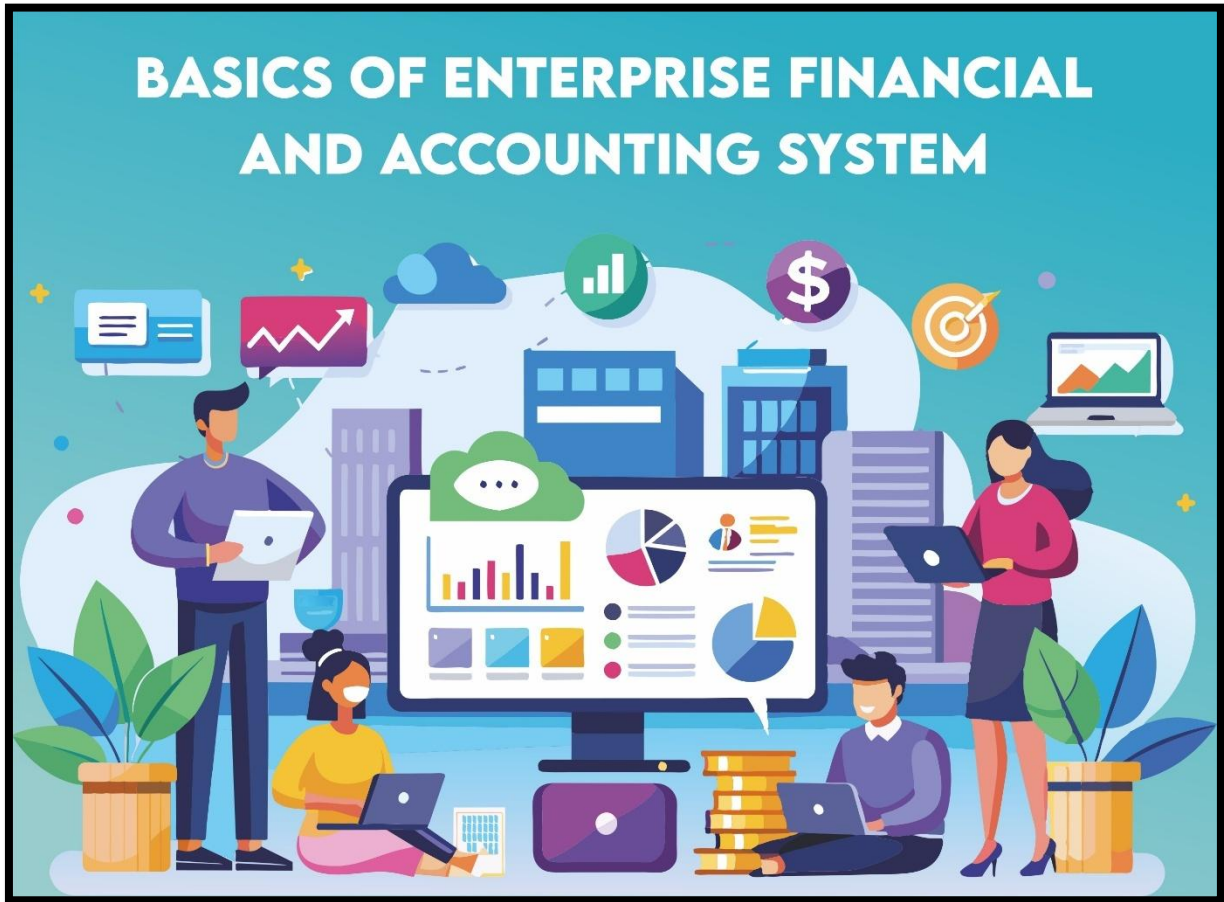


Model Curriculum



Model Curriculum

NOS Name: Basics of Enterprise Financial and Accounting System

NOS Code: IID/N0058

Qualification Version: 1.0

NSQF Level: 5.5

Model Curriculum Version: 1.0

Samadhan Samiti

2nd Floor, Siddhivinayak Building, 27/1/B Samadhan Tower, Gokhale Marg Lucknow - 226001

Table of Contents

Training Parameters	3
Program Overview	5
Training Outcomes.....	5
Compulsory Modules.....	5
IID/N0058: Basics of Enterprise Financial and Accounting System.....	5
Module Details.....	6
Module 1: Basics of Enterprise Financial and Accounting System.....	6
Annexure.....	8
Trainer Requirements.....	8
Assessor Requirements	8
Assessment Strategy	10
References.....	12
Glossary	12
Acronyms and Abbreviations.....	13

