



Please refer [Guidelines for STT/LTT/Apprenticeship/OEM Qualification File](#)

QUALIFICATION FILE

CERTIFICATE IN ACCOUNTING TECHNICIANS (CAT)

- Short Term Training (STT) Long Term Training (LTT) Apprenticeship
 Upskilling Dual/Flexi Qualification For ToT For ToA
 General Multi-skill (MS) Cross Sectoral (CS) Future Skills OEM

NCrF/NSQF Level: 4

Submitted By:

The Institute of Cost Accountants of India
(Statutory Body under an Act of Parliament)
Directorate of CAT
CMA Bhawan, 3rd Floor, C-42, Sector- 62,
Noida (Uttar Pradesh) - 201309

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Section 1: Basic Details

1.	Qualification Name	Certificate in Accounting Technicians (CAT)	
2.	Sector/s	BFSI Sector	
3.	Type of Qualification: <input checked="" type="checkbox"/> New <input type="checkbox"/> Revised <input type="checkbox"/> Has Electives/Options <input type="checkbox"/> OEM	NQR Code & version of existing/previous qualification: <i>(change to previous, once approved)</i>	Qualification Name of existing/previous version: Certificate in Accounting Technicians
4.	a. OEM Name b. Qualification Name <i>(Wherever applicable)</i>	NA	
5.	National Qualification Register (NQR) Code &Version <i>(Will be issued after NSQC approval)</i>	QG-04-BFSI-02182-2024-V1-ICAI	6. NCrF/NSQF Level: 4
7.	Award(Certificate/Diploma/Advance Diploma/ Any Other <i>(Wherever applicable specify multiple entry/exits also & provide details in annexure)</i>	Certificate: -- Certificate in Accounting Technicians (CAT) Course	
8.	Brief Description of the Qualification	<p>To meet the huge demand for entry level Accountants in India, The Institute of Cost Accountants of India has launched a short term Course i.e. Certificate in Accounting Technicians (CAT) for 12th (10+2) passed and Under Graduates. This Course has been introduced in consultation with Ministry of Corporate Affairs, Government of India.</p> <p>A Certified Accounting Technician (CAT) Course qualified candidate is trained to meet the demands of today's accounting requirements in addition to participating on the company's management team. The candidates will be able to learn the competencies in the maintenance of accounts, preparation of Tax Returns, Filling of Returns under Companies Act, Filling of Returns under Income Tax, GST, Customs Act, Export & Import documentation etc. The detailed course curriculum is enclosed.</p>	

9.	Eligibility Criteria for Entry for Student/Trainee/Learner/ Employee	a. Age: No age bar <table border="1" data-bbox="936 253 1930 464" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th data-bbox="936 253 1010 368">S. No.</th> <th data-bbox="1010 253 1615 368">Academic/Skill Qualification (with Specialization - if applicable)</th> <th data-bbox="1615 253 1930 368">Required Experience (with Specialization - if applicable)</th> </tr> </thead> <tbody> <tr> <td data-bbox="936 368 1010 464">1.</td> <td data-bbox="1010 368 1615 464">Class 12 (10+2)</td> <td data-bbox="1615 368 1930 464">NA</td> </tr> </tbody> </table>						S. No.	Academic/Skill Qualification (with Specialization - if applicable)	Required Experience (with Specialization - if applicable)	1.	Class 12 (10+2)	NA					
S. No.	Academic/Skill Qualification (with Specialization - if applicable)	Required Experience (with Specialization - if applicable)																
1.	Class 12 (10+2)	NA																
10.	Credits Assigned to this Qualification, Subject to Assessment (as per National Credit Framework (NCrF))	480/30=16			11. Common Cost Norm Category (I/II/III) (wherever applicable) - Nil													
12.	Any Licensing requirements for Undertaking Training on This Qualification (wherever applicable)	No																
13.	Training Duration by Modes of Training Delivery (Specify Total Duration as per selected training delivery modes and as per requirement of the qualification)	<input checked="" type="checkbox"/> Offline <input type="checkbox"/> Online <input type="checkbox"/> Blended <table border="1" data-bbox="712 778 1682 987" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th data-bbox="712 778 882 882">Training Delivery Modes</th> <th data-bbox="882 778 1014 882">Theory (Hours)</th> <th data-bbox="1014 778 1162 882">Practical (Hours)</th> <th data-bbox="1162 778 1368 882">Employability Skills (Hours)</th> <th data-bbox="1368 778 1547 882">OJT Mandatory (Hours)</th> <th data-bbox="1547 778 1682 882">Total (Hours)</th> </tr> </thead> <tbody> <tr> <td data-bbox="712 882 882 987">Classroom (Offline / Online)</td> <td data-bbox="882 882 1014 987">210</td> <td data-bbox="1014 882 1162 987">150</td> <td data-bbox="1162 882 1368 987">30</td> <td data-bbox="1368 882 1547 987">90</td> <td data-bbox="1547 882 1682 987">480</td> </tr> </tbody> </table> <p data-bbox="712 1026 1263 1054"><i>(Refer Blended Learning Annexure for details)</i></p> <p data-bbox="712 1093 1097 1121">*Examination: Online / Offline</p>					Training Delivery Modes	Theory (Hours)	Practical (Hours)	Employability Skills (Hours)	OJT Mandatory (Hours)	Total (Hours)	Classroom (Offline / Online)	210	150	30	90	480
Training Delivery Modes	Theory (Hours)	Practical (Hours)	Employability Skills (Hours)	OJT Mandatory (Hours)	Total (Hours)													
Classroom (Offline / Online)	210	150	30	90	480													
14.	Aligned to NCO/ISCO Code/s (if no code is available mention the same)	NCO 4311																

15.	Progression path after attaining the qualification (<i>Please show Professional and Academic progression</i>)	Account Assistant / Accountant - Level 4.5
16.	Other Indian languages in which the Qualification & Model Curriculum are being submitted	Only in Bilingual
	Is similar Qualification(s) available on NQR-if yes, justification for this qualification	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No - URLs of similar Qualifications: No
17.	Is the Job Role Amenable to Persons with Disability	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes", specify applicable type of Disability: Physical disability
18.	How Participation of Women will be Encouraged	With more women earners in the country and better access to financial products and services, it makes sense for women to learn about financial planning as well. Participation of Women will be encouraged for this course in the following ways: <ul style="list-style-type: none"> ● Training Programme on Financial Literacy ● Cluster development programme on Financial Planning
19.	Are Greening/ Environment Sustainability Aspects Covered (<i>Specify the NOS/Module which covers it</i>)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
20.	Is Qualification Suitable to be Offered in Schools/Colleges	Schools <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Colleges <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No : This Course may be offered to Class 10+2 / Under graduates / Graduates / Post Graduates students

21.	Name and Contact Details of Submitting / Awarding Body SPOC <i>(In case of CS or MS, provide details of both Lead AB & Supporting ABs)</i>	Name: CMA R K Jain, Joint Director & HOD (CAT), The Institute of Cost Accountants of India Email: cat.hod@icmai.in Contact No.: 9871769101 Website: www.icmai.in	
22.	Final Approval Date by NSQC: <i>15.03.2024</i>	23. Validity Duration: Three Years	24. Next Review Date: 15.03.2027

Section 2: Module Summary

NOS/s of Qualifications

(In exceptional cases these could be described as components)

Mandatory NOS/s:

Specify the training duration and assessment criteria at NOS/ Module level. For further details refer curriculum document.

