

## Qualification Pack



# Accounts Assistant

QP Code: BSC/Q8103

Version: 2.0

NSQF Level: 4

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## Qualification Pack

### Contents

BSC/Q8103: Accounts Assistant .....	3
<i>Brief Job Description</i> .....	3
Applicable National Occupational Standards (NOS) .....	3
<i>Compulsory NOS</i> .....	3
<i>Qualification Pack (QP) Parameters</i> .....	3
BSC/N8108: Prepare tax compliance related document .....	5
BSC/N8109: Prepare and perform payroll functions .....	10
BSC/N8110: Prepare receipt and payment voucher .....	15
BSC/N8111: Understand and book Credit purchases and sales .....	20
BSC/N8112: Prepare Financial Statements .....	25
DGT/VSQ/N0102: Employability Skills (60 Hours) .....	30
Assessment Guidelines and Weightage .....	37
<i>Assessment Guidelines</i> .....	37
<i>Assessment Weightage</i> .....	38
Acronyms .....	39
Glossary .....	40



## Qualification Pack

### BSC/Q8103: Accounts Assistant

#### Brief Job Description

Accounts Assistant maintains records of receipts, payments and provisions, compiles periodic bank reconciliation statement and depreciation schedules and presents any other defined report to senior(s).

#### Personal Attributes

The individual is required to be self- driven and organized, with high level of integrity and ability to perform multiple tasks in a day

#### Applicable National Occupational Standards (NOS)

##### Compulsory NOS:

1. [BSC/N8108: Prepare tax compliance related document](#)
2. [BSC/N8109: Prepare and perform payroll functions](#)
3. [BSC/N8110: Prepare receipt and payment voucher](#)
4. [BSC/N8111: Understand and book Credit purchases and sales](#)
5. [BSC/N8112: Prepare Financial Statements](#)
6. [DGT/VSQ/N0102: Employability Skills \(60 Hours\)](#)

#### Qualification Pack (QP) Parameters

<b>Sector</b>	BFSI
<b>Sub-Sector</b>	BFSI
<b>Occupation</b>	Finance and Accounts
<b>Country</b>	India
<b>NSQF Level</b>	4
<b>Credits</b>	16
<b>Aligned to NCO/ISCO/ISIC Code</b>	NCO-2015/ 4311.9900



## Qualification Pack

<b>Minimum Educational Qualification &amp; Experience</b>	12th grade Pass OR 11th grade pass with 1.5 years of experience relevant experience OR 10th grade pass with 3 Years of experience relevant experience OR Previous relevant Qualification of NSQF Level (3.5) with 1.5 years of experience relevant experience OR Previous relevant Qualification of NSQF Level (3) with 3 Years of experience relevant experience
<b>Minimum Level of Education for Training in School</b>	10th Class
<b>Pre-Requisite License or Training</b>	NA
<b>Minimum Job Entry Age</b>	18 Years
<b>Last Reviewed On</b>	NA
<b>Next Review Date</b>	07/10/2028
<b>NSQC Approval Date</b>	07/10/2025
<b>Version</b>	2.0
<b>Reference code on NQR</b>	QG-04-BF-04470-2025-V2-BFSI
<b>NQR Version</b>	2

## Qualification Pack

### BSC/N8108: Prepare tax compliance related document

#### Description

This unit covers details about Direct Tax and competencies required for Filing Income Tax Returns

#### Scope

The scope covers the following :

- Prepare Documents for ITR and TDS Returns
- e-Filing portal Registration
- Assist with filing of returns

#### Elements and Performance Criteria

##### *Prepare Documents for ITR and TDS Returns*

To be competent, the user/individual on the job must be able to:

- PC1.** Collect Aadhar and other necessary documents
- PC2.** Verification of documents
- PC3.** Submit application with requested documents for PAN and TAN
- PC4.** Pay Charges mentioned in the portal as per the guidelines
- PC5.** Generate or obtain PAN
- PC6.** Obtain TAN

##### *e-Filing portal Registration*

To be competent, the user/individual on the job must be able to:

- PC7.** Fill forms of Income Tax Portal as per guidelines
- PC8.** Fill the TRACES portal as per guidelines
- PC9.** Submit the forms

##### *Assist with filing of Income Tax Returns (ITR) and Tax Deducted at source (TDS) Returns*

To be competent, the user/individual on the job must be able to:

- PC10.** Examine the documents for filing of returns
- PC11.** Identify the return forms
- PC12.** Fill the application forms for filing as per the guidelines
- PC13.** Submit the application

#### Knowledge and Understanding (KU)

The individual on the job needs to know and understand:

- KU1.** Understand Income Tax laws and filing of returns
- KU2.** Understand Tax Deducted at Source and filings
- KU3.** Understanding Company policies on functioning and security concerns

## Qualification Pack

- KU4.** Understanding company's governance structure and physical factors
- KU5.** Understanding Companies stand on different issues
- KU6.** Basic understanding of the essential factors of organizational development
- KU7.** Accounting principles
- KU8.** Accounting concepts and techniques for recording transactions
- KU9.** Financial concepts such as calculation of tax liabilities Income Tax, Customs, GST, etc
- KU10.** Tax rates and computation of TDS, TCS, and net value of taxable goods / supplies under GST
- KU11.** Preparation and accurate filling of electronic statement detailing outward supplies of goods or services including returns and amount collected, under GST
- KU12.** TCS and electronic cash ledger under GST
- KU13.** Stipulated timelines for depositing taxes, including GST, to government or tax authority
- KU14.** Applicable minimum value of contract for calculation of TDS under GST
- KU15.** Timeline for issue of TDS certificate by deductor or to deductee and details there in under GST and penalties
- KU16.** Rules for refund under GST
- KU17.** Tax laws and tariffs as applicable to the business, especially, GST Law
- KU18.** Transaction processing
- KU19.** Invoice and particulars, thereof
- KU20.** Clients and suppliers of the company
- KU21.** Products/services the company deals in
- KU22.** Different accounting system/procedure/processes followed by the company
- KU23.** Organizational guidelines for dealing with different types of receipts and payments.
- KU24.** Processes and methods of collections and payments to different customers/ suppliers
- KU25.** Accounting processes and procedures to record the details of invoice
- KU26.** The difference between invoice and other supported documents such as purchase order, delivery Challan, etc.
- KU27.** Procedures for digitally updating customer details
- KU28.** IT skills and operating procedures of computers and other electronic devices
- KU29.** Preparation of collection schedule, if required
- KU30.** Maintained Financial Statement
- KU31.** Understand Notes of Accounts
- KU32.** Basic idea about elements of financial statement
- KU33.** Use of computers and have working knowledge of MS Excel and Word, etc.

