

Model Curriculum

Accounts Executive (Statutory Compliance)

SECTOR: BFSI
SUB-SECTOR: FINANCIAL SERVICES
OCCUPATION: INVESTMENT SERVICES
REF ID: BSC/Q1101, Version No. 1.0
NSQF LEVEL: 4



Certificate

CURRICULUM COMPLIANCE TO QUALIFICATION PACK – NATIONAL OCCUPATIONAL STANDARDS

is hereby issued by the

BFSI SECTOR SKILLS COUNCIL OF INDIA

for the

MODEL CURRICULUM

Complying to National Occupational Standards of
Job Role/ Qualification Pack: '**Accounts Executive (Statutory Compliance)**'
QP No. '**BSC/Q1101 NSQF Level 4**'

Date of issuance: **January 15th, 2016**

Valid up to: **January 15th, 2017**

* Valid up to the next review date of the Qualification Pack


Authorized Signatory
(BFSI Sector Skill Council of India)

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Accounts Executive (Statutory Compliance)

CURRICULUM / SYLLABUS

This program is aimed at training candidates for the job of a “Accounts Executive (Statutory Compliance)”, in the “BFSI” Sector/Industry and aims at building the following key competencies amongst the learner

Program Name	Accounts Executive (Statutory Compliance)		
Qualification Pack Name & Reference ID. ID	BSC/Q1101		
Version No.	1.0	Version Update Date	15-01-2016
Pre-requisites to Training	Graduation in commerce or allied subjects/Diploma in commercial Practice		
Training Outcomes	<p>After completing this programme, participants will be able to:</p> <ul style="list-style-type: none"> • Compute tax liabilities namely Service Tax, TDS and VAT, making to the Government, filing of returns and maintaining records of the same for audit purpose. • Prepare and submit periodic reports on the nature of tax payments to senior/manager. • Prepare (by referring the documents) a tabular statement detailing the date, particulars and value of transactions on which Value Added tax is already paid (i.e.) tax paid on purchases that are used for further sales during the period. • Prepare (by referring to documents) a tabular statement detailing the date, particulars and value of transactions that attracts TDS. • Prepare (by referring the documents) a tabular statement detailing the date, particulars and value of transactions on which service tax is already paid (i.e.) service tax paid on expenses that are booked during the period. • Prepare and present any other report as is required while performing the role in the organization. • Make payment electronically of such amount of tax liability. • Fill-up the tax return form in the prescribed format with relevant transaction details. • File the relevant documents in chronological order for seamless retrieval for future reference/audit purpose. • Ensure the payment is made within the due date, but for exceptional cases and calculate any interest for late payment for such exceptional cases. • Generate tax paid challan as acknowledgement for making the payment. • Prepare and present quarterly, half- yearly reports as per requirements. • Discuss and set work targets with senior/manager if applicable. 		

This course encompasses 3 out of 3 National Occupational Standards (NOS) of “Accounts Executive (Statutory Compliance)” Qualification Pack issued by “BFSI Sector Skill Council of India”.

Sr. No.	Module	Key Learning Outcomes	Equipment Required
1	<p>Introduction to Taxes and Service Tax Understanding</p> <p>Theory Duration (hh:mm) 5:00</p> <p>Practical Duration (hh:mm) 20:00</p> <p>Corresponding NOS Code N1101</p>	<ul style="list-style-type: none"> • Knowledge on tax terminologies. • Ascertaining the amounts/transactions on which taxes are levied. • Updated information on changes in tax laws that are applicable to the company. • Demarcation regarding the documents that relates to the time period for which calculation of tax liability is being undertaken. • Knowledge of due date for payment of taxes and filing of returns on behalf of the company. 	White board, Marker, Overhead projector, Laptop, Internet access, Game card (snake & ladder)
2	<p>Service Tax Compliance</p> <p>Theory Duration (hh:mm) 5:00</p> <p>Practical Duration (hh:mm) 20:00</p> <p>Corresponding NOS Code N1101</p>	<ul style="list-style-type: none"> • Preparation (by referring the documents) of a tabular statement detailing the date, particulars and value of transactions on which service tax is already paid (i.e.) service tax paid on expenses that are booked during the period. • Carry forward in the books of accounts such excess tax paid and be able to make adjustments while making the next Payment. • Generation of tax paid challan as acknowledgement for making the payment. 	White board, Marker, Overhead projector, Laptop, Internet access, Game card (snake & ladder)
3	<p>Tax Deducted at Source (TDS) – Understanding</p> <p>Theory Duration (hh:mm) 5:00</p> <p>Practical Duration (hh:mm) 20:00</p> <p>Corresponding NOS Code N1102</p>	<ul style="list-style-type: none"> • Ascertaining the transaction value beyond which TDS rules are applicable. • Knowledge of due date for payment of taxes and filing of returns on behalf of the company. • Demarcation regarding the documents that relates to the time period for which calculation of tax liability is being undertaken. 	White board, Marker, Overhead projector, Laptop, Internet access, Game card (snake & ladder)
4	<p>Tax Deducted At Source (TDS) Compliance</p> <p>Theory Duration (hh:mm) 5:00</p>	<ul style="list-style-type: none"> • Determining for each transaction, the section of law under which tax deductions have been done. • Fill- up the payment form electronically with details such as TAN No., Assessment year, type and nature of payment, bank details etc. 	White board, Marker, Overhead projector, Laptop, Internet access, Game card (snake & ladder)