Th.-Theory Pr.-Practical OJT-On the Job Man.-Mandatory Training Rec.-Recommended Proj.-Project

S. No	NOS / Module Name	NOS/Module Code & Version (if applicable)	Core/ Non-Core	NCrF/	Credits as per NCrF	Training Duration (Hours)					Assessment Marks					
				NSQF Level		Th.	Pr.	OJT-Man.	OJT-Rec.	Total	Th.	Pr.	Proj.	Viva	Total	Weightage (%) (if applicable)
CAT Course Part I																
(210 Hours):																
1.	Paper 1: Fundamentals of Financial Accounting	ICMAI/N/2401-v1.0	Core	4	2	30	30	-		60	20	50	20	10	100	
2.	Paper 2: Applied Business and Industrial Laws	ICMAI/N/2402-v1.0	Core	4	2	30	30	-		60	50	20	20	10	100	
3.	Paper 3: Financial Accounting-2	ICMAI/N/2403-v1.0	Core	4	1	30	-	-		30	20	50	20	10	100	
4.	Paper 4: Statutory	ICMAI/N/2404-v1.0	Core	4	2	30	30	-		60	20	50	20	10	100	

	Compliance															
CAT Course Part II																
(180 Hours)																
5.	Computer Fundamentals by Microsoft & Computerized Accounting-Tally ERP 9.0	ICMAI/N/2 405-v1.0	Core	4	3	60	30	-	-	90	7	10	5	2	100	
6.	Employability Skills	DGT/VSQ/N0101	Core	4	1	30-		-	-	30	7	10	5	2		
7.	E-Filing by experts	ICMAI/N/2 406-v1.0	Core	4	1		30	-	-	30	8	10	5	3		
8.	Introduction to Costing Principles & Preparation of Cost Statements	ICMAI/N/2 407-v1.0	Core	4	1	30	-	-	-	30	8	10	5	3		
Internship / OJT (Hrs.) 90 Hours																
9.	Internship / OJT (Hrs)	ICMAI/N/2 408-v1.0	Core	4	3	-	-	90	-	90						
TOTAL					16	240	150	90		480						
Orientation Program																
ASK Programme							5 days			5 days						

Elective NOS/s:NO

S. No	NOS/Module Name	NOS/Module Code & Version <i>(if applicable)</i>	Core/Non-Core	NCrF/NS QF Level	Credits as per NCrF	Training Duration (Hours)					Assessment Marks				
						T h.	Pr.	OJT-Man.	OJT-Rec.	Total	Th.	Pr.	Proj.	Viva	Total
1.	Nil														
2.	Nil														
Duration (in Hours) / Total Marks			Nil												

Optional NOS/s: NO

*Please specify **any one** of the following:*

Minimum Pass Percentage – Aggregate at qualification level: 50 % *(Every Trainee should score specified minimum aggregate passing percentage at qualification level to successfully clear the assessment.)*

Minimum Pass Percentage – NOS/Module-wise: 40 % *(Every Trainee should score specified minimum passing percentage in each mandatory and selected elective NOS/Module to successfully clear the assessment.)*

S. No	NOS/ Module Name	NOS/ Module Code & Version (if applicable)	Core/ Non-Core	NCrF/ NSQF Level	Credits as per NCrF	Training Duration (Hours)					Assessment Marks				
						Th.	Pr.	OJT-Man.	OJT-Rec.	Total	Th.	Pr.	Proj.	Viva	Total
1.	Nil														
2.	Nil														
Duration (in Hours) / Total Marks			Nil												

Section 3: Training Related

1.	Trainer’s Qualification and experience in the relevant sector (in years) (as per NCVET guidelines)	CMA / CA / CS / Post Graduation 3 Years’ experience in Finance & Accounting
2.	Master Trainer’s Qualification and experience in the relevant sector (in years) (as per NCVET guidelines)	FCMA / FCA / FCS / Post Graduation 5 Years’ experience in Finance & Accounting
3.	Tools and Equipment Required for Training	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (If “Yes”, details to be provided in Annexure): Yes
4.	In Case of Revised Qualification, Details of Any Upskilling Required for Trainer	Yes

Section 4: Assessment Related

1.	Assessor’s Qualification and experience in relevant sector (in years) (as per NCVET guidelines)	CMA / CA / CS / Post Graduation 3 Years’ experience in Finance & Accounting
2.	Proctor’s Qualification and experience in relevant sector (in years) (as per NCVET guidelines)	CMA / CA / CS / Post Graduation 5 Years’ experience in Finance & Accounting

3.	Lead Assessor's/Proctor's Qualification and experience in relevant sector (in years) (as per NCVET guidelines)	FCMA / FCA / FCS / Post Graduation 5 Years' experience in Finance & Accounting
4.	Assessment Mode (Specify the assessment mode)	Online / Offline
5.	Tools and Equipment Required for Assessment	<input checked="" type="checkbox"/> Same as for training <input type="checkbox"/> Yes <input type="checkbox"/> No (details to be provided in Annexure-if it is different for Assessment) - Yes required

Section 5: Evidence of the need for the Qualification

Provide Annexure/Supporting documents name.

1.	Latest Skill Gap Study (not older than 2 years) (Yes/No): Please refer to the paras placed below this table
2.	Latest Market Research Reports or any other source (not older than 2 years) (Yes/No): No
3.	Government /Industry initiatives/ requirement (Yes/No): Yes, as per the requirement of Ministry of Defence. Copy of their letter attached. Training Calendar for CAT course inter alia can be seen at https://dgrindia.gov.in/writereaddata/media/documents/edfa523a-9a6d-448b-a35d-aec971d65363.pdf , i.e., the website of Directorate General Resettlement, Department of Ex-Servicemen Welfare (Ministry of Defence)
4.	Number of Industry validation provided: Annexure III
5.	Estimated nos. of persons to be trained and employed: 40/batch and 120/year Annexure IV
6.	Evidence of Concurrence/Consultation with Line Ministry/State Departments: If "No", why: Course is specially designed by the Institute of Cost Accountants of India under Ministry of corporate Affairs.

Evidence of Need for Qualification

We are pleased to inform that the Institute of Cost Accountants of India has taken firm and innovative steps in developing multiple employable skills among the youth in the country. Since its inception in 2009, this course has shown huge response, as it is designed to fill the wide gap between the skills possessed by the youth and that required by the industry. It is also perfectly matching with the Skill India Mission of Union Government to develop employable skills among the youth. To meet with the huge demand for entry level Accountants in India, the Institute launched a short-term Course in 2009 titled "Certificate in Accounting Technicians (CAT)" for 12th (10+2) passed and Under Graduates. The CAT course has been introduced in consultation with the Ministry of Corporate Affairs, Government of India.

There is an anticipated demand of approximately one million Accountants at entry level in next three to four years and this demand is expected to increase year after year in view of new economic vistas and growth being presently witnessed in India. The Certificate in Accounting Technicians course has been designed to

equip the candidates well versed in the maintenance of accounts, preparation of Tax Returns, Filing of Returns under the Companies Act, Filing of Returns under Income Tax, GST, Custom Act, Export & Import documentation etc.

Almost 15 years have passed since the Institute launched CAT Course, a success story, in which students from all the social and economic strata of the society became our partners in their search for a cost-effective employable course. During the last 15 years a lot of change has occurred in the economic and corporate scenario of the Country. A lot of new legislations have been issued and few others have been revised and updated. To incorporate this into the course coverage, the Institute has updated the CAT syllabus.