## Generic Skills (GS)

User/individual on the job needs to know how to:

- GS1.** Read about various accounting procedures and updates
- GS2.** Read mails and information related to various types of documents
- GS3.** Read forms and policy directives

## Qualification Pack

- GS4.** Maintain records of work assigned as per company policy
- GS5.** Update information
- GS6.** Send and reply to mails
- GS7.** Prepare MIS reports as per company accounting policy
- GS8.** Communicate and share knowledge with peers and supervisors
- GS9.** Inform about any work-flow concerns
- GS10.** Seek required information from employee, management, suppliers. Regulator, etc.
- GS11.** Handle auditor queries
- GS12.** Distinguish between what entry/ amount is taxable and what is not
- GS13.** Determine taxes as per updated norms
- GS14.** Prioritize and execute tasks such that the work-flow is not disrupted
- GS15.** Organize work and time in order to maximize overall productivity
- GS16.** Ensure that tax deducted is correct
- GS17.** Inform about any errors or refunds to be sought and extra taxes to be paid
- GS18.** Inform about tax savings scheme
- GS19.** Resolve tax related issues and concerns
- GS20.** Avoid work-flow concerns
- GS21.** Escalate problems beyond control
- GS22.** Analyses tax norms and accounting information
- GS23.** Prepare useful reports for management and regulator as per company policy
- GS24.** Improve work so that there are zero errors
- GS25.** Avoid any penalties to firm because of poor or inadequate reporting
- GS26.** Knowledge about Flow chart / operating cycle

## Qualification Pack

### Assessment Criteria

Assessment Criteria for Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
<i>Prepare Documents for ITR and TDS Returns</i>	<b>18</b>	<b>30</b>	-	-
<b>PC1.</b> Collect Aadhar and other necessary documents	3	5	-	-
<b>PC2.</b> Verification of documents	3	5	-	-
<b>PC3.</b> Submit application with requested documents for PAN and TAN	3	5	-	-
<b>PC4.</b> Pay Charges mentioned in the portal as per the guidelines	3	5	-	-
<b>PC5.</b> Generate or obtain PAN	3	5	-	-
<b>PC6.</b> Obtain TAN	3	5	-	-
<i>e-Filing portal Registration</i>	<b>9</b>	<b>14</b>	-	-
<b>PC7.</b> Fill forms of Income Tax Portal as per guidelines	3	4	-	-
<b>PC8.</b> Fill the TRACES portal as per guidelines	3	5	-	-
<b>PC9.</b> Submit the forms	3	5	-	-
<i>Assist with filing of Income Tax Returns (ITR) and Tax Deducted at source (TDS) Returns</i>	<b>13</b>	<b>16</b>	-	-
<b>PC10.</b> Examine the documents for filing of returns	3	4	-	-
<b>PC11.</b> Identify the return forms	3	4	-	-
<b>PC12.</b> Fill the application forms for filing as per the guidelines	3	4	-	-
<b>PC13.</b> Submit the application	4	4	-	-
<b>NOS Total</b>	<b>40</b>	<b>60</b>	-	-





## Qualification Pack

### National Occupational Standards (NOS) Parameters

<b>NOS Code</b>	BSC/N8108
<b>NOS Name</b>	Prepare tax compliance related document
<b>Sector</b>	BFSI
<b>Sub-Sector</b>	BFSI, Banking, Non Banking Financial Services, Insurance, Capital Market, Lending, Fund Investment & Services, Payments, Broking, BFSI Processing, Payments, Lending, Broking, Fund Investment & Services, BFDSI
<b>Occupation</b>	Finance and Accounts
<b>NSQF Level</b>	4
<b>Credits</b>	3
<b>Version</b>	3.0
<b>Last Reviewed Date</b>	07/10/2025
<b>Next Review Date</b>	07/10/2028
<b>NSQC Clearance Date</b>	07/10/2025

## Qualification Pack

### BSC/N8109: Prepare and perform payroll functions

#### Description

This unit covers Preparation and performance of payroll function. Also covers the essentialities of ESIC and EPFO.

#### Scope

The scope covers the following :

- Prepare and verify documents for Payroll preparation
- Application of ESIC and EPFO
- Filing of ESIC and EPFO

#### Elements and Performance Criteria

##### *Prepare and verify documents for Payroll Preparation*

To be competent, the user/individual on the job must be able to:

- PC1.** Examine necessary documents
- PC2.** Prepare and maintain documents for Payroll Register
- PC3.** Prepare and maintain documents for Payroll Register

##### *Application of ESIC and EPFO*

To be competent, the user/individual on the job must be able to:

- PC4.** Create the Account and Login
- PC5.** Fill application form of ESIC and EPFO
- PC6.** Submit the application

##### *Filing ESIC and EPFO*

To be competent, the user/individual on the job must be able to:

- PC7.** Fill the application forms for filing returns
- PC8.** Proceed with deduction payment norms
- PC9.** Submit the forms

#### Knowledge and Understanding (KU)

The individual on the job needs to know and understand:

- KU1.** Understand Income Tax laws and filing of returns
- KU2.** Understand Tax Deducted at Source and filings
- KU3.** Understanding Company policies on functioning and security concerns
- KU4.** Understanding company governance structure and physical factors
- KU5.** Understanding Companies stand on different issues
- KU6.** Basic understanding of the essential factors of organizational development

## Qualification Pack

- KU7.** Accounting principles
- KU8.** Accounting concepts and techniques for recording transactions
- KU9.** Financial concepts such as calculation of tax liabilities Income Tax, Customs, GST, etc.
- KU10.** Tax rates and computation of TDS, TCS, and net value of taxable goods / supplies under GST
- KU11.** Preparation and accurate filling of electronic statement detailing outward supplies of goods or services including returns and amount collected, under GST
- KU12.** TCS and electronic cash ledger under GST
- KU13.** Stipulated timelines for depositing taxes, including GST, to government or tax authority
- KU14.** Applicable minimum value of contract for calculation of TDS under GST
- KU15.** Timeline for issue of TDS certificate by deductor or to deductee and details there in under GST and penalties
- KU16.** Rules for refund under GST
- KU17.** Tax laws and tariffs as applicable to the business, especially, GST Law
- KU18.** Transaction processing
- KU19.** Invoice and particulars, thereof
- KU20.** Clients and suppliers of the company
- KU21.** Products/services the company deals in
- KU22.** Different accounting system/procedure/processes followed by the company
- KU23.** Organizational guidelines for dealing with different types of receipts and payments.
- KU24.** Processes and methods of collections and payments to different customers/ suppliers
- KU25.** Accounting processes and procedures to record the details of invoice
- KU26.** The difference between invoice and other supported documents such as purchase order, delivery Challan, etc.
- KU27.** Procedures for digitally updating customer details
- KU28.** IT skills and operating procedures of computers and other electronic devices
- KU29.** Preparation of collection schedule, if required
- KU30.** Maintained Financial Statement
- KU31.** Understand Notes of Accounts
- KU32.** Basic idea about elements of financial statement
- KU33.** Use of computers and have working knowledge of MS Excel and Word, etc

