

Chartered Accountant Syllabus: Subjects for Foundation to Final

The [CA](#) course is one of the toughest yet most rewarding professional qualifications in commerce, accounting, and finance. Provided by the Institute of Chartered Accountants of India, it gets students geared to become the perfect financial specialists who can do just about any work- from audits, tax consultant advice, and designing financial strategies to being strategic advisers. The Chartered Accountant (CA) syllabus is structured as follows: Foundation has 4 subjects – Accounting, Law, Mathematics, and Economics. Intermediate has 8 subjects divided into two groups – Group 1 includes Accounting, Corporate Laws, Costing, and Taxation, while Group 2 includes Advanced Accounting, Auditing, EIS-SM, and FM-Eco. Final has 8 subjects divided into two groups – Group 1 includes Financial Reporting, SFM, Audit, and Corporate Laws, while Group 2 includes SCM-PE, Risk Management, FSCM, and International Taxation.

Chartered Accountant Syllabus

The Chartered Accountancy course is divided into three levels of examinations. Each level is designed to increase the knowledge and skills of the candidate. The CA Foundation level exposes the candidates to basic concepts of accounting and commerce. The second level, CA Intermediate, deals with topics such as taxation, corporate law, and cost accounting. The final level, CA Final, deals with advanced knowledge regarding financial management, auditing, and international taxation.



CA Foundation Syllabus

The [CA Foundation](#) course is the entry-level course into the Chartered Accountancy course for class 12 passed students. It is aimed at providing fundamental knowledge in accounting, law, mathematics, and economics. The four papers carry 100 marks each. Two of them are subjective, and the other two are objective type. CA Foundation Exam Pattern and Subtopics are as follows:-

Paper	Marks	Type of Exam	Weightage	Key Subtopics
Principles and Practice of Accounting	100	Subjective	25%	Accounting principles and process

				Preparation of financial statements
				Rectification of errors
				Depreciation accounting, Bills of exchange
Business Laws and Business Correspondence	100	Subjective	25%	Indian Contract Act, 1872
				Sale of Goods Act, 1930
				Business correspondence (emails, letters, and reports)
Business Mathematics, Logical Reasoning, and Statistics	100	Objective	25%	Percentages, Ratios, Profit and Loss
				Logical reasoning puzzles and seating arrangements
				Statistics: Correlation, Index numbers, and Probability
Business Economics and Commercial Knowledge	100	Objective	25%	Demand, Supply, Price Elasticity
				Market structures (Perfect and Imperfect competition)
				Introduction to business organizations and commercial knowledge

CA Intermediate Syllabus

The second level in the Chartered Accountancy course is [CA Intermediate](#), and this stage follows after gaining knowledge from the Foundation level. There are eight papers included in the Chartered

Accountancy course that fall into two groups. To pass into the final stage, which is the CA Final, the students must clear both groups. At this stage, one will get more detailed knowledge of accounting, corporate law, taxation, cost accounting, and auditing.

CA Intermediate Group 1 Detailed Description

The four main subjects in the core group lay down the basis for advanced financial and corporate decisions for students. These subjects cover complex accounting principles, legal framework, cost analysis, and taxation systems that will form the basics of understanding in this area.

1. Accounting (Paper 1): The first paper is Accounting, which provides an intensive introduction to financial reporting and equips the students to face practical accounting challenges. It aims at building proper foundations in accounting concepts, techniques, and principles.

2. Corporate and Other Laws Paper 2: The other paper is Corporate and Other Laws, to which the student is introduced to the legal framework governing businesses and commerce in India. This paper has two parts:

- **Part A: Corporate Laws (60 marks):** Discusses the Companies Act, 2013, which deals with the provisions of company formation, management, board meetings, and compliance.
- **Part B: Other Laws (40 marks):** This covers the general laws. Some of these laws include: the Indian Contract Act, of 1872, the Negotiable Instruments Act, of 1881, and the Limited Liability Partnership (LLP) Act, of 2008.

3. Cost and Management Accounting (Paper 3): Cost and Management Accounting concerns cost management, budgeting concepts, and performance evaluation along with other methods and tools. This topic helps students effectively cost out activities, resource the organization efficiently, and make value-informed pricing decisions and investments. It is also a must for anyone working in any financial planning or cost management area.