For more details, please visit <https://icmai.in/icmai/cat/>

Section 6: Annexure & Supporting Documents Check List

Specify Annexure Name / Supporting document file name

1.	Annexure: NCrf/NSQF level justification based on NCrf level/NSQF descriptors (<i>Mandatory</i>)	<i>Annexure I</i>
2.	Annexure: List of tools and equipment relevant for qualification (<i>Mandatory, except in case of online course</i>)	<i>Annexure II</i>
3.	Annexure: Detailed Assessment Criteria (<i>Mandatory</i>)	<i>Annexure V</i>
4.	Annexure: Assessment Strategy (<i>Mandatory</i>)	<i>Annexure VI</i>
5.	Annexure: Blended Learning (<i>Mandatory, in case selected Mode of delivery is “Blended Learning”</i>)	<i>NA</i>
6.	Annexure: Multiple Entry-Exit Details (<i>Mandatory, in case qualification has multiple Entry-Exit</i>)	<i>No</i>
7.	Annexure: Acronym and Glossary (<i>Optional</i>)	<i>No</i>
8.	Supporting Document: Model Curriculum (<i>Mandatory – Public view</i>)	<i>Enclosed</i>
9.	Supporting Document: Career Progression (<i>Mandatory - Public view</i>)	<i>CAT<CMA Certified Accountant <Cost Accountant -Jr. Level Accountant <Sr. Accountant<PSU/MNC/Entrepreneur etc</i>
10.	Supporting Document: Occupational Map (<i>Mandatory</i>)	
11.	Supporting Document: Assessment SOP (<i>Mandatory</i>)	<i>Enclosed</i>
12.	Any other document you wish to submit:	<i>Annual Report of the Institute, submitted with the dual category application, may be referred.</i>

Annexure I: Evidence of Level

NCrF/NSQF Level Descriptors	Key requirements of the job role/ outcome of the qualification	How the job role/ outcomes relate to the NCrF/NSQF level descriptor	NCrF/NSQF Level
Professional Theoretical Knowledge/ Process	<p>Job that requires well developed skill, with clear choice of procedures in familiar context.</p> <ul style="list-style-type: none"> λ Prepare tax compliance related documents λ Prepare and perform payroll function. λ Prepare receipt and payment voucher. λ Understand and book credit purchases and Sales. λ Prepare financial statements λ Communicate effectively and maintain inclusivity at the workplace λ Maintain data integrity using digital tools λ Maintain a healthy, safe and secure working environment λ Optimize resource utilization at workplace 	<p>λ An Accounts Assistant is responsible for maintaining records of receipts, payments and provisions; compiles periodic bank reconciliation statement and depreciation schedules and presents any other defined report to senior(s). The person will be carrying out the work in familiar, predictable, routine, situation of clear choice.</p> <p>λ Hence Level 4</p>	4
Professional Knowledge	<ul style="list-style-type: none"> λ Knowledge of facts, principles, processes and general concepts, in a field of work or study. λ Discuss about the Banking Industry and its sub-sectors λ State the role and responsibilities of an Accounts Executive λ Explain in detail tax terminologies such as input tax credit, output tax, TDS, tax collected at source (TCS) and rates of TDS, input Value Added Tax (VAT), output tax, and/or Goods and Services Tax (GST),etc. λ Differentiate between the different types/rates of taxes that are applicable to the business transactions λ list GST rates of different HS-code-wise items λ Explain Accounting principles λ Explain Accounting concepts and techniques for recording transactions λ Explain financial concepts such as calculation of tax liabilities ST, VAT, GST, etc. 	<p>λ An Account Assistant should be well acquainted with the principles, practices in GST, TDS, TCS, accounting and book keeping and general concepts regarding preparation of financial statement, profit and loss accounts, taxation.</p> <p>λ Hence Level 4</p>	4

	<ul style="list-style-type: none">λ Elaborate on Tax rates and computation of TDS, TCS, and net value of taxable goods / supplies under GSTλ Elaborate on TCS and electronic cash ledger under GST Stipulated timelines for depositing taxes, including GST, to government or tax authorityλ Classify the suppliers list according to payment priority, category of supplier etcλ Classify the customers list according to the category and collectionλ Describe in detail the rules for refund under GSTλ Describe in detail the Tax laws and tariffs as applicable to the business, especially, GST Lawλ Explain Transaction processingλ Explain processes and methods of collections and payments to different customers/ suppliersλ Explain accounting processes and procedures to record the details of invoiceλ Differentiate between invoice and other supported documents such as purchase order, delivery.λ Discuss the importance of professionalism, etiquette, and code of ethics to be maintained at the workplaceλ List some active listening techniquesλ Describe the methods and importance of effective communicationλ Recall various ways to handle complaints and conflictsλ State the importance of helping the colleagues with specific issues and problemsλ Outline the procedure of receiving feedback constructivelyλ Explain the standard policies on gender and age sensitivity and People with Disabilities (PwD)λ Discuss the usage of digital technology to capture dataλ Describe various ways to check data for accuracy and validityλ Explain the procedure to generate reports for data analysisλ Discuss the standard processes and protocols to be maintained for data integrityλ Describe the methods to secure digital and paper documentsλ Elaborate the standard procedures for disposing of the digital and paper records and dissemination of dataλ Discuss the legislative requirements and standard procedures for health, safety, and security and the role and responsibility of an Accounts Executive concerning the sameλ Discuss the concept, types, and reporting procedure of health and safety hazards found at the workplace		
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	<ul style="list-style-type: none"> λ Outline the limits of an Account Executive’s responsibility for dealing with hazards λ Discuss the standard emergency procedures for different emergencies and the importance of following them λ Discuss various types of breaches in health, safety, and security, and procedure to report the same λ Elaborate the evacuation procedures for workers and visitors λ Discuss the ways to summon medical assistance and the emergency services, where necessary λ List the types of hazards, risks, and threats associated with handling different materials λ Discuss organizational procedures for minimizing waste λ Elucidate practices of efficient and inefficient management and utilization of material and water at the workplace λ Discuss the ways to manage material and water usage at work effectively λ List the energy-efficient devices that are used in the job λ Discuss the ways to identify electrical problems that can arise during work λ State the impact of improperly connected electrical equipment and appliances on the tasks being performed λ Explain the ways to manage various types of recyclables, non-recyclable, and hazardous waste in different colours colours of dustbins λ Discuss the ways to minimize various types of pollution 		
<p>Employment Readiness & Entrepreneurship Skills & Mind-set/Professional Skill</p>	<p>A range of cognitive and practical skills required to accomplish tasks and solve problems by selecting and applying basic methods, tools, materials and information.</p> <ul style="list-style-type: none"> λ Identify the transactions that attract TDS and on which TDS rules are to be applied λ Identify the transaction value beyond which TDS rules are applicable λ Identify the transactions that need to be recorded in the books of accounts λ Identify whether the balances in bank statement & ledger are accurate and/or note the deviation λ Identify and understand the various ledger accounts λ Identify the transactions that are either omitted or not recorded in any one of the documents λ Identify and understand the defined receipts and payments 	<p>λ An Accounts Assistant has to apply professional skills to perform routine operations and solve work related day-to-day problems using quality concepts as per the organizational service standards.</p> <p>λ Hence Level 4</p>	<p>4</p>

