

# Model Curriculum

## Goods & Services Tax (GST) Accounts Assistant

**SECTOR :** BANKING FINANCIAL SERVICES & INSURANCE

**SUB-SECTOR:** LENDING, FUND INVESTMENT & SERVICES,  
PAYMENTS, BROKING, BFSI PROCESSING

**OCCUPATION:** FINANCE & ACCOUNTS

**REF ID:** BSC/Q0910

**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: **"Goods and Services Tax (GST) Accounts Assistant" QP No. 'BSC/Q0910,  
NSQF Level 4'**

Date of Issuance:

Valid up to:

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



Authorized Signatory  
(BFSI Sector Skill Council of India)

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# Goods & Services Tax (GST) Accounts Assistant

## Curriculum

This program is aimed at training candidates for the job of a “Goods & Services Tax (GST) Accounts Assistant”, in the “BFSI” Sector/Industry and aims at building the following key competencies amongst the learner.

<b>Program Name</b>	<b>Goods &amp; Services Tax (GST) Accounts Assistant</b>		
<b>Qualification Pack Name &amp; Reference ID. ID</b>	BSC/Q0910		
<b>Version No.</b>	1.0	<b>Version Update Date</b>	20 <sup>th</sup> June, 2017
<b>Pre-requisites to Training</b>	Graduation in commerce or allied subject		
<b>Training Outcomes</b>	<p><b>After completing this programme, participants will be able to:</b></p> <ul style="list-style-type: none"> <li>• Compute tax liabilities namely GST, making to the Government, filing of returns and maintaining records of the same for audit purpose.</li> <li>• Fill the form and register under GST</li> <li>• Make payment electronically of such amount of tax liability.</li> <li>• Fill-up the tax return form in the prescribed format with relevant transaction details.</li> <li>• File periodic GST Returns independently</li> </ul>		

This course encompasses 2 out of 2 National Occupational Standards (NOS) of “**Goods and Services Tax (GST) Accounts Assistant**” Qualification Pack issued by “**BFSI**”.

Sr. No.	Module	Key Learning Outcomes	Equipment Required
1	<p><b>Understanding GST Concepts</b></p> <p><b>Theory Duration</b> (hh:mm) 09:00</p> <p><b>Practical Duration</b> (hh:mm) 06:00</p> <p><b>Corresponding NOS Code</b> <b>BSC/N0910</b></p>	<ul style="list-style-type: none"> <li>Describe Goods &amp; Services with their cross linkages</li> <li>Identify the Fundamental Concepts of GST</li> <li>Identify cases where CGST and SGST will work simultaneously</li> <li>Explain how IGST is levied</li> <li>Identify whether a transaction is taxable under CGST, IGST or SGST</li> </ul>	White board, Marker, Overhead projector, Laptop, Internet access
2	<p><b>Incidence of Taxation</b></p> <p><b>Theory Duration</b> (hh:mm) 06:00</p> <p><b>Practical Duration</b> (hh:mm) 04:00</p> <p><b>Corresponding NOS Code</b> <b>BSC/N0910</b></p>	<ul style="list-style-type: none"> <li>Identify the Incidence of Taxation</li> <li>Learn about Time of Supply of Goods</li> <li>Learn on Purpose of place of supply</li> <li>Define Location of supplier of goods</li> <li>Define the recipient with respect to supplies involving payment and supplies not involving payment</li> </ul>	White board, Marker, Overhead projector, Laptop, Internet access
3	<p><b>Registration</b></p> <p><b>Theory Duration</b> (hh:mm) 06:00</p> <p><b>Practical Duration</b> (hh:mm) 04:00</p> <p><b>Corresponding NOS Code</b> <b>BSC/N0911</b></p>	<ul style="list-style-type: none"> <li>Outline the PAN based Registration Process, its rules, and the Purpose of registration</li> <li>Explain single or separate registration for business vertical</li> <li>Identify whether registration should be done centrally or selectively in each state</li> <li>List the details to be furnished during registration</li> <li>Identify common mistakes made during registration</li> <li>Differentiate between Taxable Person vs. Registered Person</li> <li>Identify the Registration Timelines – Migrations</li> <li>Explain the benefits of registration</li> <li>Demonstrate form filling with case studies</li> </ul>	White board, Marker, Overhead projector, Laptop, Internet access
4	<p><b>Calculation of Tax Liability</b></p>	<ul style="list-style-type: none"> <li>Define Input Credit</li> <li>Identify Input Tax Credit eligibility using case studies</li> <li>Explain the concept of reversal of VAT</li> <li>Define tax liability for Goods in Transit</li> </ul>	White board, Marker, Overhead projector, Laptop,

