financial products and services such as bank account, debit and credit cards, loans, insurance etc.	-	-	-	-
	PC21. carry out offline and online financial transactions, safely and securely, using various methods and check the entries in the passbook	-	-	-	-
	PC22. identify common components of salary and compute income, expenses, taxes, investments etc	-	-	-	-
	PC23. identify relevant rights and laws and use legal aids to fight against legal exploitation	-	-	-	-
	Essential Digital Skills	3	5	-	-
	PC24. operate digital devices and use their features and applications securely and safely	-	-	-	-
	PC25. carry out basic internet operations by connecting to the internet safely and securely, using the mobile data or other available networks through Bluetooth, Wi-Fi, etc.	-	-	-	-
	PC26. display responsible online behaviour while using various social media platforms	-	-		
	PC27. create a personal email account, send and process received messages as per requirement	-	-		
	PC28. carry out basic procedures in documents, spreadsheets and presentations using respective and appropriate applications	-	-		

	PC29. utilize virtual collaboration tools to work effectively	-	-		
	Entrepreneurship	2	3		
	PC30. identify different types of Entrepreneurship and Enterprises and assess opportunities for potential business through research	-	-		
	PC31. develop a business plan and a work model, considering the 4Ps of Marketing Product, Price, Place and Promotion	-	-		
	PC32. identify sources of funding, anticipate, and mitigate any financial/ legal hurdles for the potential business opportunity	-	-		
	Customer Service	1	2		
	PC33. identify different types of customers and ways to communicate with them	-	-		
	PC34. identify and respond to customer requests and needs in a professional manner	-	-		
	PC35. use appropriate tools to collect customer feedback	-	-		
	PC36. follow appropriate hygiene and grooming standards	-	-		
	Getting ready for apprenticeship & Jobs	2	3		
	PC37. create a professional Curriculum vitae (Résumé)	-	-		
	PC38. search for suitable jobs using reliable offline and online sources such as Employment exchange, recruitment agencies, newspapers etc. and job portals, respectively	-	-		
	PC39. apply to identified job openings using offline /online methods as per requirement	-	-		
	PC40. answer questions politely, with clarity and confidence, during recruitment and selection	-	-		
	PC41. identify apprenticeship opportunities and register for it as per guidelines and requirements	-	-		
	Total Marks	20	30		

Annexure: Assessment Strategy

Assessment System Overview

Assessment will be carried out by assessment partners with no link to training partners. Based on the results of assessment, MEPSC will certify the learners. Assessor has to pass online assessment of theoretical knowledge of the job role and approved by MEPSC.

The assessment will have both theory and practical components in 40:60 ratio.

While theory assessment is summative and a written exam; practical will involve demonstrations of applications and presentations of procedures and other components. Practical assessment will also be summative in nature

Testing Environment

Training partner has to share the batch start date and end date, number of trainees and the job role.

Assessment will be fixed for a day after the end date of training. It could be next day or later. Assessment will be conducted at the training venue.

Room where assessment is conducted will be set with proper seating arrangements with enough space to prevent copying.

Question bank of theory and practical will be prepared by assessment agency and approved by MEPSC. From this set of questions, assessment agency will prepare the question paper. Theory testing will include multiple choice questions, pictorial question, etc. which will test the trainee on the theoretical knowledge of the subject.

The theory and practical assessments will be carried out on same day. If number of candidates are many, more assessors and venue will be organized on same day of the assessment.

Presentation will be one mode of assessment and so computers and LCD projector will be available for assessment. Viva will be used to gauge trainees' confidence and correct knowledge in handling job situations like interacting with clients and colleagues.

The question paper will be pre-loaded in the computer and it will be in the language requested by the training partner.

Assessment Quality Assurance levels/Framework

Assessor has to go through orientation program organized by Assessment Agency. The training will give an overview to the assessors on the overall framework of QP evaluation. Assessor will also be given a NOS and PC level overview of each QP as applicable. Overall structure of assessment and objectivity of the marking scheme will be explained to them.

The giving of marks will be driven by an objective framework which will maintain standardization of marking scheme. The weightages given to each module will be adhered to in the question paper.

For practical, the instructions for taking the test are clearly written on the board in the lab or shared with the candidates verbally.

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

Method of verification or validation

Unless the trainee is registered, the person cannot undergo assessment. To further ensure that the person registered is the person appearing for assessment, id verification will be carried out. Adhar card number is part of registering the candidate for training. This will form the basis of further verification during the assessment.

Assessor conducts the assessment in accordance with the assessment guidelines and question bank as per the job role. The assessor carries tablet with the loaded questions. This tablet is geotagged and so it is monitored to check their arrival and completion of assessment. The training partner will also intimate the time of arrival of the assessor and time of leaving the venue.

The assessment will be video recorded and submitted to MEPSC. Video of the practical session is prepared and submitted to MEPSC.

Random spot checks/audit is conducted by MEPSC assigned persons to check the quality of assessment.

Assessment agency will be responsible to put details in SID.

MEPSC will also validate the data and result received from the assessment agency.

Method for assessment documentation, archiving, and access

The assessment agency will upload the result of assessment in the portal. The data will not be accessible for change by the assessment agency after the upload. The assessment data will be validated by MEPSC assessment team. After upload, only MEPSC can access this data.

MEPSC approves the results within a week and uploads on SID.

Annexure: Acronym and Glossary

Acronym

Acronym	Description
AA	Assessment Agency
AB	Awarding Body
ISCO	International Standard Classification of Occupations
NCO	National Classification of Occupations
NCrF	National Credit Framework
NOS	National Occupational Standard(s)
NQR	National Qualification Register
NSQF	National Skills Qualifications Framework
OJT	On the Job Training

Glossary

Term	Description
National Occupational Standards (NOS)	NOS define the measurable performance outcomes required from an individual engaged in a particular task. They list down what an individual performing that task should know and also do.
Qualification	A formal outcome of an assessment and validation process which is obtained when a competent body determines that an individual has achieved learning outcomes to given standards
Qualification File	A Qualification File is a template designed to capture necessary information of a Qualification from the perspective of NSQF compliance. The Qualification File will be normally submitted by the awarding body for the qualification.
Sector	A grouping of professional activities on the basis of their main economic function, product, service or technology.
Long Term Training	Long-term skilling means any vocational training program undertaken for a year and above. https://ncvet.gov.in/sites/default/files/NCVET.pdf