

CONTACT DETAILS OF THE BODY SUBMITTING THE QUALIFICATION FILE

Haryana Knowledge Corporation Limited,

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Name and contact details of individual dealing with the submission

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List of documents submitted in support of the Qualifications File

1. Syllabus,
2. Detailed Curriculum,
3. Lesson Plan,
4. Career Guide

Model Curriculum to be added which will include the following:

- **Indicative list of tools/equipment to conduct the training**
- **Trainers qualification**
 - Trainer Qualification: Graduation and Every Trainer is required to pass an ONCET Examination taken by HKCL. Successful Candidates are recommended as Learning Facilitators for Authorized Learning Center (ALC).
- **Lesson Plan**
- **Distribution of training duration into theory/practical/OJT component**

NSQF QUALIFICATION FILE
Approved in 23rd NSQC Meeting, 22nd August, 2019

SUMMARY

1	Qualification Title	Certificate in Financial Accounting with Tally ERP
2	Qualification Code, if any	
3	NCO code and occupation	Group 241
4	Nature and purpose of the qualification (Please specify whether qualification is short term or long term)	<p>Qualification enables the trainee to set up their own office to provide services to maintain books of accounts and prepare financial statements for small enterprises. This is an Advanced Level Computer Course taught via elearning method. Learners develop insight and in-depth concepts in Tally ERP.</p> <p>To provide Comprehensive Computer Course of International Standard to all the citizens and to provide IT Literacy to masses. This is a short-term course of 3 months duration.</p>
5	Body/bodies which will award the qualification	Haryana State Board of Technical Education (HSBTE) and Haryana Knowledge Corporation Limited (HKCL)
6	Body which will accredit providers to offer courses leading to the qualification	Haryana Knowledge Corporation Limited
7	Whether accreditation/affiliation norms are already in place or not, if applicable (if yes, attach a copy)	Affiliation norms are attached.
8	Occupation(s) to which the qualification gives access	Accountant
9	Job description of the occupation	<p>Accountant ensures proper maintenance of account books and records of business and financial establishments, private institutions, Government or Quasi Government Offices. Supervise subordinates e.g. Accounts Clerk engaged in maintenance of accounts and records. Scrutinises bills, receipts, payments, etc. for proper entries in Cash Book, Journal, Ledger and other records. Keeps record of all taxes, licenses, fees etc. required to be paid by organizations or establishment in which engaged and ensures that they are paid in time and kept up to date.</p>
10	Licensing requirements	N/A

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11	Statutory and Regulatory requirement of the relevant sector (documentary evidence to be provided)	N/A	
12	Level of the qualification in the NSQF	Level 3	
13	Anticipated volume of training/learning required to complete the qualification	120 Hrs.	
14	Indicative list of training tools required to deliver this qualification	Software tools used – ERA LMS (eLearning Revolution for All), MS Windows	
15	Entry requirements and/or recommendations and minimum age	HS-CIT or any basic course in Computers, 12 th Pass, Knowledge of Hindi or English	
16	Progression from the qualification (Please show Professional and academic progression)	This qualification will enable the trainees to become Accountant>Senior Accountant Or Free Lancer> Entrepreneur	
17	Arrangements for the Recognition of Prior learning (RPL)	N/A	
18	International comparability where known (research evidence to be provided)	N/A	
19	Date of planned review of the qualification.	Jan 2023	
20	Formal structure of the qualification Mandatory components		
Title of component and identification code/NOSs/Learning outcomes		Estimated size (learning hours)	Level
1. Accounting Concepts– a. I Business entity concept b. I Money measurement concept c. I Going concern concept d. I Accounting period concept e. I Accounting cost concept f. I Duality aspect concept g. I Realisation concept		120	3

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	<p>h. I Accrual concept i. I Matching concept 2. Introduction to Financial Accounting (Theory) 3. Tally History and Journey (Theory) 4. Introduction to GST (Theory) 5. Tally with GST 6. Financial Accounting Basics (Theory + Practical) 7. Maintaining Company Data 8. Incorporation of various laws under GST (Theory) 9. Creating Masters 10. Voucher Entry 11. Constitutional Amendments in GST (Theory) 12. Inventory 13. Economic Survey in regard to GST (GST) 14. Payroll 15. TDS 16. Other Scenarios 17. Reports 18. Tally Software Services (TSS) 19. Data Management</p>	
	Sub Total (A)	120
	Optional components	