4. Taxation Paper 4: This paper on taxation is a complete study of taxation in India comprising two parts: Direct Tax Laws and Indirect Tax Laws.

- **Section A: Direct Taxes (Income Tax) (60 marks):** Income tax computation for individuals, firms, and companies. Exemptions, deductions, and tax rebates. Filing income tax returns and TDS provisions.
- **Section B: Indirect Taxes (GST) (40 marks):** GST concepts such as input tax credit, tax valuation, and GST registration. GST payment and filing returns.

Subject	Chapters	Weightage
Accounting	Framework for Preparation and Presentation of Financial Statements	5%
	Accounting Policies, Accounting Estimates, and Errors	5%
	Company Accounts (Preparation of Financial Statements)	20%

	Cash Flow Statement	10%
	Accounting for Special Transactions (Hire Purchase, Installments)	15%
	Average Due Date, Account Current, and Investment Accounts	10%
	Partnership Accounts	20%
	Preparation of Financial Statements for Non-Profit Organizations	15%
Corporate and Other Laws	Companies Act, 2013: Incorporation and Constitution of a Company	20%
	Prospectus and Allotment of Securities	10%
	Share Capital and Debentures	15%
	Acceptance of Deposits	5%
	Management and Administration	10%
	Other Laws: Indian Contract Act, 1872	20%
	The Negotiable Instruments Act, 1881	10%
	The Limited Liability Partnership (LLP) Act, 2008	10%
<u>Cost and Management Accounting</u>	Introduction to Cost and Management Accounting	5%
	Material Cost	10%
	Employee Cost	10%

	Overheads	15%
	Cost Sheet	10%
	Process Costing	15%
	Marginal Costing and Cost-Volume-Profit Analysis	15%
	Standard Costing and Variance Analysis	10%
	Budgetary Control	10%
Taxation	Income Tax: Residential Status and Scope of Total Income	10%
	Heads of Income (Salary, House Property, Business & Profession)	25%
	Deductions, Exemptions, and Computation of Total Income	15%
	TDS and Filing of Returns	10%
	GST: Overview and Administration	10%
	GST: Supply of Goods and Services	15%
	Input Tax Credit and Valuation under GST	15%

Group 2 of CA Intermediate

Group 2 develops the concepts that were derived from Group 1. The topics are advanced and will prepare students for strategic decision-making, systems implementation, and financial analysis. The topics in Group 2 are very important for understanding the complex business environment. and prepare students with skills for specific roles.

1. Advanced Accounting (Paper 5): Advanced Accounting is the special accounting practices and standards document, being part of Group 2. It is but an extension of what a candidate learns under Accounting (Paper 1) Group 1.

2. Auditing and Assurance (Paper 6): Paper 2 focuses on Auditing and Assurance and equips the student with knowledge of the auditing process and standards in an exhaustive manner. It consists of both theoretical as well as practical concepts of the audit practice. The subject makes students capable of carrying out audits following statutory and regulatory requirements. Very important for would-be auditors.

3. Enterprise Information Systems (EIS) and Strategic Management (Paper 7): Enterprise Information Systems and Strategic Management are the third two papers, marrying IT knowledge to strategic business planning.

- **Section A: Enterprise Information Systems (50 points):** IT systems and controls, including ERP systems, information security and risk management, e-commerce, and business processes and database management system
- **Section B: Strategic Management (50 points):** Analysis of the business environment using SWOT and PESTLE analysis, strategic decision making, and goal setting followed by implementation. Corporate strategy in terms of growth, diversification, and gaining a competitive advantage.

4. Financial Management and Economics for Finance (Paper 8):

It combines the concepts of financial planning techniques with the macro principles of economics. es the concepts of finance planning techniques along with macro principles of economics.