Sr. No.	Module	Key Learning Outcomes	Equipment Required
	<p><b>Theory Duration</b> (hh:mm) 19:00</p> <p><b>Practical Duration</b> (hh:mm) 14:00</p> <p><b>Corresponding NOS Code</b> <b>BSC/N0911</b></p>	<ul style="list-style-type: none"> <li>Define Consideration</li> <li>Value transactions having non-monetary consideration</li> </ul>	Internet access
5	<p><b>Maintenance of Books &amp; Records</b></p> <p><b>Theory Duration</b> (hh:mm) 09:00</p> <p><b>Practical Duration</b> (hh:mm) 15:00</p> <p><b>Corresponding NOS Code</b> <b>BSC/N0911</b></p>	<ul style="list-style-type: none"> <li>Maintain different types of ledgers</li> <li>Prepare documents such as Invoice, Credit Note and Debit Note.</li> <li>Identify the different types of returns and their applicability to the business- Monthly Returns, Quarterly Returns</li> <li>Navigate the GST Websites-GSTN, CBEC etc.</li> <li>File periodic returns online</li> </ul>	Marker, Overhead projector, Laptop, Internet access
6	<p><b>Payment under GST</b></p> <p><b>Theory Duration</b> (hh:mm) 04:00</p> <p><b>Practical Duration</b> (hh:mm) 04:00</p> <p><b>Corresponding NOS Code</b> <b>BSC/N0911</b></p>	<ul style="list-style-type: none"> <li>Identify the Types of Payment, Modes of Payment, Rules of Collection of Tax</li> <li>Prepare different Challans, CPIN &amp; CIN</li> <li>Distinguish between TDS and TCS</li> <li>Identify cases for reversal of credit</li> <li>Calculate tax based on various Case studies</li> <li>Memorize the due dates for payment</li> <li>List the Penalties for late payments</li> <li>Demonstrate the process of online payment</li> </ul>	Marker, Overhead projector, Laptop, Internet access
	<p><b>Total Duration</b></p> <p><b>Theory Duration</b> <b>53:00</b></p> <p><b>Practical Duration</b> <b>47:00</b></p>	<p><b>Unique Equipment Required:</b> Laptop, white board, marker, projector, Internet Access</p>	

Grand Total Course Duration: **100 Hours, 0 Minutes**

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

## Trainer Prerequisites

Trainer Prerequisites for Job role: “Goods and Services Tax (GST) Accounts Assistant” mapped to Qualification Pack: “BSC/Q0910, v1.0”

Sr. No.	Area	Details
1	<b>Description</b>	The person appointed by any company, is responsible for maintaining records of accounts for the purpose of making preparing periodic reports around GST from time to time. He is authorized to perform functions relating to filling returns by the applicable due dates.
2	<b>Personal Attributes</b>	The individual needs to have excellent understanding of accounting processes. In addition to having problem solving skills, the individual must be self-driven and organized with his work and act with integrity when performing multiple tasks for the organization.
3	<b>Minimum Educational Qualifications</b>	Graduation in commerce or allied subject.
4a	<b>Domain Certification</b>	Certified for Job Role: “Goods & Services Tax (GST) Accounts Assistant” mapped to QP: “BSC/Q0910”. Minimum accepted score as per SSC guideline is 80%.
4b	<b>Platform Certification</b>	Recommended that the Trainer is certified for the Job Role: “Trainer”, mapped to the Qualification Pack: “MEP/Q0102”. Minimum accepted score as per SSC guideline is 80%.
5	<b>Experience</b>	Experience preferred but not mandatory