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	Title of component and identification code/NOSs/ Learning outcomes	Estimated size (learning hours)	Level
Sub Total (B)			
Total (A+B)		<u>120 Hrs</u>	

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SECTION 1
ASSESSMENT

21	Body/Bodies which will carry out assessment: Examination Department, Haryana Knowledge Corporation Limited
22	How will RPL assessment be managed and who will carry it out? N/A
23	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. The Evaluation of the Learners in the course is done purely by the system and all the Learners are assessed on the same parameters. Overall assessment can be understood by the following – The assessment of each learner is divided into two parts – Internal assessment and External Examination. Internal Assessment: is a Continuous Internal Evaluation of a Learner as a learner learns in the course. This assessment is done after completing respective Theory session. System based assessment: Internal assessment is done by throwing Objective and Practical questions at the Learner through 'Take-a-Challenge' (TAC), 'Take-a-Bigger-Challenge (TABC)' and Online Tests. Each question carries certain marks. A Learner is given three attempts to solve a question. If the Learner successfully solves the question in first three attempts, he/she gets full marks allocated for that question. But if Learner is not able to solve question in three attempts, a hint is given, and marks are deducted. In this way, a Learner can solve a question. A Learner must solve these TACs and complete Online tests (Continuous and Comprehensive Evaluation) to proceed ahead in the process of Learning. Once a Learner Successfully solves these question, marks are scored and recorded on server. Unless a Learner has solved a question correctly, s/he will not be able to proceed ahead in the course. An alternate similar question is presented if Learner gives incorrect answer. A Learning outcome is thus recorded and maintained on server.

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The TACs are Objective questions also cover a wide variety of practical application. The objective is to impart a learning that is practical and useful in today's world.

External Examination consists of a Final examination taken under controlled environment by HKCL. The exam consists of computer based Quasi Online test of 25 questions carrying 2 mark each. The duration of the test is 30 minutes. HKCL's policy has always been to encourage excellence and transparency in Examination. External Examination is taken in the following manner –

Learners Eligible for appearing in a particular exam event are listed. These are the Learners who score 20 marks in the internal are eligible for final evaluation. Learners are allotted nearest exam center. At each exam center, an Invigilator is appointed by HKCL who carries out the examination process.

As Examination Process is Quasi-Online, Data is sent to every exam center and exam center synchronizes the data. Only then the paper gets started. Exams are then enabled. Invigilator checks admit card and ID proof of Learners and then allows them to take the examination under his/her invigilation. Signature of Learners taken on attendance sheets and are being sent to HKCL after the exam as evidence. These Attendance sheets are signed by the Invigilator. Invigilator uploads data from exam center and data gets collected on HKCL's servers. After Data upload, Provisional Pass Certificates are also generated instantly and are being sent by the Invigilator alongwith. A Learner may also obtain these Provisional Certificates from the exam center after the exam. Thus, the Learner has material evidence of exam.

Questions are random and there is a huge set of Questions in a Question Bank. Every learner is given a Unique set of Questions. The fees is paid by the Learner.

The result of WAVE course exams are also made available on -

<http://solarex.mkcl.org/EF/exam/resultDisplay.jsp?jvId=6>

Learner Login –

<https://drive.google.com/open?id=1j83EeKqF8LU5raz4aKQBHWIS4kq7bVAy>

With continuous and comprehensive internal assessment, during Learning, every Learner is personally accessed on same parameters. Moreover, the content delivery mechanism involved in the process and the examination system has been time tested, which makes the overall assessment to be valid, reliable and fair.

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Please attach most relevant and recent documents giving further information about assessment and/or RPL.

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

ASSESSMENT EVIDENCE

Complete a grid for each component as listed in “Formal structure of 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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24. Assessment evidences

Title of Component: Internal Assessment of Learner in Certificate in Financial Accounting with Tally.

