

EXAM SYLLABUS FOR CA FOUNDATION - January 26

Paper-1: Accounting

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A Syllabus
Chapter 1	Theoretical Framework	YES	YES	YES
Chapter 2	Accounting Process	YES	YES	YES
Chapter 3	Bank Reconciliation Statement	YES	YES	YES
Chapter 4	Inventories	YES	YES	YES
Chapter 5	Depreciation and Amortisation		YES	YES
Chapter 6	Bills of Exchange and Promissory Notes			YES
Chapter 7	Preparation of Final Accounts of Sole Proprietors	YES	YES	YES
Chapter 8	Financial Statements of Not-for-Profit Organisations		YES	YES
Chapter 9	Accounts from Incomplete Records			YES
Chapter 10	Partnership and LLP Accounts	YES	YES	YES
Chapter 11	Company Accounts	YES	YES	YES

Paper-2: Business Laws

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A Syllabus
Chapter 1	Indian Regulatory Framework			YES
Chapter 2	The Indian Contract Act 1872	YES	YES	YES
Chapter 3	The Sale Of Goods Act, 1930	YES	YES	YES
Chapter 4	The Indian Partnership Act, 1932		YES	YES
Chapter 5	The Limited Liability Partnership Act, 2008			YES
Chapter 6	The Companies Act, 2013	YES	YES	YES
Chapter 7	The Negotiable Instruments Act, 1881		YES	YES

Paper-3: Quantitative Aptitude

Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A Syllabus
	PART – A : BUSINESS MATHEMATICS			
Chapter 1	Ratio and Proportion, Indices, Logarithms	YES	YES	YES
Chapter 2	Equations		YES	YES
Chapter 3	Linear Inequalities			YES
Chapter 4	Mathematics of Finance	YES	YES	YES
Chapter 5	Basic Concepts of Permutations and Combinations			YES
Chapter 6	Sequence and Series - Arithmetic and Geometric Progressions	YES	YES	YES
Chapter 7	Sets, Relations and Functions, Basics of Limits and Continuity functions		YES	YES
Chapter 8	Basic applications of Differential and Integral calculus in Business and Economics			YES
	PART – B : LOGICAL REASONING			
Chapter 9	Number Series, Coding and Decoding and Odd Man Out		YES	YES
Chapter 10	Direction Tests		YES	YES
Chapter 11	Seating Arrangements		YES	YES
Chapter 12	Blood Relations	YES	YES	YES
	PART – C : STATISTICS			
Chapter 13	Unit 1 : Statistical Representation of Data	YES	YES	YES
Chapter 14	Measures of Central Tendency and Dispersion	YES	YES	YES

Chapter 15	Probability	YES	YES	YES
Chapter 16	Theoretical Distributions			YES
Chapter 17	Correlation and Regression	YES	YES	YES
Chapter 18	Index Numbers			YES
Paper-4: Business Economics				
Chapter No.	Chapter Name	30% Syllabus	70% Syllabus	100% A Syllabus
Chapter 1	Nature & Scope of Business Economics	YES	YES	YES
Chapter 2	Theory of Demand and Supply	YES	YES	YES
Chapter 3	Theory of Production and Cost	YES	YES	YES
Chapter 4	Price Determination in Different Markets	YES	YES	YES
Chapter 5	Business Cycles			YES
Chapter 6	Determination of National Income		YES	YES
Chapter 7	Public Finance			YES
Chapter 8	Money Market		YES	YES
Chapter 9	International Trade			YES
Chapter 10	Indian Economy			YES

***This is a tentative syllabus for the January 2026 attempt.** In case ICAI introduces any changes to the syllabus after the September 2025 attempt, necessary updates will be made accordingly.