## Generic Skills (GS)

User/individual on the job needs to know how to:

- GS1.** Read about various accounting procedures and updates
- GS2.** Read mails and information related to various types of documents
- GS3.** Read forms and policy directives
- GS4.** Maintain records of work assigned as per company policy
- GS5.** Update information
- GS6.** Send and reply to mails

## Qualification Pack

- GS7.** Prepare MIS reports as per company accounting policy
- GS8.** Communicate and share knowledge with peers and supervisors
- GS9.** Inform about any work-flow concerns
- GS10.** Seek required information from employee, management, suppliers. Regulator, etc.
- GS11.** Handle auditor queries
- GS12.** Distinguish between what entry/ amount is taxable and what is not
- GS13.** Determine taxes as per updated norms
- GS14.** Prioritize and execute tasks such that the work-flow is not disrupted
- GS15.** Organize work and time in order to maximize overall productivity
- GS16.** Ensure that tax deducted is correct
- GS17.** Inform about any errors or refunds to be sought and extra taxes to be paid
- GS18.** Inform about tax savings scheme
- GS19.** Resolve tax related issues and concerns
- GS20.** Avoid work-flow concerns
- GS21.** Escalate problems beyond control
- GS22.** Analyses tax norms and accounting information
- GS23.** Prepare useful reports for management and regulator as per company policy
- GS24.** Improve work so that there are zero errors
- GS25.** Avoid any penalties to firm because of poor or inadequate reporting
- GS26.** Knowledge about Flow Chart / operating cycle

## Qualification Pack

### Assessment Criteria

Assessment Criteria for Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
<i>Prepare and verify documents for Payroll Preparation</i>	<b>15</b>	<b>17</b>	-	-
<b>PC1.</b> Examine necessary documents	5	7	-	-
<b>PC2.</b> Prepare and maintain documents for Payroll Register	5	6	-	-
<b>PC3.</b> Prepare and maintain documents for Payroll Register	5	4	-	-
<i>Application of ESIC and EPFO</i>	<b>13</b>	<b>21</b>	-	-
<b>PC4.</b> Create the Account and Login	5	7	-	-
<b>PC5.</b> Fill application form of ESIC and EPFO	4	7	-	-
<b>PC6.</b> Submit the application	4	7	-	-
<i>Filing ESIC and EPFO</i>	<b>12</b>	<b>22</b>	-	-
<b>PC7.</b> Fill the application forms for filing returns	4	7	-	-
<b>PC8.</b> Proceed with deduction payment norms	4	8	-	-
<b>PC9.</b> Submit the forms	4	7	-	-
<b>NOS Total</b>	<b>40</b>	<b>60</b>	-	-



## Qualification Pack

### National Occupational Standards (NOS) Parameters

<b>NOS Code</b>	BSC/N8109
<b>NOS Name</b>	Prepare and perform payroll functions
<b>Sector</b>	BFSI
<b>Sub-Sector</b>	BFSI, Banking, Non Banking Financial Services, Insurance, Capital Market, Lending, Fund Investment & Services, Payments, Broking, BFSI Processing, Payments, Lending, Broking, Fund Investment & Services, BFDSI
<b>Occupation</b>	Finance and Accounts
<b>NSQF Level</b>	4
<b>Credits</b>	3
<b>Version</b>	3.0
<b>Last Reviewed Date</b>	07/10/2025
<b>Next Review Date</b>	07/10/2028
<b>NSQF Clearance Date</b>	07/10/2025

## Qualification Pack

### BSC/N8110: Prepare receipt and payment voucher

#### Description

This unit is about recording receipts other than those from customers, recording payments other than to suppliers, preparation of payment voucher, receipt voucher and mode of payment and updating voucher with required details, preparing Bank Reconciliation statement (BRS) and managing cash and inventory.

#### Scope

The scope covers the following :

- Create and Verify the Documents
- Maintain Books of Accounts

#### Elements and Performance Criteria

##### *Create and Verify the Documents*

To be competent, the user/individual on the job must be able to:

- PC1.** Prepare and verify the source of documents
- PC2.** Maintain digital and physical financial records
- PC3.** Process Reimbursement process
- PC4.** Prepare Bank deposit

##### *Maintain Books of Accounts*

To be competent, the user/individual on the job must be able to:

- PC5.** Maintain book keeping
- PC6.** Prepare Ledger accounts and Trail Balance
- PC7.** Prepare Bank Reconciliation statement

#### Knowledge and Understanding (KU)

The individual on the job needs to know and understand:

- KU1.** Understand Income Tax laws and filing of returns
- KU2.** Understand Tax Deducted at Source and filings.
- KU3.** Understanding Company policies on functioning and security concerns
- KU4.** Understanding company governance structure and physical factors.
- KU5.** Understanding Companies stand on different issues
- KU6.** Basic understanding of the essential factors of organizational development
- KU7.** Accounting principles
- KU8.** Accounting concepts and techniques for recording transactions
- KU9.** Financial concepts such as calculation of tax liabilities Income Tax, Customs, GST, etc
- KU10.** Tax rates and computation of TDS, TCS, and net value of taxable goods / supplies under GST

## Qualification Pack

- KU11.** Preparation and accurate filling of electronic statement detailing outward supplies of goods or services including returns and amount collected, under GST
- KU12.** TCS and electronic cash ledger under GST
- KU13.** Stipulated timelines for depositing taxes, including GST, to government or tax authority
- KU14.** Applicable minimum value of contract for calculation of TDS under GST
- KU15.** Timeline for issue of TDS certificate by deductor or to deducted and details there in under GST and penalties
- KU16.** Rules for refund under GST
- KU17.** Tax laws and tariffs as applicable to the business, especially, GST Law
- KU18.** Transaction processing
- KU19.** Invoice and particulars, thereof
- KU20.** Clients and suppliers of the company
- KU21.** Products/services the company deals in
- KU22.** Different accounting system/procedure/processes followed by the company
- KU23.** Organizational guidelines for dealing with different types of receipts and payments
- KU24.** Processes and methods of collections and payments to different customers/ suppliers
- KU25.** Accounting processes and procedures to record the details of invoice
- KU26.** The difference between invoice and other supported documents such as purchase order, delivery Challan, etc.
- KU27.** Procedures for digitally updating customer details
- KU28.** IT skills and operating procedures of computers and other electronic devices
- KU29.** Preparation of collection schedule, if required
- KU30.** Maintained Financial Statement
- KU31.** Understand Notes of Accounts
- KU32.** Basic idea about elements of financial statement
- KU33.** Use of computers and have working knowledge of MS Excel and Word, etc.