	<ul style="list-style-type: none">λ Identify any interest income, commission, loan and refund received by the company/employeeλ Identify, understand and differentiate the supplier of capital goodsλ Identify, understand and differentiate the supplier of servicesλ Identify and understand the transaction prompting documents, relevance of master documents and its contentsλ Identify and report any discrepancies to the notice of seniorsλ Apply provisions of input credit for VAT (Value Added Tax) in case of purchase of goodsλ Apply provisions of VAT (Value Added Tax) in case of sales of goodsλ Resolve tax related issues and concernsλ Identify immediate or temporary solutions to resolve delaysλ Complete accurate, well written work with attention to detailλ Take initiatives and deliver results set by organization and respective seniorsλ Take the process forward after getting approval for sales and purchase journal from the senior/manager with whom such authority restsλ Apply, analyze, and evaluate the information gathered from observation, experienceλ Make decisions on suitable courses of actionλ Plan and organize your work to meet health, safety and security requirementsλ Build and maintain positive and effective relationships with colleagues and customersλ Analyze data and activitiesλ Apply balanced judgments to different situationsλ Check that the work is complete and free from errorsλ Work effectively in a team environmentλ Identify and refer anomaliesλ Help reach agreements with colleaguesλ Keep up to date with changes, procedures and practices in the job roleλ Record data on waste disposal at workplaceλ Complete statutory documents relevant to safety and hygieneλ Make timely decisions for efficient utilization of resourcesλ Complete tasks efficiently and accurately within stipulated timeλ Work with supervisors / team members to carry out work related tasksλ Identify cause and effect of greening of jobsλ Organize all supporting documents		
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	<ul style="list-style-type: none"> λ Resolve concerns related to documentation or contract terms 		
<p>Broad Learning Outcomes/ Core Skill</p>	<p>Language to Communicate: written or oral with clarity</p> <ul style="list-style-type: none"> λ Read and understand organizational and regulatory guidelines λ Read about various accounting procedures and updates λ Read mails and information related to various types of documents λ Read forms and policy directives λ Read and understand thoroughly the contents of the salary journal λ Read and understand thoroughly the contents of income tax statement λ Read and explain terms of collections to customers and other party λ Prepare tax challan λ Prepare (by referring the documents) a tabular statement detailing the date, particulars and value of transactions that attracts service tax liability, TDS and VAT liability and/or GST. λ Prepare (by referring the documents) a tabular statement for each section for TDS, statement detailing the date, particulars and value of transactions on which service tax is already paid (i.e.) service tax paid on expenses that are booked during the period and on which value added tax is already paid (i.e.) tax paid on purchases that are used for further sales during the period λ Prepare and present quarterly, half-yearly reports as per requirements λ Prepare MIS reports as per company’s accounting policy λ Prepare advice statement relating to Income Tax λ Prepare advice statement relating to Professional Tax Deduction λ Prepare advice statement relating to Provident Fund (PF) Deduction. λ Prepare Net salary statement λ Prepare summary details of earnings of employees and deductions to be made from employee's salaries λ Prepare statutory advice statements detailing the type and amount of statutory deductions to be made during the month for each employee λ Prepare reports and summary of the receipts/payments for review λ Prepare reports on status of overdue customers’ accounts and other receipts accounts 	<p>λ</p>	<p>4</p>

	<ul style="list-style-type: none"> λ Listen and offer service as pertinent to the individual λ Communicate clearly with the customer using language that he/she understands λ Communicate and share knowledge with peers and supervisors λ Differentiate between the critical documents and its relevance in accounting λ Make clear, logical decisions regarding the upkeep of documents λ Plan the work/tasks at hand λ Organize work & time in order to maximize productivity. λ Ensure that the entries and assessments are free of error λ Address problems arising either due to a technical issue, customer grievance or administration related issues and escalate those issues beyond ones role λ Think through the problem, evaluate the possible solution(s) and suggest an optimum /best possible solution(s) λ Deal with clients lacking the technical background to solve the problem on their own λ Identify immediate or temporary solutions to resolve delays λ Use the existing data to arrive at specific data points λ Use the existing data points for improving the call resolution time λ Use the existing data points to generate required reports for business λ Take initiatives and deliver results set by the organization and respective seniors λ Consistently obtain feedback and improve performance λ Exercise judgment in unforeseen situations which preserve company values and are in line with organizational guidelines 		
<p>Responsibility</p>	<p>Responsibility for own work and learning and some responsibility for others' works and learning</p> <ul style="list-style-type: none"> λ Check for authenticity of the documents and report to the concerned authority regarding any deviation λ To update/check for automatic updating regarding any new account λ check for receipt through NEFT into the company account λ check and verify the suppliers name in whose favour the payment has to be made and the due date for making payment λ check whether the voucher concerns the same transaction for which the payment is prepared λ check for the supplementing evidential papers/transactional documents to be in place λ check the requirements of pan and its details λ check the agreement process manual for transaction λ Obtaining and checking documents related to purchase and sales 		<p>4</p>

<ul style="list-style-type: none">λ Check and verify whether the account type and code already exists for the supplier/customerλ Update/check for automatic updating regarding such new accountλ check for any new assets purchased during the year as recorded in the purchase journalλ Maintain and update records of date of joining of new employeesλ Record and maintain the correct name of the employee as per validated proofλ Maintain employee details in the chronological order along with their respective codesλ Update and maintain data in orderly manner for easy retrieval at a future date for audit/reference purposesλ maintain details of receipts and payments along with their account codesλ file and maintain the supplier/customer detailsλ maintain day to day data back up and restoration of accounts for deviation entriesλ maintain stock ledgers, rejection in and rejection out, delivery note, etcλ Check the accuracy and validity of the loaded dataλ Check that the work is complete and free from errorsλ Check if the equipment/machine is functioning normally before commencing work and rectify wherever requiredλ Maintain data integrityλ Maintain data privacy and securityλ Communicate effectively with customers and colleaguesλ Maintain ethical behaviour and inclusivityλ Ensure complianceλ Follow safety procedureλ Material conservation practicesλ Energy/electricity conservation practicesλ Effective waste management/recycling practicesλ Collect documents and pre-verify the borrower potentialλ Perform filing and record keepingλ Perform general administrative tasks		
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Annexure II: Tools and Equipment (Lab Set-Up)

List of Tools and Equipment

Batch Size:

S. No.	Tool / Equipment Name	Specification	Quantity for specified Batch size
1.	Smartboard	For projection of .ppt	1
2.	Internet connectivity	Good internet connection for referring to various websites, documents etc	1 connection to be relayed through wi-fi to the candidates on their computer system/laptop
3.	Laptop	For running MS office	For faculty and candidates
4.	Sound System	For addressing the candidates in the classroom	1 for faculty
5.	MS Office	Software to support .ppt/documents/.pdf etc on computer system/laptop	1 /computer system
6.	Study Notes	Study material based on module/syllabus	1 / candidate
7.	Accounting Software Tools	MS Office, Tally and other necessary softwares	To be displayed and demonstrated by the trainer.

Classroom Aids: The aids required to conduct sessions in the classroom are: *As mentioned above in the table:*

- Whiteboard / Blackboard, chalk, duster, Bulletin boards, Projectors
- Microphone, Laptop with Internet connectivity
- Study Notes / Books

Annexure III: Industry Validations Summary

SL. NO.	NAME	DESIGNATION	ORGANISATION NAME	MOBILE NO	EMAIL
1	Shri Ajay Singh Chauhan	DGM (HR)	ONGC	9410396547	chauhan_ajaysingh@ongc.co.in
2	Shri Debajit Sen	Finance Head	Marathon Electric Motors India Limited	99039 00803	debajit.sen@marathonelectric.com
3	Shri Soumya Bhattacharya	Programme Director	TCS	9831734652	bhattacharya.soumya3@tcs.com
4	Shri AK Padhy	ED (Finance)	NMDC	9449871007	akpadhy@nmdc.co.in
5	Shri Amitava Sinha	Director (Finance)	Jute Corporation of India Limited	9748023846	df@jcemail.in , amitav_sinha@hotmail.com
6	Shri AK Paul	Former Additional General Manager (F)	IRCON Limited	9560595080	ashim.ircon@gmail.com
7	Shri Sanjay Sengupta	General Manager (F)	WBSETCL	8617284156	sonju0@gmail.com
8	Shri Saurav Bhattacharyya	HR	WBPDC	9836447801	s.bhattacharjee@wbpdcl.co.in
9	Shri Arunava Dutta	DGM (F)	NBCC Limited	9903570076	arunav.dutta09@gmail.com
10	Shri Prasenjit Roy	Joint Advisor (Finance)	West Bengal Electricity Regulatory Commission	9330877496	pras_roy123@yahoo.com
11	Shri Minesh Suthar	HR	Kalpataru Power Transmission Ltd.	9624001112	minesh.suthar@kalpatarupower.com
12	Shri Shyam Kedia	CEO	GST Suvidha - Infotax Group	8676886745	shyam@gstsuvudhaonline.com

