

All About Chartered Accountancy (CA) Curriculum



Roadmap, Fees, Duration, Syllabus, Exam, Marking, Scholarship,
Earnings, Career Options

Levels in CA Journey

CA Foundation



**Foundation
Exam**

CA Intermediate



**Intermediate
Exam**

CA Final



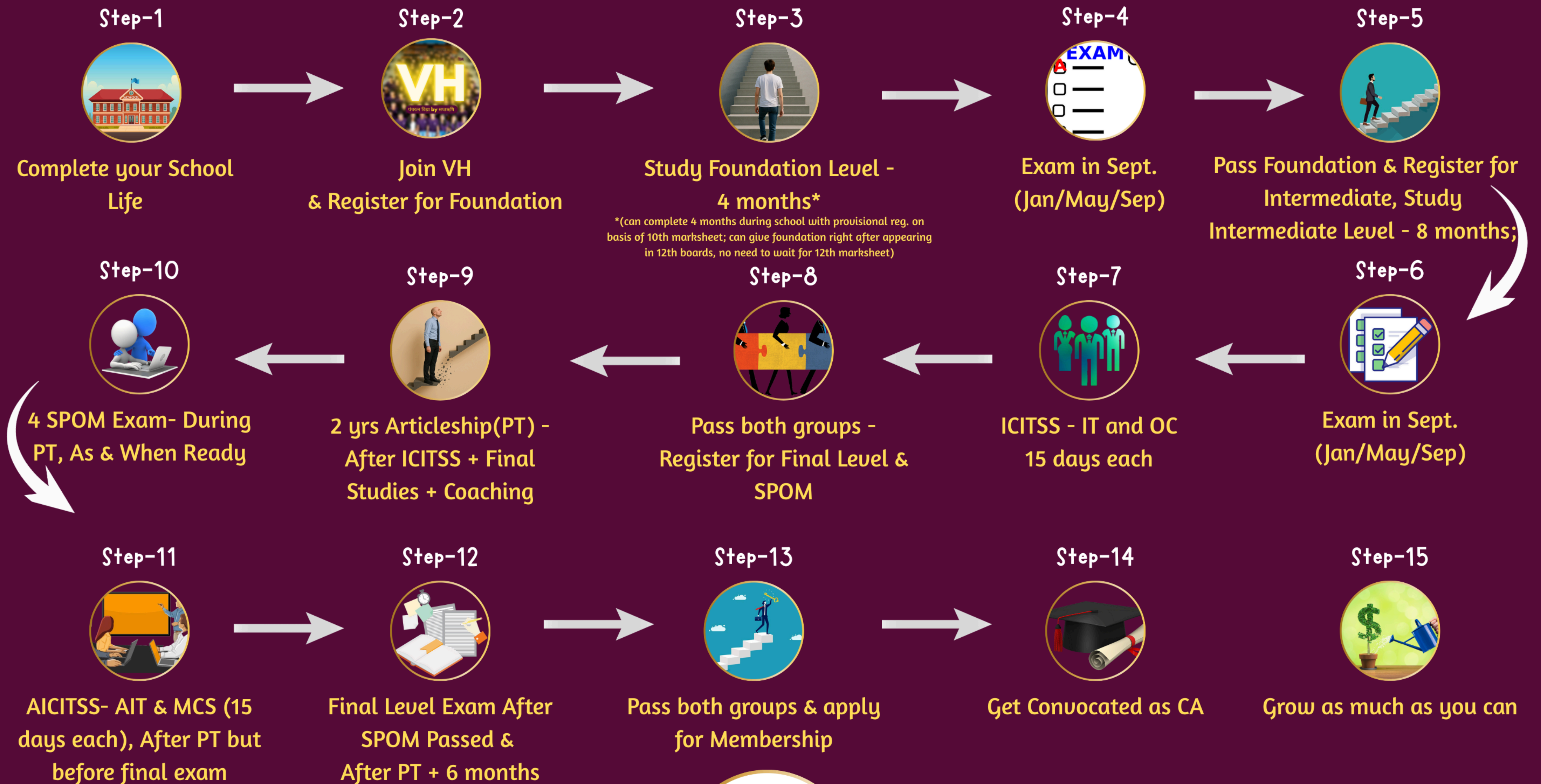
**SPOM
Exam**



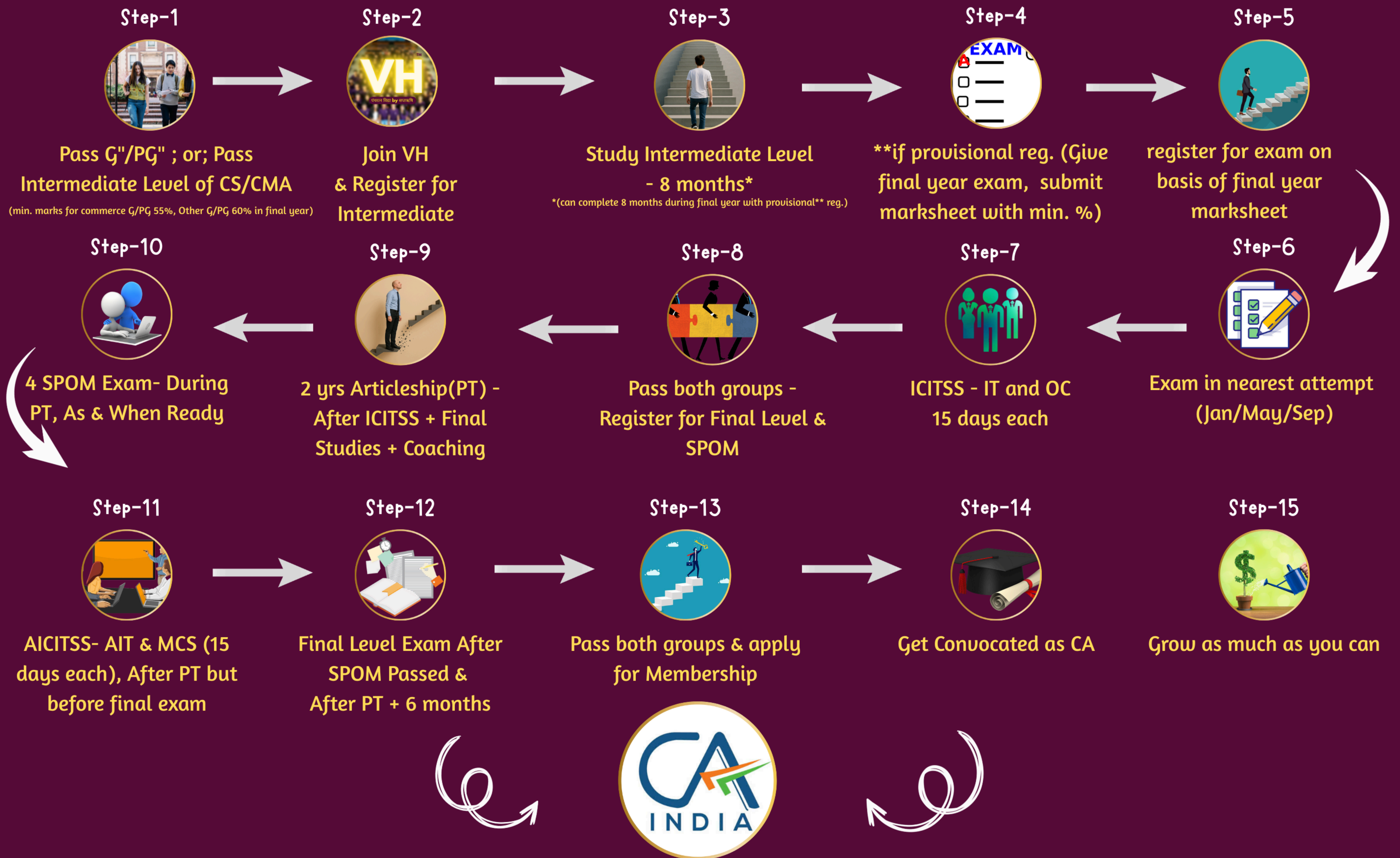
**Final
Exam**

Roadmap to CA

Foundation Route



Direct Entry Route



Subjects in CA Curriculum

Foundation Exam



P1 & P2 - Descriptive

P3 & P4 - MCQs (no -ve marking)

- | | |
|---------------------------|-------------|
| P1- Accounting | 100m- 3 hrs |
| P2- Business Law | 100m- 3 hrs |
| P3- Quantitative Aptitude | 100m- 2 hrs |
| •Business Mathematics | |
| •Logical reasoning | |
| •Statistics | |
| P4- Business Economics | 100m- 2 hrs |

Intermediate Exam



**30% (30M) MCQs in All Papers
(no -ve marking)**

- | | |
|---|------------|
| Grp 1- P1- Advanced Accounting | 100m-3 hrs |
| P2- Corporate & other Law | 100m-3 hrs |
| P3- Taxation | |
| •Sec A- Income Tax | 50m } |
| •Sec B- GST | 50m } |
| Grp 2- P4- Cost & Management A/c | 100m-3 hrs |
| P5- Auditing & Ethics | 100m-3hrs |
| P6A- Financial Management | 50m } |
| P6B- Strategic Management | 50m } |
| | 3 hrs |

