

Course Curricula

for

**Short Term Courses based on
Modular Employable Skills (MES)**

in

Banking and Accounting Sector



**DIRECTORATE GENERAL OF EMPLOYMENT AND TRAINING
MINISTRY OF LABOUR & EMPLOYMENT
GOVERNMENT OF INDIA**

**Course Curricula for Short Term Courses based on Modular
Employable Skills (MES) in Banking & Accounting Sector**

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Skill Development based on Modular Employable Skills (MES)

Background

The need for giving emphasis on the Skill Development, especially for the less educated, poor and out of school youth has been highlighted in various forums. The skill level and educational attainment of the work force determines the productivity, income levels as well as the adaptability of the working class in changing environment. Large percentage of population in India is living below poverty line. One of the important causes is lower percentage of skilled persons in the workforce

The skill development at present is taking place mostly in the informal way, i.e. persons acquire skill at the work-place when they help their parents, relatives and employers etc. Such persons do not have a formal certificate and thus earn lower wages and are exploited by employers. They have come through informal system due to socio-economic circumstances of the family and the compulsions of earning a livelihood rather than attending a formal course. While their productivity is low, their contribution to the national GDP cannot be ignored. If the country can create a system of certification which not only recognizes their skills but also provides education and training in a mode that suits their economic compulsions, it will not only benefit the workforce to earn a decent living but also contribute to the national economy by better productivity of this workforce.

Another related problem to be tackled is large number of students drop outs (About 63% of the school students drop out at different stages before reaching Class-X).

Frame work for Skill Development based on 'Modular Employable Skills (MES)'

Very few opportunities for skill development are available for the above referred groups (out of school youth & existing workers especially in the informal sector). Most of the existing Skill Development programmes are long term in nature. Poor and less educated persons can not afford long term training programmes due to higher entry qualifications, opportunity cost etc. Therefore, a new frame work for Skill Development for the Informal Sector has been evolved by the DGET to address to the above mentioned problems. The **key features of the new frame work for skill development** are:

- ◆ Demand driven Short term training courses based on modular employable skills decided in consultation with Industry
- ◆ Flexible delivery mechanism (part time, weekends, full time)
- ◆ Different levels of programmes (Foundation level as well as skill upgradation) to meet demands of various target groups
- ◆ Central Government will facilitate and promote training while Vocational Training (VT) Providers under the Govt. and Private Sector will provide training
- ◆ Optimum utilisation of existing infrastructure to make training cost effective.
- ◆ Testing of skills of trainees by independent assessing bodies who would not be involved in conduct of the training programme, to ensure that it is done impartially.
- ◆ Testing & certification of prior learning (skills of persons acquired informally)

The Short Term courses would be based on 'Modular Employable Skills (MES)'.

The **concept for the MES** is :

- Identification of 'minimum skills set' which is sufficient to get an employment in the labour market.
- It allows skills upgradation, multiskilling, multi entry and exit, vertical mobility and life long learning opportunities in a flexible manner.
- It also allows recognition of prior learning (certification of skills acquired informally) effectively.
- The modules in a sector when grouped together could lead to a qualification equivalent to National Trade Certificate or higher.
- Courses could be available from level 1 to level 3 in different vocations depending upon the need of the employer organisations.
- MES would benefit different target groups like :
 - Workers seeking certification of their skills acquired informally
 - workers seeking skill upgradation
 - early school drop-outs and unemployed
 - previously child labour and their family

Age of participants

The minimum age limit for persons to take part in the scheme is 14 years but there is no upper age limit.

Curriculum Development Process

Following procedure is used for developing course curricula

- Identification of Employable Skills set in a sector based on division of work in the labour market.
- Development of training modules corresponding to skills set identified so as to provide training for specific & fit for purpose
- Organization of modules in to a Course Matrix indicating vertical and horizontal mobility. The course matrix depicts pictorially relation among various modules, pre requisites for higher level modules and how one can progress from one level to another.
- Development of detailed curriculum and vetting by a trade committee and by the NCVT

(Close involvement of Employers Organizations, State Governments, experts, vocational training providers and other stake holders is ensured at each stages).

Development of Core Competencies

Possession of proper attitudes is one of the most important attribute of a competent person. Without proper attitudes, the performance of a person gets adversely affected. Hence, systematic efforts will be made to develop attitudes during the training programme.

The trainees deal with men, materials and machines. They handle sophisticated tools and instruments. Positive attitudes have to be developed in the trainees by properly guiding

them and setting up examples of good attitudes by demonstrated behaviors and by the environment provided during training.