13	Shri Nirmalya Khan	Vice President	Capgemini	9790988910	nirmalya.khan@capgemini.com
14	Ms. Tina Bhattacharya	Executive (HRM)	Hindustan Steelworks Construction Limited	033-22020375	tina.bhattacharya@hsclindia.com
	Shri Prasanta Kumar Das	Manager (HRM)	Hindustan Steelworks Construction Limited		prasanta.das@nbccindia.com
15	Amol Pawar	Tata Motors Limited	Tata Motors	8130089908	amol.pawar3@tatamotors.com
16	Shri Durgesh Maiti	Senior Managaer	DVC	033-66073111	durgesh.maiti@dvc.gov.in
17	Mr/. Francis Fernandes	Finance Manager	Capita India Pvt. Ltd.	9819708 423	Francis.Fernandes@capita.com
18	Bhavesh-B	Finance Manager	UBS	9890667709	bhavesh-b.shah@ubs.com
19	Ms. Sneha Vasudeo Naik	Deputy Manager - Human Resource	Holchim	9916211026	sneha.naik@holcim.com
20	Sulaksana Dey	Human Resource	ABB Limited	9535526407	sulakshana.dey@in.abb.com, daniel-kh.lim@my.abb.com
21	Shri Subrata Samanta	CGM (Finance)	Mecon Limited	9431584231	ssamanta@meconlimited.co.in
22	Jehanmohan.S	HR	TVS Motor Company Limited	95009 14091	S.Jehanmohan@tvsmotor.com
23	Abhishek Pal	Junior Works Manager	Rifle Factory, Ishapore	9763086093	abhipalofba@gmail.com
24	Shri Joy Banerjee	Finance Head	ITC Limited (Internal Audit Division)	79804 47243	Joy.Banerjee@itc.in
25	Ms. Doyel Patranabish	HR	ITC - Tobacco Division	9831149443	Doyel.Patranabish@itc.in
26	Shri Aditya Marodia	Manager (F)	ITC Limited - Foods Division	9831055104	aditya.marodia@itc.in

27	Shri Abhinay Kumar	Deputy Manager	EDCIL	8340645211	abhinaykumar@edcil.co.in
28	Ms. Pranati Devi	Buisness Manager	Pidilite Industries	8879923120	pranati.devi@pidilite.com
29	Shri Abhishek	Process Lead	Holchim	9916211026	abhimrinal1101@gmail.com
30	Shri Manas Bhattacharya	General Manager (F)	WBPDCCL	8336903713	mbhattacharya@wbpdcl.co.in , manasb65@yahoo.co.in

Provide the summary information of all the industry validations in table. This is not required for OEM qualifications:

Annexure IV: Training & Employment Details

Training and Employment Projections:

Year	Total Candidates		Women		People with Disability	
	Estimated Training #	Estimated Employment Opportunities	Estimated Training #	Estimated Employment Opportunities	Estimated Training #	Estimated Employment Opportunities
2023-24	10000	8000	6000	4800	500	400
2024-25	12000	10000	7200	6000	600	480
2025-26	15000	12000	9000	7200	750	600

Data to be provided year-wise for next 3 years

Training, Assessment, Certification, and Placement Data for previous versions of qualifications:

Qualification Version	Year	Total Candidates				Women				People with Disability			
		Trained	Assessed	Certified	Placed	Trained	Assessed	Certified	Placed	Trained	Assessed	Certified	Placed
NA													
NA													

Applicable for revised qualifications only, data to be provided year-wise for past 3 years.

List Schemes in which the previous version of Qualification was implemented:

- The CAT course is aligned with the Qualification Pack BSC/Q8103 - Accounts Assistant of BFSI Sector Skill Council of India (BFSISSC). The CAT Course has been already conducted in:
 - ELSTP scheme of RSLDC (Rajasthan) - Attached
 - APSDC (Andhra Pradesh) - Attached
 - UPSDM (Uttar Pradesh) - Attached

MOU copies attached for your reference.

Content availability for previous versions of qualifications:

Participant Handbook Facilitator Guide Digital Content Qualification Handbook Any Other: ALL

Languages in which Content is available: English

Annexure: Blended Learning

Blended Learning Estimated Ratio & Recommended Tools:

Refer NCVET “Guidelines for Blended Learning for Vocational Education, Training & Skilling” available on:

<https://ncvet.gov.in/sites/default/files/Guidelines%20for%20Blended%20Learning%20for%20Vocational%20Education,%20Training%20&%20Skilling.pdf>

S. No.	Select the Components of the Qualification	List Recommended Tools – for all Selected Components	Offline : Online Ratio
1	<input type="checkbox"/> Theory/ Lectures - Imparting theoretical and conceptual knowledge	Institute Study Material for CAT Course	Both Online and Offline
2	<input type="checkbox"/> Imparting Soft Skills, Life Skills, and Employability Skills /Mentorship to Learners	Yes	Both Online and Offline
3	<input type="checkbox"/> Showing Practical Demonstrations to the learners	Yes	Offline
4	<input type="checkbox"/> Imparting Practical Hands-on Skills/ Lab Work/ workshop/ shop floor training	Yes	Offline
5	<input type="checkbox"/> Tutorials/ Assignments/ Drill/ Practice	Yes	Online / Offline
6	<input type="checkbox"/> Proctored Monitoring/ Assessment/ Evaluation/ Examinations	Yes	Online
7	<input type="checkbox"/> On the Job Training (OJT)/ Project Work Internship/ Apprenticeship Training	Yes	Offline

Annexure V: Detailed Assessment Criteria

Detailed assessment criteria for each NOS/Module are as follows:

NOS / Module Name	Topics covered / Learning Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
ICMAI/N/2401-v1.0: Paper I : Fundamentals of Financial Accounting	Module 1. <i>Understanding Process of Accounting</i>	3	8	3	2
	PC 1. Knowledge of Basic Accounting Formulas and Accounting Terminologies	-	-	-	-
	PC 2. To get familiar with Capital and Revenue transactions- capital and revenue expenditures, capital and revenue receipts	-	-	-	-
	PC 3. To prepare Measurement, Valuation and Accounting estimates	-	-	-	-
	PC 4. Understanding the Double entry system, Books of prime entry, Subsidiary Books	-	-	-	-
	PC 5. Knowing Recording of Cash and Bank transactions	-	-	-	-
	PC 6. Can do Voucher preparations	-	-	-	-
	PC 7. Preparation of Ledger Accounts	-	-	-	-
	PC 8. Preparation of Trial Balance- interpretation and usefulness	-	-	-	-
	PC 9. Rectification of Errors	-	-	-	-
	Module 2. <i>Learning Reconciliation Statements</i>	4	9	4	2
	PC 10. Bank Reconciliation Statement	-	-	-	-
	PC 11. Receivables / Payables Reconciliation Statement	-	-	-	-

