

Model Curriculum

Accounts Executive (Accounts Payable and Receivables)

Accounts Executive (Accounts Payable and Receivables)

SECTOR: **BFSI**
SUB-SECTOR: **Banking**
OCCUPATION: **Financial Services**
REFERENCE ID: **BSC/Q0901, Version No. 1.0**
NSQF LEVEL: **4**



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Accounts Executive (Accounts Payable and Receivable)

CURRICULUM / SYLLABUS

This program is aimed at training candidates for the job of an “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.	BSC / Q0901		
Version No.	1.0	Version Update Date	22 – 12 – 2015
Pre-requisites to Training	Minimum qualification – 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. • 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 		



	<p>instruments/ NEFT), generate transactional documents and get it authorized by the senior/ Manager.</p> <ul style="list-style-type: none"> • 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 Receivable)” Qualification Pack issued by “BFSI Sector Skill Council of India”.

Sr. No.	Module	Theory Duration (hh:mm)	Practical Duration (hh:mm)	Key Learning Outcomes	Corresponding NOS Code	Equipment Required
1	Understanding the Purchase order, Purchase journal, supplier and payment details	5	15	<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. 	N 0901	White board, Marker, Overhead projector, Laptop, Internet access
2	Understanding the customer Purchase order, payment terms, delivery challan and sales journal	5	10	<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. 	N 0902	White board, Marker, Overhead projector, Laptop, Internet access
3	Booking credit purchase in the purchase journal	2	5	<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 	N 0903	White board, Marker, Overhead projector, Laptop, Internet access
4	Booking credit sales in the sales journal	2	5	<ul style="list-style-type: none"> • Describe the sales journal • 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 	N 0904	White board, Marker, Overhead projector, Laptop, Internet access



5	Verification of the documents	2	5	<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 	N 0905	White board, Marker, Overhead projector, Laptop, Internet access
6	Preparation of Payment voucher	2	5	<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 	N 0906	White board, Marker, Overhead projector, Laptop, Internet access
7	Preparation of mode of payment	2	5	<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 	N 0907	White board, Marker, Overhead projector, Laptop, Internet access
8	Updating voucher with payment details	2	5	<ul style="list-style-type: none"> Obtaining payment voucher Filling particulars of authorised payment 	N 0908	White board, Marker, Overhead projector, Laptop, Internet access
9	Preparing Receipt voucher	3	5	<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 	N 0909	White board, Marker, Overhead projector, Laptop, Internet access



10	Performing the accounting entry	3	6	<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 	N 0910	White board, Marker, Overhead projector, Laptop, Internet access
11	Record keeping	2	4	<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 	N 0911	White board, Marker, Overhead projector, Laptop, Internet access

Total Duration:	<u>30</u>	<u>70</u>	Unique Equipment Required:
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Grand Total Course Duration: **100 Hours 0 Minutes**

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


Annexure1: Assessment Criteria

Assessment Criteria for Accounts Executive (Accounts Payables and Receivables)	
Job Role	Accounts Executive (Accounts Payable and Receivable)
Qualification Pack	BSC/Q0901
Sector Skill Council	BFSI Sector Skill Council of India

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 Payables and Receivables) exam is 60

ASSESSMENT OUTCOME (NOS CODE AND DESCRIPTION)	Assessment criteria (PC)	Total Marks	Out Of	MARKS ALLOCATION	
				Theory	Skills Practical
1. BSC /N0901 (UNDERSTANDING THE PURCHASE ORDER, PURCHASE JOURNAL, SUPPLIER AND PAYMENT DETAILS)	Understand the purchase journal Understand category of supplier and details Understand details regarding payment particulars	100	100	30	70
		NOS Total	100	30	70
2. BSC/N0902 (UNDERSTANDING THE CUSTOMER PURCHASE ORDER, PAYMENT TERMS, DELIVERY CHALLAN AND SALES JOURNAL	Understanding Customer purchase order Understanding Sales Journal Understand delivery challan Understand details regarding payment particulars	100	100	30	70



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		NOS Total	100	30	70
3. BSC/N0903 (BOOKING CREDIT PURCHASE IN PURCHASE JOURNAL)	Understand the purchase journal Obtain and check documents related to purchase Record and pass accounting entry in purchase journal	100	100	30	70
		NOS Total	100	30	70
4. BSC/N0904 (BOOKING CREDIT SALES IN SALES JOURNAL)	Understand sales journal Obtain and check documents related to sale Pass accounting entry in sales journal	100	100	30	70
		NOS Total	100	30	70
5. BSC/N0905 (VERIFICATION OF THE DOCUMENTS)	Understand and verify transaction documents Understand master documents	100	100	30	70
		NOS Total	100	30	70
6. BSC/N0906 (PREPARATION OF PAYMENT VOUCHER)	Understand and prepare payment voucher Understand and prepare payment documents	100	100	30	70
		NOS Total	100	30	70
7. BSC/N0907 (PREPARATION OF MODE OF PAYMENT)	Understand and prepare mode of payment Understand amount to be paid and prepare payment for supplier	100	100	30	70
		NOS Total	100	30	70
8. BSC/N0908 (UPDATION OF VOUCHER WITH PAYMENT DETAILS)	Obtaining payment voucher Filling particulars of authorised payment	100	100	30	70
		NOS Total	100	30	70
9. BSC/N0909 (PREPARING RECEIPT VOUCHER)	Raise invoice and verify raised invoice on customer Verify mode of invoice and value of receipt	100	100	30	70
		NOS Total	100	30	70



10. BSC/N0910 (UPDATING THE ACCOUNTING ENTRY)	Account updating and passing of accounting entry	100	100	30	70
		NOS Total	100	30	70
11. BSC/N0911 (RECORD KEEPING)	Understand and file documents Prepare statements	100	100	30	70
		NOS Total	100	30	70
		QP TOTAL	1100	330	770

Annexure2: Trainer Prerequisites for Job role: “Accounts Executive (Accounts Payable and Receivable) ” mapped to Qualification Pack: “BSC Q/0901 ”

Sr. No.	Area	Details
1	Job Description	To deliver accredited training service, mapping to the curriculum detailed above, in accordance with the Qualification Pack “ <u>BSC / Q 0901</u> ”.
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: “ <u>Accounts Executive (Accounts Payable and Receivable)</u> ” mapped to QP: “ <u>BSC Q/0901</u> ”. 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: “ <u>SSC/1402</u> ”. Minimum accepted score as per SSC guideline is 70%.
5	Experience	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



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/Qages 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)



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