

CURRICULUM

FOR THE TRADE OF

ACCOUNTANT

UNDER

APPRENTICESHIP TRAINING SCHEME



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Government of India

GOVERNMENT OF INDIA
MINISTRY OF SKILL DEVELOPMENT & ENTREPRENEURSHIP
DIRECTORATE GENERAL OF TRAINING

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1. BACKGROUND

1.1 Apprenticeship Training Scheme under Apprentice Act 1961

The Apprentices Act was enacted in 1961 with the objective of regulating the program of training of apprentices in the industry by utilizing the facilities available therein for imparting on-the-job training. The Act makes it obligatory for employers in specified industries to engage apprentices in designated trades to impart Apprenticeship Training on the job in industry to school leavers and person having National Trade Certificate (ITI pass-outs) issued by National Council for Vocational Training (NCVT) to develop skilled manpower for the industry. There are five categories of apprentices namely; trade apprentice, graduate, technician, technician (vocational) apprentices and optional trade apprentice.

Qualifications and period of apprenticeship training of trade apprentices and optional trade apprentices vary from trade to trade. The apprenticeship training for trade apprentices and optional trade apprentices consists of basic training followed by practical training. At the end of the training, the apprentices are required to appear in a trade test conducted by NCVT and those successful in the trade tests are awarded the National Apprenticeship Certificate.

1.2 Changes in Industrial Scenario

Recently we have seen huge changes in the Indian industry. The Indian Industry registered an impressive growth during the last decade and half. The number of industries in India have increased manifold in the last fifteen years especially in services and manufacturing sectors. It has been realized that India would become a prosperous and a modern state by raising skill levels, including by engaging a larger proportion of apprentices, will be critical to success; as will stronger collaboration between industry and the trainees to ensure the supply of skilled workforce and drive development through employment. Various initiatives to build up an adequate infrastructure for rapid industrialization and improve the industrial scenario in India have been taken.

1.3 Reformation

The Apprentices Act, 1961 has been amended and brought into effect from 22nd December, 2014 to make it more responsive to industry and youth. Key amendments are as given below:

- Prescription of number of apprentices to be engaged at establishment level instead of trade-wise.
- Establishment can also engage apprentices in optional trades which are not designated, with the discretion of entry level qualification and syllabus.
- Scope has been extended also to non-engineering occupations.
- Establishments have been permitted to outsource basic training in an institute of their choice.
- The burden of compliance on industry has been reduced significantly.

2. RATIONALE

[Need for Apprenticeship in Accountant]

1. It will enhance the ability to understand the accounting terminologies
2. It will enhance the ability to prepare different vouchers, journals etc.
3. It will enhance the ability to perform accounting entry
4. It will enhance the ability to maintain books of accounts and records and filling the returns
5. It will enhance the ability to understand the accounting software used by the company
6. It will enhance the ability to identify and understand the defined receipts and payments
7. It will enhance the ability to verify the documents & generate transactional documents
8. Will be able to perform general and administrative tasks

3. JOB ROLES: REFERENCE NCO

Brief description of Job roles:

Accountant–

The individual at work maintains records of receipts, payments, provisions, compiles periodic Bank Reconciliation Statement, Depreciation schedule and presents any other defined report to the Senior/Manager.

ALIGNED TO: NCO-2015/ NIL

4. GENERAL INFORMATION

1. Name of the Trade : **Accountant**
2. Job Role Code : App/BFSI/06
3. Duration of Apprenticeship Training : **14 months**
(Break up of Apprenticeship Training)
 - 3.1 **For Fresher's (For 12th pass):-**
 - (i) Duration of Basic Training : **02 months**
 - (ii) Duration of Practical Training/
On -job Training) : **12 months**
 - 3.2 **For Graduates–**
 - (i) Duration of Basic Training : Nil
 - (ii) Duration of Practical Training/
On -job Training) : **12 months**
4. Entry Qualification : Passed 12th class examination under 10+2 system of education.
5. Selection of Apprentices : The apprentices will be selected as per Apprentice Act,1961 amended time to time.

Note: Industry may impart training as per above time schedule, however this is not fixed. The industry may adjust the duration of training considering the fact that all the components under the syllabus must be covered. However the flexibility should be given keeping in view that no safety aspect is compromised and duration of industry training to be remain as 1 year.