	Module 3. Learning Accounting for Depreciation	3	8	3	2
	PC 12. Knowing the Methods, computation and Accounting treatment	-	-	-	-
	Module 4.Learning Preparation of Final Accounts	4	9	4	2
	Module 4.a. of a Profit making concern (for sole proprietorship concern and partnership firm only)	-	-	-	-
	PC 13. Knowledge of Preparation of Trading Account, Profit & Loss Account and Balance Sheet	-	-	-	-
	PC 14. Can do Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors	-	-	-	-
	Module 4.b. of a Non – Profit making concern	-	-	-	-
	PC 15. Preparation of Receipts and Payments Accounts	-	-	-	-
	PC 16. Preparation of Income and Expenditure Accounts	-	-	-	-
	PC 17. Preparation of Balance Sheet	-	-	-	-
	Module 5. Preparing Cash and Fund Flow Statements	3	8	3	1
	PC 18. Able to prepare Cash Flow	-	-	-	-
	PC 19. Able to prepare Fund Flow	-	-	-	-
	Module 6.Understanding and learning Ratio Analysis	3	8	3	1
	PC 20. Knowledge of Ratio Analysis	-	-	-	-
	Total Marks	20	50	20	10
ICMAI/N/2402-v1.0: Paper II : Applied Business and Industrial Laws	Module 7. Knowing Laws of Contracts	4	2	2	1
	PC 1. Understanding Essential elements of a contract, offer and acceptance	-	-	-	-
	PC 2. Clarity on Concepts of Void and voidable agreements	-	-	-	-

PC 3. Knowledge of Consideration, legality of object and consideration	-	-	-	-
PC 4. Knowledge of Capacity of Parties, free consent	-	-	-	-
PC 5. Knowledge of Quasi-contracts, contingent contracts, termination or discharge of contracts	-	-	-	-
Module 8. Understanding Laws relating to Sale of Goods	4	1	1	.50
PC 6. To know the Definition	-	-	-	-
PC 7. Knowledge of Transfer of ownership	-	-	-	-
PC 8. Can explain Performance of the Contract of Sale	-	-	-	-
Module 9. Understanding Banking and Insurance Laws and operations	4	2	2	1
PC 9. Clarity on Basics of Banking and Insurance laws and regulations	-	-	-	-
PC 10. Knowledge of Concept of working capital and term funds	-	-	-	-
PC 11. Knowledge of Banking procedures and negotiable instruments	-	-	-	-
PC 12. Knowledge of Rights and liabilities of Parties	-	-	-	-
PC 13. Knowledge of Small Payment Banks, Finance Banks and Co-operative Banks	-	-	-	-
PC 14. Understanding of MSME Act	-	-	-	-
Module 9. (I) Understanding Partnership Act	4	1	1	.50
PC 15. Understanding of Nature of Partnership	-	-	-	-
PC 16. Knowledge of Rights and Liabilities of Partners	-	-	-	-
Module 9. (II) Limited Liability Partnership	4	1	1	.50
PC 17. Features	-	-	-	-

PC 18. Able to differentiate between Partnership and LLPs	-	-	-	-
PC 19. Able to differentiate between LLPs and Companies	-	-	-	-
Module 10. Understanding Factories Act, 1948 & Shop Act	4	2	2	1
PC 20. Knowledge of Objective, Scope	-	-	-	-
PC 21. Applicability of Factories Act,1948	-	-	-	-
Module 11. Understanding Payment of Wages Act, 1936 and Minimum Wages Act, 1948	4	2	2	1
PC 22. Knowledge of Objective, Scope	-	-	-	-
PC 23. Applicability of Payment of Wages Act, 1936 and Minimum Wages Act, 1948	-	-	-	-
Module 12. Understanding The Employees' State Insurance(ESI) Act, 1948	4	2	2	1
PC 24. Knowledge of Objective, Scope	-	-	-	-
PC 25. Applicability of ESI Act, 1948	-	-	-	-
Module 13. Understanding Provident Fund Act	4	2	2	1
PC 26. Knowledge of Objective, Scope	-	-	-	-
PC 27. Applicability of PF Act	-	-	-	-
Module 14. Understanding Payment of Bonus Act	4	1	1	.50
PC 28. Knowledge of Objective, Scope	-	-	-	-
PC 29. Applicability of Bonus Act	-	-	-	-
Module 15. Understanding Payment of Gratuity Act	4	1	1	.50
PC 30. Knowledge of Objective, Scope	-	-	-	-
PC 31. Applicability of Gratuity Act, 1948	-	-	-	-

	Module 16. Understanding Companies Act	4	2	2	1
	PC 32. Knowledge of Companies Act 2013	-	-	-	-
	Module 17. Understanding Ethics	2	1	1	.50
	PC 33. Business Ethics	-	-	-	-
	Total Marks	50	20	20	10
ICMAI/N/2403-v1.0: Paper III : Financial Accounting - 2	Module 18.Learning Pay Roll Accounting	4	10	4	2
	PC 1. To know Concept of Pay Roll Accounting	-	-	-	-
	PC 2. Learning the Process of Pay Roll Accounting	-	-	-	-
	PC 3. Knowing Pay/Salary, Gross-earnings, deductions- statutory and non-statutory deductions responsibility of the employers	-	-	-	-
	PC 4. Knowing Statutory Deductions- EPF/ESI/Income Tax/Professional Tax/other and its accounting.	-	-	-	-
	Module 19.Learning Store Accounting	4	10	4	2
	PC 5. Pricing of purchase of materials	-	-	-	-
	PC 6. How to Issue of materials from stores.	-	-	-	-
	PC 7. Pricing of returned materials	-	-	-	-
	PC 8. How to Issue of materials to other formations	-	-	-	-
	PC 9. How to Issue of materials for disposals	-	-	-	-
	Module 20. Learning Sales Accounting	4	10	4	2
	PC 10. Recognize revenue items at the proper time on the income statement.	-	-	-	-
	PC 11. Account for cash and credit sales.	-	-	-	-
PC 12. Compute and interpret sales returns and allowances, sales discounts, and bank credit card sales.	-	-	-	-	

	PC 13. Manage cash and its importance to the company.	-	-	-	-
	PC 14. Estimate and interpret uncollectible accounts receivable balances.	-	-	-	-
	PC 15. Assess the level of accounts receivable.	-	-	-	-
	PC 16. Develop and explain internal control procedures.	-	-	-	-
	Module 21. Learning Asset Accounting	4	10	4	2
	PC 17. Meaning of Asset Accounting	-	-	-	-
	PC 18. Current Asset Accounting	-	-	-	-
	Module 22. Learning Accounting for Special Transactions	4	10	4	2
	PC 19. Concepts and understanding of Bills of Exchange	-	-	-	-
	PC 20. Concepts and understanding of Consignment	-	-	-	-
	PC 21. Concepts and understanding of Joint Venture	-	-	-	-
	PC 22. Concepts and understanding of Sale of goods on approval or return basis	-	-	-	-
	PC 23. Concepts and understanding of Bills of Exchange	-	-	-	-
	Total Marks	20	50	20	10
ICMAI/N/2404-v1.0: Paper IV : Statutory Compliance	Module 23. Learning Concept of Taxation	2	10	4	2
	PC 1. Knowing Constitution of India	-	-	-	-
	PC 2. Knowing Taxation under Constitution	-	-	-	-
	PC 3. Knowledge of Direct and Indirect Taxes	-	-	-	-
	PC 4. Knowledge of Constitutional Amendment	-	-	-	-
	PC 5. Knowing how Taxes to be subsumed under GST	-	-	-	-
	PC 6. To be updated with Information on Website	-	-	-	-

