

CA Foundation Study Material: Sources, Process and Syllabus

CA Foundation Study Material is a crucial learning material for aspiring chartered accountants (CA). Presented by the Institute of Chartered Accountants of India (ICAI), this research material is very carefully compiled to adequately cater to all the points covered in the syllabus. It involves all the theoretical ideas, practical issues, and exercises required for students to achieve a solid foundation and make their next step on the right track to successfully obtain the renowned CA qualification.

CA Foundation exam is a first-level exam in the Chartered Accountancy (CA) course and preparation is thorough. The course materials not only include theoretical knowledge, but have also been designed along with practical problems, and have been designed with applications-based teaching and learning. ICAI in providing detailed modules for each subject guarantees that the students will be prepared for the exam and proceed to develop as a CA student.

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CA Full Form

A [Chartered Accountant \(CA\)](#) is a statutory financial expert and he/she offers several services including financial accounting, auditing, taxation, risk management, and financial planning. They are certified professionals who ensure compliance with laws, provide financial clarity to businesses, and act as advisors for efficient financial decision-making. Chartered Accountants go far beyond traditional activities such as auditing or taxation and are currently assuming increasingly strategic responsibilities, such as business planning, risk management, and mergers and acquisitions.

The title of CA is internationally recognized and also creates vast opportunities for public accounting firms and extends to multinational companies operating across borders. The Association of Chartered Accountants of India (ICAI) is the main performing authority for the conduct of CA examinations in India, and it governs the profession. Achieving a CA status provides financial autonomy, social recognition, and opportunities for career progression toward leadership roles.

CA Foundation New Syllabus 2025

The [CA Foundation curriculum](#) is structured to enable the student to build a robust basis in principles across accounting, business law, quantitative reasoning, and economics. It is constituted of 4 papers, all of which are designed according to specific skills such as theoretical knowledge and operational problem-solving.

Paper	Subjects	Marks	Type of Questions
Paper 1	Accounting	100	Objective
Paper 2	Business Laws	100	Objective
Paper 3	Quantitative Aptitude:	100	Subjective

	Part A: Business Mathematics	40	
	Part B: Logical Reasoning	20	
	Part C: Statistics	40	
Paper 4	Business Economics	100	Subjective

How to Download the ICAI CA Foundation Study Material?

The ICAI CA Foundation Study Material is also available on the internet and can be downloaded quickly. To have access to this material is to guarantee that you will have all the things that you need to adequately prepare for the test.

Steps to Download the Study Material

1. Visit the ICAI website (www.icai.org).
2. Open the "Students" tab and click on "BoS Knowledge Portal."
3. Select "CA Foundation" as your course.
4. Select the area for which you would like to download the material.
5. Please click on the PDF link to download the study materials.

CA Foundation Paper 1: Accounting	
Module 1	Unit
Chapter 1: Theoretical Framework	Meaning and Scope of Accounting Accounting Concepts, Principles, and Conventions Capital and Revenue Expenditures and Receipts Contingent Assets and Contingent Liabilities Accounting Policies Accounting as a Measurement Discipline: Valuation Principles, Accounting Estimates Accounting Standards
Chapter 2: Accounting Process	Basic Accounting Procedures: Journal entries Ledgers Trial Balance Subsidiary Books Cash Book Rectification of Errors
Chapter 3: Bank Reconciliation and Statement	-
Chapter 4: Inventories	-
Chapter 5: Depreciation and Amortisation	-
Chapter 6: Bills of Exchange and Provisional Notes	
Chapter 7: Preparation of Final Accounts of Sole Proprietors	Final Accounts of Non-Manufacturing Entities Final Accounts of Manufacturing Entities
Module 2	Unit
Chapter 8: Financial Statements of Not-for-Profit Organisations	
Chapter 9: Accounts from Incomplete Records	
Chapter 10: Partnership and LLP Accounts	Introduction to Partnership Accounts Treatment of Goodwill in Partnership Accounts Admission of a New Partner Retirement of a Partner Death of a Partner Dissolution of Partnership Firms and LLPs Annexure-II
Chapter 11: Company Accounts	Introduction to Company Accounts The issue, Forfeiture, and Re-Issue of Shares Issue of Debentures Accounting for Bonus Issue and Right Issue Redemption of Preference Shares Redemption of Debentures

CA Foundation Paper 2: Business Law	
Chapter	Units
Chapter 1: Indian Regulatory Framework	-
Chapter 2: The Indian Contract Act, 1872	Nature of Contracts Consideration Other Essential Elements of a Contract Performance of Contract Breach of Contract and its Remedies Contingent and Quasi Contracts Contract of Indemnity and Guarantee Bailment and Pledge Agency
Chapter 3: The Sale of Goods Act, 1930	Formation of the Contract of Sale Conditions & Warranties Transfer of Ownership and Delivery of Goods Unpaid Seller
Chapter 4: The Indian Partnership Act, 1932	General Nature of Partnership Relations of Partners Registration and Dissolution of a Firm
Chapter 5: The Limited Liability Partnership Act, 2008	-
Chapter 6: The Companies Act, 2013	-
Chapter 7: The Negotiable Instruments Act, 1881	-

