



What is CA? Eligibility, Exam Pattern, Fees, Syllabus & Scope

CA stands for Chartered Accountant, a recognized professional designation that is globally respected and given to those who work in the line of accounting, taxation, audit, and other financial management processes. A chartered accountant serves as a lifeblood to keep up the financial system of a firm, organization, or individual stable. In India, CA degrees are governed by the Institute of Chartered Accountants of India. This profession is highly respected, offering excellent job opportunities and security along with attractive salaries. In this article, we'll explore everything that you need to know about the CA course: eligibility, fees, syllabus, and career scope, how you can pursue this prestigious qualification.

What is CA?

Chartered Accountants (CAs) are professional accountants who have been involved in the management of numerous duties such as auditing <u>financial statements</u>, tax filing, budgeting, and offering strategic financial advice. The CA qualification in India is overseen by ICAI to ensure that the candidates adhere to high professional and ethical standards.

The strong demand for CAs across the globe arises due to their deep knowledge of accounting, taxation, and financial regulations. Their participation helps organizations in transparency and compliance while optimizing their financial performance.

CA Course Overview

Decent pay and benefits are offered to Chartered Accountants by many government and commercial companies. Candidates may be an employee of a firm or may even start their private practice. There are also many options available for the students who take the Chartered Accountant course. And through this glimpse, students will have in the following table, learned everything related to a CA course details:

Particulars	Chartered Accountancy Course Details		
CA Full Form	Chartered Accountancy		
CA Course Level	Certification and 3 Levels		
CA Course Duration	Can be up to 4.5 years and more		
CA Exam Conducting Body	Institute of Chartered Accountants of India (ICAI)		
CA Course Exams	Foundational Exam		
	Intermediate Exam		
	Articleship		



	Final Exam				
CA Admission Routes	Foundation Course				
	Direct Entry				
CA Eligibility Criteria	Foundation Route: After Class 12				
	Direct Entry Route: Graduation				
CA Areas of Employment	Audit, Taxation, Banking, Finance, Management, etc.				
CA Job Profiles	Accountants, Finance Managers, Accounting Managers, Business Analysts, Chartered Engineers, etc.				
CA Average Salary	INR 10.8 LPA				
CA Top Recruiters	KPMG, Deloitte, Ernst & Young (EY), Lodha & Co., PriceWaterhouseCoopers (PWC), etc.				

Why Study a CA Course?

The CA course is one of the most sought-after professional courses in India for commerce students. Here's why you should consider pursuing it:

- Global Recognition: The CA qualification is recognized worldwide, providing opportunities to work in top companies and multinational corporations.
- High Salary Packages: CAs earn attractive salaries, with entry-level packages ranging between ₹6-8 LPA, and experienced professionals earning even more.
- **Wide Career Scope**: A CA can work in diverse fields such as taxation, auditing, <u>management</u> consulting, and investment banking.
- Prestige and Job Security: CA is considered a highly respected and secure profession in the financial world.

Who can pursue a CA course?

Candidates can opt for the Chartered Accountant course if they are interested in auditing, taxes, and accounting. Candidates who are interested in financial fields like taxation or who want to independently launch their practice can also opt for the Chartered Accountant course. The students who have to pursue a Chartered Accountant course have to possess certain valuable skills to pursue this professional course. Important things that can guarantee a bright and successful career after the Chartered Accountant course are time Management, Analytical skills, Reasoning, and communication skills.

Apart from all the above, a great number of money-minting and respectable job opportunities across various sectors are available to those students who pursue the Chartered Accountant course. Some are finance, bank jobs, taxation, etc, in both the private and government sectors. Beyond, a CA student can become a rich Entrepreneur and he can open up his firm himself.





The CA course fees are divided into levels, with fees for each level. For the CA Foundation, the approximate fee is ₹10,900 and covers registration fees. For CA Intermediate, it costs around ₹27,000 for both groups. For the CA Final, it is around ₹33,000. During Articleship training, stipends of ₹5,000 to ₹25,000 are paid every month, which provide students with hands-on experience as well as financial aid.

Course Level	Fees (Approx.)
CA Foundation	₹10,900 (including registration)
CA Intermediate	₹27,000 for both groups
CA Final	₹33,000
Articleship Stipend	₹5,000 to ₹25,000 per month

Additional Expenses

CA course offers various extra expenses and resources to students. The study material is available for free as ICAI covers the fees for the same as a part of registration. The Exam Fee ranges between ₹1,500 and ₹3,000, which varies based on the level of exams. In addition, coaching classes are offered, where students have to pay an additional fee between ₹30,000 and ₹1,00,000, to avail of the coaching class, besides additional study materials and other aids for preparing. These resources are designed to support students in their CA journey.