## Generic Skills (GS)

User/individual on the job needs to know how to:

- GS1.** Read about various accounting procedures and updates
- GS2.** Read mails and information related to various types of documents
- GS3.** Read forms and policy directives
- GS4.** Maintain records of work assigned as per company policy
- GS5.** Update information
- GS6.** Send and reply to mails
- GS7.** Prepare MIS reports as per company accounting policy
- GS8.** Communicate and share knowledge with peers and supervisors
- GS9.** Inform about any work-flow concerns
- GS10.** Seek required information from employee, management, suppliers. Regulator, etc.



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- GS11.** Handle auditor queries
- GS12.** Distinguish between what entry/ amount is taxable and what is not
- GS13.** Determine taxes as per updated norms
- GS14.** Prioritize and execute tasks such that the work-flow is not disrupted
- GS15.** Organize work and time in order to maximize overall productivity
- GS16.** Ensure that tax deducted is correct
- GS17.** Inform about any errors or refunds to be sought and extra taxes to be paid
- GS18.** Inform about tax savings scheme
- GS19.** Resolve tax related issues and concerns
- GS20.** Avoid work-flow concerns
- GS21.** Escalate problems beyond control
- GS22.** Analyses tax norms and accounting information
- GS23.** Prepare useful reports for management and regulator as per company policy
- GS24.** Improve work so that there are zero errors
- GS25.** Avoid any penalties to firm because of poor or inadequate reporting
- GS26.** Knowledge about flow chart / operating cycle

## Qualification Pack

### Assessment Criteria

Assessment Criteria for Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
<i>Create and Verify the Documents</i>	<b>22</b>	<b>36</b>	-	-
<b>PC1.</b> Prepare and verify the source of documents	5	9	-	-
<b>PC2.</b> Maintain digital and physical financial records	5	9	-	-
<b>PC3.</b> Process Reimbursement process	6	9	-	-
<b>PC4.</b> Prepare Bank deposit	6	9	-	-
<i>Maintain Books of Accounts</i>	<b>18</b>	<b>24</b>	-	-
<b>PC5.</b> Maintain book keeping	5	7	-	-
<b>PC6.</b> Prepare Ledger accounts and Trail Balance	6	8	-	-
<b>PC7.</b> Prepare Bank Reconciliation statement	7	9	-	-
<b>NOS Total</b>	<b>40</b>	<b>60</b>	-	-



## Qualification Pack

### National Occupational Standards (NOS) Parameters

<b>NOS Code</b>	BSC/N8110
<b>NOS Name</b>	Prepare receipt and payment voucher
<b>Sector</b>	BFSI
<b>Sub-Sector</b>	BFSI, Banking, Non Banking Financial Services, Insurance, Capital Market, Lending, Fund Investment & Services, Payments, Broking, BFSI Processing, Payments, Lending, Broking, Fund Investment & Services, BFDSI
<b>Occupation</b>	Finance and Accounts
<b>NSQF Level</b>	4
<b>Credits</b>	2
<b>Version</b>	3.0
<b>Last Reviewed Date</b>	07/10/2025
<b>Next Review Date</b>	07/10/2028
<b>NSQF Clearance Date</b>	07/10/2025

## Qualification Pack

### BSC/N8111: Understand and book Credit purchases and sales

#### Description

This unit covers about understanding the purchase order, purchase journal, supplier and payment details, customer purchase order, payment terms, delivery challan, sales journal, booking credit purchases in the purchase journal, booking credit sales in sales journal and verify the documents

#### Scope

The scope covers the following :

- Prepare and verify the documents for Sales Register and Purchase Register
- Maintain Sales Register and Purchase Register

#### Elements and Performance Criteria

##### *Prepare and verify the documents for sales register and purchase register*

To be competent, the user/individual on the job must be able to:

- PC1.** Prepare Purchase and Sales Invoice
- PC2.** Maintain Daily Cash Report
- PC3.** Calculate Sales Revenue
- PC4.** Check Cost of goods sold

##### *Maintain Sales Register and Purchase register*

To be competent, the user/individual on the job must be able to:

- PC5.** Prepare Sales Register
- PC6.** Prepare Purchase Register

#### Knowledge and Understanding (KU)

The individual on the job needs to know and understand:

- KU1.** Understand Income Tax laws and filing of returns
- KU2.** Understand Tax Deducted at Source and filings.
- KU3.** Understanding Company policies on functioning and security concerns
- KU4.** Understanding company governance structure and physical factors.
- KU5.** Understanding Companies stand on different issues
- KU6.** Basic understanding of the essential factors of organizational development
- KU7.** Accounting principles
- KU8.** Accounting concepts and techniques for recording transactions
- KU9.** Financial concepts such as calculation of tax liabilities Income Tax, Customs, GST, etc
- KU10.** Tax rates and computation of TDS, TCS, and net value of taxable goods / supplies under GST
- KU11.** Preparation and accurate filing of electronic statement detailing outward supplies of goods or services including returns and amount collected, under GST

## Qualification Pack

- KU12.** TCS and electronic cash ledger under GST
- KU13.** Stipulated timelines for depositing taxes, including GST, to government or tax authority
- KU14.** Applicable minimum value of contract for calculation of TDS under GST
- KU15.** Timeline for issue of TDS certificate by deduct or to deducted and details there in under GST and penalties
- KU16.** Rules for refund under GST
- KU17.** Tax laws and tariffs as applicable to the business, especially, GST Law
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- KU20.** Clients and suppliers of the company
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- KU27.** Procedures for digitally updating customer details
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- KU29.** Preparation of collection schedule, if required
- KU30.** Maintained Financial Statement
- KU31.** Understand Notes of Accounts
- KU32.** Basic idea about elements of financial statement
- KU33.** Use of computers and have working knowledge of MS Excel and Word, etc.

## Generic Skills (GS)

User/individual on the job needs to know how to:

- GS1.** Read about various accounting procedures and updates
- GS2.** Read mails and information related to various types of documents
- GS3.** Read forms and policy directives
- GS4.** Maintain records of work assigned as per company policy
- GS5.** Update information
- GS6.** Send and reply to mails
- GS7.** Prepare MIS reports as per company accounting policy
- GS8.** Communicate and share knowledge with peers and supervisors
- GS9.** Inform about any work-flow concerns
- GS10.** Seek required information from employee, management, suppliers. Regulator, etc.
- GS11.** Handle auditor queries
- GS12.** Distinguish between what entry/ amount is taxable and what is not



## Qualification Pack

- GS13.** Determine taxes as per updated norms
- GS14.** Prioritize and execute tasks such that the work-flow is not disrupted
- GS15.** Organize work and time in order to maximize overall productivity
- GS16.** Ensure that tax deducted is correct
- GS17.** Inform about any errors or refunds to be sought and extra taxes to be paid
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- GS22.** Analyses tax norms and accounting information
- GS23.** Prepare useful reports for management and regulator as per company policy
- GS24.** Improve work so that there are zero errors
- GS25.** Avoid any penalties to firm because of poor or inadequate reporting
- GS26.** Knowledge about flow chart / operating cycle