Final Exam



30% (30M) MCQs in P1 to P5
40% (40M) MCQs in P6
(no -ve marking)

- | | | |
|------------|---|-------------|
| Grp 1- P1- | Financial Reporting | 100m- 3 hrs |
| P2- | Adv. Financial Management | 100m- 3 hrs |
| P3- | Adv. Auditing and Professional Ethics | 100m- 3 hrs |
| Grp 2- P4- | Direct Tax & International Taxation | 100m- 3 hrs |
| P5- | Indirect Tax | 100m- 3 hrs |
| P6- | Integrated Business Solutions
(Multidisciplinary Case Study from P1
to P5 of Final including Strategic
Management and SPOM's Set A & B | 100m- 4 hrs |

SPOM Exam



Fully MCQs Based (no -ve marking)

- | Set D- | Inherent traits of CA students (Any 1) | 100m- 2hrs |
|--------|---|------------|
| • | The Constitution of India & Art of Advocacy | |
| • | Psychology & Philosophy | |
| • | Entrepreneurship & Start-Up Ecosystem | |
| • | Digital Ecosystem and Controls | |

Marking Scheme in CA Exams



Foundation

4 Subjects, 400 Marks
Appear @ 1 Go

Regular

min 40 in each, but min 200 in all 4;
i.e. 50%(Aggregate), e.g.
40 in 3, 50 in 1= -ve, all 4
40 in 2, 90 in 2= +ve
50 in 4= +ve
55 in 3, 35 in 1= -ve, all 4

Exemption, if 60+

40 in 2, 60 in 1, 50 in 1= -ve but next time 3 only
30 in 1, 40 in 1, 50 in 1, 60+ in 1= -ve, but next time 3 only
35 in 1, 50 in 1, 55 in 1, 60+ in 1= -ve, but next time 3 only
35 in 1, 60+ in 3= -ve but next time 1 only
30 in 3, 60+ in 1= -ve but next time 3 only
59 in 3, 60+ in 1= +ve with 1 expemtion
60+ in all 4= Pass with exemption



Intermediate

Grp - 1, 3 Subjects, 300 Marks
Grp - 2, 3 Subjects, 300 Marks
Can Appear Grp by Grp

min 40 in each, but min 150 in all 3;
i.e. 50%(Aggregate), e.g.
40 in 2, 50 in 1= -ve, all 3
40 in 2, 90 in 1= +ve
50 in 3= +ve
55 in 2, 35 in 1= -ve, all 3

40 in 2, 60 in 1= -ve but next time 2 only
30 in 1, 50 in 1, 60+ in 1= -ve, but next time 2 only
35 in 1, 55 in 1, 60+ in 1= -ve, but next time 2 only
35 in 1, 60+ in 2= -ve but next time 1 only
30 in 2, 60+ in 1= -ve but next time 2 only
59 in 2, 60+ in 1= +ve with 1 expemtion
60+ in all 3= Pass with exemption



Final

Grp - 1, 3 Subjects, 300 Marks
Grp - 2, 3 Subjects, 300 Marks
Can Appear Grp by Grp

Group wise Set-Off (If Appearing both grp together)

130 in 1 grp, 170 in other grp, but minimum 40 in all 6 subject, then Pass



SPOM

4 Papers, 100 Marks Each
Can Appear 1 by 1

Min 50% (50) in each

ICAI Fees



Foundation

Reg. Fees- Rs. 9,000/-
Exam Fees- Rs. 1,500/- (each attempt)



SPOM

Reg. Fees- Nil
Exam Fees- Rs. 500/- per Set (each attempt)



Intermediate

Reg. Fees- Rs. 18,000/-
Exam Fees- Rs. 1,500/- per group (each attempt)
Rs. 2,700/- if reg. for both groups
(each attempt)



ICITSS

Reg. Fees- IT - Rs. 6,500/-
OC - Rs. 7,000/-



Final

Reg. Fees- Rs. 22,000/-
Exam Fees- Rs. 1,800/- per group (each attempt)
Rs. 3,300/- if reg. for both groups
(each attempt)



AICITSS

Reg. Fees- AIT - Rs. 7,000/-
MCS - Rs. 7,500/-

Scholarship in CA by ICAI



Intermediate
(Need Based)