Module 24. Learning Goods and Service Tax	4	10	4	2
PC7. Introduction to Goods and Services Tax (GST)	-	-	-	-
PC 8. Understanding Key Concept	-	-	-	-
PC 9. Knowledge of GST Council	-	-	-	-
PC 10. Salient Features of GST	-	-	-	-
PC 11. Benefit of GST	-	-	-	-
PC 12. Ease of Doing Business	-	-	-	-
PC 13. Knowing Taxes Under GST	-	-	-	-
PC 14. Concepts of Central Goods and Services Tax (CGST)	-	-	-	-
PC 15. Concepts of State Goods and Services Tax (SGST)	-	-	-	-
PC 16. Concepts of Union Territory Goods and Services Tax (UTGST)	-	-	-	-
PC 17. Concepts of Integrated Goods and Services Tax (IGST)	-	-	-	-
PC 18. To learn Registration	-	-	-	-
PC 19. Knowledge of Threshold for Registration	-	-	-	-
PC 20. Knowing Regular Taxpayer	-	-	-	-
PC 21. Composition of Taxpayer	-	-	-	-
PC 22. Knowing Non-Resident Taxable Person	-	-	-	-
PC 23. To know Unique Identification Number	-	-	-	-
PC 24. Knowing Registration Number Format	-	-	-	-
PC 25. Structure of GSTIN	-	-	-	-
PC 26. Understanding of Supply	-	-	-	-
PC 27. Understanding of Time of Supply	-	-	-	-

PC 28. Understanding of Value of Supply	-	-	-	-
PC 29. Understanding of Place of Supply	-	-	-	-
PC 30. Concept of Place of Supply	-	-	-	-
PC 31. Place of supply of goods	-	-	-	-
PC 32. Place of Supply of Services	-	-	-	-
PC 33. Knowledge of Input Tax Credit	-	-	-	-
PC 34. Learning Input Tax Credit Process	-	-	-	-
PC 35. Learning Negative List of Input Tax Credit	-	-	-	-
PC 36. Input tax credit utilization under GST	-	-	-	-
PC 37. Learning Input Tax Credit Reversal	-	-	-	-
PC 38. Understanding Payment of Taxes	-	-	-	-
PC 39. Knowing Electronic Liability Ledger	-	-	-	-
PC 40. Understanding Electronic Cash Ledger	-	-	-	-
PC 41. Knowing Unique Identification Number	-	-	-	-
PC 42. Knowing Returns	-	-	-	-
Module 25. Learning Customs	4	10	4	2
PC 43. Introduction	-	-	-	-
PC 44. Scope of Custom Laws	-	-	-	-
PC 45. Important Definition	-	-	-	-
PC 46. Functions of Custom Department	-	-	-	-
PC 47. Taxable event for Import/Export of Goods	-	-	-	-
PC 48. Different Types of Custom Duty	-	-	-	-

PC 49. Basic Custom Duty	-	-	-	-
PC 50. Significance of IGST	-	-	-	-
PC 51. Understanding Anti-Dumping Duty	-	-	-	-
PC 52. Understanding Safeguard Duty	-	-	-	-
PC 53. Understanding Protective Duty	-	-	-	-
PC 54. Understanding Valuation	-	-	-	-
PC 55. Understanding Transaction Value	-	-	-	-
PC 56. Convert Transaction value into Indian Currency	-	-	-	-
PC 57. Self-assessment of Custom Duty	-	-	-	-
PC 58. Knowing Import Procedure	-	-	-	-
PC 59. Knowing Export Procedure	-	-	-	-
PC 60. Knowing Baggage	-	-	-	-
PC 61. Knowledge of Exemptions	-	-	-	-
PC 62. Knowledge of Refunds	-	-	-	-
Module 26. Learning Income Tax	6	10	4	2
PC 63. Understanding Origin and Basic Concept	-	-	-	-
PC 64. Understanding Origin of the Statute and Act in vogue	-	-	-	-
PC 65. Understanding Basic Concepts	-	-	-	-
PC 66. Learning Income-tax Liability	-	-	-	-
PC67. Learning Assessment Year	-	-	-	-
PC 68. Learning Previous Year	-	-	-	-
PC 69. Knowing Person	-	-	-	-

PC 70. Knowing Assessee	-	-	-	-
PC 71. Knowledge of Income	-	-	-	-
PC 72. Calculation of Income-tax	-	-	-	-
PC 73. Understanding Residential status	-	-	-	-
PC 74. Understanding Income Exempted from Tax	-	-	-	-
PC 75. Exemptions under the head Salary	-	-	-	-
PC 76. Exemptions under the head Income from House Property	-	-	-	-
PC 77. Understanding Exemptions under the head Profits and Gains of Business or Profession	-	-	-	-
PC 78. Understanding Exemptions under the head Capital Gains	-	-	-	-
PC 79. Understanding Exemptions under the head Other Income	-	-	-	-
PC 80. Understanding Exemption to EOU/SEZ	-	-	-	-
PC 81. Learning Miscellaneous terms	-	-	-	-
PC 82. Understanding Salary Income	-	-	-	-
PC 83. Understanding Income under the head 'salary'	-	-	-	-
PC 84. Understanding Elements of Salary	-	-	-	-
PC 85. Understanding Exemptions	-	-	-	-
PC 86. Valuation of perquisites.	-	-	-	-
PC 87. Income from House Property	-	-	-	-
PC 88. Profit and Gains of Business and Profession	-	-	-	-
PC 89. Capital Gains	-	-	-	-
PC90. Income from Other Sources	-	-	-	-

PC 91. Understanding Assessments	-	-	-	-
PC 92. Knowledge of Tax Deduction at Sources (TDS)	-	-	-	-
PC 93. Returns	-	-	-	-
Module 27. Learning Tax Invoice, Credit and Debit Notes	4	10	4	2
PC 94. Understanding of Invoice under GST	-	-	-	-
PC 95. Understanding the Importance of Tax Invoice under GST	-	-	-	-
PC 96. Learning Contents	-	-	-	-
PC 97. Understanding of Contents of Tax Invoice	-	-	-	-
PC 98. Understanding of Contents of Bill of Supply	-	-	-	-
PC 99. Understanding of Contents of Receipt Voucher	-	-	-	-
PC 100. Understanding of Contents of Refund Voucher	-	-	-	-
PC 101. Understanding of Contents of Payment Voucher	-	-	-	-
PC 102. Understanding of Contents of Revised Tax Invoice	-	-	-	-
PC 103. Understanding of Provisions regarding Tax Invoice in special cases given under Rule 54	-	-	-	-
PC 104. Understanding of Provisions of Transportation of Goods without issue of Invoice	-	-	-	-
PC 105. To know Interest is Applicable under GST	-	-	-	-
PC 106. Understanding of Provisions Pertaining to Collection of Tax and its Indication in Invoice [Secs. 32 and 33]	-	-	-	-
PC 107. Understanding of Credit and Debit Notes	-	-	-	-
PC108. Learning Basic Features of GST Return Mechanism	-	-	-	-

	PC109. Learning Matching, Reversal and Reclaim of Input Tax Credit	-	-	-	-
	PC 110. Learning Electronic Liability Ledger	-	-	-	-
	PC111. Learning Electronic Credit Ledger	-	-	-	-
	PC 112. Understanding of Electronic Cash Ledger	-	-	-	-
	PC 113. Understanding of Types of Assessments	-	-	-	-
	PC 114. Understanding of Penalties Under GST	-	-	-	-
	PC 115. Understanding of Audit In GST	-	-	-	-
	Total Marks	20	50	20	10