Sr. No.	Module	Key Learning Outcomes	Equipment Required
	<p>Practical Duration (hh:mm) 20:00</p> <p>Corresponding NOS Code N1102</p>	<ul style="list-style-type: none"> • Generate tax paid challan as acknowledgement for making the payment. • Ensure the payment is made within the due date, but for exceptional cases and calculate any interest for late payment for such exceptional cases. • Fill-up the tax return form in the prescribed format with relevant transaction details. 	
5	<p>Value Added Tax (VAT) - Understanding</p> <p>Theory Duration (hh:mm) 5:00</p> <p>Practical Duration (hh:mm) 20:00</p> <p>Corresponding NOS Code N1103</p>	<ul style="list-style-type: none"> • Determine different types/rates of taxes that are applicable to the business transactions. • Demarcation regarding the documents that relates to the time period for which calculation of tax liability is being undertaken. 	White board, Marker, Overhead projector, Laptop, Internet access, Game card (snake & ladder)
6	<p>Value Added Tax (VAT) - Compliance</p> <p>Theory Duration (hh:mm) 5:00</p> <p>Practical Duration (hh:mm) 20:00</p> <p>Corresponding NOS Code N1103</p>	<ul style="list-style-type: none"> • Preparation (by referring the documents) of a tabular statement detailing the date, particulars and value of transactions on which Value Added tax is already paid (i.e.) tax paid on purchases that are used for further sales during the period. • Make payment electronically of such amount of tax liability and generate tax paid challan as acknowledgement for making the payment. • Filing the tax return form in the prescribed format with relevant transaction details. • Update details of tax receipt/payments into information system/records. 	White board, Marker, Overhead projector, Laptop, Internet access, Game card (snake & ladder)
	<p>Total Duration</p> <p>Theory Duration 30:00</p> <p>Practical Duration 120:00</p>	<p>Unique Equipment Required: NA</p>	

Grand Total Course Duration: **150Hours, 0 Minutes**

(This syllabus/ curriculum has been approved by [BFSI Sector Skill Council of India](#))

Trainer Prerequisites for Job role: “Accounts Executive (Statutory Compliance)” mapped to Qualification Pack: “BSCQ/1101”

Sr. No.	Area	Details
1	Description	To deliver accredited training service, mapping to the curriculum detailed above, in accordance with the Qualification Pack “BSC / Q 1101”.
2	Personal Attributes	Aptitude for conducting training, and pre/ post work to ensure competent, employable candidates at the end of the training. Strong communication skills, interpersonal skills, ability to work as part of a team; a passion for quality and for developing others; well-organised and focused, eager to learn and keep oneself updated with the latest in the mentioned field.
3	Minimum Educational Qualifications	B.Com
4a	Domain Certification	Certified for Job Role: “Accounts Executive (Statutory Compliance)” mapped to QP: “BSC Q/1101”. Minimum accepted score as per SSC guideline is 70%.
4b	Platform Certification	Recommended that the Trainer is certified for the Job Role: “Trainer”, mapped to the Qualification Pack: “SSC/1402”. Minimum accepted score as per SSC guideline is 70%.
5	Experience	<ul style="list-style-type: none"> • Minimum 3 years’ experience as a trainer in the BFSI domain • Minimum 2 years’ experience as a trainer of Accounting subjects Experience in accounting services a plus

Annexure: Assessment Criteria

Assessment Criteria	
Job Role	Accounts Executive (Statutory Compliance)
Qualification Pack	BSCQ/1101
Sector Skill Council	BFSI

Sr. No.	Guidelines for Assessment
1	The assessment for the theory part will be based on knowledge bank of questions created by the SSC.
2	Individual assessment agencies will create unique question papers for theory part for each candidate at each examination/training centre.
3	Individual assessment agencies will create unique evaluations for skill practical for every student at each examination/training centre based on these criteria.
4	To pass the Qualification Pack, every trainee should score the minimum percentage assign to that job role, aggregate of theory and practical.
5	In each paper there will be 60 questions each though it's online or offline.
6	The assessor will be required to translate the questions from English to local language. And the VIVA also be conducted in English or local language as per their comfort.
7	VIVA will be conducted with Online as well as Offline exams.
8	Pass percentage for Accounts Executive (Statutory Compliance) is 60

Assessable Outcome	Assessment Criteria	Total Mark (300)	Out Of	Marks Allocation	
				Theory	Skills Practical
1. BSC /N1101 (INTRODUCTION TO TAX AND SERVICE TAX COMPLIANCE)	<ul style="list-style-type: none"> Understand in detail tax terminologies such as Input Tax credit, Output tax etc. Understand the amounts/ transactions on which taxes are levied. Ascertaining service tax liability that needs to be paid to the Government. Make payment electronically of such amount of tax liability. Generate tax paid challan as acknowledgement for making the payment. 	100	100	32	68
	Total		100	32	68
2. BSC/N1102 (TAX DEDUCTED AT SOURCE (TDS) COMPLIANCE)	<ul style="list-style-type: none"> Understand in detail tax terminologies such as TDS, Tax Collected at Source (TCS) and rates of TDS etc. Understand and identify the transactions that attract TDS. Clearly mention for each transaction, the section of law under which these deductions have been done. Fill-up the payment form electronically with details such as TAN No., Assessment year, type and nature of payment, bank details etc. Make payment and generate tax challan. 	100	100	45	55
	Total		100	45	55
3. BSC/N1103 (VALUE ADDED TAX (VAT) COMPLIANCE)	<ul style="list-style-type: none"> Computation of VAT liability. Understand the amounts/transactions on which taxes are levied. Fill-up the payment form electronically with details such as TAN No., Assessment year, type and nature of payment, bank details etc. Make payment and generate tax challan. 	100	100	32	68
	Total		100	32	68
	Grand Total	300	300	109	191
	Percentage Weightage:			36 %	64%
	Minimum Pass% to qualify (aggregate):			60%	