## Qualification Pack

### Assessment Criteria

Assessment Criteria for Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
<i>Prepare and verify the documents for sales register and purchase register</i>	<b>30</b>	<b>25</b>	-	-
<b>PC1.</b> Prepare Purchase and Sales Invoice	-	-	-	-
<b>PC2.</b> Maintain Daily Cash Report	-	-	-	-
<b>PC3.</b> Calculate Sales Revenue	-	-	-	-
<b>PC4.</b> Check Cost of goods sold	-	-	-	-
<i>Maintain Sales Register and Purchase register</i>	<b>10</b>	<b>35</b>	-	-
<b>PC5.</b> Prepare Sales Register	-	-	-	-
<b>PC6.</b> Prepare Purchase Register	-	-	-	-
<b>NOS Total</b>	<b>40</b>	<b>60</b>	-	-



## Qualification Pack

### National Occupational Standards (NOS) Parameters

<b>NOS Code</b>	BSC/N8111
<b>NOS Name</b>	Understand and book Credit purchases and sales
<b>Sector</b>	BFSI
<b>Sub-Sector</b>	BFSI, Banking, Non Banking Financial Services, Insurance, Capital Market, Lending, Fund Investment & Services, Payments, Broking, BFSI Processing, Payments, Lending, Broking, Fund Investment & Services, BFDSI
<b>Occupation</b>	Finance and Accounts
<b>NSQF Level</b>	4
<b>Credits</b>	3
<b>Version</b>	3.0
<b>Last Reviewed Date</b>	07/10/2025
<b>Next Review Date</b>	07/10/2028
<b>NSQF Clearance Date</b>	07/10/2025



## Qualification Pack

### BSC/N8112: Prepare Financial Statements

#### Description

This unit is all about recording provisions, preparing depreciation worksheet, preparation and Presentation of reports on Profit & Loss Account, ledger balances (with details), Balance Sheet etc., performing the accounting entry and record keeping

#### Scope

The scope covers the following :

- Prepare Financial Statement

#### Elements and Performance Criteria

##### *Prepare Financial statement*

To be competent, the user/individual on the job must be able to:

- PC1.** Examine the documents for preparation of financial statement
- PC2.** Identify the Elements for Financial statement
- PC3.** Maintain financial statement
- PC4.** Record Notes of accounts

#### Knowledge and Understanding (KU)

The individual on the job needs to know and understand:

- KU1.** Understand Income Tax laws and filing of returns
- KU2.** Understand Tax Deducted at Source and filings.
- KU3.** Understanding Company policies on functioning and security concerns
- KU4.** Understanding company governance structure and physical factors.
- KU5.** Understanding Companies stand on different issues
- KU6.** Basic understanding of the essential factors of organizational development
- KU7.** Accounting principles
- KU8.** Accounting concepts and techniques for recording transactions
- KU9.** Financial concepts such as calculation of tax liabilities Income Tax, Customs, GST, etc
- KU10.** Tax rates and computation of TDS, TCS, and net value of taxable goods / supplies under GST
- KU11.** Preparation and accurate filling of electronic statement detailing outward supplies of goods or services including returns and amount collected, under GST
- KU12.** TCS and electronic cash ledger under GST
- KU13.** Stipulated timelines for depositing taxes, including GST, to government or tax authority
- KU14.** Applicable minimum value of contract for calculation of TDS under GST
- KU15.** Timeline for issue of TDS certificate by deduct or to deducted and details there in under GST and penalties

## Qualification Pack

- KU16.** Rules for refund under GST
- KU17.** Tax laws and tariffs as applicable to the business, especially, GST Law
- KU18.** Transaction processing
- KU19.** Invoice and particulars, thereof
- KU20.** Clients and suppliers of the company
- KU21.** Products/services the company deals in
- KU22.** Different accounting system/procedure/processes followed by the company
- KU23.** Organizational guidelines for dealing with different types of receipts and payments
- KU24.** Processes and methods of collections and payments to different customers/ suppliers
- KU25.** Accounting processes and procedures to record the details of invoice
- KU26.** The difference between invoice and other supported documents such as purchase order, delivery Challan, etc.
- KU27.** Procedures for digitally updating customer details
- KU28.** IT skills and operating procedures of computers and other electronic devices
- KU29.** Preparation of collection schedule, if required
- KU30.** Maintained Financial Statement
- KU31.** Understand Notes of Accounts
- KU32.** Basic idea about elements of financial statement
- KU33.** Use of computers and have working knowledge of MS Excel and Word, etc.

## Generic Skills (GS)

User/individual on the job needs to know how to:

- GS1.** Read about various accounting procedures and updates
- GS2.** Read mails and information related to various types of documents
- GS3.** Read forms and policy directives
- GS4.** Maintain records of work assigned as per company policy
- GS5.** Update information
- GS6.** Send and reply to mails
- GS7.** Prepare MIS reports as per company accounting policy
- GS8.** Communicate and share knowledge with peers and supervisors
- GS9.** Inform about any work-flow concerns
- GS10.** Seek required information from employee, management, suppliers. Regulator, etc.
- GS11.** Handle auditor queries
- GS12.** Distinguish between what entry/ amount is taxable and what is not
- GS13.** Determine taxes as per updated norms
- GS14.** Prioritize and execute tasks such that the work-flow is not disrupted
- GS15.** Organize work and time in order to maximize overall productivity
- GS16.** Ensure that tax deducted is correct
- GS17.** Inform about any errors or refunds to be sought and extra taxes to be paid



## Qualification Pack

- GS18.** Inform about tax savings scheme
- GS19.** Resolve tax related issues and concerns
- GS20.** Avoid work-flow concerns
- GS21.** Escalate problems beyond control
- GS22.** Analyses tax norms and accounting information
- GS23.** Prepare useful reports for management and regulator as per company policy
- GS24.** Improve work so that there are zero errors
- GS25.** Avoid any penalties to firm because of poor or inadequate reporting
- GS26.** Knowledge about flow chart / operating cycle

## Qualification Pack

### Assessment Criteria

Assessment Criteria for Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
<i>Prepare Financial statement</i>	<b>40</b>	<b>60</b>	-	-
<b>PC1.</b> Examine the documents for preparation of financial statement	10	15	-	-
<b>PC2.</b> Identify the Elements for Financial statement	10	15	-	-
<b>PC3.</b> Maintain financial statement	10	15	-	-
<b>PC4.</b> Record Notes of accounts	10	15	-	-
<b>NOS Total</b>	<b>40</b>	<b>60</b>	-	-



## Qualification Pack

### National Occupational Standards (NOS) Parameters

<b>NOS Code</b>	BSC/N8112
<b>NOS Name</b>	Prepare Financial Statements
<b>Sector</b>	BFSI
<b>Sub-Sector</b>	BFSI, Banking, Non Banking Financial Services, Insurance, Capital Market, Lending, Fund Investment & Services, Payments, Broking, BFSI Processing, Payments, Lending, Broking, Fund Investment & Services, BFDSI
<b>Occupation</b>	Finance and Accounts
<b>NSQF Level</b>	4
<b>Credits</b>	3
<b>Version</b>	3.0
<b>Last Reviewed Date</b>	07/10/2025
<b>Next Review Date</b>	07/10/2028
<b>NSQF Clearance Date</b>	07/10/2025

## Qualification Pack

### DGT/VSQ/N0102: Employability Skills (60 Hours)

#### Description

This unit is about employability skills, Constitutional values, becoming a professional in the 21st Century, digital, financial, and legal literacy, diversity and Inclusion, English and communication skills, customer service, entrepreneurship, and apprenticeship, getting ready for jobs and career development.

