



HPCL RAJASTHAN REFINERY LIMITED

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

Site Office : Village Sajiyali Roopji Kanthwada & Sambhra,
Tehsil - Pachpadra, Dist. Balotra, Rajasthan, India – 344032

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Jaipur, Rajasthan, India 302005

CIN No.U23201RJ2013GOI043865

Advt. No - HRRL/RECT/02/2025

Computer Based Test (CBT) for Account Officer: S/G E2

As per Advt. No - HRRL/RECT/02/2025 clause no. 7 (mentioned in page 51), the syllabus for Accounts Officer: S/G E2 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 |

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|-------------------------|-----|----------------------------------|---------------------------------|--------------------|------------|---------------------------------------------|
| 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)

Part-I: CA Foundation

- **Principles And Practices of Accounting**
 - Theoretical Framework, Accounting Process, Bank Reconciliation Statement, Inventories, Concept and Accounting of Depreciation, Accounting for Special Transactions, Final Accounts of Sole Proprietors, Partnership Accounts, Financial Statements of Not-for-Profit Organizations, Introduction to Company Accounts.

- **Business Laws and Business Corporation and Reporting**
 - **Part A : Business Laws**
The Indian Contract Act, 1872; The Sale of Goods Act, 1930; The Indian Partnership Act, 1932; The Limited Liability Partnership Act, 2008; The Companies Act, 2013
 - **Part B : Business Correspondence and Reporting**
Communication, Sentence Types and Word Power, Comprehension Passages and Note Making, Developing Writing Skills.

- **Business Mathematics, Logical Reasoning and Statistics**
 - **Part – A: Business Mathematics**
Ratio and Proportion, Indices and Logarithms; Equations; Linear Inequalities with Objective Functions and Optimization w.r.t. objective function; Time value of Money; Permutations and Combinations; Sequence and Series; Sets, Relations and Functions; Basic applications of Differential and Integral calculus.

 - **Part - B: Logical Reasoning**
Number series, Coding and Decoding and odd man out; Direction Tests; Seating Arrangements; Blood Relations

 - **Part – C: Statistics**
Statistical description of Data; Measures of Central tendency and Dispersion; Probability; Theoretical Distributions; Correlation and Regression; Index Numbers.

- **Business Economics and Business and Commercial Knowledge**
 - **Part A: Business Economics**
Introduction to Business Economics; Theory of Demand and Supply; Theory of Production and Cost; Price Determination in Different Markets; Business Cycles.

 - **Part B: Business and Commercial Knowledge**

Business and Commercial Knowledge – An Introduction; Business Environment; Business Organizations; Government Policies for Business Growth; Organizations Facilitating Business; Common Business Terminologies.

Part-2 : CA Inter

- **Accounting**
 - Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; objective and concepts of carve outs; Framework for Preparation and Presentation of Financial Statements (as per Accounting Standards); Applications of Accounting Standards; Company Accounts; Accounting for Special Transactions; Special Type of Accounting.
- **Corporate and Others laws**
 - Company Law; Other Laws.
- **Cost and Management Accounting**
 - Overview of Cost and Management Accounting; Ascertainment of Cost and Cost Accounting System; Methods of Costing; Cost Control and Analysis.
- **Taxation**
 - **Section A: Income Tax Law**

Basic Concepts; Residential status and scope of total income; Incomes which do not form part of total income (other than charitable trusts and institutions, political parties and electoral trusts); Heads of income and the provisions governing computation of income under different heads; Income of other persons included in assesses total income; Aggregation of income; Set-off, or carry forward and set-off of losses; Deductions from gross total income; Computation of total income and tax liability of individuals; Advance tax, tax deduction at source and introduction to tax collection at source; Provisions for filing return of income and self-assessment.
 - **Section B – Indirect Taxes**

Concept of indirect taxes; Goods and Services Tax (GST) Laws.
- **Advanced Accounting**
 - Application of Accounting Standards; Special Aspects of Company Accounts; Reorganization and liquidation of Companies; Banking Companies and Non-Banking Financial Companies and regulatory requirements there of.; Consolidated Financial Statements; Dissolution of partnership firms including piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company; Issues related to accounting in Limited Liability Partnership.

