

# Complete CA Exam Guide – Syllabus, Pattern & Strategy (2025)

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This comprehensive guide provides students with everything they need to understand and prepare for the Chartered Accountancy (CA) exams in India – including the syllabus, subjects, exam pattern, and detailed strategies for each level. Updated for the 2025 examination cycle.

## Overview of the CA Course Structure

The Chartered Accountancy (CA) course in India is administered by the Institute of Chartered Accountants of India (ICAI). It comprises three main levels:

1. CA Foundation
2. CA Intermediate
3. CA Final

Additionally, candidates must undergo 2 years of Articleship training after clearing the CA Intermediate level.

## 1. CA Foundation

### Subjects

- Paper 1: Principles and Practice of Accounting
- Paper 2: Business Laws
- Paper 3: Business Mathematics and Logical Reasoning & Statistics
- Paper 4: Business Economics and Business and Commercial Knowledge

### Exam Pattern (2025)

Each paper carries 100 marks. Paper 1 & 2 are subjective (3 hours each). Paper 3 & 4 are objective-type MCQs (2 hours each).

A minimum of 40% in each paper and 50% aggregate is required to pass.

### Strategy & Timeline

Preparation time: 4–6 months

- Allocate at least 3–4 hours daily for 5 months
- Focus on conceptual clarity in Accounts and Law
- Practice MCQs in Math and Eco regularly
- Take 2 full mock exams before final exam

## 2. CA Intermediate

### Subjects

Group I:

- Paper 1: Accounting
- Paper 2: Corporate and Other Laws
- Paper 3: Cost and Management Accounting
- Paper 4: Taxation

Group II:

- Paper 5: Advanced Accounting
- Paper 6: Auditing and Assurance
- Paper 7: Enterprise Information Systems & Strategic Management
- Paper 8: Financial Management & Economics for Finance

### Exam Pattern (2025)

Each paper is 100 marks (3 hours). Papers include both subjective and objective-type questions.

To pass a group: Minimum 40% per paper and 50% aggregate in that group.

### Strategy & Timeline

Preparation time: 8–10 months

- Prioritize understanding Accounting and Taxation concepts
- Study Group I before Group II
- Prepare short notes per chapter for revision
- Attempt ICAI mock tests and revision test papers (RTPs)
- Study 5–6 hours daily initially, increase to 8+ during final 2 months

## 3. CA Final

### Subjects

Group I:

- Paper 1: Financial Reporting
- Paper 2: Strategic Financial Management
- Paper 3: Advanced Auditing and Professional Ethics
- Paper 4: Corporate and Economic Laws

Group II:

- Paper 5: Strategic Cost Management and Performance Evaluation
- Paper 6: Elective (e.g. Risk Management, International Taxation)

- Paper 7: Direct Tax Laws and International Taxation
- Paper 8: Indirect Tax Laws

### Exam Pattern (2025)

All papers are 100 marks each (3 hours).

- Elective paper is open-book.
- 40% per paper + 50% aggregate per group needed to pass.

### Strategy & Timeline

Preparation time: 10–12 months

- Start preparation during Articleship
- Prioritize Financial Reporting, SFM, and Tax
- Choose an elective based on strength and interest
- Study in blocks (2 subjects per day rotation)
- Allocate 3 months purely for revision + mock tests

### Final Tips to Succeed in CA Exams

- Stay consistent with your daily study plan
- Focus more on ICAI material than reference books
- Practice writing speed and paper-solving techniques
- Revise 2–3 times before the exam
- Join a study group or mentorship program if needed

**Hope this helps! All the best!**