Training Parameters

Sector	Management															
Sub-Sector	Entrepreneurship															
Occupation	Entrepreneur															
Country	India															
NSQF Level	5.5															
Aligned to NCO/ISCO/ISIC Code	NCO 2015/ 1120.3500															
Minimum Educational Qualification and Experience	<p>a. Entry Qualification & Relevant Experience:</p> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Academic/Skill Qualification (with Specialization - if applicable)</th> <th>Required Experience (with Specialization - if applicable)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Completed 3rd year of 3-year/ 4-years UG or Pursuing 3rd year of 3-year/ 4-years UG and continuing education</td> <td>No Experience required</td> </tr> <tr> <td>2</td> <td>Completed 3-year diploma (after 10th)</td> <td>3 Years of relevant professional experience.</td> </tr> <tr> <td>3</td> <td>12th Grade pass</td> <td>4.5 Years of relevant professional experience.</td> </tr> <tr> <td>4</td> <td>Previous relevant Qualification of NSQF Level 5</td> <td>1.5 Years of relevant professional experience.</td> </tr> </tbody> </table> <p>Age: 18</p>	S. No.	Academic/Skill Qualification (with Specialization - if applicable)	Required Experience (with Specialization - if applicable)	1	Completed 3rd year of 3-year/ 4-years UG or Pursuing 3rd year of 3-year/ 4-years UG and continuing education	No Experience required	2	Completed 3-year diploma (after 10th)	3 Years of relevant professional experience.	3	12th Grade pass	4.5 Years of relevant professional experience.	4	Previous relevant Qualification of NSQF Level 5	1.5 Years of relevant professional experience.
S. No.	Academic/Skill Qualification (with Specialization - if applicable)	Required Experience (with Specialization - if applicable)														
1	Completed 3rd year of 3-year/ 4-years UG or Pursuing 3rd year of 3-year/ 4-years UG and continuing education	No Experience required														
2	Completed 3-year diploma (after 10th)	3 Years of relevant professional experience.														
3	12th Grade pass	4.5 Years of relevant professional experience.														
4	Previous relevant Qualification of NSQF Level 5	1.5 Years of relevant professional experience.														
Pre-Requisite License or Training	NA															
Minimum Job Entry Age	18 years															
Last Reviewed On	13th February 2026															
Next Review Date	12th February 2029															
NSQC Approval Date	13th February 2026															
QP Version	1.0															
Model Curriculum Creation Date	13th February 2026															
Model Curriculum Valid Up to Date	12th February 2029															
Model Curriculum Version	1.0															
Minimum Duration of the Course	90 Hours 00 Minutes															

Maximum Duration of the Course	90 Hours 00 Minutes
---------------------------------------	---------------------

Program Overview

This section summarizes the end objectives of the program along with its duration.

Training Outcomes

At the end of the program, the learner should have acquired the listed knowledge and skills.

- Record business transactions using double-entry bookkeeping with journals, ledgers, and trial balances.
- Prepare and maintain Cash Book, Purchase Book, and Sales Book for business accounting.
- Calculate and analyze profitability, liquidity, activity, and solvency ratios using worksheets.
- Categorize expenses into fixed and variable costs and prepare basic forecasts.
- Draft income and expense sheets, budgets, and working capital cycle charts for small businesses.
- Apply financial KPIs such as ROI, ROE, and Net Profit Margin for performance evaluation.
- Prepare and interpret Balance Sheet, Profit & Loss Account, and Cash Flow Statement.
- Develop sample cash flow management sheets and forecasts for liquidity planning.
- Prepare negotiation points sheets for funding, supplier agreements, and credit terms.
- Enter sample transactions, invoices, and bills in Tally, Zoho, or QuickBooks.
- Implement practices of internal control, access control, and compliance in bookkeeping processes.
- Apply audit tracking, data confidentiality, and cybersecurity measures in financial documentation.

Compulsory Modules

The table lists the modules and their duration corresponding to the respective NOS.

NOS and Module Details	Theory Duration (in Hours)	Practical Duration (in Hours)	Project Work Duration (in Hours)	On-the-Job Training Duration (Recommended)	Total Duration (in Hours)
IID/N0058: Basics of Enterprise Financial and Accounting System NOS Version No. 1 NSQF Level 5.5	30	60	0	0	90
Module 1: Basics of Enterprise Financial and Accounting System	30	60	0	0	90
Total Duration	30	60	0	0	90

Module Details

Module 1: Basics of Enterprise Financial and Accounting System

Mapped to IID/N0058

Terminal Outcomes:

- Apply accounting principles to record, classify, and summarize business transactions accurately.
- Prepare and interpret financial statements, budgets, and cash flow reports for decision-making.
- Use accounting software and invoicing systems to manage transactions, compliance, and reporting.
- Apply ratio analysis, working capital management, and negotiation skills for effective financial control.