5. COURSE STRUCTURE

Training duration details: -

Time (in months)	1-2	3-14
Basic Training	Block- I	-----
Practical Training (On - job training)	----	Block - I

Components of Training ↓	Duration of Training in Months →													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Basic Training Block- I														
Practical Training Block - I														

6. SYLLABUS

6.1 BASIC TRAINING (BLOCK – I)

DURATION: 02 MONTHS

GENERAL INFORMATION

- | | | |
|------------------------------------|---|---|
| 1) Name of the Trade | : | Accountant |
| 2) Hours of Instruction | : | 250 Hrs. |
| 3) Batch size | : | 30 |
| 4) Power Norms | : | N.A. |
| 5) Space Norms | : | 400 Sq. ft. |
| 6) Examination | : | The internal assessment will be held on completion of the Basic Training. |
| 7) Instructor Qualification | : | |

i) Degree/Diploma in bachelor of commerce/business administration /retail management from recognized university/Board with one/two year post qualification experience respectively in the relevant field.

- 8) **Tools, Equipment's& Machinery required** : - As per Annexure – I

6.1 DETAIL SYLLABUS OF BASIC TRAINING

6.1.1 DETAIL SYLLABUS OF BASIC TRAINING

Block – I Basic Training

Sr. No.	Module	Key Learning Outcomes	Hours
1	Understanding the Purchase order, Purchase journal, supplier and payment details	<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	20
2	Understanding the customer Purchase order, payment terms, delivery challan and sales journal	<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.	10
3	Booking credit purchase in the purchase journal	<ul style="list-style-type: none">• Describe details in the purchase journal• Check documents related to purchase• Recording data in the purchase journal• Get authorization from senior/manager• Pass the accounting entry in the purchase journal	15
4	Booking credit sales in the sales journal	<ul style="list-style-type: none">• Describe the sales journal• Obtain and check documents related to sale• Record data in the sales journal• Get authorization from senior/manager• Pass accounting entry in the sales journal	10
5	Verification of the documents	<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	15
6	Preparation of Payment voucher	<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 authorization from senior/manager	15
7	Preparation of mode of payment	<ul style="list-style-type: none">• Ascertaining the mode of payment• Preparing the mode of payment• Ascertaining amount payable to supplier• Preparing payment in favor of supplier• Get authorization from senior/manager	10
8	Updating voucher with payment details	<ul style="list-style-type: none">• Obtaining payment voucher• Filling particulars of authorized payment	10
9	Preparing Receipt voucher	<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	15

		<ul style="list-style-type: none"> • Generate transactional documents • Get approval of transactional documents 	
10	Performing the accounting entry	<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 	15
11	Record Keeping	<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 	15
12	Understanding GST Concepts	<ul style="list-style-type: none"> • Describe Goods & Services with their cross linkages • Identify the Fundamental Concepts of GST • Identify cases where CGST and SGST will work simultaneously • Explain how IGST is levied • Identify whether a transaction is taxable under CGST, IGST or SGST 	15
13	Incidence of Taxation	<ul style="list-style-type: none"> • Identify the Incidence of Taxation • Learn about Time of Supply of Goods • Learn on Purpose of place of supply • Define Location of supplier of goods • Define the recipient with respect to supplies involving payment and supplies not involving payment 	10
14	Registration	<ul style="list-style-type: none"> • Outline the PAN based Registration Process, its rules, and the Purpose of registration • Explain single or separate registration for business vertical • Identify whether registration should be done centrally or selectively in each state • List the details to be furnished during registration • Identify common mistakes made during registration • Differentiate between Taxable Person vs. Registered Person • Identify the Registration Timelines – Migrations • Explain the benefits of registration • Demonstrate form filling with case studies 	15
15	Calculation of Tax Liability	<ul style="list-style-type: none"> • Define Input Credit • Identify Input Tax Credit eligibility using case studies • Explain the concept of reversal of VAT • Define tax liability for Goods in Transit • Define Consideration 	25

		<ul style="list-style-type: none"> • Value transactions having non-monetary consideration 	
16	Maintenance of Books & Records	<ul style="list-style-type: none"> • Maintain different types of ledgers • Prepare documents such as Invoice, Credit Note and Debit Note. • Identify the different types of returns and their applicability to the business- Monthly Returns, Quarterly Returns • Navigate the GST Websites-GSTN, CBEC etc. • File periodic returns online 	25
17	Payment under GST	<ul style="list-style-type: none"> • Identify the Types of Payment, Modes of Payment, Rules of Collection of Tax • Prepare different Challans, CPIN & CIN • Distinguish between TDS and TCS • Identify cases for reversal of credit • Calculate tax based on various Case studies • Memorize the due dates for payment • List the Penalties for late payments • Demonstrate the process of online payment 	10
Total			250

