

CA Inter: Exam Pattern, Eligibility Criteria, Fees & Syllabus

CA Inter, or CA Intermediate, is the second level of the Chartered Accountancy course conducted by the Institute of Chartered Accountants of India. It is an important step in the process of becoming a Chartered Accountant. CA Inter lays emphasis on developing a strong foundation in advanced accounting, taxation, auditing, and financial management. The exam is held twice a year, in May and November. In this article, we will discuss everything you need to know about CA Inter, including eligibility, fees, syllabus, exam pattern, and tips to prepare effectively.

CA Inter

CA Inter, or CA Intermediate, is essentially a professional examination devised to equip a student with fundamental knowledge in all fields of finance and accounting as applicable in financial reporting, corporate laws, taxation, auditing, and cost management, filling the chasm between a [CA foundation](#) level and applications of CA Final level.

CA Intermediate usually takes about 12 to 18 months, divided into two groups, consisting of four papers. The examinations are held in May/June and November/December. It is a vital stage because articleship training will be based on it, and it prepares the student with the deeper knowledge required to qualify for CA Final.

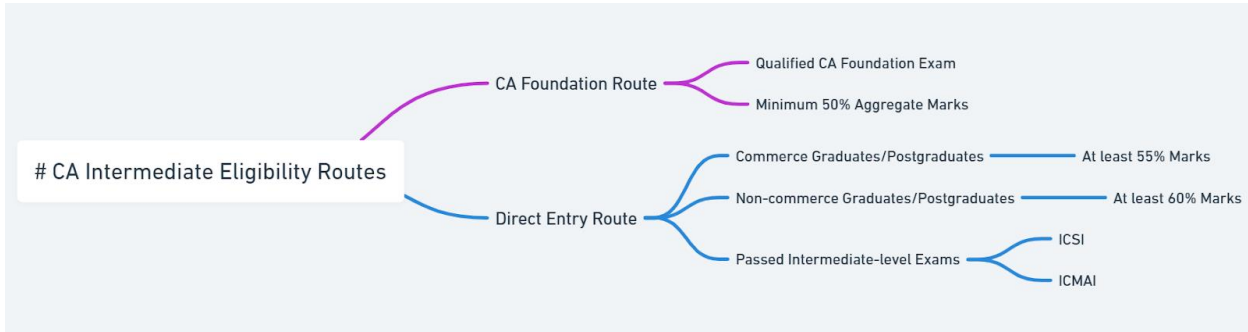
CA Inter Eligibility

To appear for CA Inter, one needs to satisfy the eligibility conditions as prescribed by [ICAI](#). The criteria vary according to the mode through which one gets entry into the course:

CA Foundation Route: Candidates who qualify for the CA Foundation examination of the Institute of Chartered Accountants of India (ICAI) with an aggregate of 50% and above marks.

Direct Entry Route: Following candidates can directly get themselves registered for the CA Intermediate course:

- At least 55 percent marks in a commerce graduate/postgraduate degree.
- Non-commerce graduates or postgraduates with at least 60% marks.
- Intermediate Examination passed of Institute of Company Secretaries of India (ICSI) or Intermediate Examination passed of Institute of Cost Accountants of India (ICMAI).



CA Inter Fees

Students from the [CA](#) foundation route can register themselves either for one group or both the groups of the intermediate course. However, the students from the direct entry route have to register themselves for both groups simultaneously.

Candidates who are pursuing the Final Year of Graduation Course can also register for the Intermediate Course on a provisional basis. CA Inter Fees Structure is mentioned below:

Particulars	Both Groups (₹)	Group I / II (₹)
Registration Fee	₹15,000	₹11,000
Student's Activities Fee	₹2,000	₹2,000
Registration Fee as Articled Assistant	₹1,000	
Total Fees	₹18,000	₹13,000

Cost of Prospectus Rs. 200 is to be paid by direct entry students in addition to the above fees.

Candidates applying from newly formed Union Territories of Jammu, Kashmir, and Ladakh, and North – East States need to pay only Rs 4500/- for both groups and Rs 3250/- for the single group if registered between 20th September, 2019 and 31st March, 2024. They are required to upload the following self-attested documents at the time of registration: (i) Domicile Certificate (ii) Proof of Identity – Aadhaar Card / Passport / Voter ID.

CA Inter Syllabus

The CA Intermediate syllabus is designed to cover a wide array of topics that help in building a strong foundation in accounting, taxation, auditing, and [management](#) concepts. It has been divided into two groups with four subjects each. Group 1 consists of Accounting, Corporate and Other Laws, Cost and Management Accounting, and Taxation. Group 2 focuses on Financial Management, Auditing and Assurance, Enterprise Information Systems, and Indirect Tax Laws. The syllabus combines theoretical knowledge with practical applications, equipping students with professional challenges of the Chartered Accountancy profession. Students can opt to attempt one group at a time or both together, according to their preparation.

Groups	Subjects
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Group 1	Accounting
	Corporate and Other Laws
	Cost and Management Accounting
	Taxation
Group 2	Financial Management
	Auditing and Assurance
	Enterprise Information Systems
	Indirect Tax Laws

CA Inter Exam Pattern

The CA Inter [exam pattern](#) is what actually helps to prepare effectively. The exam is pen-and-paper-based, and the duration is conducted in 8 papers. The two groups consist of 4 papers each. Every paper lasts 3 hours. Subjective as well as objective questions are given in the papers with marks between 1 to 8.

Every paper constitutes 100 marks, and minimum marks needed is 40% for individual papers as well as overall percentage aggregate by 50% with a group will pass the entire course. And this would result in an excellent system of theory knowledge and practice also.

Group	Paper	Marks
Group 1	Accounting	100
	Corporate and Other Laws	
	Cost and Management Accounting	

	Taxation	
Group 2	Advanced Accounting	
	Auditing and Assurance	
	Enterprise Information Systems	
	Financial Management	

CA Inter Pass Percentage

- The CA Inter pass percentage is also pretty low due to the highly stringent evaluation of the exam.
- Generally, the pass percentage for each group is in the range of 20-30%, and thus it calls for proper preparation and good understanding of concepts..

CA Inter FAQs

1. What is CA Inter?

CA Inter or Intermediate course is 2nd level of the Chartered Accountancy course which provides advanced training in accounting, taxation, and auditing.

2. What is the CA Inter exam pattern?

CA Inter Exam is divided into 8 papers under two groups, and all are 100 marks. And in each paper a student should secure at least 40%. Whereas in aggregate she/he needs to secure a minimum of 50%.

3. CA Inter pass percentage

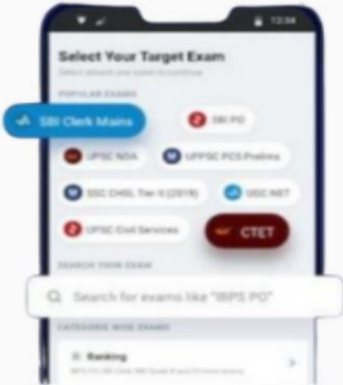
Usually, the pass percentage for CA Inter is around 20-30% with difficulty being reasonable and achievable if prepared properly.

4. What does the CA Inter syllabus contain?

The CA Inter syllabus has 8 subjects that include Accounting, Taxation, Auditing, Corporate Laws, Cost Management, and Financial Management.

5. Does ICAI offer study material for CA Inter?

Yes, ICAI provides vast study material for CA Inter as part of the registration fee, covering all subjects and topics in detail.



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