Part A : Business Mathematics	
Chapter 1: Ratio and Proportion, Indices, Logarithms	Chapter 5: Basic Concepts of Permutations and Combinations
Chapter 2: Equations	Chapter 6: Sequence and Series-Arithmetic and Geometric Progressions
Chapter 3: Linear Inequalities	Chapter 7: Sets, Relations and Functions, Basics of Limits and Continuity Functions
Chapter 4: Mathematics of Finance	Chapter 8: Basic Applications of Differential & Integral Calculus in Business and Economics (A) Differential Calculus (B) Integral Calculus
Part-B : Logical Reasoning	
Chapter 9: Number Series, Coding and Decoding, and Odd Man Out	Chapter 11: Seating Arrangements
Chapter 10: Direction Tests	Chapter 12: Blood Relations
Part-C : Statistics	
Chapter 13: Unit I: Statistical Representation of data Unit II: Sampling	Chapter 14: Measures of Central Tendency and Dispersion Unit I: Measures of Central Tendency Unit II: Dispersion
Chapter 15: Probability	Chapter 16: Theoretical Distributions
Chapter 17: Correlation and Regression	Chapter 18: Index Numbers

Paper 4: Business Economics	
Chapter	Units
Chapter 1: Nature & Scope of Introduction Business Economics	Introduction Basic Problems of an Economy & Role of Price Mechanism
Chapter 2: Theory of Demand and Supply	Law of Demand and Elasticity of Demand Theory of Consumer Behaviour Supply
Chapter 3: Theory of Production and Cost	Theory of Production Theory of Cost
Chapter 4: Price Determination in Different Markets	Meaning and Types of Markets Determination of Prices Price Output Determination under Different Market Forms
Chapter 5: Business Cycles	-
Chapter 6: Determination of National Income	National Income Accounting The Keynesian Theory of Determination of National Income
Chapter 7: Public Finance	Fiscal Functions: An Overview, Centre and State Finance Market Failure/Government intervention to correct Market Failure The Process of Budget Making: Sources of Revenue, Expenditure Management and Management of Public Debt Fiscal Policy
Chapter 8: Money Market	The Concept of Money Demand: Important Theories The Concept of Money Supply Monetary Policy
Chapter 9: International Trade	Theories of International Trade The Instruments of Trade Policy Trade Negotiations Exchange Rate and Its Economic Effects International Capital Movements
Chapter 10: Indian Economy	-

ICAI CA Foundation Study Material

The CA Foundation course is the initial step on the pathway to becoming a Chartered Accountant, one of the highest-regarded and most rewarding careers in commerce. The right CA Foundation course material is really necessary to clear this elite exam.

According to the Institute of Chartered Accountants of India (ICAI), the study material is aimed at establishing a deep base in core subjects of Accounting, Business of Law, Mathematics, Logical Reasoning, and Economics. Not only do these materials provide comprehensive coverage of the [main] syllabus, but they also assure that the concepts are clear and the problem-solving skills are also reinforced.

For students who have aspirations to pass this exam in one go, then relying on ICAI's official study material, supplemented by other CA Foundation books, mock tests, revision notes, and practice question papers is crucial. Study material is designed in a way that facilitates learning through each stage, ranging from a basic level of understanding to an expert level. In addition, because addition of the practice modules, case studies, and real-world case studies it prepares students to succeed not just in academics but in applied settings.

Paper	Subjects
Paper 1	Accounting
Paper 2	Business Laws
Paper 3	Quantitative Aptitude
	Part A: Business Mathematics
	Part B: Logical Reasoning
	Part C: Statistics
Paper 4	Business Economics

CA Foundation Study Material FAQs

What is the CA Foundation Study Material?

The ICAI study material for the CPA Foundation is complete. It contains both theoretical concepts and practical issues as well as mock tests for all four papers of the CA Foundation examination.

What is the CA full form?

The CA full form is Chartered Accountant. It is a globally recognized professional designation in accounting, taxation, and auditing.

How to register for the CA Foundation course?

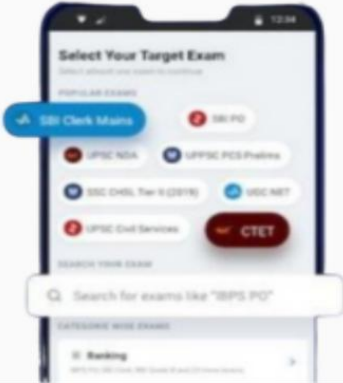
CA Foundation course can be registered on the official website of ICAI by filling up the online registration form, uploading prescribed documents, and also making the registration fee payment.

Is the CA Foundation's new syllabus 2024 study material out?

CA Foundation's new syllabus 2024 study material denotes new material published by ICAI for previous years' exams for the revised syllabus.

Is there any CA age limit for registration?

No, age is not restricted in registration for the CA course. Students can enroll at any age following the completion of Class 12.



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