6.1.2 EMPLOYABILITY SKILLS

GENERAL INFORMATION

- 1) **Name of the subject** : **EMPLOYABILITY SKILLS**
- 2) **Applicability** : Basic Training- Mandatory for fresher only
- 3) **Hours of Instruction** : **110 Hrs.**
- 4) **Examination** : The internal assessment will be held on completion of the Basic Training.
- 5) **Instructor Qualification** :

i) **MBA/BBA with two years' experience or graduate in commerce with two years' experience.**

And

Must have studied in English and Basic Computer at 12th /diploma level

6.1.2.1 SYLLABUS OF EMPLOYABILITY SKILLS

A. Block – I Employability Skills

Topic No.	Topic	Duration (in hours)
	English Literacy	15
1	Pronunciation : Accentuation (mode of pronunciation) on simple words, Diction (use of word and speech)	
2	Functional Grammar Transformation of sentences, Voice change, Change of tense, Spellings.	
3	Reading Reading and understanding simple sentences about self, work and environment	
4	Writing Construction of simple sentences Writing simple English	
5	Speaking / Spoken English Speaking with preparation on self, on family, on friends/ classmates, on know, picture reading gain confidence through role-playing and discussions on current happening job description, asking about someone's job habitual actions. Cardinal (fundamental) numbers ordinal numbers. Taking messages, passing messages on and filling in message forms Greeting and introductions office hospitality, Resumes or curriculum vita essential parts, letters of application reference to previous communication.	
	I.T. Literacy	15
1	Basics of Computer Introduction, Computer and its applications, Hardware and peripherals, Switching on-Starting and shutting down of computer.	
2	Computer Operating System Basics of Operating System, WINDOWS, The user interface of Windows OS, Create, Copy, Move and delete Files and Folders, Use of External memory like pen drive, CD, DVD etc., Use of Common applications.	
3	Word processing and Worksheet Basic operating of Word Processing, Creating, opening and closing Documents, use of shortcuts, Creating and Editing of Text, Formatting the Text, Insertion & creation of Tables. Printing document. Basics of Excel worksheet, understanding basic commands, creating simple worksheets, understanding sample worksheets, use of simple formulas and functions, Printing of simple excel sheets	
4.	Computer Networking and INTERNET Basic of computer Networks (using real life examples), Definitions of Local Area Network (LAN), Wide Area Network (WAN), Internet, Concept of Internet (Network of Networks), Meaning of World Wide Web (WWW), Web Browser, Web Site, Web page and Search Engines. Accessing the Internet using Web Browser, Downloading and Printing Web Pages, Opening an email account and use of email. Social media sites and its implication.	

	Information Security and antivirus tools, Do's and Don'ts in Information Security, Awareness of IT - ACT, types of cyber-crimes.	
	Communication Skill	25
1	Introduction to Communication Skills Communication and its importance Principles of Effective communication Types of communication - verbal, non-verbal, written, email, talking on phone. Nonverbal communication -characteristics, components-Para-language Body - language Barriers to communication and dealing with barriers. Handling nervousness/ discomfort. Case study/Exercise	
2	Listening Skills Listening-hearing and listening, effective listening, barriers to effective listening guidelines for effective listening. Triple- A Listening - Attitude, Attention & Adjustment. Active Listening Skills.	
3	Motivational Training Characteristics Essential to Achieving Success The Power of Positive Attitude Self-awareness Importance of Commitment Ethics and Values Ways to Motivate Oneself Personal Goal setting and Employability Planning. Case study/Exercise	
4	Facing Interviews Manners, Etiquettes, Dress code for an interview Do's & Don'ts for an interview	
5	Behavioral Skills Organizational Behavior Problem Solving Confidence Building Attitude Decision making Case study/Exercise	
	Entrepreneurship skill	15
1	Concept of Entrepreneurship Entrepreneurship- Entrepreneurship - Enterprises:-Conceptual issue Entrepreneurship vs. Management, Entrepreneurial motivation. Performance & Record, Role & Function of entrepreneurs in relation to the enterprise & relation to the economy, Source of business ideas, Entrepreneurial opportunities, The process of setting up a business.	
2	Project Preparation & Marketing analysis Qualities of a good Entrepreneur, SWOT and Risk Analysis. Concept & application of Product Life Cycle (PLC), Sales & distribution Management. Different Between Small Scale & Large Scale Business, Market Survey, Method of marketing, Publicity and advertisement, Marketing Mix.	
3	Institutions Support Preparation of Project. Role of Various Schemes and Institutes for self-employment i.e. DIC, SIDA, SISI, NSIC, SIDO, Idea for financing/ non	