#### Scope

The scope covers the following :

- Introduction to Employability Skills
- Constitutional values - Citizenship
- Becoming a Professional in the 21st Century
- Basic English Skills
- Career Development & Goal Setting
- Communication Skills
- Diversity & Inclusion
- Financial and Legal Literacy
- Essential Digital Skills
- Entrepreneurship
- Customer Service
- Getting ready for Apprenticeship & Jobs

#### Elements and Performance Criteria

##### *Introduction to Employability Skills*

To be competent, the user/individual on the job must be able to:

- PC1.** identify employability skills required for jobs in various industries
- PC2.** identify and explore learning and employability portals

##### *Constitutional values - Citizenship*

To be competent, the user/individual on the job must be able to:

- PC3.** recognize the significance of constitutional values, including civic rights and duties, citizenship, responsibility towards society etc. and personal values and ethics such as honesty, integrity, caring and respecting others, etc.
- PC4.** follow environmentally sustainable practices

##### *Becoming a Professional in the 21st Century*

To be competent, the user/individual on the job must be able to:

- PC5.** recognize the significance of 21st Century Skills for employment
- PC6.** practice the 21st Century Skills such as Self-Awareness, Behaviour Skills, time management, critical and adaptive thinking, problem-solving, creative thinking, social and cultural awareness, emotional awareness, learning to learn for continuous learning etc. in personal and professional life

##### *Basic English Skills*

To be competent, the user/individual on the job must be able to:

## Qualification Pack

- PC7.** use basic English for everyday conversation in different contexts, in person and over the telephone
- PC8.** read and understand routine information, notes, instructions, mails, letters etc. written in English
- PC9.** write short messages, notes, letters, e-mails etc. in English

### *Career Development & Goal Setting*

To be competent, the user/individual on the job must be able to:

- PC10.** understand the difference between job and career
- PC11.** prepare a career development plan with short- and long-term goals, based on aptitude

### *Communication Skills*

To be competent, the user/individual on the job must be able to:

- PC12.** follow verbal and non-verbal communication etiquette and active listening techniques in various settings
- PC13.** work collaboratively with others in a team

### *Diversity & Inclusion*

To be competent, the user/individual on the job must be able to:

- PC14.** communicate and behave appropriately with all genders and PwD
- PC15.** escalate any issues related to sexual harassment at workplace according to POSH Act

### *Financial and Legal Literacy*

To be competent, the user/individual on the job must be able to:

- PC16.** select financial institutions, products and services as per requirement
- PC17.** carry out offline and online financial transactions, safely and securely
- PC18.** identify common components of salary and compute income, expenses, taxes, investments etc
- PC19.** identify relevant rights and laws and use legal aids to fight against legal exploitation

### *Essential Digital Skills*

To be competent, the user/individual on the job must be able to:

- PC20.** operate digital devices and carry out basic internet operations securely and safely
- PC21.** use e- mail and social media platforms and virtual collaboration tools to work effectively
- PC22.** use basic features of word processor, spreadsheets, and presentations

### *Entrepreneurship*

To be competent, the user/individual on the job must be able to:

- PC23.** identify different types of Entrepreneurship and Enterprises and assess opportunities for potential business through research
- PC24.** develop a business plan and a work model, considering the 4Ps of Marketing Product, Price, Place and Promotion
- PC25.** identify sources of funding, anticipate, and mitigate any financial/ legal hurdles for the potential business opportunity

### *Customer Service*

To be competent, the user/individual on the job must be able to:

- PC26.** identify different types of customers
- PC27.** identify and respond to customer requests and needs in a professional manner.

## Qualification Pack

**PC28.** follow appropriate hygiene and grooming standards

*Getting ready for apprenticeship & Jobs*

To be competent, the user/individual on the job must be able to:

**PC29.** create a professional Curriculum vitae (Résumé)

**PC30.** search for suitable jobs using reliable offline and online sources such as Employment exchange, recruitment agencies, newspapers etc. and job portals, respectively

**PC31.** apply to identified job openings using offline /online methods as per requirement

**PC32.** answer questions politely, with clarity and confidence, during recruitment and selection

**PC33.** identify apprenticeship opportunities and register for it as per guidelines and requirements

## Knowledge and Understanding (KU)

The individual on the job needs to know and understand:

**KU1.** need for employability skills and different learning and employability related portals

**KU2.** various constitutional and personal values

**KU3.** different environmentally sustainable practices and their importance

**KU4.** Twenty first (21st) century skills and their importance

**KU5.** how to use English language for effective verbal (face to face and telephonic) and written communication in formal and informal set up

**KU6.** importance of career development and setting long- and short-term goals

**KU7.** about effective communication

**KU8.** POSH Act

**KU9.** Gender sensitivity and inclusivity

**KU10.** different types of financial institutes, products, and services

**KU11.** how to compute income and expenditure

**KU12.** importance of maintaining safety and security in offline and online financial transactions

**KU13.** different legal rights and laws

**KU14.** different types of digital devices and the procedure to operate them safely and securely

**KU15.** how to create and operate an e- mail account and use applications such as word processors, spreadsheets etc.

**KU16.** how to identify business opportunities

**KU17.** types and needs of customers

**KU18.** how to apply for a job and prepare for an interview

**KU19.** apprenticeship scheme and the process of registering on apprenticeship portal

## Generic Skills (GS)

User/individual on the job needs to know how to:

**GS1.** read and write different types of documents/instructions/correspondence

**GS2.** communicate effectively using appropriate language in formal and informal settings





## Qualification Pack

- GS3.** behave politely and appropriately with all
- GS4.** how to work in a virtual mode
- GS5.** perform calculations efficiently
- GS6.** solve problems effectively
- GS7.** pay attention to details
- GS8.** manage time efficiently
- GS9.** maintain hygiene and sanitization to avoid infection