- **Section A: Financial Management (60 points):** Working capital management and capital budgeting. investment decision Dividend payment policy and financial strategies Leverage analysis Ratio analysis and risk assessment
- **Part B: Economics for Finance(40 points):** National Income Inflation rate and monetary policy balance of payments Foreign currency exchange rates and trade policy International business theory and global financial markets

Subject	Chapters	Weightage
Advanced Accounting	Application of Accounting Standards (AS 14–29)	20%
	Preparation of Consolidated Financial Statements	15%
	Amalgamation, Absorption, and Reconstruction of Companies	20%
	Accounting for Employee Stock Options (ESOP)	10%
	Accounting for Banking, Insurance , and NBFCs	15%

	Partnership Accounts (Advanced Level)	10%
	Accounting for Buyback of Securities and Equity Share Redemption	10%
<u>Auditing</u> and Assurance	Nature, Objective, and Scope of Auditing	10%
	Audit Planning, Risk Assessment, and Internal Control	15%
	Audit Documentation and Audit Evidence	10%
	Vouching, Verification, and Auditing of Specific Items	20%
	Special Audit Assignments (Banks, Insurance, NBFCs)	15%
	Audit Reports and Audit Opinions	10%
	Ethics and Standards on Auditing (SAs)	20%
Enterprise Information Systems (EIS)	Information Systems and IT Fundamentals	10%
	Automated Business Processes	15%
	Information System Risks and Controls	20%
	E-Commerce, M-Commerce, and Emerging Technologies	15%
	Enterprise Resource Planning (ERP) Systems	20%
	Information Security and Risk Management	20%

Financial Management and Economics for Finance	Scope and Objectives of Financial Management	10%
	Capital Budgeting Decisions	15%
	Financing Decisions (Cost of Capital, Leverage)	15%
	Working Capital Management	20%
	Dividend Decisions and Retained Earnings	10%
	Economics: National Income and Economic Policies	10%
	International Trade and Balance of Payments	10%
	Foreign Exchange Markets and Policy	10%

CA Final Syllabus

[CA Final](#) is the final and most challenging level of Chartered Accountancy, requiring advanced knowledge and practical application in areas such as financial reporting. Strategic financial management Advanced Auditing, Corporate Law, Cost Management, and Taxation. The course is divided into two groups with four papers in each group. Group 2 has an optional exam where students are allowed to specialize in one area of their choice. Below is the detailed syllabus of the CA Final Syllabus for Group 1 and Group 2 which includes chapter-wise along with weightage.

Group 1

Group 1 at the CA Intermediate level focuses on building a strong foundation in accounting, taxation, and corporate law. as well as accounting concepts in value and management. These issues are important for understanding the basic principles of financial practice and regulation.

Subject	Chapters	Weightage
Financial Reporting	Framework for Preparation and Presentation of Financial Statements	10%

	Application of Ind AS (Indian Accounting Standards)	25%
	Consolidated Financial Statements (Ind AS 110, 111, 28)	20%
	Accounting for Business Combinations (Ind AS 103)	15%
	Analysis of Financial Statements	10%
	Share-Based Payment (Ind AS 102)	10%
	Integrated Reporting and Corporate Social Responsibility Reporting	10%
Strategic Financial Management	Financial Policy and Corporate Strategy	10%
	Capital Budgeting Decisions	15%
	Risk Management (Foreign Exchange and Interest Rate Risk)	20%
	Security Valuation (Equity and Debt Instruments)	20%
	Mergers, Acquisitions, and Corporate Restructuring	15%
	Derivatives and Hedging Techniques	10%
	Portfolio Management	10%
Advanced Auditing and Professional Ethics	Professional Ethics and Code of Conduct (Part B of CA Act, 1949)	20%
	Audit of Banks, Insurance, and NBFCs	15%

	Forensic Audit and Investigation	15%
	Audit under CIS Environment	10%
	Quality Control and Peer Review	10%
	Audit of Consolidated Financial Statements	10%
	Standards on Auditing (SA 200 to SA 720)	20%
Corporate and Economic Laws	Companies Act, 2013 (Directors, Meetings, and Powers)	20%
	SEBI Regulations (LODR and Takeover Code)	15%
	FEMA (Foreign Exchange Management Act)	10%
	Insolvency and Bankruptcy Code (IBC)	15%
	Competition Act, 2002	10%
	Prevention of Money Laundering Act, 2002	10%
	Economic Laws (Interpretation of Statutes)	20%

Group 2

At the CA Intermediate level, *Group 2* emphasizes advanced topics such as accounting, auditing, and financial management with strategic management concepts. These subjects equip students with the analytical and organizational skills needed for professional success.