CA Course Eligibility Criteria

There are two main routes for admission in CA: the Foundation Route (After the 12th) and the Direct Entry Route (After Graduation). The two paths take care of students with diverse academic backgrounds and qualifications. ICAI has announced the eligibility requirements for the may 2025 ca exams. Here is a more detailed explanation of each route.

Chartered Accountancy Foundation Route

It is the best course for students passing Class 12. To appear through this route, one needs to pass Class 12 and complete the four-month study period after admission to the CA course. Only after completing this period, a candidate can sit in the Foundation examination.

As per ICAI exams may 2025 requirement, Students are first registered with the Board of Studies, from which the whole journey commences. Thus, the process helps the student obtain all necessary study materials and aid in studying for the advanced level effectively. It is through this entry process that the students move on to CA programs to make an appropriate groundwork for the next level.

Chartered Accountancy Direct Entry Route

This entry route is open for graduates and postgraduates. Candidates from the <u>Commerce stream</u> need to have an aggregate of 55% marks in their graduation or post-graduation. Moreover, candidates should have taken relevant subjects in their graduation such as Accounting, Auditing, Economics, Taxation, and Management.





Graduates and postgraduates from non-commerce streams are also eligible to apply but with a minimum aggregate of 60% in their degrees.

Direct registration in the Intermediate course is allowed for candidates who have passed the intermediate-level exams of The Institute of Cost Accountants of India or The Institute of Company Secretaries of India. These candidates are exempt from qualifying for the Foundation exam.

Provisional registration is available to the students in their final year of graduation. For candidates, in this period, ICITSS Orientation Course and Information Technology Training need to be completed. Additionally, they have to furnish their mark sheet or passing certificate of their final year examination within six months after appearing in their graduation examinations.

CA Syllabus

The <u>CA syllabus</u> consists of three levels: CA Foundation, CA Intermediate, and CA Final Level. Below are the papers covered at each level along with marking schemes (officially known as skill assessment) of education and training at all levels of a CA degree:

CA Foundation

<u>CA Foundation</u> is the entry point of Chartered Accountancy. This will introduce basic concepts in accounting, business laws, mathematics, and economics to help build a robust base for higher levels of the course. The course structure ensures the student develops analytic and problem-solving skills essential for them as CAs.

- 1. Principles and Practices of Accounting
- 2. Business Laws and Business Correspondence
- 3. Business Mathematics and Logical Reasoning
- 4. Business Economics

CA Intermediate (8 Papers, divided into two groups)

Group 1: Accounting. Corporate and Other Laws. Cost and Management Accounting. Taxation

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

Group	Subjects				
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 Final (8 Papers)

Group 1: Financial Reporting. Strategic Financial Management. Advanced Auditing and Professional Ethics. Corporate and Economic Laws.

Group 2: Strategic Cost Management. Risk Management. Direct Tax Laws. Indirect Tax Laws.

Group	Subjects				
Group 1	Financial Reporti	ting			
	Strategic Financi	ial Management			
	Advanced Auditin	ng and Professional Ethics			
	Corporate and E	Conomic Laws			
Group 2	Strategic Cost M	lanagement			
	Risk Managemer	nt			
	Direct Tax Laws				
	Indirect Tax Law	/S			



CA Scholarship Scheme by ICAI

Institute of Chartered Accountants of India (ICAI) manages the CA Scholarship Scheme, an initiative for supporting meritorious and economically weak students who take up the CA course. It aims to relieve the burden on students so they can focus more on their studies and professional careers.

Scholars/ Candidates can browse through the scholarships table below about the scholarships of ICAI to the applied candidates for a CA course.

	Amount Awarded	
Economically Weak	ker Intermediate Students	₹1,500 per month
Economically Weak	ker Final Students	₹1,500 per month
Merit-Cum-Need Ba	ased Scholarship	₹2,000 per month
Merit Scholarship		₹2,500 per month

CA Career Scope: Job Profiles and Salary

Qualified CA has the vast option for employment. Generally, they are appointed to look after the accounting, taxation, and financial accounts of companies and corporations with different level of <u>salary</u> but can do a lot more than that. One can work on the following job profiles after the completion of the CA course:

CA Job Profiles			Descriptio	n			Average Salary
Chartered Accountants			e, audit financ usinesses.	cial stater	nents, an	d prepare ta	x ₹10 LPA



Financial Controllers	Oversee financial activities, including financial reporting, budgeting, and ensuring compliance with regulations.	₹15 LPA
Tax Accountants	Specialize in preparing and analyzing tax documents, ensuring compliance with tax laws while maximizing tax efficiency.	₹8 LPA
Chief Financial	Manage financial actions, including planning, reporting, forecasting, investments, risk management, and financial strategies to achieve	
Officers	Review financial records for accuracy, ensure compliance with laws, and provide assessments of an organization's financial health and	₹6 LPA





The CA admission process in India is conducted by the Institute of Chartered Accountants of India (ICAI). Successful completion of the Final exams and Articleship leads to CA qualification and ICAI membership.