Duration: 30:00 Hours	Duration: 60:00 Hours
Theory – Key Learning Outcomes	Practical – Key Learning Outcomes
<p>By the end of this module, learners will be able to:</p> <ul style="list-style-type: none"> • State the rules of the double-entry system with listing of ledgers, journals, and trial balance preparation. • Understand the basic structure and utility of Cash Book, Purchase Book, and Sales Book. • List profitability, liquidity, activity, and solvency ratios with their basic importance. • State basic principles of expense categorization, fixed vs. variable costs, and forecasting. • List financial KPIs such as ROI, ROE, Net Profit Margin, and cash conversion cycle. • Understand basic budgeting approaches including cash flow budgeting, zero-based budgeting, and capital allocation. • Identify the structure and purpose of Balance Sheet, Profit & Loss Account, and Cash Flow Statement. • List steps in procurement, production, sales, and collection within the business cycle. 	<p>By the end of this module, learners will be able to:</p> <ul style="list-style-type: none"> • Make sample bookkeeping entries in ledger and journal formats. • Prepare a worksheet for ratio analysis with profitability, liquidity, and solvency ratios. • Draft a sample monthly income and expense sheet for a small business. • Draft a sample annual budget sheet with savings and investment plans. • Draft a sample working capital cycle chart for a trading business. • Make a cash flow management sheet to track inflows and outflows. • Draft a sample negotiation points sheet for investors and suppliers. • Enter sample transactions in Tally, Zoho, or QuickBooks for practice. • Draft sample invoices and bills in accounting software for different transactions.

- Understand basic techniques for forecasting cash flows, working capital requirements, and liquidity ratios.
- List strategies for equity funding, credit terms, and supplier agreements.
- Identify basic features, utilities, and limitations of Tally, Zoho, and QuickBooks.
- Understand invoice structures with GST applicability and e-invoicing systems.
- List practices of internal control such as segregation of duties, authorization levels, and monitoring.
- Understand the basic role of access controls, data confidentiality, and cybersecurity measures.
- List audit tracking methods, compliance requirements, and data retention policies.

Classroom Aids:

Computer, Projector, White Board, Marker and Duster.

Tools, Equipment and Other Requirements

MS Office

Mentorship and handholding support for enterprise establishment may also be availed by students through our Incubator, the Institute for Industrial Development (IID), which operates in partnership with the Ministry of MSME, Government of India. IID has a strong network of over 2,000 industry mentors who will guide and support these candidates throughout their enterprise development journey. IID will provide mentoring and handholding support to candidates throughout the enterprise development journey for a period of six months.

Annexure

Trainer Requirements

Trainer Prerequisites						
Minimum Educational Qualification	Specialization	Relevant Industry Experience		Training Experience		Remarks
		Years	Specialization	Years	Specialization	
MBA from a UGC Recognized University with More than 5 years of business or consultancy experience.	Business Consultation, Management, and Entrepreneurship	5	Business Consultation, Management, and Entrepreneurship	NA	NA	NA

Trainer Certification

Trainer Certification	
Domain Certification	Platform Certification
The Trainer must be certified for the Qualification: “Basics of Enterprise Financial and Accounting System”, mapped to NOS Code: “IID/N0058, v1.0”, Minimum accepted score is 80%.	Recommended that the Trainer is certified for the Qualification: “Trainer (VET and Skills)”, having Qualification Code: MEP/Q2601, v3.0, with Minimum score of 80%.

Assessor Requirements

Assessor Prerequisites						
Minimum Educational Qualification	Specialization	Relevant Industry Experience		Training Experience		Remarks
		Years	Specialization	Years	Specialization	
MBA from a UGC Recognized University with More than 5 years of business or consultancy experience.	Business Consultation, Management, and Entrepreneurship	3	Business Consultation, Management, and Entrepreneurship	NA	NA	NA

Assessor Certification

Assessor Certification	
Domain Certification	Platform Certification
The Assessor must be certified for the Qualification: “Basics of Enterprise Financial and Accounting System”, mapped to NOS Code: “IID/N0058, v1.0”, Minimum accepted score is 80%.	Recommended that the Assessor is certified for the Qualification: “Assessor (VET and Skills)”, having Qualification Code: MEP/Q2701, v3.0, with Minimum score of 80%.

Assessment Strategy

Assessment Overview: The purpose of this assessment SOP is to provide a structured and transparent process for evaluating students for the qualification "Basics of Enterprise Financial and Accounting System". This process aims to identify candidates who possess the skills, knowledge, and potential to excel in this field, ensuring that only the most suitable students are selected.

To achieve this, the assessment will be conducted through a multi-faceted approach, including a written assessment, case study analysis, MCQ based segment-wise final tests, development, and evaluation of a comprehensive project report based on experiential learning, and a viva voce examination on the project work undertaken by the students.

