## Papers at Foundation Level

Paper 1 Accounting (100 marks)
Paper 2 Business Laws (100 marks)
Paper 3 Quantitative Aptitude (100 marks)
- Business Mathematics
- Logical reasoning
- Statistics

Paper 4 Business Economics (100 marks)

## Papers at Intermediate Level

Group I (100 marks) Paper 1 **Advanced Accounting** (100 marks) Corporate and Other Laws Paper 2 Paper 3 Taxation Section A - Income-tax Law (50 Marks) Section B - Goods and Services Tax (GST) (50 Marks) **Group II** Paper 4 Cost and Management Accounting (100 marks) Paper 5 **Auditing and Ethics** (100 marks) Paper 6A Financial Management (50 Marks) Paper 6B Strategic Management (50 Marks)

## Self-Paced Online Modules

SET A	Corporate and Economic Laws [Compulsory]	(100 Marks)
SET B	Strategic Cost and Performance Management [Compulsory]	(100 Marks)
SET C	Elective (Choose one module)  1 Risk Management 2 Sustainable Development and Susta 3 Public Finance and Government Acc 4 The Insolvency and Bankruptcy Code 5 International Taxation 6 The Arbitration and Conciliation Act, 7 Forensic Accounting 8 Valuation 9 Financial Services and Capital Marke 10 Forex and Treasury Management	ounting e, 2016 1996
SET D	Towards developing inherent traits of CA students and incorporating Multi-disciplinary approach envisaged in NEP, 2020] (Choose one module)  1 The Constitution of India & Art of Adv 2 Psychology & Philosophy 3 Entrepreneurship & Start-Up Ecosyst 4 Digital Ecosystem and Controls	,

© ICAI 2023

## Papers at Final Level

Group I		
Paper 1	Financial Reporting	
Paper 2	Advanced Financial Management	
Paper 3	Advanced Auditing Assurance	

(100 marks) (100 marks) (100 marks) and Professional Ethics

**Group II** 

Paper 4 Direct Tax Laws and International Taxation (100 marks) Paper 5 Indirect Tax Laws (100 marks) (100 marks) Paper 6 Integrated Business Solutions

(Multi-disciplinary case study involving Papers 1 to 5 at the final level along with Self-Paced Online Modules Sets A and B

and Strategic Management)



17 © ICAI 2023