

[FOR ICAI Student more info , MAY 24 New scheme. Click Here](#)

Kindly Note - The syllabus might change depending on ICAI notification, for updated syllabus kindly visit www.prepca.com and join [Prepca community group](#)

EXAM SYLLABUS FOR CA INTERMEDIATE - MAY 24

Paper-1 Advanced Accounting

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A & 100 % B Syllabus
Chapter 1	Introduction to Accounting Standards			YES
Chapter 2	Framework for Preparation and Presentation of Financial Statements			YES
Chapter 3	Applicability of Accounting Standards			YES
Chapter 4	Presentation & Disclosures Based Accounting Standards			YES
Chapter 5	Assets Based Accounting Standards	YES	YES	YES
Chapter 6	Liabilities Based Accounting Standards		YES	YES
Chapter 7	Accounting Standards Based on Items Impacting Financial Statement			YES
Chapter 8	Revenue Based Accounting Standards		YES	YES
Chapter 9	Other Accounting Standards		YES	YES
Chapter 10	Accounting Standards for Consolidated Financial Statement	YES	YES	YES
Chapter 11	Financial Statements of Companies			YES
Chapter 12	Buyback of Securities		YES	YES
Chapter 13	Amalgamation of Companies		YES	YES
Chapter 14	Accounting for Reconstruction of Companies		YES	YES
Chapter 15	Accounting for Branches including Foreign Branches	YES	YES	YES

Paper-2 Corporate and Other Laws

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A & 100 % B Syllabus
Chapter 1	Preliminary			YES
Chapter 2	Incorporation of Company and Matters Incidental Thereto	YES	YES	YES
Chapter 3	Prospectus and Allotment of Securities	YES	YES	YES
Chapter 4	Share Capital and Debentures	YES	YES	YES
Chapter 5	Acceptance of Deposits by Companies		YES	YES
Chapter 6	Registration of Charges			YES
Chapter 7	Management & Administration	YES	YES	YES
Chapter 8	Declaration and Payment of Dividend		YES	YES
Chapter 9	Accounts of Companies	YES	YES	YES
Chapter 10	Audit and Auditors	YES	YES	YES
Chapter 11	Companies Incorporated Outside India			YES
Chapter 12	The Limited Liability Partnership Act, 2008			YES

		PART II – OTHER LAWS			YES
Chapter 1	The General Clauses Act, 1897				YES
Chapter 2	Interpretation of Statutes				YES
Chapter 3	The Foreign Exchange Management Act, 1999			YES	YES
Paper-3 Taxation					
Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A & 100 % B Syllabus	
	Section-A: Income-tax Law				
Chapter 1	Basic Concepts				YES
Chapter 2	Residence and Scope of Total Income				YES
Chapter 3	Heads of Income	YES	YES		YES
Chapter 4	Income of Other Persons included in Assessee's Total Income	YES	YES		YES
Chapter 5	Aggregation of Income, Set-Off and Carry Forward of Losses				YES
Chapter 6	Deductions from Gross Total Income				YES
Chapter 7	Advance Tax, Tax Deduction at Source and Tax Collection at Source				YES
Chapter 8	Provisions for filing Return of Income and Self Assessment				YES
Chapter 9	INCOME TAX LIABILITY - COMPUTATION AND OPTIMISATION	YES	YES		YES
	Section-B: Indirect Taxes				
Chapter 1	GST in India – An Introduction				YES
Chapter 2	Supply under GST	YES	YES		YES
Chapter 3	Charge of GST		YES		YES
Chapter 4	Place of Supply				YES
Chapter 5	Exemptions from GST	YES	YES		YES
Chapter 6	Time of Supply		YES		YES
Chapter 7	Value of Supply		YES		YES
Chapter 8	Input Tax Credit	YES	YES		YES
Chapter 9	Registration	YES	YES		YES
Chapter 10	Tax Invoice; Credit and Debit Notes				YES
Chapter 11	Accounts and Records				YES
Chapter 12	E-Way Bill				YES
Chapter 13	Payment of Tax				YES
Chapter 14	Tax Deduction at Source and Collection of Tax at Source				YES
Chapter 15	Returns				YES
Paper-4 Cost and Management Accounting					
Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A & 100 % B Syllabus	
Chapter 1	Introduction to Cost and Management Accounting	YES	YES		YES
Chapter 2	Material Cost	YES	YES		YES
Chapter 3	Employee Cost and Direct Expenses	YES	YES		YES
Chapter 4	Overheads – Absorption Costing Method	YES	YES		YES
Chapter 5	Activity Based Costing		YES		YES
Chapter 6	Cost Sheet	YES	YES		YES
Chapter 7	Cost Accounting Systems		YES		YES
Chapter 8	Unit & Batch Costing				YES
Chapter 9	Job Costing		YES		YES
Chapter 10	Process & Operation Costing				YES
Chapter 11	Joint Products and By Products				YES
Chapter 12	Service Costing				YES
Chapter 13	Standard Costing		YES		YES
Chapter 14	Marginal Costing	YES	YES		YES
Chapter 15	Budgets and Budgetary Control		YES		YES

Paper-5 Auditing and Ethics

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A & 100 % B Syllabus
Chapter 1	Nature, Objective and Scope of Audit		YES	YES
Chapter 2	Audit Strategy, Audit Planning and Audit Programme		YES	YES
Chapter 3	Risk Assessment and Internal Control		YES	YES
Chapter 4	Audit Evidence	YES	YES	YES
Chapter 5	Audit of Items of Financial Statements			YES
Chapter 6	Audit Documentation			YES
Chapter 7	Completion and Review			YES
Chapter 8	Audit Report	YES	YES	YES
Chapter 9	Special Features of Audit of Different Type of Entities	YES	YES	YES
Chapter 10	Audit of Banks	YES	YES	YES
Chapter 11	Ethics and Terms of Audit Engagements			YES

Paper-6 Financial Management & Strategic Management

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A & 100 % B Syllabus
	Section A: Financial Management			
Chapter 1	Scope and Objectives of Financial Management			YES
Chapter 2	Types of Financing			YES
Chapter 3	Financial Analysis and Planning – Ratio Analysis	YES	YES	YES
Chapter 4	Cost of Capital	YES	YES	YES
Chapter 5	Financing Decisions – Capital Structure	YES	YES	YES
Chapter 6	Financing Decisions – Leverages		YES	YES
Chapter 7	Investment Decisions			YES
Chapter 8	Dividend Decision		YES	YES
Chapter 9	Management of Working Capital	YES	YES	YES
	Section B: Strategic Management			
Chapter 1	Introduction to Strategic Management	YES	YES	YES
Chapter 2	Strategic Analysis External Environment		YES	YES
Chapter 3	Strategic Analysis Internal Environment		YES	YES
Chapter 4	Strategic Choices	YES	YES	YES
Chapter 5	Strategy Implementation and Evaluation			YES