Outcomes to be assessed	Assessment criteria for the outcome
Internal Assessment – System based Objective and Practical Questions	Objective and Practical Questions Divided into the following
1. Accounting Concepts– a. I Business entity concept b. I Money measurement concept c. I Going concern concept d. I Accounting period concept e. I Accounting cost concept f. I Duality aspect concept g. I Realisation concept h. I Accrual concept i. I Matching concept 2. Introduction to Financial Accounting (Theory) 3. Tally History and Journey	<ul style="list-style-type: none"> • Introduction to Financial Accounting (Theory) • Accounting Concepts– • I Business entity concept • I Money measurement concept • I Going concern concept • I Accounting period concept • I Accounting cost concept • I Duality aspect concept • I Realisation concept • I Accrual concept • I Matching concept • Tally History and Journey (Theory) • Introduction to GST (Theory) • Tally with GST • Financial Accounting Basics (Theory + Practical) • Maintaining Company Data • Incorporation of various laws under GST (Theory) • Creating Masters • Voucher Entry • Constitutional Amendments in GST (Theory) • Inventory

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<p>(Theory)</p> <p>4. Introduction to GST (Theory)</p> <p>5. Tally with GST</p> <p>6. Financial Accounting Basics (Theory + Practical)</p> <p>7. Maintaining Company Data</p> <p>8. Incorporation of various laws under GST (Theory)</p> <p>9. Creating Masters</p> <p>10. Voucher Entry</p> <p>11. Constitutional Amendment s in GST (Theory)</p> <p>12. Inventory</p> <p>13. Economic Survey regarding GST (GST)</p> <p>14. Payroll</p> <p>15. TDS</p> <p>16. Other Scenarios</p> <p>17. Reports</p> <p>18. Tally</p>	<ul style="list-style-type: none">• Economic Survey in regard to GST (GST)• Payroll• TDS• Other Scenarios• Reports• Tally Software Services (TSS)• Data Management
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Software Services (TSS) 19. Data Management	
Final Exam: System Based	40% marks to be scored (20 out of 50) – Mode – Computer based Online Test to be taken under invigilation by HKCL of 30 minutes. Each question carrying 2 marks each. Total 25 Questions.
Means of assessment <u>Internal Assessment</u> – System based Objective questions, Practical questions and Quasi Online test. (Continuous and Comprehensive Evaluation). A Learner must score at least 40% in the internal assessment for being eligible for the Final exam. <u>External Assessment/Final Exam</u> – System based Online test by HKCL	Assessment Evidence - https://drive.google.com/open?id=1j83EeKqF8LU5raz4aKQBHWIS4kq7bVAy Results - http://solarex.mkcl.org/EF/exam/resultDisplay.jsp?jvId=6
Pass/Fail A Learner passes if s/he scores 40% in the final assessment.	

All the questions in the External Examination are divided into 3 levels.

- Level 1 = Low difficulty level
- Level 2 = Medium difficulty level

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- Level 3 = High difficulty level

Exam Pattern: Level wise distribution of questions and Marks

Level	Difficulty	No. of questions			Marks per question	Maximum Marks
		Objective	Practical	Total		
1	Low	3	7	10	2	20
2	Medium	3	7	10		20
3	High	2	3	5		10
TOTAL		8	17	25		50

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Title/Name of qualification/component: Certificate in Financial Accounting with Tally ERP			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: – Basic operation of computer and OS – MS office applications, use of Software tools like Tally ERP 9.0	Individual After acquiring skill of Financial Accounting and Accounting Packages can prepare account books.	3
Professional knowledge	The job holder is required to have knowledge in the related field of work like: – Fundamentals of MS office, Internet – Systems and mechanism of computer, components and their interdependencies – MS office applications. Factual knowledge of accounts and standard accounting software packages. Knowledge of Government rules and regulations related to taxation, payroll etc.	The job holder understands the basic facts, process and principles involved in his job role like basics of computing, Accounting Software.	3
Professional skill	The job holder needs to know and understand use of Accounting Software and its application in the Organization. Generate reports, use data as per the requirement of the Organization.	The job role includes the use of accounting software in the job as per organization's requirement 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: – Tools of MS office and Accounting Software. Fundamental knowledge of IT and internet	The Job holder will able to prepare balance sheets, maintain accounts of the Organization by having strong technical and analytical skills. One can operate Internet to communicate with the	3

