



CA FOUNDATION SYLLABUS

CA Foundation Study Material & Books

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CA Foundation Syllabus Summary

Paper	Subject	Max Marks
Paper 1	Principles and Practices of Accounting	100 Marks
Paper 2	Mercantile Law & General English	100 Marks
	Paper-2 (Part I) – Mercantile Laws – 60 Marks	
	Paper-2 (Part-II) – General English – 40 Marks	
Paper 3	Business Mathematics Logical Reasoning and Statistics	100 Marks
	Paper 3 – Part I: Business Mathematics and Logical Reasoning (60 Marks)	
	Paper 3 – Part II: Statistics (40 Marks)	
Paper 4	Business Economics & Business and Commercial Knowledge	100 Marks
	Paper 4 – Part I: Business Economics (60 Marks)	
	Paper 4 – Part II: Business and Commercial Knowledge (40 Marks)	

Detail Syllabus

Paper – I: Principles and Practice of Accounting

Module 1

Initial Pages/Introduction

Chapter 1: Theoretical Framework

- Unit 1: Meaning and Scope of Accounting
- Unit 2: Accounting Concepts, Principles and Conventions
- Unit 3: Accounting Terminology – Glossary
- Unit 4: Capital and Revenue Expenditures and Receipts
- Unit 5: Contingent Assets and Contingent Liabilities
- Unit 6: Accounting Policies
- Unit 7: Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates
- Unit 8: Accounting Standards
- Unit 9: Indian Accounting Standards

Chapter 2: Accounting Process

- Unit 1: Basic Accounting Procedures – Journal Entries
- Unit 2: Ledgers
- Unit 3: Trial Balance
- Unit 4: Subsidiary Books
- Unit 5: Cash Book
- Unit 6: Rectification of Errors





Chapter 3: Bank Reconciliation Statement

Chapter 4: Inventories

Chapter 5: Concept and Accounting of Depreciation

Chapter 6: Accounting for Special Transactions

- Unit 1: Bill of Exchange and Promissory Notes
- Unit 2: Sale of Goods on Approval or Return Basis
- Unit 3: Consignment
- Unit 4: Joint Ventures
- Unit 5: Royalty Accounts
- Unit 6: Average Due Date
- Unit 7: Account Current

Module 2

Initial Pages/Introduction

Chapter 7: Preparation of Final Accounts of Sole Proprietors

- Unit 1: Final Accounts of Non-Manufacturing Entities
- Unit 2: Final Accounts of Manufacturing Entities

Chapter 8: Partnership Accounts

- Unit 1: Introduction to Partnership Accounts
- Unit 2: Treatment of Goodwill in Partnership Accounts
- Unit 3: Admission of a New Partner
- Unit 4: Retirement of a Partner
- Unit 5: Death of a Partner

Chapter 9: Financial Statements of Not-for-Profit Organizations

Chapter 10: Company Accounts

- Unit 1: Introduction to Company Accounts
- Unit 2: Issue, Forfeiture, and Re-Issue of Shares
- Unit 3: Issue of Debentures

Chapter 11: Basic Accounting Ratios

Paper-2: Sec-A: Business Laws

Chapter 1: The Indian Contract Act, 1872

- Unit 1: Nature of Contracts
- Unit 2: Consideration
- Unit 3: Other Essential Elements of a Contract
- Unit 4: Performance of Contract
- Unit 5: Breach of Contract and its Remedies
- Unit 6: Contingent and Quasi Contracts

Chapter 2: The Sale of Goods Act, 1930

- Unit 1: Formation of the Contract of Sale
- Unit 2: Conditions & Warranties
- Unit 3: Transfer of Ownership and Delivery of Goods
- Unit 4: Unpaid Seller





Chapter 3: The Indian Partnership Act, 1932

- Unit 1: General Nature of a Partnership
- Unit 2: Relations of Partners
- Unit 3: Registration and Dissolution of a Firm

Chapter 4: The Limited Liability Partnership

Chapter 5: The Companies Act, 2013

Paper – 2 Sec-B: Business Correspondence and Reporting

Chapter 1: Communication

Chapter 2: Sentence Types and Direct-Indirect, Active-Passive Speech

Chapter 3: Vocabulary

Chapter 4: Comprehension Passages

Chapter 5: Note Making

Chapter 6: Introduction to Basics of Writing

Chapter 7: Precis Writing

Chapter 8: Article Writing

Chapter 9: Report Writing

Chapter 10: Writing Formal Letters and Official Communication

- Part I: Formal Letters
- Part II: Official Communication

Chapter 11: Writing Formal Mails

Chapter 12: Resume Writing

Chapter 13: Meetings

Paper-3: Business Mathematics and Logical Reasoning & Statistics

Part-A: Business Mathematics

Chapter 1: Ratio and Proportion, Indices, Logarithms

Chapter 2: Equations and Matrices

- Unit I: Equations
- Unit II: Matrices

Chapter 3: Linear Inequalities

Chapter 4: Time Value of Money

Chapter 5: Basic Concepts of Permutations and Combinations

Chapter 6: Sequence and Series – Arithmetic and Geometric Progressions

Chapter 7: Sets, Functions and Relations

Chapter 8: Basic Concepts of Differential and Integral Calculus

- (A) Differential Calculus
- (B) Integral Calculus

Part-B: Logical Reasoning

Chapter 9: Number Series, Coding and Decoding and Odd Man Out

Chapter 10: Direction Tests

Chapter 11: Seating Arrangements

Chapter 12: Blood Relations

Chapter 13: Syllogism





Part-C: Statistics

Chapter 14: Statistical Description of Data

Chapter 15: Measures of Central Tendency and Dispersion

- Unit I: Measures of Central Tendency
- Unit II: Dispersion

Chapter 16: Probability

Chapter 17: Theoretical Distributions

Chapter 18: Correlation and Regression

Chapter 19: Index Number and Time Series

- Unit I: Index Numbers
- Unit II: Time Series

Appendices

Paper-4: Business Economics and Business and Commercial Knowledge

Chapter 1: Nature & Scope of Business Economics

- Unit I: Introduction
- Unit II: Basic Problems of an Economy & Role of Price Mechanism

Chapter 2: Theory of Demand and Supply

- Unit I: Law of Demand and Elasticity of Demand
- Unit II: Theory of Consumer Behaviour
- Unit III: Supply

Chapter 3: Theory of Production and Cost

- Unit I: Theory of Production
- Unit II: Theory of Cost

Chapter 4: Meaning and Types of Markets

- Unit I: Meaning and Types of Markets
- Unit II: Determination of Prices
- Unit III: Price Output Determination under Different Market Forms

Chapter 5: Business Cycles

Glossary

Self-Examination Questions

Paper-4 Part-II: Business and Commercial Knowledge Study Material

Chapter 1: Introduction to Business & BCK

Chapter 2: Business Environment

Chapter 3: Business Organizations

Chapter 4: Government Policies for Business Growth

Chapter 5: Organizations Facilitating Business

Chapter 6: Common Business Terminologies

