CA Intermediate Syllabus 2026

There are six papers in CA Intermediate exam, divided into two groups – Group I and Group II.

GROUP I

Paper 1: Advanced Accounting

Paper 2: Corporate and Other Laws

Paper 3: Taxation

- Section A: Income Tax Law
- Section B: Goods & Services Tax

GROUP II

Paper 4: Cost and Management Accounting

Paper 5: Auditing and Ethics

Paper 6: Financial Management & Ethics Management

- Section A: Financial Management
- Section B: Ethics Management

Check below for detailed syllabus of each paper in CA Intermediate exam.

CA Intermediate Syllabus – Paper 1

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

CA Intermediate Syllabus – Paper 2

PART I - Company Law and Limited Liability Partnership Law		
Module 1	**Module 2**	**Module 3**
Chapter 1: Preliminary Chapter 2: Incorporation of Company and Matters Incidental Thereto Chapter 3: Prospectus and Allotment of Securities Chapter 4: Share Capital and Debentures Chapter 5: Acceptance of Deposits by Companies Chapter 6: Registration of Charges	Chapter 7: Management & Administration Chapter 8: Declaration and Payment of Dividend Chapter 9: Accounts of Companies Chapter 10: Audit and Auditors Chapter 11: Companies Incorporated Outside India	Chapter 12: The Limited Liability Partnership Act, 2008
PART II – Other Laws		
Chapter 1: The General Clauses Act, 1897	Chapter 2: Interpretation of Statutes	Chapter 3: The Foreign Exchange Management Act, 1999

CA Intermediate Syllabus – Paper 3

Section A: Income Tax Law	
MODULE 1	**MODULE 2**
SECTION I Overview, Scenario, Crossword Puzzle Chapter 1: Basic Concepts Chapter 2: Residence and Scope of Total Income SECTION II Overview, Scenario, Crossword Puzzle Chapter 3: Heads of Income Unit 1: Salaries Unit 2: Income from House Property Unit 3: Profits and Gains of Business or Profession	SECTION III Overview, Scenario, Crossword Puzzle Chapter 4: Income of Other Persons included in Assessee's Total Income Chapter 5: Aggregation of Income, Set-Off and Carry Forward of Losses Chapter 6: Deductions from Gross Total Income SECTION IV Overview, Scenario, Crossword Puzzle Chapter 7: Advance Tax, Tax Deduction at Source and Tax Collection at Source

Unit 4: Capital Gains Unit 5: Income from Other Sources	Chapter 8: Provisions for filing Return of Income and Self Assessment SECTION V Overview, Scenario Chapter 9: Income Tax Liability – Computation and Optimisation
Section B: Goods and Services Tax	
MODULE 1	**MODULE 2**
Chapter 1: GST in India – An Introduction Chapter 2: Supply under GST Chapter 3: Charge of GST Chapter 4: Place of Supply Chapter 5: Exemptions from GS Chapter 6: Time of Supply Chapter 7: Value of Supply	Chapter 8: Input Tax Credit Chapter 9: Registration Chapter 10: Tax Invoice; Credit and Debit Notes Chapter 11: Accounts and Records Chapter 12: E-Way Bill Chapter 13: Payment of Tax Chapter 14: Tax Deduction at Source and Collection of Tax at Source Chapter 15: Returns

CA Intermediate Syllabus – Paper 4

MODULE 1	MODULE 2
Chapter 1: Introduction to Cost and Management Accounting Chapter 2: Material Cost Chapter 3: Employee Cost and Direct Expenses Chapter 4: Overheads – Absorption Costing Method Chapter 5: Activity Based Costing Chapter 6: Cost Sheet Chapter 7: Cost Accounting Systems	Chapter 8: Unit & Batch Costing Chapter 9: Job Costing Chapter 10: Process & Operation Costing Chapter 11: Joint Products and By Products Chapter 12: Service Costing Chapter 13: Standard Costing Chapter 14: Marginal Costing Chapter 15: Budgets and Budgetary Control

CA Intermediate Syllabus – Paper 5

MODULE 1	MODULE 2
Chapter 1: Nature, Objective and Scope of Audit Chapter 2: Audit Strategy, Audit Planning and Audit Programme Chapter 3: Risk Assessment and Internal Control Chapter 4: Audit Evidence Chapter 5: Audit of Items of Financial Statements	Chapter 6: Audit Documentation Chapter 7: Completion and Review Chapter 8: Audit Report Chapter 9: Special Features of Audit of Different Type of Entities Chapter 10: Audit of Banks Chapter 11: Ethics and Terms of Audit Engagements

CA Intermediate Syllabus – Paper 6

Section A – Financial Management	
MODULE 1	**MODULE 2**
Chapter 1: Scope and Objectives of Financial Management Chapter 2: Types of Financing Chapter 3: Financial Analysis and Planning – Ratio Analysis Chapter 4: Cost of Capital Chapter 5: Financing Decisions – Capital Structure Chapter 6: Financing Decisions – Leverages	Chapter 7: Investment Decisions Chapter 8: Dividend Decision Chapter 9: Management of Working Capital Unit I: Introduction to Working Capital Management Unit II: Treasury and Cash Management Unit III: Management of Inventory Unit IV: Management of Receivables Unit V: Management of Payables (Creditors) Unit VI: Financing of Working Capital
Section – B Strategic Management	
Chapter 1: Introduction to Strategic Management Chapter 2: Strategic Analysis: External Environment Chapter 3: Strategic Analysis: Internal Environment	Chapter 4: Strategic Choices Chapter 5: Strategy Implementation and Evaluation