

Model Curriculum

Accounts Executive (Accounts Payable and Receivables)

SECTOR: BFSI
SUB-SECTOR: FINANCIAL SERVICES
OCCUPATION: INVESTMENT SERVICES
REF ID: BSC/Q0901, 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 (Accounts Payable and Receivables)'**

QP No. **'BSC/Qqges NSQF Level 4'**

Date of Issuance: December 22nd, 2015

Valid up to: December 22nd, 2016

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



Authorized Signatory
(BFSI Sector Skill Council of India)

TABLE OF CONTENTS

1. Curriculum	01
2. Trainer Prerequisites	04
3. Annexure: Assessment Criteria	05

Accounts Executive (Accounts Payable and Receivable)

CURRICULUM / SYLLABUS

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

Program Name	Accounts Executive (Accounts Payable and Receivable)		
Qualification Pack Name & Reference ID. ID	BSC/Q0901		
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"> • Comprehend the details about the purchase journal, the contents thereof, and supplier category and payment particulars. • Describe the customer purchase order, sales journal and documents such as the delivery challan. • Recognize relevant terminologies and documents related to the purchase booking process such as purchase order, purchase journal, invoice, material receipt report etc., and book the credit purchase in the books of accounts after having authorized by the senior / manager. • Recognize relevant terminologies and documents related to the sales booking process such as sales order, sales journal, invoice, etc., book the credit sale in the books of accounts after having authorized by the senior/ manager. • Recognize relevant terminologies and documents related to the credit sales/purchases booking process. The person has to verify the documents those are in his record, with that of the trigger documents, analyse, verify and validate the correctness of these documents before processing the relevant transaction to be recorded into the books of accounts. • Prepare the payment voucher by verifying and validating supplier information, creating transactional documents in the correct supplier's name, determine the mode of payment and authorization from the senior/ manager regarding the same. • Ascertain the mode of payment (whether cash/cheque or NEFT transaction), prepare the mode of payment by ascertaining the amount payable to the supplier and get the payment voucher authorized by the senior/ Manager. 		

	<ul style="list-style-type: none">• Obtain the authorized payment details from the concerned person and update the voucher with payment details, like, cheque no./ NEFT transaction no.etc.• Prepare the receipt voucher by referring to the invoice raised on the customer, the value on the invoice, and the mode of receipt of money (cash/ bank instruments/ NEFT), generate transactional documents and get it authorized by the senior/ Manager.• Have thorough understanding of the accounting software used by the company.• Comprehend the relevance of documents, file all the documents for seamless retrieval, to maintain documents according to the accounting period, to maintain supplier/customer details and prepare statements as is needed by the organization/senior/Manager.
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This course encompasses 11 out of 11 National Occupational Standards (NOS) of “Accounts Executive (Accounts Payable and Receivables)” Qualification Pack issued by “BFSI Sector Skill Council of India”.

Sr. No.	Module	Key Learning Outcomes	Equipment Required
1	<p>Understanding the Purchase order, Purchase journal, supplier and payment details</p> <p>Theory Duration (hh:mm) 5:00</p> <p>Practical Duration (hh:mm) 20:00</p> <p>Corresponding NOS Code N0901</p>	<ul style="list-style-type: none"> • Enter details in the purchase journal • Sort suppliers in various categories • Write details about supplier • Write details regarding payment particulars. 	White board, Marker, Overhead projector, Laptop, Internet access, Game card (snake & ladder)
2	<p>Understanding the customer Purchase order, payment terms, delivery challan and sales journal</p> <p>Theory Duration (hh:mm) 5:00</p> <p>Practical Duration (hh:mm) 10:00</p> <p>Corresponding NOS Code N0902</p>	<ul style="list-style-type: none"> • Read the customer purchase order. • Enter details in the sales journal • Make the delivery challan. • Describe the payment particulars. 	White board, Marker, Overhead projector, Laptop, Internet access, Game card (snake & ladder)
3	<p>Booking credit purchase in the purchase journal</p> <p>Theory Duration (hh:mm) 2:00</p> <p>Practical Duration (hh:mm) 10:00</p> <p>Corresponding NOS Code N0903</p>	<ul style="list-style-type: none"> • Describe details in the purchase journal • Check documents related to purchase • Recording data in the purchase journal • Get authorisation from senior/manager • Pass the accounting entry in the purchase journal 	White board, Marker, Overhead projector, Laptop, Internet access, Game card (snake & ladder)
4	<p>Booking credit sales in</p>	<ul style="list-style-type: none"> • Describe the sales journal 	White board,