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Title/Name of qualification/component: Certificate in Financial Accounting with Tally ERP			Level: 3
NSQF Domain	Outcomes of the Qualification/Component	How the job role relates to the NSQF level descriptors	NSQF Level
	browsing techniques, communicate with the Supervising authority and Fluency in working on accounting Software.	Superiors and report authority on accounting.	
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

26 What evidence is there that the qualification is needed? What is the estimated uptake of this qualification and what is the basis of this estimate?

Accounting and Finance services are covered under Professional Services as per General Agreement on Trade in Services of WTO. Accounting and auditing services constitutes a major part of professional services covering wide range of activities like evaluation of reliability and credibility of financial information, Book keeping, financial audits and consultancy services on accounting and finance, etc.

Worldwide: \$495 Billion revenue is generated from accounting services in the year 2017 (Global Accounting Services Industry Report, IBIS World).

Indian accounting and finance services revenue has increased by 7% due to expanding Indian business sector.

Industry anticipated to see 8% CAGR over 2016-2021 due to India's rapid economic development, proliferation of digital accounting, and changing business regulations. Indian Accounting Services Market is expected to witness robust growth by 2022, owing to the factors such as growing professional workforce, increased Foreign Direct Investments, government initiatives to boost and attract businesses such as Start-up India, Make in India, Goods and Services Tax (GST), Digital India, etc.

All such initiatives is expected to increase the demand of accounting and finance professionals for effective management of businesses **TechSci Research (2017)**

The Demand of Accounting course can be determined from the following job requirement posted on popular job search websites as given below. There is a demand of Accounting jobs which shows the need of the qualification.

<https://www.indeed.co.in/jobs?q=Accountant&l&ts=1531568684300&rs=1&fromage=last>

<https://www.naukri.com/accounting-jobs>

<https://www.timesjobs.com/jobfunction/accounting-jobs>

HKCL has a Network of 250+ Authorized Learning Centers (ALCs) in Haryana. They have well equipped Computer Labs and classrooms, Good Internet Connectivity, certified Learning Facilitators etc. With the existing Infrastructure, ALCs can admit more than 10,000 Learners for this course in a calendar year. There are more than 2,000 Learners who have registered for WAVE Accounting modules.

There are more than 250 Learning Centers where this course is being taught. There are more than 2,000 Learners who have registered for WAVE Accounting modules. It is estimated that in two years down the line, about 5,000 Learners shall take these courses.

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27	Recommendation from the concerned Line Ministry of the Government/Regulatory Body. To be supported by documentary evidences. N/A
28	<p>What steps were taken to ensure that the qualification(s) does (do) not duplicate already existing or planned qualifications in the NSQF? Give justification for presenting a duplicate qualification</p> <p>These courses shall be taught in Haryana State through Authorised Learning Centers of HKCL Only.</p> <p>Apart from the syllabus, duration and other variables, the following are the Unique Unique Characteristics of the course –</p> <ul style="list-style-type: none"> • Inform > Perform > Transform • e-Content • Socially Useful Productive Work • Latest Version of Windows and Office • International Standards • Continuous and Comprehensive Evaluation • Uniform Content Delivery.
29	<p>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? Specify the review process here</p> <p>From time to time, Inputs are being taken from the Government and the Industry regarding contents, Trends, New Apps, Services etc. Contents are updated Regularly so that the Learner has most updated contents as per required by the Industry. Updated Contents in the qualification are being pushed from our servers and are available for Download at the Learning Center's end.</p>

Please attach most relevant and recent 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

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EVIDENCE OF PROGRESSION

30	<p>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?</p> <p><i>Show the career map here to reflect the clear progression</i></p> <p>An Individual has vertical pathway to promote to higher designations in an organisation. He/she Can be recruited as an accounts trainee, progress as Full-Time Accountant, Senior Accountant, and Accounts Manager. Also, He/she can give advice on Accounting as a Freelancer.</p>
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