	financing support agencies to familiarizes with the Policies /Programs& procedure & the available scheme.	
4	Investment Procurement Project formation, Feasibility, Legal formalities i.e., Shop Act, Estimation & Costing, Investment procedure - Loan procurement - Banking Processes.	
	Productivity	10
1	Productivity Definition, Necessity, Meaning of GDP.	
2	Affecting Factors Skills, Working Aids, Automation, Environment, Motivation How improves or slows down.	
3	Comparison with developed countries Comparative productivity in developed countries (viz. Germany, Japan and Australia) in selected industries e.g. Manufacturing, Steel, Mining, Construction etc. Living standards of those countries, wages.	
4	Personal Finance Management Banking processes, Handling ATM, KYC registration, safe cash handling, Personal risk and Insurance.	
	Occupational Safety, Health & Environment Education	15
1	Safety & Health Introduction to Occupational Safety and Health importance of safety and health at workplace.	
2	Occupational Hazards Basic Hazards, Chemical Hazards, Vibro-acoustic Hazards, Mechanical Hazards, Electrical Hazards, Thermal Hazards. Occupational health, Occupational hygienic, Occupational Diseases/ Disorders & its prevention.	
3	Accident & safety Basic principles for protective equipment. Accident Prevention techniques - control of accidents and safety measures.	
4	First Aid Care of injured & Sick at the workplaces, First-Aid & Transportation of sick person	
5	Basic Provisions Idea of basic provision of safety, health, welfare under legislation of India.	
6	Ecosystem Introduction to Environment. Relationship between Society and Environment, Ecosystem and Factors causing imbalance.	
7	Pollution Pollution and pollutants including liquid, gaseous, solid and hazardous waste.	
8	Energy Conservation Conservation of Energy, re-use and recycle.	
9	Global warming Global warming, climate change and Ozone layer depletion.	
10	Ground Water Hydrological cycle, ground and surface water, Conservation and Harvesting of water	
11	Environment Right attitude towards environment, Maintenance of in -house environment	

	Labour Welfare Legislation	5
1	Welfare Acts Benefits guaranteed under various acts- Factories Act, Apprenticeship Act, Employees State Insurance Act (ESI), Payment Wages Act, Employees Provident Fund Act, The Workmen's compensation Act.	
	Quality Tools	10
1	Quality Consciousness : Meaning of quality, Quality Characteristic	
2	Quality Circles : Definition, Advantage of small group activity, objectives of quality Circle, Roles and function of Quality Circles in Organization, Operation of Quality circle. Approaches to starting Quality Circles, Steps for continuation Quality Circles.	
3	Quality Management System : Idea of ISO 9000 and BIS systems and its importance in maintaining qualities.	
4	House Keeping : Purpose of Housekeeping, Practice of good Housekeeping.	
5	Quality Tools Basic quality tools with a few examples	

6.2 PRACTICAL TRAINING (ON-JOB TRAINING)

(BLOCK – I)

DURATION: 12 MONTHS

GENERAL INFORMATION

- 1) **Name of the Trade** : **Accountant**
- 2) **Batch size** : a) Apprentice selection as per Apprenticeship Guidelines
b) As per NAPS Guidelines
- 3) **Examination** : a) The internal assessment will be held on completion of the block
- 4) **Instructor Qualification** :

i) Degree/Diploma in bachelor of commerce/business administration /retail management from recognized university/Board with one/two year post qualification experience respectively in the relevant field.

- 5) **Infrastructure for On-Job Training** : - As per Annexure – II

6.2.1 BROAD SKILL COMPONENT TO BE COVERED DURING ON-JOB TRAINING

BLOCK – I

1. Preparing the voucher
2. Performing the accounting entry
3. Return filling

Duration: 12 months (52 weeks)	
Sr. No	Practical Skills To Be Covered During On Job Training
1	Know the products and services the company deals in
2	Know the accounting software and policies followed by the company
3	Know the various types of suppliers the company deals with
4	Understand the company policies with respect to credit period, payments etc.
5	Enter details in the purchase journal, sort suppliers in various categories, write details about supplier, write details regarding payment particulars
6	Read the customer purchase order, enter details in the sales journal, make the delivery challan, describe the payment particulars.
7	Describe details in the purchase journal, check documents related to purchase, record the data in the purchase journal, get authorization from senior/manager, pass the accounting entry in the purchase journal
8	Describe the sales journal, obtain and check documents related to sale, record data in the sales journal, get authorization from senior/manager, pass accounting entry in the sales journal
9	Verify and validate correctness of documents
10	Prepare payment voucher, create transactional document in the correct supplier's name, ascertain the amount to be paid, determine the mode of payment, get authorization from senior/manager
11	Ascertain the mode of payment, prepare the mode of payment, ascertain amount payable to supplier, prepare payment in favour of supplier, get authorization from senior/manager
12	Obtain payment voucher & file particulars of authorized payment
13	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
14	Pass accounting entry in books of accounts
15	Filing/storing the document for audit/future purposes, maintaining the documents as per the accounting period, maintain supplier details, prepare statements
16	Maintain the different types of ledgers
17	Prepare different types of periodic returns to be filed
17	File periodic returns online