Rs. 1,500/- per month



Final
(Need Based)

Rs. 1,500/- per month



Final
(Rank + Need Based)

Rs. 2,000/- per month



Final
Merit Based

Rs. 2,500/- per month

Parent's Income should be \leq 3 lacs per annum

• Must register for Final Course

• Scholarship Period - 30 months or remaining PT period, whichever is less

Additional Points	Additional Points	Additional Points	Additional Points
<ul style="list-style-type: none">• Reg. for Intermediate (Foundation/Direct Entry)• Scholarship Period -<ul style="list-style-type: none">-9 months from following month of registration-9 + 3 months, if done IT/OC within those 9 months-9+3+3 months, if cleared 1 group within those 12 months• Pass both groups , then apply for Final Level Scholarship	NA	Rankers in Intermediate (other than those covered in Merit Based)	Rankers in Intermediate AIR 1 to 10 (If AIR 1 to 10 continues to 11, 12..., then all such AIRs)

Career Options

These is not an exhaustive list of opportunities and options

Own Practice
Consultancy/Advisory
Own Venture
Internal Auditor
Certification
Finance and Account Dept.
Compliance Services
Capital Market
Forex Management
Investment Banking
Private Equity
Treasury
Hedge Funds/ PMS/ MF
Fin. Planning/Analysis/Modelling
Actuary
Budgeting
Loans/Project Finance
NGOs/ Trusts
Wealth Management
Merger and Acquisition
IBS/FEMA
Valuation
Taxation Expert
Arbitration
Multiple type of Audits
KPOs
MSMEs
Banking Sector
Start-ups
Own Start-up
SOPs
Established CA Firm
etc.

Opportunities in Public Finance Management

Advocacy in new policies
Accounts of Govt., and Panchayats
Audit of Govt. Projects
Audits of SPVs
Assistance in Statutory Compliance
Implementation of PFMS
Develop public administration structure
Tender amd Bids
Consulting in accounting standards
etc.

Foreign Opportunities

US Taxation Expert
UK Taxation Expert
Australia Taxation Expert
UAE Taxation Expert
Canada Finance/Accounts Job
USA Finance/Accounts Job
etc. other countries

Expected Earning / Package

“What is the expected salary or package after becoming a CA?”

The answer is not one-size-fits-all. The package of a CA depends on several factors such as knowledge depth, communication skills, work ethic, and most importantly, performance in the CA exams and article ship experience.

Expected Packages – From Ground Reality

From my own understanding and interaction with CAs from different walks of life, here’s a realistic overview:

✅ Average starting salary for a freshly qualified CA ranges from ₹10 LPA to ₹12 LPA in mid-sized firms or Indian corporates.

🚀 Big 4 firms and top Indian companies may offer ₹13–15 LPA for candidates with good communication and conceptual clarity.

🏆 All India Rank (AIR) holders, especially in the Top 50, can land ₹18–30 LPA offers from international firms and high-paying sectors like investment banking or consulting.

I also personally know CAs who started with ₹6 LPA, working diligently in a mid-tier firm, and with continuous upskilling, is now drawing over ₹18 LPA. On the other hand, I also know someone who secured an All India Rank in their final attempt and landed a dream job with ₹23.5 LPA as a starting salary. It shows both ends of the spectrum.

"What Really Determines a CA's Package?"

While the degree is the same for everyone, the value it commands in the job market is driven by:

- Conceptual clarity and understanding of practical application
- AIR/merit rank – reflecting excellence and discipline
- Articleship experience – quality matters more than just duration
- Communication & analytical skills – essential for client-facing or leadership roles
- Specialization or upskilling – GST, Ind AS, Valuation, Data Analytics, etc.
- Geographical flexibility – metros offer better packages compared to small towns

" Why In-depth Knowledge is Key to Higher Earnings?"

A CA with deep, applied knowledge in taxation, finance, auditing etc. becomes an asset to any firm/corporate. Companies look for problem solvers, not just degree holders. The more irreplaceable you become, the better your negotiation power in terms of salary.

Even if you didn’t get a rank, or your first job isn’t high-paying, never feel disheartened. The CA journey is a long-term investment. With consistency, upgrading your skills, and deepening your subject knowledge, your growth is inevitable.

🌟 Your initial package or earning may be low, but in long-term, you will be at par with high starting salaried CAs.

Expected Earnings- Own Business

It entirely depends on your Level of Network and Hardwork. With some patience at beginning stage, and working tirelessly to establish your own practice or Consultancy; day will not seem far away when your earnings will be more than you can even think of.

Happy CA Journey