Assessment Methods: The assessment for the online course "Basics of Enterprise Financial and Accounting System" involves a multi-faceted approach to thoroughly evaluate candidates' qualifications and suitability. The key methods include:

- **Written Assessment:** The written assessment is an online test designed to evaluate candidates' knowledge of entrepreneurship technology, business concepts, and industry trends. This test emphasizes technical understanding, analytical skills, and theoretical knowledge relevant to the course. Candidates are required to complete written assignments and case studies simulating scenarios encountered in the entrepreneurship industry, which assess their critical thinking, problem-solving, and decision-making skills.
- **Case Study Analysis:** Candidates are provided with real-world scenarios related to entrepreneurship. They are expected to analyze these cases, identify problems, propose solutions, and demonstrate their problem-solving and decision-making skills. This method assesses the practical application of theoretical knowledge and entrepreneurial thinking.
- **MCQ-Based Segment-Wise Final Tests:** Multiple-choice questions (MCQs) are used to test candidates' knowledge and understanding across different segments of the course. These tests are structured to evaluate comprehension of key concepts, retention of information, and the ability to apply knowledge in various contexts.
- **Development and Evaluation of Comprehensive Project Work:** Candidates must execute a detailed project work based on experiential learning, involving real-world application, research, planning, and execution related to entrepreneurship manufacturing and entrepreneurship. The project report is evaluated for originality, depth of analysis, feasibility of the business plan, and practical insights. This assessment measures candidates' ability to apply theoretical knowledge in a practical context.
- **Viva Voce Examination on Project Work:** The viva voce is an oral examination that assesses candidates' understanding of their project, their ability to defend their work, clarity of thought, and communication skills. It also evaluates their critical thinking and

responsiveness to feedback, ensuring a comprehensive understanding and practical capability in entrepreneurship.

Assessment Criteria: The assessment criteria for each assessment method will be aligned with the learning outcomes of the qualification. Criteria may include:

- **Technical Knowledge:** Evaluation of understanding of entrepreneurship technology and application of theoretical concepts.
- **Business Concepts:** Assessment of knowledge related to business management, market analysis, and entrepreneurship.
- **Analytical Skills:** Ability to analyze information, draw conclusions, and solve problems effectively.
- **Problem Identification:** Skill in identifying key issues and challenges in the provided case study.
- **Critical Thinking:** Ability to evaluate different aspects of the case and provide a well-reasoned analysis.
- **Application of Knowledge:** Ability to apply theoretical knowledge to practical scenarios.
- **Retention of Information:** Demonstration of retention and understanding of key concepts.
- **Project Planning and Execution:** Thoroughness and feasibility of the business plan and project execution.
- **Research and Analysis:** Depth of research, data collection, and analysis presented in the report.
- **Understanding of Project:** Depth of understanding and clarity of thought regarding the project work.
- **Overall Presentation:** Confidence, clarity, and professionalism during the viva voce examination.

Assessment Schedule: Assessment tasks will be distributed throughout the duration of the qualification to ensure ongoing feedback and opportunities for improvement. The final project report and viva voce examination will typically be scheduled towards the end of the qualification, allowing students to integrate and apply their learning from the entire program.

Assessment Integrity: To ensure the integrity of the assessment process, all assessments will be conducted in accordance with the institution's policies and procedures. Measures will be in place to prevent plagiarism and cheating, and assessments will be marked by qualified and impartial assessors, as elaborated in Qualification File.

Conclusion: The assessment strategy outlined above aims to provide a rigorous and comprehensive evaluation of students' knowledge, skills, and competencies in managing a car wash business. By combining written assignments, tests, project work, and viva voce examinations, the assessment strategy ensures that students are well-prepared to succeed in the dynamic and competitive car wash industry.

References

Glossary

Term	Description
Declarative Knowledge	Declarative knowledge refers to facts, concepts and principles that need to be known and/or understood in order to accomplish a task or to solve a problem.
Key Learning Outcome	Key learning outcome is the statement of what a learner needs to know, understand and be able to do in order to achieve the terminal outcomes. A set of key learning outcomes will make up the training outcomes. Training outcome is specified in terms of knowledge, understanding (theory) and skills (practical application).
OJT (M)	On-the-job training (Mandatory); trainees are mandated to complete specified hours of training on site
OJT (R)	On-the-job training (Recommended); trainees are recommended the specified hours of training on site
Procedural Knowledge	Procedural knowledge addresses how to do something, or how to perform a task. It is the ability to work, or produce a tangible work output by applying cognitive, affective or psychomotor skills.
Training Outcome	Training outcome is a statement of what a learner will know, understand and be able to do upon the completion of the training.
Terminal Outcome	Terminal outcome is a statement of what a learner will know, understand and be able to do upon the completion of a module. A set of terminal outcomes help to achieve the training outcome.

Acronyms and Abbreviations

NOS	National Occupational Standard(s)
NSQF	National Skills Qualifications Framework
QP	Qualifications Pack
TVET	Technical and Vocational Education and Training
SOP	Standard Operating Procedure
WI	Work Instructions
PPE	Personal Protective equipment