

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

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!