

CA - Chartered Accountancy (ICAI)

What is CA?

CA (Chartered Accountancy) is one of the most prestigious professional courses in India for those interested in accounting, auditing, taxation, and finance. The course is regulated and conducted by the Institute of Chartered Accountants of India (ICAI).

Eligibility Criteria

Foundation Route (After Class 12):

- Passed Class 12 (any stream)
- Register with ICAI for the CA Foundation Course
- Appear for the exam after a 4-month study period

Direct Entry Route (After Graduation):

- Commerce Graduates with 50% marks
- Non-Commerce Graduates with 60% marks
- Exempt from CA Foundation; directly register for CA Intermediate

No age limit for pursuing CA.

Course Structure & Exam Pattern

The CA program has 3 levels of examination:

1. CA Foundation

- Mode: Offline
- Papers (4 total):
 - 1.Principles and Practices of Accounting
 - 2.Business Laws & Business Correspondence
 - 3.Business Mathematics, Logical Reasoning, Statistics

4. Business Economics & Business and Commercial Knowledge

- Question Type: Mix of Objective and Subjective
- Passing Marks: 40% per subject, 50% aggregate

2. CA Intermediate

- Mode: Offline
- Two Groups: Group 1 & Group 2 (4 papers each)
- Subjects include:
 - Accounting
 - Corporate & Other Laws
 - Cost & Management Accounting
 - Taxation
 - Auditing
 - Financial Management & Economics
- Passing Marks: 40% per paper, 50% aggregate per group

3. CA Final

- Taken after completion of Articleship (3 years)
- Two groups of advanced subjects
- Includes electives such as:
 - International Taxation
 - Risk Management
 - Economic Laws
- Includes case study-based papers

Articleship Training

- Duration: 3 Years

- Starts after clearing at least one group of CA Intermediate
- Conducted under a practicing Chartered Accountant

Important Dates (Tentative)

- CA Foundation: June and December
- CA Intermediate & Final: May and November
- Registration: Open year-round; deadlines apply for each exam cycle

Career Opportunities

- Chartered Accountant in public or private sector
- Auditor or Tax Consultant
- CFO, Financial Analyst, Risk Manager
- Entrepreneurship or Consulting
- Roles in MNCs, Big 4 firms (Deloitte, EY, KPMG, PwC)
- Pathway to international certifications (e.g., CPA, ACCA)