Sr. No.	Module	Key Learning Outcomes	Equipment Required
	<p>the sales journal</p> <p>Theory Duration (hh:mm) 2:00</p> <p>Practical Duration (hh:mm) 10:00</p> <p>Corresponding NOS Code N0904</p>	<ul style="list-style-type: none"> Obtain and check documents related to sale Record data in the sales journal Get authorisation from senior/manager Pass accounting entry in the sales journal 	<p>Marker, Overhead projector, Laptop, Internet access, Game card (snake & ladder)</p>
5	<p>Verification of the documents</p> <p>Theory Duration (hh:mm) 2:00</p> <p>Practical Duration (hh:mm) 10:00</p> <p>Corresponding NOS Code N0905</p>	<ul style="list-style-type: none"> Identify and understand the transaction prompting documents Explaining relevance of master documents Explaining the contents of these documents Verify and validate correctness of documents 	<p>White board, Marker, Overhead projector, Laptop, Internet access, Game card (snake & ladder)</p>
6	<p>Preparation of Payment voucher</p> <p>Theory Duration (hh:mm) 2:00</p> <p>Practical Duration (hh:mm) 10:00</p> <p>Corresponding NOS Code N0906</p>	<ul style="list-style-type: none"> Knowledge of accounting software used by company Preparation of payment voucher Creating transactional document in the correct supplier's name Ascertaining the amount to be paid Determining the mode of payment Get authorisation from senior/manager 	<p>White board, Marker, Overhead projector, Laptop, Internet access, Game card (snake & ladder)</p>
7	<p>Preparation of mode of payment</p> <p>Theory Duration (hh:mm) 2:00</p> <p>Practical Duration (hh:mm) 10:00</p> <p>Corresponding NOS</p>	<ul style="list-style-type: none"> Ascertaining the mode of payment Preparing the mode of payment Ascertaining amount payable to supplier Preparing payment in favour of supplier Get authorisation from senior/manager 	<p>White board, Marker, Overhead projector, Laptop, Internet access, Game card (snake & ladder)</p>

Sr. No.	Module	Key Learning Outcomes	Equipment Required
8	<p>Code N0907</p> <p>Updating voucher with payment details</p> <p>Theory Duration (hh:mm) 2:00</p> <p>Practical Duration (hh:mm) 10:00</p> <p>Corresponding NOS Code N0908</p>	<ul style="list-style-type: none"> Obtaining payment voucher Filling particulars of authorised payment 	White board, Marker, Overhead projector, Laptop, Internet access, Game card (snake & ladder)
9	<p>Preparing Receipt voucher</p> <p>Theory Duration (hh:mm) 3:00</p> <p>Practical Duration (hh:mm) 10:00</p> <p>Corresponding NOS Code N0909</p>	<ul style="list-style-type: none"> Raising invoice on customer Verifying invoice raised on customer and its value Verifying mode of invoice and value of receipt Generate transactional documents Get approval of transactional documents 	White board, Marker, Overhead projector, Laptop, Internet access, Game card (snake & ladder)
10	<p>Performing the accounting entry</p> <p>Theory Duration (hh:mm) 3:00</p> <p>Practical Duration (hh:mm) 10:00</p> <p>Corresponding NOS Code N0910</p>	<ul style="list-style-type: none"> Knowledge of accounting software used by company Account updating Selecting the voucher type Pass accounting entry in books of accounts 	White board, Marker, Overhead projector, Laptop, Internet access, Game card (snake & ladder)
11	<p>Record Keeping</p> <p>Theory Duration (hh:mm) 2:00</p> <p>Practical Duration (hh:mm) 10:00</p>	<ul style="list-style-type: none"> Study and understand the relevant documents Filing/storing the document for audit/future purposes Maintaining the documents as per the accounting period Maintain supplier details Prepare statements 	White board, Marker, Overhead projector, Laptop, Internet access, Game card (snake & ladder)

