

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.