## Criteria For Assessment Of Trainees

**Job Role** : GST Accounts Assistant

**Qualification Pack** : BSC/0910

**Sector Skill Council** BFSI Sector Skill Council

### Guidelines for Assessment

1. Criteria for assessment for each Qualification Pack will be created by the Sector Skill Council. Each Performance Criteria (PC) will be assigned marks proportional to its importance in NOS. SSC will also lay down proportion of marks for Theory and Skills Practical for each PC.
2. The assessment for the theory part will be based on knowledge bank of questions created by the SSC.
3. Assessment will be conducted for all compulsory NOS, and where applicable, on the selected elective/option NOS/set of NOS.
4. Individual assessment agencies will create unique question papers for theory part for each candidate at each examination/training centre (as per assessment criteria below).
5. Individual assessment agencies will create unique evaluations for skill practical for every student at each examination/training centre based on this criterion.
6. To pass the Qualification Pack, every trainee should score a minimum of 70% of aggregate marks to successfully clear the assessment.
7. In case of *unsuccessful completion*, the trainee may seek reassessment on the Qualification Pack.

Compulsory NOS				Marks Allocation	
<b>Total Marks: GST Account Assistant - 150</b> <b>BSC/N0910 : Identifying GST Taxable Event – 50</b> <b>BSC / N0911: Maintaining GST Records and Filing GST Returns - 100</b>					
Assessment outcomes	Assessment Criteria for outcomes	Total Marks (150)	Out Of	Theory	Skills Practical
1. BSC/N0910:  <b>Identifying GST Taxable Event</b>	PC1. Recognise the applicability of SGST, CGST and IGST		50	20	30
	PC2. Define the concept of supply				
	PC3. Differentiate between taxable and non-taxable supply				
	PC4. Define the taxable event with respect to supply of goods				
	PC5. Identify the place of supply so as to decide the applicability of the tax				
	PC6. Define what is meant by the location of supplier of goods				
2. BSC / N0911	PC1. List down the registration process for single or separate business		25	10	15



<b>Maintaining GST Records and Filing GST Returns :</b>  <b>Registration under GST</b>	PC2. Note down the details to be furnished during the registration				
	PC3. Differentiate between taxable person verses registered person				
	PC4. Understand the benefits of registration				
	PC5. Register an Assessee under GST Independently				
<b>3. BSC/N0911</b>  <b>Maintaining GST Records and Filing Returns: Calculation of Tax Liability</b>	PC6. Identify instances for eligibility of input credit				
	PC7. Identify set-offs under GST wherever applicable				
	PC8. Identify in detail carry over credit, capital goods credit, embedded credits etc.	25	10	15	
	PC9. Differentiate between consideration and valuation				
<b>4. BSC/N0911</b>  <b>Maintaining GST Records and Filing Returns: Maintenance of Books and Records and Filing of Returns</b>	PC10. Maintain the different types of ledgers				
	PC11. Prepare different types of periodic returns to be filed	25	10	15	
	PC12. File Returns Online				
<b>5. BSC/N0911</b>  <b>Maintaining GST Records and Filing Returns: Payment under GST</b>	PC13. List the different types of payment, due dates, modes of payment with rules and collection of tax, penalties etc.				
	PC14. Differentiate on TDS versus TCS	25	10	15	
	PC15. Calculate the amount of tax payable				
	PC24. Make the payment online				
	<b>Total</b>	<b>150</b>	<b>150</b>	<b>60</b>	<b>90</b>