Sr. No.	Module	Key Learning Outcomes	Equipment Required
	Corresponding NOS Code N0911		
	Total Duration Theory Duration 30:00 Practical Duration 120:00	Unique Equipment Required: NA	

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 (Accounts Payable and Receivables)” mapped to Qualification Pack: “BSCQ/0901”

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 0901”.
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 Payroll Executive” mapped to QP: “BSC Q/0901”. 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 (Accounts Payable and Receivables)
Qualification Pack	BSCQ/0901
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 (Accounts Payable and Receivables) is 60

Assessable Outcome	Assessment Criteria	Total Mark	Out Of	Marks Allocation	
				Theory	Skills Practical
1. BSC /N0901 (UNDERSTANDING THE PURCHASE ORDER, PURCHASE JOURNAL, SUPPLIER AND PAYMENT DETAILS)	<ul style="list-style-type: none"> Understand the purchase journal Understand category of supplier and details Understand details regarding payment particulars 	100	100	41	59
	Total		100	41	59
2. BSC/N0902 (UNDERSTANDING THE CUSTOMER PURCHASE ORDER, PAYMENT TERMS, DELIVERY CHALLAN AND SALES JOURNAL)	<ul style="list-style-type: none"> Understanding Customer purchase order Understanding Sales Journal Understand delivery challan Understand details regarding payment particulars 	100	100	41	59
	Total		100	41	59
3. BSC/N0903 (BOOKING CREDIT PURCHASE IN PURCHASE JOURNAL)	<ul style="list-style-type: none"> Understand the purchase journal Obtain and check documents related to purchase Record and pass accounting entry in purchase journal 	100	100	43	57
	Total		100	43	57
4. BSC/N0904 (BOOKING CREDIT SALES IN SALES JOURNAL)	<ul style="list-style-type: none"> Understand sales journal Obtain and check documents related to sale Pass accounting entry in sales journal 	100	100	43	57
	Total		100	43	57
5. BSC/N0905 (VERIFICATION OF THE DOCUMENTS)	<ul style="list-style-type: none"> Understand and verify transaction documents Understand master documents 	100	100	41	59
			100	41	59
6. BSC/N0906 (PREPARATION OF PAYMENT VOUCHER)	<ul style="list-style-type: none"> Understand and prepare payment voucher Understand and prepare payment documents 	100	100	38	62
			100	38	62
7. BSC/N0907 (PREPARATION OF MODE OF)	<ul style="list-style-type: none"> Understand and prepare mode of payment Understand amount to be paid and 	100	100	41	59

Assessable Outcome	Assessment Criteria	Total Mark	Out Of	Marks Allocation	
				Theory	Skills Practical
PAYMENT)	prepare payment for supplier				
	Total		100	41	59
8. BSC/N0908 (UPDATION OF VOUCHER WITH PAYMENT DETAILS)	<ul style="list-style-type: none"> Obtaining payment voucher Filling particulars of authorised payment 	100	100	31	69
	Total		100	31	69
9. BSC/N0909 (PREPARING RECEIPT VOUCHER)	<ul style="list-style-type: none"> Raise invoice and verify raised invoice on customer Verify mode of invoice and value of receipt 	100	100	36	64
	Total		100	36	64
10. BSC/N0910 (UPDATING THE ACCOUNTING ENTRY)	Account updating and passing of accounting entry	100	100	34	66
	Total		100	34	66
11. BSC/N0911 (RECORD KEEPING)	Understand and file documents Prepare statements	100	100	36	64
	Total		100	36	64
	Grand Total	1100	1100	425	675
	Percentage Weightage:			39 %	61%
	Minimum Pass% to qualify (aggregate):			60%	