



HPCL RAJASTHAN REFINERY LIMITED

Joint Venture between Hindustan Petroleum Corporation Limited (HPCL)
and Government of Rajasthan.

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CIN No.U23201RJ2013GOI043865

Advt. No - HRRL/RECT/02/2025

Computer Based Test (CBT) for Assistant Account Officer: S/G E1

As per Advt. No - HRRL/RECT/02/2025 clause no. 7 (mentioned in page 51), the syllabus for Assistant Accounts Officer: S/G E1 is given as below.

Duration: 2 hours

Total Marks: 100

All questions of the Computer Based Test (CBT) will be objective and multiple-choice type. Total number of questions in the CBT are 100. Each correct answer carries 1 mark and there is no **negative** marking for wrong answers.

Syllabus

Part-1: General Aptitude (Graduate – Level)

(30 Marks)

1. Intellectual Potential Test:

- Distance
- Syllogism
- Logical Operations
- Similarities and dissimilarities
- Verbal Comprehension
- Perpetual Reasoning
- Working Memory
- Processing Speed
- Fluid reasoning

2. Logical Reasoning & Data interpretation

- Seating arrangements and puzzles
- Series – verbal and number
- Relationships
- Coding-decoding

- Verbal and numerical Analogy
- Binary Logic
- Games and Tournaments
- Arrangements
- Team Formations
- Order and Ranking
- Table, Data Caselets – Reasoning-Based DI, 3. Column Graphs, Bar Graphs, Line Charts, Pie Charts, Routes and Network

3. Quantitative Aptitude

The test of QA may cover Number systems including questions on simplification, decimals, fraction, LCM and HCF, square root, divisibility test, Ratio & proportion, Percentage, Average, Profit & loss, Discount, Simple and compound interest, Mensuration, Time & Work, Time and distance, Algebraic identities, Problems on Age, Tables & Graphs etc.

4. English Language

Program	Education Level	Course	Subject	Topic	Sub Topic	Concept / Type
General Aptitude	HSC	General Verbal Ability - English	Grammar - English	Question Tags	Negative question tag	Sentence Completion
General Aptitude	HSC	General Verbal Ability - English	Grammar - English	Question Tags	Positive question tag	Sentence Completion
General Aptitude	HSC	General Verbal Ability - English	Grammar - English	Parts of speech	Adjective	Sentence Completion
General Aptitude	HSC	General Verbal Ability - English	Grammar - English	Parts of speech	Adverb	Sentence Completion
General Aptitude	HSC	General Verbal Ability - English	Grammar - English	Parts of speech	Prepositions	Sentence Completion
General Aptitude	HSC	General Verbal Ability - English	Grammar - English	Parts of speech	Conjunctions	Sentence Completion
General	HSC	General	Grammar	Parts of	Verb	Sentence

Aptitude		Verbal Ability - English	- English	speech		Completion
General Aptitude	HSC	General Verbal Ability - English	Indirect Writing - English	Prose	Syntax and structure	Para Jumbles
General Aptitude	HSC	General Verbal Ability - English	Indirect Writing - English	Sentences	Word Usage and Understanding	One word substitution
General Aptitude	HSC	General Verbal Ability - English	Reading Comprehension - English	Passage	Appropriate Title	Identify the suitable title for the passage
General Aptitude	HSC	General Verbal Ability - English	Reading Comprehension - English	Passage	Central theme of the passage	Identify the central theme of the passage
General Aptitude	HSC	General Verbal Ability - English	Reading Comprehension - English	Passage	Facts	Identify the facts given in the passage
General Aptitude	HSC	General Verbal Ability - English	Reading Comprehension - English	Passage	Inferences drawn	Identify the inferences drawn from the passage
General Aptitude	HSC	General Verbal Ability - English	Reading Comprehension - English	Passage	Structure of the passage	Identify the structure of the passage
General Aptitude	HSC	General Verbal Ability - English	Reading Comprehension - English	Passage	Summary	Select the correct summary for the passage
General Aptitude	HSC	General Verbal Ability - English	Reading Comprehension - English	Passage	Text to World connection	The most appropriate connection to the real-life situations
General Aptitude	HSC	General Verbal Ability - English	Reading Comprehension - English	Passage	Tone of the passage	Identify the tone of the passage

General Aptitude	HSC	General Verbal Ability - English	Reading Comprehension - English	Passage	Vocabulary	Antonyms of the word
General Aptitude	HSC	General Verbal Ability - English	Reading Comprehension - English	Passage	Vocabulary	Correct usage of the word in other examples
General Aptitude	HSC	General Verbal Ability - English	Reading Comprehension - English	Passage	Vocabulary	Synonyms of the word
General Aptitude	HSC	General Verbal Ability - English	Reading Comprehension - English	Passage	Vocabulary	Word meaning
General Aptitude	HSC	General Verbal Ability - English	Vocabulary - English	Idioms and Phrases	Idioms	Word-segment substitution
General Aptitude	HSC	General Verbal Ability - English	Vocabulary - English	Idioms and Phrases	Proverbs	Word-segment substitution
General Aptitude	HSC	General Verbal Ability - English	Vocabulary - English	Semantics	Antonyms	Identification of antonym in a sentence
General Aptitude	HSC	General Verbal Ability - English	Vocabulary - English	Semantics	Synonyms	Word meaning in sentence

Part 2: Technical/Professional Knowledge

(70 Marks)

Financing Accounting:

- Accounting as a financial information system; Impact of behavioural sciences. **Accounting Standards** e.g., accounting for Depreciation, Inventories, Research and Development Costs, Long-term Construction Contracts, Revenue Recognition, Fixed Assets, Contingencies, **Foreign Exchange Transactions**, Investments and Government Grants, Cash Flow Statement, Earnings per Share.
- Accounting for Share Capital Transactions including Bonus Shares, Right Shares.
- Employees Stock Option and Buy-Back of Securities.
- Preparation and Presentation of Company Final Accounts.
- Amalgamations, Absorption, and Reconstruction of Companies.

Cost Accounting:

- **Nature and functions of cost accounting.** Installation of Cost Accounting System. Cost Concepts related to **Income Measurement**, Profit Planning, Cost Control, and Decision Making.
- **Methods of Costing:** Job Costing, Process Costing, Activity Based Costing. Volume-cost-Profit Relationship as a Tool of Profit Planning.
- **Incremental Analysis/Differential Costing** as a Tool of Pricing Decisions, Product Decisions, Make or Buy Decisions, Shut-Down Decisions, etc.
- **Techniques of Cost Control and Cost Reduction:** Budgeting as a Tool of Planning and Control. Standard Costing and Variance Analysis.
- Responsibility Accounting and Divisional Performance Measurement.

Taxation:

- **Income Tax:** Definitions. Basis of charge; Incomes which do not form part of total income. **Simple problems of computation of income** (of individuals only) under various heads, i.e., salaries, income from house property, profits and gains from business or profession, capital gains, income from other sources, Income of other persons included in assessee's total income.
- Set-off and carry forward of Loss.
- Deductions from gross Total Income.
- Salient Features/Provisions Related to **GST and other Taxes**.

Auditing:

- **Company Audit:** Audit related to Divisible Profits, Dividends, Special investigations, Tax audit.

Company Law:

- Legal factors that control the formation, operation, and dissolution of a company.

NOTE: The syllabus/topics mentioned are indicative in nature. Candidates are expected to possess significant knowledge/proficiency pertaining to the relevant subjects and their qualifying degree.

