

refunded under any circumstances nor can be adjusted or held in reserve for any other examination or recruitment.

The candidates are required to visit the website <https://ospcboard.odisha.gov.in> of the **SPC Board, Odisha** for detailed informations, method of selection, place date & time of written examination / document verification / interview, other important notices etc. The candidates also keep track of publication of various notices to the effect in the leading local daily Newspapers for information. The Online Applications if found defective in any respect is liable to be summarily rejected.

State Pollution Control Board, Odisha reserves the right to cancel the recruitment process at any stage without any notice.

**2) Criteria for selection:**

1. This selection criteria is laid down on the basis of the provisions in the "Recruitment & Conditions of Service of the Employees of the SPC Board, Odisha Regulation - 2011" and the decision taken in **130th meeting of the Board held on 29.02.2024.**
2. The essential qualification is B.Com pass from a recognized university/Institution with Eight (8) years working experience and ICWA/CA inter. Departmental candidates including contractual employees engaged by the SPC Board having requisite qualifications may be considered in the direct recruitment process considering weightage in their working experience and age relaxation as per Regulation (7).
3. For selection of the candidates one written examination shall be conducted and details as follows :

**a) Syllabus of examination out of 100 marks:**

Duration of Computer Based Test (CBT) – 2 Hours			Total- 100 Marks
Sl.No.	Description		Marks
<b>A</b>	<b>Core Subject</b>		<b>(50 Marks)</b>
<b>1</b>	<b>Financial Accounting:</b>		
	i) Fundamental Terminology: Meaning, Nature, Functions & Usefulness of Accounting, Types of Accounting, What is Account, Different Types of Account, Meaning of Key Terms like Asset, Liability, Revenue, Expenditure, Capital, Bills Receivable & Payable etc., The Golden rules of Accounting, Double Entry System.		
	ii) Accounting Principles: Meaning of Accounting principles, Needs of Accounting principles, Different Types of Accounting Concepts & Conventions & their usages.		
	iii) Process of Accounting: Journal Entries, Ledger Posting, Preparation of Trial Balance, Different types of Errors & its rectification, Preparation of Bank Reconciliation Statement, Accounting for Depreciation, need, significance & methods of Depreciation, Distinction between Capital & Revenue Expenditure, Inventory Valuation Methods like FIFO & LIFO.		



	iv) Financial Statement Preparation: Balance Sheet, Statement of Profit & Loss, Cashflow statement & Statement of changes in Equity.		
<b>2</b>	<b>Cost Accounting:</b>		
	i) Budgeting & Budgetary Control: Concept of Budget & Budgetary Control, Objective, Merits & Limitation, Types of Budgets.		
<b>3</b>	<b>Corporate Laws</b>		
	i) Introduction: Company, Characteristics, Types of Company, Memorandum of Association, Articles of Association, certificate of Incorporation		
	ii) Dividend & Audit Aspect: Provision relating to payment on Dividend, Provision relating to Audit, Auditors Appointment, Types of Audit & its purpose, Rotation of Auditors, Auditors Report.		
<b>4</b>	<b>Income Tax &amp; GST:</b>		
	i) Income Tax: Basic concept, Income, person, Assessment Year, Previous Year, Gross Total Income, PAN, Corporate Income Tax, TDS & TCS, Form 16 & 26 AS.		
	ii) GST: Concept of GST, Input Tax Credit & Cascading Effect of Tax, CGST, SGST & IGST, Meaning & Scope of Supply, Levy & Collection of Tax, Composition Scheme, Filling of Returns & Assessment.		
<b>5</b>	<b>Financial Management:</b>		
	i) Sources of Finance: Short Term & Long-Term source of Finance, Capital Structure, Risk & Return Analysis, Bank Guarantee & Letter of Credit		
	ii) Working Capital: Concept & Significance, Determining Working Capital Requirement, Financing Working capital needs.		
<b>B</b>	<b>General Awareness</b>	:	<b>(10 marks)</b>
	a) Current National and International Events b) General Knowledge like History/Polity/Geography of Odisha & India c) Scientific Invention & use of science in everyday life d) Issues of environment, Ecology, Biodiversity & Climate Change e) Books and Authors f) Major Financial & Economic News  (i) Current events in Financial World (ii) Recent credit and monetary policies (iii) Union Budget 2021 (iv) Important Government Schemes on capital & money market (v) Organizations – RBI, SEBI, IMF, World Bank & Others.		
<b>C</b>	<b>Reasoning &amp; Mental Ability</b>	:	<b>(10 Marks)</b>





	1) <b>Verbal</b> (i) Number Series (ii) Alphabet Series (iii) Test of Direction sense (iv) Coding-decoding (v) Number Ranking (vi) Arithmetic Reasoning (vii) Problem of Age Calculation		
	2) <b>Non-Verbal</b> (i) Non-verbal Series (ii) Mirror Images (iii) Cubes & Dice (iv) Grouping Identical Figures (v) V. Embedded Figures etc.		
<b>D</b>	<b>Quantitative Aptitude</b>	:	<b>(10 Marks)</b>
	(i) Ratio and Proportion (ii) Time and Work (iii) Speed and Distance (iv) Square roots (v) Percentages and Averages (vi) Profit, Loss and Discount (vii) VII. Probability		
<b>E</b>	<b>English</b>	:	<b>(10 Marks)</b>
	<b>Grammar</b>		
	(i) Fill in the Blanks with articles (ii) Verb (iii) Agreement of the verb with subject (iv) Adverb (v) Preposition (vi) Tenses (vii) Conjunction (viii) One word substitution (ix) Synonyms & Antonyms (x) Correct the Sentence		

**Question Pattern:**

Total number of questions	200 numbers
Total number of marks	100 marks
Duration of examination	120 minutes
Level of question difficulties	Easy – 30 %
	Medium - 40 %
	Difficult – 20 %

 4