7. ASSESSMENT STANDARD

7.1 Assessment Guideline:

Appropriate arrangements should be made to ensure that there will be no artificial barriers to assessment. The nature of special needs should be taken into account while undertaking assessment. Due consideration to be given while assessing for team work, avoidance/reduction of scrape/wastage and disposal of scarp/wastage as per procedure, behavioral attitude and regularity in training.

The following marking pattern to be adopted while assessing:

- a) Weightage in the range of 60-75% to be allotted during assessment under following performance level:

For this grade, the candidate with occasional guidance and showing due regard for safety procedures and practices, has produced work which demonstrates attainment of an acceptable standard of craftsmanship.

In this work there is evidence of:

- Good skill levels in the use of hand tools, machine tools and workshop equipment
- Many tolerances while undertaking different work are in line with those demanded by the component/job.
- A fairly good level of neatness and consistency in the finish
- Occasional support in completing the project/job.

- b) Weightage in the range of above 75%- 90% to be allotted during assessment under following performance level:

For this grade, the candidate, with little guidance and showing due regard for safety procedures and practices, has produced work which demonstrates attainment of a reasonable standard of craftsmanship.

In this work there is evidence of:

- good skill levels in the use of hand tools, machine tools and workshop equipment
- The majority of tolerances while undertaking different work are in line with those demanded by the component/job.
- a good level of neatness and consistency in the finish
- little support in completing the project/job

- c) Weightage in the range of above 90% to be allotted during assessment under following performance level:

For performance in this grade, the candidate, with minimal or no support in organization and execution and with due regard for safety procedures and practices, has produced work which demonstrates attainment of a high standard of craftsmanship.

In this work there is evidence of:

- High skill levels in the use of hand tools, machine tools and workshop equipment
- Tolerances while undertaking different work being substantially in line with those demanded by the component/job.
- A high level of neatness and consistency in the finish.
- Minimal or no support in completing the project

7.2 FINAL ASSESSMENT- ALL INDIA TRADE TEST (SUMMATIVE ASSESSMENT)

SUBJECTS	Mark s	Sessional Marks	Full Marks	Pass Marks	Duration of Exam.
Practical	100		100	70	2 hrs.
Trade Theory	100		100	70	2 hrs.
Grand Total	200		200	-	

Note: - The candidate pass in each subject conducted under all India trade test.

8. FURTHER LEARNING PATHWAYS

Employment opportunities:

On successful completion of this course, the candidates shall be gainfully employed in the following industries:

1. Banks
2. BPO

TOOLS & EQUIPMENT FOR BASIC TRAINING

INFRASTRUCTURE FOR PROFESSIONAL SKILL & PROFESSIONAL KNOWLEDGE

TRADE: ACCOUNTANT

LIST OF TOOLS & EQUIPMENTS FOR 30 APPRENTICES

A. General equipment's:-

Sl. No.	Name of the items	Quantity (indicative)
1.	White Board	1
2.	White Board Marker	
3.	Projector	1
4.	Laptop (For Trainer)	1
5.	Internet Access (For Trainer)	
6.	Notepads & pens	

Note: In case of basic training setup by the industry the tools, equipment and machinery available in the industry may also be used for imparting basic training.

INFRASTRUCTURE FOR ON-JOB TRAINING

TRADE: ACCOUNTANT

Actual training will depend on the existing facilities available in the establishments. However, the industry should ensure that the broad skills defined against On-Job Training part (i.e. 12 months) are imparted. In case of any short fall the concern industry may impart the training in cluster mode/ any other industry/ at ITI.

GUIDELINES FOR INSTRUCTORS AND PAPER SETTERS

1. Due care to be taken for proper & inclusive delivery among the batch. Some of the following some method of delivery may be adopted:
 - A) LECTURE
 - B) LESSON
 - C) DEMONSTRATION
 - D) PRACTICE
 - E) GROUP DISCUSSION
 - F) DISCUSSION WITH PEER GROUP
 - G) PROJECT WORK
 - H) INDUSTRIAL VISIT
2. Maximum utilization of latest form of training viz., audio visual aids, integration of IT, etc. may be adopted.
3. The total hours to be devoted against each topic may be decided with due diligence to safety & with prioritizing transfer of required skills.