

EXAM SYLLABUS FOR CA INTERMEDIATE - September 25

Paper-1 Advanced Accounting

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A Syllabus
Chapter 1	Introduction to Accounting Standards			YES
Chapter 2	Framework for Preparation and Presentation of Financial Statements			YES
Chapter 3	Applicability of Accounting Standards			YES
Chapter 4	Presentation & Disclosures Based Accounting Standards	YES	YES	YES
Chapter 5	Assets Based Accounting Standards	YES	YES	YES
Chapter 6	Liabilities Based Accounting Standards		YES	YES
Chapter 7	Accounting Standards Based on Items Impacting Financial Statement		YES	YES
Chapter 8	Revenue Based Accounting Standards		YES	YES
Chapter 9	Other Accounting Standards			YES
Chapter 10	Accounting Standards for Consolidated Financial Statement	YES	YES	YES
Chapter 11	Financial Statements of Companies	YES	YES	YES
Chapter 12	Buyback of Securities		YES	YES
Chapter 13	Amalgamation of Companies	YES	YES	YES
Chapter 14	Accounting for Reconstruction of Companies	YES	YES	YES
Chapter 15	Accounting for Branches including Foreign Branches	YES	YES	YES

Paper-2 Corporate and Other Laws

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A Syllabus
Chapter 1	Preliminary			YES
Chapter 2	Incorporation of Company and Matters Incidental Thereto		YES	YES
Chapter 3	Prospectus and Allotment of Securities		YES	YES
Chapter 4	Share Capital and Debentures	YES	YES	YES
Chapter 5	Acceptance of Deposits by Companies	YES	YES	YES
Chapter 6	Registration of Charges		YES	YES
Chapter 7	Management & Administration	YES	YES	YES
Chapter 8	Declaration and Payment of Dividend		YES	YES
Chapter 9	Accounts of Companies	YES	YES	YES
Chapter 10	Audit and Auditors	YES	YES	YES
Chapter 11	Companies Incorporated Outside India	YES	YES	YES
Chapter 12	The Limited Liability Partnership Act, 2008		YES	YES
PART II – OTHER LAWS				YES
Chapter 1	The General Clauses Act, 1897			YES
Chapter 2	Interpretation of Statutes		YES	YES
Chapter 3	The Foreign Exchange Management Act, 1999	YES	YES	YES

Paper-3 Taxation				
Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A Syllabus
Section-A: Income-tax Law				
Chapter 1	Basic Concepts			YES
Chapter 2	Residence and Scope of Total Income	YES	YES	YES
Chapter 3	Heads of Income	YES	YES	YES
Chapter 4	Income of Other Persons included in Assessee's Total Income			YES
Chapter 5	Aggregation of Income, Set-Off and Carry Forward of Losses		YES	YES
Chapter 6	Deductions from Gross Total Income		YES	YES
Chapter 7	Advance Tax, Tax Deduction at Source and Tax Collection at Source	YES	YES	YES
Chapter 8	Provisions for filing Return of Income and Self Assessment	YES	YES	YES
Chapter 9	INCOME TAX LIABILITY - COMPUTATION AND OPTIMISATION		YES	YES
Section-B: Indirect Taxes				
Chapter 1	GST in India - An Introduction			YES
Chapter 2	Supply under GST	YES	YES	YES
Chapter 3	Charge of GST		YES	YES
Chapter 4	Place of Supply	YES	YES	YES
Chapter 5	Exemptions from GST	YES	YES	YES
Chapter 6	Time of Supply		YES	YES
Chapter 7	Value of Supply	YES	YES	YES
Chapter 8	Input Tax Credit	YES	YES	YES
Chapter 9	Registration		YES	YES
Chapter 10	Tax Invoice; Credit and Debit Notes			YES
Chapter 11	Accounts and Records			YES
Chapter 12	E-Way Bill		YES	YES
Chapter 13	Payment of Tax			YES
Chapter 14	Tax Deduction at Source and Collection of Tax at Source	YES	YES	YES
Chapter 15	Returns	YES	YES	YES
Chapter 16	Computation of GST liability		YES	YES
Paper-4 Cost and Management Accounting				
Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A Syllabus
Chapter 1	Introduction to Cost and Management Accounting			YES
Chapter 2	Material Cost		YES	YES
Chapter 3	Employee Cost and Direct Expenses		YES	YES
Chapter 4	Overheads - Absorption Costing Method		YES	YES
Chapter 5	Activity Based Costing	YES	YES	YES
Chapter 6	Cost Sheet	YES	YES	YES
Chapter 7	Cost Accounting Systems		YES	YES
Chapter 8	Unit & Batch Costing			YES
Chapter 9	Job Costing			YES
Chapter 10	Process & Operation Costing	YES	YES	YES
Chapter 11	Joint Products and By Products		YES	YES
Chapter 12	Service Costing	YES	YES	YES
Chapter 13	Standard Costing	YES	YES	YES
Chapter 14	Marginal Costing	YES	YES	YES
Chapter 15	Budgets and Budgetary Control	YES	YES	YES

Paper-5 Auditing and Ethics				
Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A Syllabus
Chapter 1	Nature, Objective and Scope of Audit			YES
Chapter 2	Audit Strategy, Audit Planning and Audit Programme		YES	YES
Chapter 3	Risk Assessment and Internal Control	YES	YES	YES
Chapter 4	Audit Evidence	YES	YES	YES
Chapter 5	Audit of Items of Financial Statements	YES	YES	YES
Chapter 6	Audit Documentation			YES
Chapter 7	Completion and Review	YES	YES	YES
Chapter 8	Audit Report	YES	YES	YES
Chapter 9	Special Features of Audit of Different Type of Entities		YES	YES
Chapter 10	Audit of Banks		YES	YES
Chapter 11	Ethics and Terms of Audit Engagements	YES	YES	YES
Paper-6 Financial Management & Strategic Management				
Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A Syllabus
	Section A: Financial Management			
Chapter 1	Scope and Objectives of Financial Management			YES
Chapter 2	Types of Financing			YES
Chapter 3	Financial Analysis and Planning – Ratio Analysis		YES	YES
Chapter 4	Cost of Capital	YES	YES	YES
Chapter 5	Financing Decisions – Capital Structure		YES	YES
Chapter 6	Financing Decisions – Leverages		YES	YES
Chapter 7	Investment Decisions	YES	YES	YES
Chapter 8	Dividend Decision	YES	YES	YES
Chapter 9	Management of Working Capital	YES	YES	YES
	Section B: Strategic Management			
Chapter 1	Introduction to Strategic Management			YES
Chapter 2	Strategic Analysis External Environment	YES	YES	YES
Chapter 3	Strategic Analysis Internal Environment		YES	YES
Chapter 4	Strategic Choices		YES	YES
Chapter 5	Strategy Implementation and Evaluation	YES	YES	YES

***This is a tentative syllabus for the September 2025 attempt. In case ICAI introduces any changes to the syllabus after the May 2025 attempt, necessary updates will be made accordingly.**