The online application for the May 2025 examinations can be done through the Self-Service Portal (SSP) at ICAI Official Website. Applications open from March 1, 2025, and are accepted till March 14 without late fees. Between March 15 to 17, the late fee will be Rs. 600.

Step-Wise CA Registration Process

Once you have collected all the documents, it's time to apply for the CA course. As CA Foundation is the first level, here's the step-by-step process to apply:

- 1. Visit the official ICAI portal.
- 2. Enter your basic details like name, email, and phone number to create a new account.
- 3. Complete the verification process by verifying the OTP sent to your email and phone number.
- 4. Using the registration details given, login to the portal.
- 5. Click on "Apply for Foundation."
- 6. Registration form will be displayed on the screen.
- 7. Enter all the necessary details and click on "Next."
- 8. Upload all the required documents as indicated on the website.
- 9. Click on "Save and Next."
- 10. Lastly, confirm your registration by making the payment.

CA Exams in India 2025

A student desirous of becoming a Chartered Accountant has to first register himself with the Institute at the CA Foundation level. The registration form is available on the ICAI website and is available throughout the year.

CA exams are conducted twice a year in May and November. For an exam session, the student needs to have registered at least eight months before the 1st day of the examination month.

ICAI has announced the date for CA 2025 exams:

Course Level	Dates
FOUNDATION	15th, 17th, 19th & 21st May 2025
INTERMEDIATE	Group -I: 3rd, 5th & 7th May 2025
	Group -II: 9th, 11th & 14th May 2025
FINAL	Group-I: 2nd, 4th & 6th May 2025
	Group-II: 8th, 10th & 13th May 2025





CA Exam Pattern

The Chartered Accountancy (CA) course follows a pattern of CA exams structured at every level so that the students learn theory as well as practice. This is the structure of exams at every level.

Exam Level	Details
CA Foundation	Four papers, consisting of both objective and subjective questions.
CA Intermediate	Eight papers were conducted in a written format.
CA Final	Eight papers, combining practical and theoretical components.

CA Exam Passing Criteria

The passing criteria for the CA Foundation, Intermediate, and Final exams are as follows:

CA Course Levels			Passing Marks
CA Foundation 202	25		50% aggregate
			40 per cent in each subject
CA Intermediate 20	025		50% aggregate
			40 per cent in each subject
CA Final			50% aggregate
			40 per cent in each subject

How to Become a CA?

Here's the step-by-step guide to becoming a Chartered Accountant:

- 1. Registration in CA Foundation after Class 12: CA After 12th, Start the journey by getting registered for CA Foundation with ICAI. Ensure that the four-month study period is completed before the examination.
- 2. Clear CA Foundation Exam and pursue the Intermediate level: After clearing the Foundation exam, one may enroll for the CA Intermediate course. This level consists of eight papers, where the student is given in-depth knowledge of accounting as well as taxation.
- 3. Complete CA Intermediate and join articleship training: Pass the Intermediate level and then join a three-year articleship training. This article training develops the practical accounting and auditing skills of the trainee.





- Complete Articleship Training and Registration for CA Final: Finish the articleship period and register for CA Final courses. This prepares you for advanced subjects and professional challenges.
- 5. Clear the CA Final Exam to emerge as a Chartered Accountant: Pass the Final exam to culminate in achieving the designation of Chartered Accountant. This has been the fruit of your labor to attain the position of Chartered Accountant.

CA FAQs

1. What is the full form of CA?

The full form of CA is Chartered Accountant.

2. How much is a CA salary per month in India?

A newly qualified CA gets about ₹50,000 to ₹70,000 as average per month. An experienced CA gets even more than ₹1,00,000 a month.

3. What does a CA do?

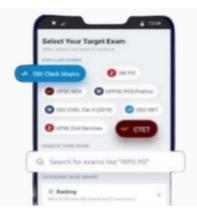
The CA's job encompasses auditing, taxation, financial management, and consultancy for an organization to keep on track and profit-making.

4. What is articleship in CA?

Articleship is the mandatory 3 years of practical training under the supervision of a qualified CA which gives hands-on experience in the real-world financial and accounting environment.

5. What is CA exam?

The CA exam is the professional examination conducted by ICAI comprising three levels that are Foundation, Intermediate, and Final to attain Chartered Accountants





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