- **Auditing and Assurance**
 - Nature, Objective and Scope of Audit; Audit Strategy, Audit Planning and Audit Programme; Audit Documentation and Audit Evidence; Risk Assessment and Internal Control; Fraud and Responsibilities of the Auditor in this Regard; Audit in an Automated Environment; Audit Sampling; Analytical Procedures; Audit of Items of Financial Statements; The Company Audit; Audit Report; Audit of Banks; Audit of Different Types of Entities

- **Enterprises Information Systems and Strategic Management**
 - **Section A: Enterprises Information Systems**
Automated Business Processes; Financial and Accounting Systems; Information Systems and Its Components; ECommerce, M-Commerce and Emerging Technologies; Core Banking Systems.
 - **Section B: Strategic Management**
 - Introduction to Strategic Management; Dynamics of Competitive Strategy; Strategic Management Process; Corporate Level Strategies; Business Level Strategies; Functional Level Strategies; Organisation and Strategic Leadership; Strategy Implementation and Control

- **Financial Management and Economics and Economics For Finance**
 - **Section A: Financial Management**
Financial Management and Financial Analysis; Financing Decisions; Capital Investment and Dividend Decisions; Management of Working Capital.
 - **Section B: Economics For Finance**
Determination of National Income; The Money Market; Public Finance; International Trade

Part-3 : CA Final

- **Financial Reporting**
 - Framework for Preparation and Presentation of Financial Statements; Application of Indian Accounting Standards (Ind AS); Indian Accounting Standards on Group Accounting; Accounting and Reporting of Financial Instruments (as per Ind AS); Analysis of Financial Statements; Integrated Reporting; Corporate Social Responsibility Reporting.

- **Strategic Financial Management**
 - Financial Policy and Corporate Strategy; Risk Management; Security Analysis; Security Valuation; Portfolio Management; Securitization; Mutual Fund; Derivatives Analysis and Valuation; Foreign Exchange Exposure and Risk Management; International Financial Management; Interest Rate Risk Management; Corporate Valuation; Mergers, Acquisitions and Corporate Restructuring; Startup Finance.

- **Advanced Auditing and Professional Ethics**
 - Auditing Standards, Statements and Guidance Notes; Audit Planning, Strategy and Execution; Risk Assessment and Internal Control; Special aspects of Auditing in an Automated Environment; Audit of Limited Companies; Audit Reports; Audit Committee and Corporate Governance; Audit of Consolidated Financial Statements; Special features of audit of Banks, Insurance & Non Banking Financial Companies; Audit under Fiscal Laws; Audit of Public Sector Undertakings; Liabilities of Auditors; Internal Audit, Management and Operational Audit; Due Diligence, Investigation and Forensic Audit; Peer Review and Quality Review; Professional Ethics.

- **Corporate and Economics Laws**
 - **Corporate Laws**
Company law, Securities laws

 - **Economics Laws**

- **Strategic Cost Management and Performance Evaluation**
 - Strategic Cost Management and Decision Making
Strategic Cost Management, Strategic Decision Making

 - Performance Evaluation and Control
Performance Evaluation And Control, Managerial Control

- **Risk Management**
 - Introduction to risk; Source and evaluation of risks; Risk management; Evaluation of Risk Management Strategies Risk model; Credit risk measurement and management; Risk associated with corporate governance; Enterprise Risk Management; Operational Risk Management.

- **Financial Services and Capital Markets**
 - Global Financial Markets; Impact of various Policies of Financial Markets; Capital Market – Primary; Capital Market – Secondary; Money Market; Institutions and Intermediaries; Commodity Market; Banking as source of Capital including NBFCs; Mutual Funds; Private Equity; Investment Banking; Credit Rating; Treasury Operations; Risk Management; Credit Derivatives; Leasing Decisions; Factoring; SEBI Guidelines

- **International Taxation**
 - Taxation of International Transactions and Non-resident Taxation in India; Other aspects of International Taxation

- **Economics Laws**

- **Global Financial Reporting Standards**

- **Multidisciplinary Case Study**
 - Financial Accounting and Reporting; Audit and Assurance; Taxation; Finance and Financial Management; Management Accounting; Corporate Laws; Business Strategy and Management.

- **Direct Tax Laws and International Taxation**
Direct Tax Laws; International Taxation

- **Indirect Tax Laws**
Goods and Services Tax; Customs & FTP
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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.