CAT Course Part-II

NOS / Module Name	Topics covered / Learning Outcomes	Theory Marks	Practical Marks	Project Marks	Viva Marks
ICMAI/N2405-v1.0 Computer Fundamentals by Microsoft & Computerized Accounting-Tally ERP	<i>Module 28. Knowledge of Computer Fundamentals by Microsoft</i>	3	4	1	1
	PC 1. Learning Computer Hardware and Concepts	-	-	-	-
	PC 2. Learning Operating System Basics	-	-	-	-
	PC 3. Learning Applications Software (Common Application Features)	-	-	-	-
	PC 4. Learning Microsoft Word	-	-	-	-
	PC 5. Learning Microsoft Excel	-	-	-	-
	PC 6. Learning Microsoft Power Point	-	-	-	-
	<i>Module 29. Knowledge of Computerized Accounting - Tally ERP 9.0</i>	4	6	4	1
	PC 7. How to do Accounting with Tally-ERP 9	-	-	-	-
	PC 8. Getting Started with GST	-	-	-	-

	PC 9. Data Management in Tally – ERP 9	-	-	-	-
	PC 10. Security Management in Tally ERP 9	-	-	-	-
	Total Marks	7	10	5	2
ICMAI/N2406-v1.0 E-Filing	<i>Module 30. Learning e Filing</i>	8	10	5	3
	PC 17 How to do Online PAN Application	-	-	-	-
	PC 18 E- Filing of Return Income Tax	-	-	-	-
	PC 19 E- Filing of Tax Deducted at Source / Collected at Source (TCS / TDS)	-	-	-	-
	PC 20 Knowledge of GST (Goods & Service Tax)	-	-	-	-
	PC 21 E- Filing Duty of – Customs Duty	-	-	-	-
	PC 22 E- Filing of Return – ESIC	-	-	-	-
	PC 23 E- Filing of Return – PF	-	-	-	-
	PC 24 Understanding Digital Signature	-	-	-	-
	Total Marks	8	10	5	3
ICMAI/N2407-v1.0	<i>Module 31. Introduction to Costing Principles</i>	5	3	2	1
	PC 25 Learning Cost Data collection, Cost Sheet formats	-	-	-	-
	<i>Module 32. Preparation of Cost Statements</i>	3	7	3	2
	PC 26 Preparation of Cost Sheets (historical cost sheets and estimated cost sheets)	-	-	-	-
	Total Marks	8	10	5	3
ICMAI/N2408-v1.0	<i>Module 33. Internship</i> Scheme of Internship to CAT Students: Every registered student for the “Certificate in Accounting	N.A.	N.A.	N.A.	N.A.

	Technician-(CAT)” Course shall be required to undergo Internship for a period of 45 days after appearance in an Examination of CAT Course Part -1 of CAT on whole time basis to the satisfaction of the CAT Directorate. For details, please view the attached PDF File				
DGT/VSQ/N010-v1.0 Employability Skills	<i>Module 34. Learning Employability Skills</i>	7	10	5	2
	PC 11 Understanding of Financial Literacy	-	-	-	-
	PC 12 To know importance of good Communication Skills	-	-	-	-
	PC 13 Self – Management	-	-	-	-
	PC 14 Working with Others	-	-	-	-
	PC 15 Dealing with Customers	-	-	-	-
	PC 16 Preparing for Employment	-	-	-	-
	Total Marks	7	10	5	2
	<i>Grand Total Marks</i>	30	40	20	10

Annexure VI: Assessment Strategy

This section includes the processes involved in identifying, gathering, and interpreting information to evaluate the Candidate on the required competencies of the program.

Mention the detailed assessment strategy in the provided template.

<1. Assessment System Overview:

- Batches assigned to the assessment agencies for conducting the assessment on SIP or email: Assessment will be conducted by Institute.
- Assessment agencies send the assessment confirmation to VTP/TC looping SSC
- Assessment agency deploys the ToA certified Assessor for executing the assessment
- SSC monitors the assessment process & records

2. Testing Environment:

- Check the Assessment location, date and time: By the Institute
- If the batch size is more than 30, then there should be 2 Assessors - Yes
- Check that the allotted time to the candidates to complete Theory & Practical Assessment is correct - Yes

3. Assessment Quality Assurance levels/Framework:

- Question bank is created by the Subject Matter Experts (SME) are verified by the other SME
- Questions are mapped to the specified assessment criteria
- Assessor must be ToA certified & trainer must be ToT Certified

4. Types of evidence or evidence-gathering protocol:

- Time-stamped & geotagged reporting of the assessor from assessment location
- Centre photographs with signboards and scheme specific branding

5. Method of verification or validation:

- Surprise visit to the assessment location

6. Method for assessment documentation, archiving, and access

- Hard copies of the documents are stored

On the Job:

1. Each module (which covers the job profile of Automotive Service Assistant Technician) will be assessed separately.
2. Tools of Assessment that will be used for assessing whether the candidate is having desired skills and etiquette of dealing with customers, understanding needs & requirements, assessing the customer and perform Soft Skills effectively:
 - Videos of Trainees during OJT
3. Assessment of each Module will ensure that the candidate is able to:
 - Effective engagement with the customers
 - Understand the working of various tools and equipment

Annexure: Acronym and Glossary

Acronym

Acronym	Description
AA	Assessment Agency
AB	Awarding Body

ISCO	International Standard Classification of Occupations
NCO	National Classification of Occupations
NCrF	National Credit Framework
NOS	National Occupational Standard(s)
NQR	National Qualification Register
NSQF	National Skills Qualifications Framework
OJT	On the Job Training

Glossary

Term	Description
National Occupational Standards(NOS)	NOS define the measurable performance outcomes required from an individual engaged in a particular task. They list down what an individual performing that task should know and also do.
Qualification	A formal outcome of an assessment and validation process which is obtained when a competent body determines that an individual has achieved learning outcomes to given standards
Qualification File	A Qualification File is a template designed to capture necessary information of a Qualification from the perspective of NSQF compliance. The Qualification File will be normally submitted by the awarding body for the qualification.
Sector	A grouping of professional activities on the basis of their main economic function, product, service or technology.
Long Term Training	Long-term skilling means any vocational training program undertaken for a year and above. https://ncvet.gov.in/sites/default/files/NCVET.pdf

Annexure VII: Assessing SOP

Institute's General SOP

1. Assessing Students:

CAT Course is divided into 2 parts:

- CAT Course Part - I
- CAT Course Part - II

Examination of CAT Course Part I:

1. Exam Registration: Students must first register for the examination and pay the necessary fees.
2. Examination: Students must appear for the exam, which is conducted by the CAT Directorate.
3. Result Declaration: After the exam, the evaluation of the answer sheets are done and the CAT Directorate declares the results.

Assessment of CAT Course Part II:

1. Assessment Registration: Students must first register for the assessment by booking assessment date and slot in the Online Assessment Portal.
2. Mock Test: Before the Final Assessment, Institute conducts mock test to make the students accustomed with the online exam platform.
3. Assessment: Students appear for the online home based examination. Students will get a maximum of 3 attempts to clear this assessment test. Time allowed – 120 Minutes, No. of questions - 100 Multiple Choice Questions.
4. There will be no negative marking for wrong answers.
5. Result Declaration: After the assessment, online / offline evaluation of the answers is being done and CAT Directorate declares the results.
6. Standard of Pass - A candidate of CAT Course Part- II shall be declared to have passed in the Assessment Test if he/she secures minimum 40% marks in each Section and an aggregate of 50% of total marks
7. Qualifying CAT Course Part - II is compulsory to get the CAT Course Certificate.

2. Awarding Qualifications/Membership:

- ❖ Meeting Eligibility Criteria: Students qualifying CAT Course may take membership from AAT Board of the Institute.

Assessment SOP for Executive Certificate Course in CAT Course:

- ❖ Pre application processing- Hosting of Examination notification and application form in website
- ❖ Application Processing- Online filling of examination application form through payment gateway
- ❖ Conduct of Home based Online Examination
- ❖ Result Processing
- ❖ Exam Help desk for any query
- ❖ Certificate distribution to the qualified students