

CA Foundation Syllabus

There are four papers in CA Foundation exam - **Accounting, Business Law, Quantitative Aptitude** and **Business Economics**.

CA Foundation Paper 1 Syllabus – Accounting

Chapters	Unit
Module 1	
Chapter 1: Theoretical Framework	Meaning and Scope of Accounting Accounting Concepts, Principles and Conventions Capital and Revenue Expenditures and Receipts Contingent Assets and Contingent Liabilities Accounting Policies Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates Accounting Standards
Chapter 2: Accounting Process	Basic Accounting Procedures – Journal entries Ledgers Trial Balance Subsidiary Books Cash Book Rectification of Errors
Chapter 3: Bank Reconciliation and Statement	-
Chapter 4: Inventories	-
Chapter 5: Depreciation and Amortisation	-
Chapter 6: Bills of Exchange and Promissory Notes	-
Chapter 7: Preparation of Final Accounts of Sole Proprietors	Final Accounts of Non-Manufacturing Entities Final Accounts of Manufacturing Entities
Module 2	
Chapter 8: Financial Statements of Not-for-Profit Organisations	-
Chapter 9: Accounts from Incomplete Records	-
Chapter 10: Partnership and LLP Accounts	Introduction to Partnership Accounts Treatment of Goodwill in Partnership Accounts

	Admission of a New Partner Retirement of a Partner Death of a Partner Dissolution of Partnership Firms and LLPs Annexure-II
Chapter 11: Company Accounts	Introduction to Company Accounts Issue, Forfeiture and Re-Issue of Shares Issue of Debentures Accounting for Bonus Issue and Right Issue Redemption of Preference Shares Redemption of Debentures

CA Foundation Paper 2 Syllabus - Business Laws

Chapters	Units
Chapter 1: Indian Regulatory Framework	-
Chapter 2: The Indian Contract Act, 1872	Nature of Contracts Consideration Other Essential Elements of a Contract Performance of Contract Breach of Contract and its Remedies Contingent and Quasi Contracts Contract of Indemnity and Guarantee Bailment and Pledge Agency
Chapter 3: The Sale of Goods Act, 1930	Formation of the Contract of Sale Conditions & Warranties Transfer of Ownership and Delivery of Goods Unpaid Seller
Chapter 4: The Indian Partnership Act, 1932	General Nature of Partnership Relations of Partners Registration and Dissolution of a Firm
Chapter 5: The Limited Liability Partnership Act, 2008	-
Chapter 6: The Companies Act, 2013	-
Chapter 7: The Negotiable Instruments Act, 1881	-

CA Foundation Paper 3 Syllabus - Quantitative Aptitude

Part A- Business Mathematics	
Chapter 1: Ratio and Proportion, Indices, Logarithms	Chapter 5: Basic Concepts of Permutations and Combinations
Chapter 2: Equations	Chapter 6: Sequence and Series – Arithmetic and Geometric Progressions
Chapter 3: Linear Inequalities	Chapter 7: Sets, Relations and Functions, Basics of Limits and Continuity functions
Chapter 4: Mathematics of Finance	Chapter 8: Basic Applications of Differential and Integral Calculus in Business and Economics (A) Differential Calculus (B) Integral Calculus
PART-B: Logical Reasoning	
Chapter 9: Number Series, Coding and Decoding and Odd Man Out	Chapter 11: Seating Arrangements
Chapter 10: Direction Tests	Chapter 12: Blood Relations
PART-C: Statistics	
Chapter 13: Unit I: Statistical Representation of Data Unit II: Sampling	Chapter 14: Measures of Central Tendency and Dispersion Unit I: Measures of Central Tendency Unit II: Dispersion
Chapter 15: Probability	Chapter 16: Theoretical Distributions
Chapter 17: Correlation and Regression	Chapter 18: Index Numbers

CA Foundation Paper 4 Syllabus - Business Economics

Chapters	Units
Chapter 1: Nature & Scope of Business Economics	Introduction Basic Problems of an Economy & Role of Price Mechanism
Chapter 2: Theory of Demand and Supply	Law of Demand and Elasticity of Demand Theory of Consumer Behaviour Supply
Chapter 3: Theory of Production and Cost	Theory of Production Theory of Cost
Chapter 4: Price Determination in Different Markets	Meaning and Types of Markets Determination of Prices Price Output Determination under Different Market Forms
Chapter 5: Business Cycles	-
Chapter 6: Determination of National Income	National Income Accounting The Keynesian Theory of Determination of National Income
Chapter 7: Public Finance	Fiscal Functions: An Overview, Centre and State Finance Market Failure/ Government intervention to correct Market Failure The Process of Budget Making: Sources of Revenue, Expenditure Management and Management of Public Debt Fiscal Policy
Chapter 8: Money Market	The Concept of Money Demand: Important Theories The Concept of Money Supply Monetary Policy
Chapter 9: International Trade	Theories of International Trade The Instruments of Trade Policy Trade Negotiations Exchange Rate and Its Economic Effects International Capital Movements
Chapter 10: Indian Economy	-