Some important core competencies to be developed are:

1. Safety consciousness and safe working practices
2. Care of equipment and tools
3. Punctuality, discipline and honesty
4. Concern for quality
5. Respect for rules and regulations
6. Concern for health and hygiene
7. Cordial relationship and Cooperation with co-workers and team Work
8. Positive attitude and behavior
9. Responsibility and accountability
10. Learn continuously
11. Communication Skills
12. Concern for environment and waste disposal

Following competencies should also be developed during level-II and higher courses:

1. Ability for planning, organizing and coordinating
2. Creative thinking, problem solving and decision making
3. Leadership
4. Ability to bear stress
5. Negotiation

Duration of the Programmes

Time taken to gain the qualification will vary according to the pathway taken and will be kept very flexible for persons with different backgrounds and experience. Duration has been prescribed in hours in the curriculum of individual module, which are based on the content and requirements of a MES Module. However, some persons may take more time than the prescribed time. They should be provided reasonable time to complete the course.

Pathways to acquire Qualification:

Access to the qualification could be through:

- An approved training programme; **Or**
- A combination of an approved training programme plus recognition of prior learning including credit transfer; **Or**
- The recognition of prior learning that provides evidence of the achievement of the competencies for the qualification.

Methodology

The training methods to be used should be appropriate to the development of competencies. The focus of the programme is on “performing” and not on “Knowing”. Lecturing will be restricted to the minimum necessary and emphasis to be given for ‘hands on training’.

The training methods will be individual centered to make each person a competent one. Opportunities for individual work will be provided. The learning process will be continuously monitored and feedback will be provided on individual basis.

Demonstrations using different models, audio visual aids and equipment will be used intensively.

Instructional Media Packages

In order to maintain quality of training uniformly all over the country, instructional media packages (IMPs) will be developed by the National Instructional Media Institute (NIMI), Chennai.

Assessment

DGE&T will appoint assessing bodies to assess the competencies of the trained persons. The assessing body will be an independent agency, which will not be involved in conducting the training programmes. This, in turn, will ensure quality of training and credibility of the scheme. Keeping in view the target of providing training/testing of one million persons through out the country and to avoid monopoly, more than one assessing bodies will be appointed for a sector or an area.

Certificate

Successful persons will be awarded certificates issued by National Council for Vocational Training (NCVT).

**Course Matrix based on Modular Employable Skills (MES) for the
Banking and Accounting Sector**

Level - I

ACCOUNTING

MODULES

MODULE : ACCOUNTING

Name	:	Accounting
Sector	:	Banking and Accounting
Code	:	BAN 101
Entry Qualification	:	12 th Standard & 14 Years & above
Terminal Competency	:	After training the person will be able to independently work as an accountant in an IT enabled office/warehouse
Duration	:	450 Hrs (75 working days with 6 Hrs in a day)

Practical Competencies		Underpinning Knowledge (Theory)	
1.	Debit/Credit Transaction entries.	1.	Introduction to accounts Debit/ Credit
2.	Journal Entry book	2.	Tally
3.	Use of Tally computer programs	3.	Complete Booking-Ledgers; credit control; Accounts receivable & payable
4.	Maintenance of books, registers and Statement of Accounts	4.	Voucher numbering
5.	Preparation of Outstanding Reports	5.	Classification of Accounting heads/ charts of Accounts.
6.	Accounts receivable/payable	6.	Data based reporting
7.	Creation of new voucher type	7.	Voucher/cheques printing
8.	Voucher/cheque printing practice	8.	Bank Reconciliation/multiple compares/ currency
9.	Creation of multiple companies.	9.	Memo vouchers/post dated vouchers/ user defined vouchers/sales/purchase extracts
10.	Practice of multiple currency/ base currency.	10.	Calculation of interest/ Percentage Based reporting
11.	Entry on memo vouchers	11.	Budgeting & Control
12.	Entry post dated voucher/user defined voucher	12.	Variance Analysis/Ratio Analysis
13.	Sales/purchase extract; Daily balance & Transaction value.	13.	Stock Category /query /multiple warehouse
14.	Interest calculation/cash flow		
	<u>Practical</u>		<u>Theory</u>
15.	Percentage based reporting	14.	Alternate units of measure & tail units; sales & purchase orders.

16. Practice on receivables turnover	15. Rejection in / Rejection out; Movement Analysis.
17. Creation of new voucher type	16. Price list/multi price levels
18. Creation of stock category and viewing of Stock Query Report	17. Stock item; classification of raw material; work in progress
19. Creation/ viewing of multiple warehouse	18. Job working concepts; Additional cost of manufacturing
20. Stock transfer to warehouse	19. Re-order levels; stock aging analysis; Tally Technology advantages Tally audit.
21. Use of alternate units	20. Multi lingual
22. Practice procedure for Rejection Notes	21. VAT/Service Tax
	22. e TDS

EQUIPMENT FOR BATCH OF 25 TRAINEES

1. One Desk Top Computer between two candidates.
2. Practice sheets (as on required basis)
3. Ledger sheets & other accounting documents (as on required basis)
4. Calculators – one per trainee.

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