## Qualification Pack

### Assessment Criteria

Assessment Criteria for Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
<i>Introduction to Employability Skills</i>	<b>1</b>	<b>1</b>	-	-
<b>PC1.</b> identify employability skills required for jobs in various industries	-	-	-	-
<b>PC2.</b> identify and explore learning and employability portals	-	-	-	-
<i>Constitutional values - Citizenship</i>	<b>1</b>	<b>1</b>	-	-
<b>PC3.</b> recognize the significance of constitutional values, including civic rights and duties, citizenship, responsibility towards society etc. and personal values and ethics such as honesty, integrity, caring and respecting others, etc.	-	-	-	-
<b>PC4.</b> follow environmentally sustainable practices	-	-	-	-
<i>Becoming a Professional in the 21st Century</i>	<b>2</b>	<b>4</b>	-	-
<b>PC5.</b> recognize the significance of 21st Century Skills for employment	-	-	-	-
<b>PC6.</b> practice the 21st Century Skills such as Self-Awareness, Behaviour Skills, time management, critical and adaptive thinking, problem-solving, creative thinking, social and cultural awareness, emotional awareness, learning to learn for continuous learning etc. in personal and professional life	-	-	-	-
<i>Basic English Skills</i>	<b>2</b>	<b>3</b>	-	-
<b>PC7.</b> use basic English for everyday conversation in different contexts, in person and over the telephone	-	-	-	-
<b>PC8.</b> read and understand routine information, notes, instructions, mails, letters etc. written in English	-	-	-	-
<b>PC9.</b> write short messages, notes, letters, e-mails etc. in English	-	-	-	-
<i>Career Development &amp; Goal Setting</i>	<b>1</b>	<b>2</b>	-	-

## Qualification Pack

Assessment Criteria for Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
<b>PC10.</b> understand the difference between job and career	-	-	-	-
<b>PC11.</b> prepare a career development plan with short- and long-term goals, based on aptitude	-	-	-	-
<i>Communication Skills</i>	<b>2</b>	<b>2</b>	-	-
<b>PC12.</b> follow verbal and non-verbal communication etiquette and active listening techniques in various settings	-	-	-	-
<b>PC13.</b> work collaboratively with others in a team	-	-	-	-
<i>Diversity &amp; Inclusion</i>	<b>1</b>	<b>2</b>	-	-
<b>PC14.</b> communicate and behave appropriately with all genders and PwD	-	-	-	-
<b>PC15.</b> escalate any issues related to sexual harassment at workplace according to POSH Act	-	-	-	-
<i>Financial and Legal Literacy</i>	<b>2</b>	<b>3</b>	-	-
<b>PC16.</b> select financial institutions, products and services as per requirement	-	-	-	-
<b>PC17.</b> carry out offline and online financial transactions, safely and securely	-	-	-	-
<b>PC18.</b> identify common components of salary and compute income, expenses, taxes, investments etc	-	-	-	-
<b>PC19.</b> identify relevant rights and laws and use legal aids to fight against legal exploitation	-	-	-	-
<i>Essential Digital Skills</i>	<b>3</b>	<b>4</b>	-	-
<b>PC20.</b> operate digital devices and carry out basic internet operations securely and safely	-	-	-	-
<b>PC21.</b> use e- mail and social media platforms and virtual collaboration tools to work effectively	-	-	-	-
<b>PC22.</b> use basic features of word processor, spreadsheets, and presentations	-	-	-	-

## Qualification Pack

Assessment Criteria for Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
<i>Entrepreneurship</i>	<b>2</b>	<b>3</b>	-	-
<b>PC23.</b> identify different types of Entrepreneurship and Enterprises and assess opportunities for potential business through research	-	-	-	-
<b>PC24.</b> develop a business plan and a work model, considering the 4Ps of Marketing Product, Price, Place and Promotion	-	-	-	-
<b>PC25.</b> identify sources of funding, anticipate, and mitigate any financial/ legal hurdles for the potential business opportunity	-	-	-	-
<i>Customer Service</i>	<b>1</b>	<b>2</b>	-	-
<b>PC26.</b> identify different types of customers	-	-	-	-
<b>PC27.</b> identify and respond to customer requests and needs in a professional manner.	-	-	-	-
<b>PC28.</b> follow appropriate hygiene and grooming standards	-	-	-	-
<i>Getting ready for apprenticeship &amp; Jobs</i>	<b>2</b>	<b>3</b>	-	-
<b>PC29.</b> create a professional Curriculum vitae (Résumé)	-	-	-	-
<b>PC30.</b> search for suitable jobs using reliable offline and online sources such as Employment exchange, recruitment agencies, newspapers etc. and job portals, respectively	-	-	-	-
<b>PC31.</b> apply to identified job openings using offline /online methods as per requirement	-	-	-	-
<b>PC32.</b> answer questions politely, with clarity and confidence, during recruitment and selection	-	-	-	-
<b>PC33.</b> identify apprenticeship opportunities and register for it as per guidelines and requirements	-	-	-	-
<b>NOS Total</b>	<b>20</b>	<b>30</b>	-	-

## Qualification Pack

### National Occupational Standards (NOS) Parameters

<b>NOS Code</b>	DGT/VSQ/N0102
<b>NOS Name</b>	Employability Skills (60 Hours)
<b>Sector</b>	Cross Sectoral
<b>Sub-Sector</b>	Professional Skills
<b>Occupation</b>	Employability
<b>NSQF Level</b>	4
<b>Credits</b>	2
<b>Version</b>	1.0
<b>Last Reviewed Date</b>	25/02/2026
<b>Next Review Date</b>	25/02/2029
<b>NSQC Clearance Date</b>	25/02/2026

## Assessment Guidelines and Assessment Weightage

### Assessment Guidelines

1. Criteria for assessment for each Qualification Pack will be created by the Sector Skill Council. Each Element/ 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 Element/ 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. SSC/Individual assessment agencies will create unique question papers for theory part for each candidate at each examination/training center (as per assessment criteria below).
5. SSC/Individual assessment agencies will create unique evaluations for skill practical for every student at each examination/ training center based on these criteria.
6. To pass the Qualification Pack assessment, every trainee should score the Recommended Pass % aggregate for the QP.
7. In case of unsuccessful completion, the trainee may seek reassessment on the Qualification Pack.

## Qualification Pack

**Minimum Aggregate Passing % at QP Level : 50**

**(Please note:** Every Trainee should score a minimum aggregate passing percentage as specified above, to successfully clear the Qualification Pack assessment.)

