



# **HINDUSTAN PETROLEUM CORPORATION LIMITED**

Regd. Office: 17, Jamsheedji Tata Road, Mumbai - 400020.

CIN NO: L23201MH1952GOI008858

## **SYLLABUS** **CHARTERED ACCOUNTANT POSITIONS**

### **PART I: CA FOUNDATION**

**1: PRINCIPLES AND PRACTICE 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

### **2: BUSINESS LAWS AND BUSINESS CORRESPONDENCE 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

### **3: 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

### **4: 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 II: CA INTER

### **1: 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

### **2: CORPORATE AND OTHER LAWS**

Company Law; Other Laws

### **3: COST AND MANAGEMENT ACCOUNTING**

Overview of Cost and Management Accounting; Ascertainment of Cost and Cost Accounting System; Methods of Costing; Cost Control and Analysis

### **4: 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 assessee's 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

### **5: 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 thereof.; 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.

### **6: 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

### **7: ENTERPRISE INFORMATION SYSTEMS AND STRATEGIC MANAGEMENT**

#### SECTION A: ENTERPRISE INFORMATION SYSTEMS

Automated Business Processes; Financial and Accounting Systems; Information Systems and Its Components; E-Commerce, 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

## **8: FINANCIAL MANAGEMENT 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 III: CA FINAL**

### **1: 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

### **2: 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

### **3: 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

### **4: CORPORATE AND ECONOMIC LAWS**

#### **CORPORATE LAWS**

Company law, Securities laws

#### **ECONOMIC LAWS**

### **5: 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

### **6A: 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

**6 B: 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

**6 C: INTERNATIONAL TAXATION**

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

**6 D: ECONOMIC LAWS****6 E: GLOBAL FINANCIAL REPORTING STANDARDS****6 F: MULTIDISCIPLINARY CASE STUDY**

Financial Accounting and Reporting; Audit and Assurance; Taxation; Finance and Financial Management; Management Accounting; Corporate Laws; Business Strategy and Management

**7: DIRECT TAX LAWS AND INTERNATIONAL TAXATION**

Direct Tax Laws; International Taxation

**8: 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.