Subject	Chapters	Weightage
Strategic Cost Management and Performance Evaluation	Introduction to Strategic Cost Management	10%
	Modern Business Environment	10%

	Lean Systems and Innovation	15%
	Pricing Decisions	15%
	Costing of Service Sectors	10%
	Transfer Pricing and Divisional Performance Measurement	20%
	Performance Measurement and Evaluation	20%
Elective Paper	Choose One:	100%
	1. Risk Management	
	2. Financial Services and Capital Markets	
	3. International Taxation	
	4. Economic Laws	
	5. Global Financial Reporting Standards	
Direct Tax Laws and International Taxation	6. Multidisciplinary Case Study	
	Tax Planning and Management	15%
	Taxation of Non-Residents and Foreign Companies	20%
	Transfer Pricing and Advance Pricing Agreements	15%

	Double Taxation Avoidance Agreements (DTAA)	10%
	General Anti-Avoidance Rules (GAAR)	10%
	Corporate Tax Planning	10%
	Taxation of Business Restructuring	20%
Indirect Tax Laws	GST Concepts and Overview	10%
	Input Tax Credit	10%
	Valuation under GST	15%
	GST Returns, Payments, and Refunds	15%
	Customs Laws and Procedures	20%
	Demand and Recovery, Appeals, and Revisions	15%
	GST Audit, Annual Returns, and Reconciliation	15%

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Best Books for CA Exams

Preparing for the Chartered Accountancy (CA) exam takes more than just dedication. But it also requires the use of appropriate resources. This is because the curriculum is broad and detailed. Choosing the best book to suit each topic can make a significant difference in understanding and performance. The books listed below are highly regarded by grade students and experienced professionals for their clarity. Comprehensive coverage and its relevance to the CA exam pattern, the book helps you master the concepts and excel in the exam. they will do it

CA Foundation

- **Accounting:** Principles and Practice of Accounting by D.K. Goel.
- **Business Laws:** Business Laws by Munish Bhandari.

- **Mathematics:** Quantitative Aptitude by RS Aggarwal.
- **Economics:** Business Economics and Commercial Knowledge by Padhuka Publications.

CA Intermediate

- **Accounting:** Advanced Accounts by Hanif Mukherjee; Accounting Standards by D.S. Rawat.
- **Corporate Laws:** Handbook on Corporate and Other Laws by Munish Bhandari.
- **Cost and Management Accounting:** Cost Accounting by Padhuka Publications.
- **Taxation:** Direct Tax Modules by Vinod Gupta; Simplified Approach to GST by V. Sai Ram.
- **Auditing:** Auditing and Assurance by Surbhi Bansal.
- **EIS/SM:** EIS Simplified by Dinesh Madan.
- **Financial Management:** Financial Management by Padhuka Publications.

CA Final

- **Financial Reporting:** Financial Reporting by MP Vijay Kumar; Accounting Standards by D.S. Rawat.
- **Strategic Financial Management:** SFM by Vinod Kumar Agarwal.
- **Auditing:** Advanced Auditing by Surbhi Bansal.
- **Corporate Laws:** Corporate and Allied Laws by Munish Bhandari.
- **Cost Management:** Strategic Cost Management by Sanjay Aggarwal.
- **Direct Tax:** Direct Tax Modules by Vinod Gupta.
- **Indirect Tax:** GST and Customs by Bangar.

Chartered Accountant Syllabus FAQs

1. How long does the CA course take?

The CA course is 4-5 years long and includes vignette training.

2. What are the passing scores for the CA exam?

A score of at least 40% in each report and a total score of 50% in each group.

3. Can CA be pursued for people with different business backgrounds?

In any case, even noncompany students can get admission into the CA Foundation after completing class 12.

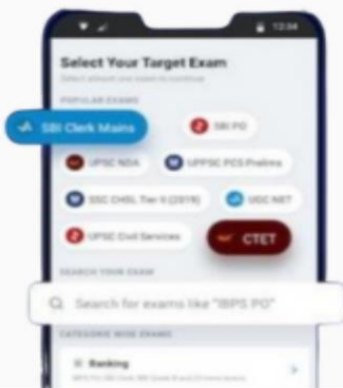
4. What is the CA Final course?

The CA final course consists of 8 papers covering topics such as financial reporting, Strategic financial management and advanced verification

5. How is the CA Foundation exam?

The CA Foundation exam consists of 4 exams consisting of objective and subjective questions.

The full details of this Chartered Accountant course cover all aspects of the course. This will ensure that you are well-informed and ready to begin your CA journey!



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