## Assessment Weightage

Compulsory NOS

National Occupational Standards	Theory Marks	Practical Marks	Project Marks	Viva Marks	Total Marks	Weightage
BSC/N8108.Prepare tax compliance related document	40	60	0	0	100	18
BSC/N8109.Prepare and perform payroll functions	40	60	0	0	100	18
BSC/N8110.Prepare receipt and payment voucher	40	60	0	0	100	18
BSC/N8111.Understand and book Credit purchases and sales	40	60	0	0	100	18
BSC/N8112.Prepare Financial Statements	40	60	0	0	100	18
DGT/VSQ/N0102.Employability Skills (60 Hours)	20	30	-	-	50	10
<b>Total</b>	<b>220</b>	<b>330</b>	<b>-</b>	<b>-</b>	<b>550</b>	<b>100</b>

## Qualification Pack

### Acronyms

<b>NOS</b>	National Occupational Standard(s)
<b>NSQF</b>	National Skills Qualifications Framework
<b>QP</b>	Qualifications Pack
<b>TVET</b>	Technical and Vocational Education and Training
<b>NOS</b>	National Occupational Standard(s)
<b>NSQF</b>	National Skills Qualification Framework
<b>Qf</b>	Qualifications
<b>TVET</b>	Technical and Vocational Education and Training
<b>DD</b>	Demand Draft
<b>HR</b>	Human Resource
<b>MIS</b>	Management Information System
<b>NEFT</b>	National Electronic Funds Transfer
<b>PAN</b>	Permanent Account Number
<b>TAT</b>	Turnaround time

## Qualification Pack

### Glossary

<b>Sector</b>	Sector is a conglomeration of different business operations having similar business and interests. It may also be defined as a distinct subset of the economy whose components share similar characteristics and interests.
<b>Sub-sector</b>	Sub-sector is derived from a further breakdown based on the characteristics and interests of its components.
<b>Occupation</b>	Occupation is a set of job roles, which perform similar/ related set of functions in an industry.
<b>Job role</b>	Job role defines a unique set of functions that together form a unique employment opportunity in an organisation.
<b>Occupational Standards (OS)</b>	OS specify the standards of performance an individual must achieve when carrying out a function in the workplace, together with the Knowledge and Understanding (KU) they need to meet that standard consistently. Occupational Standards are applicable both in the Indian and global contexts.
<b>Performance Criteria (PC)</b>	Performance Criteria (PC) are statements that together specify the standard of performance required when carrying out a task.
<b>National Occupational Standards (NOS)</b>	NOS are occupational standards which apply uniquely in the Indian context.
<b>Qualifications Pack (QP)</b>	QP comprises the set of OS, together with the educational, training and other criteria required to perform a job role. A QP is assigned a unique qualifications pack code.
<b>Unit Code</b>	Unit code is a unique identifier for an Occupational Standard, which is denoted by an 'N'
<b>Unit Title</b>	Unit title gives a clear overall statement about what the incumbent should be able to do.
<b>Description</b>	Description gives a short summary of the unit content. This would be helpful to anyone searching on a database to verify that this is the appropriate OS they are looking for.
<b>Scope</b>	Scope is a set of statements specifying the range of variables that an individual may have to deal with in carrying out the function which have a critical impact on quality of performance required.
<b>Knowledge and Understanding (KU)</b>	Knowledge and Understanding (KU) are statements which together specify the technical, generic, professional and organisational specific knowledge that an individual needs in order to perform to the required standard.



## Qualification Pack

<b>Organisational Context</b>	Organisational context includes the way the organisation is structured and how it operates, including the extent of operative knowledge managers have of their relevant areas of responsibility.
<b>Technical Knowledge</b>	Technical knowledge is the specific knowledge needed to accomplish specific designated responsibilities.
<b>Core Skills/ Generic Skills (GS)</b>	Core skills or Generic Skills (GS) are a group of skills that are the key to learning and working in today's world. These skills are typically needed in any work environment in today's world. These skills are typically needed in any work environment. In the context of the OS, these include communication related skills that are applicable to most job roles.
<b>Electives</b>	Electives are NOS/set of NOS that are identified by the sector as contributive to specialization in a job role. There may be multiple electives within a QP for each specialized job role. Trainees must select at least one elective for the successful completion of a QP with Electives.
<b>Options</b>	Options are NOS/set of NOS that are identified by the sector as additional skills. There may be multiple options within a QP. It is not mandatory to select any of the options to complete a QP with Options.
<b>Sector</b>	Sector is a conglomeration of different business operations having similar business and interests.
<b>Sub-sector</b>	Sub-sector is derived from a further breakdown based on the characteristics and interests of its components.
<b>Occupation</b>	Occupation is a set of job roles, which perform similar/ related set of functions in an industry.
<b>Job role</b>	Job role defines a unique set of functions that together form a unique employment opportunity in an organization.
<b>Occupational Standards (OS)</b>	OS specify the standards of performance an individual must achieve when carrying out a function in the workplace, together with the Knowledge and Understanding (KU) they need to meet that standard consistently. Occupational Standards are applicable both in the Indian and global contexts.
<b>Performance Criteria (PC)</b>	Performance Criteria (PC) are statements that together specify the standard of performance required when carrying out a task.
<b>National Occupational Standard</b>	NOS are occupational standards which apply uniquely in the Indian context.
<b>Qualifications</b>	Qf comprises the set of OS, together with the educational, training and other criteria required to perform a job role. A Qf is assigned a unique Qualification code.

## Qualification Pack

<b>Unit Code</b>	Unit code is a unique identifier for an Occupational standard, which is denoted by 'N'
<b>Unit Title</b>	Unit title gives a clear overall statement about what the incumbent should be able to do.
<b>Description</b>	Description gives a short summary of the unit content. This would be helpful to anyone searching on a database to verify that this is the appropriate OS they are looking for.
<b>Scope</b>	Scope is a set of statements specifying the range of variables that an individual may have to deal with in carrying out the function which have a critical impact on quality of performance required.
<b>Knowledge and Understanding</b>	Knowledge and Understanding (KU) are statements which together specify the technical, generic, professional and organisational specific knowledge that an individual needs in order to perform to the required standard.
<b>Organisational Context</b>	Organisational context includes the way the organisation is structured and how it operates, including the extent of operative knowledge managers have of their relevant areas of responsibility.
<b>Technical Knowledge</b>	Technical knowledge is the specific knowledge needed to accomplish specific designated responsibilities.
<b>Core Skills/ Generic Skills</b>	Core skills or Generic Skills (GS) are a group of skills that are the key to learning and working in today's world. These skills are typically needed in any work environment in today's world. These skills are typically needed in any work environment. In the context of the OS, these include communication related skills that are applicable to most job roles.
<b>Electives</b>	Electives are NOS/set of NOS that are identified by the sector as contributive to specialization in a job role. There may be multiple electives within a QP for each specialized job role. Trainees must select at least one elective for the successful completion of a QP with Electives.
<b>Options</b>	Options are NOS/set of NOS that are identified by the sector as additional skills. There may be multiple options within a QP. It is not mandatory to select any of the options to complete a QP with Options.