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VIJAY KUMAR CHIRUTHA

**CHARTERED ACCOUNTANT (CA)
FOUNDATION**



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CA FOUNDATION

CHARTERED ACCOUNTANT (CA) - FOUNDATION

1. CA FOUNDATION (ENTRY LEVEL) — NEW SCHEME

THE FOUNDATION LEVEL TESTS BASIC ACCOUNTING, LAW, ECONOMICS, MATHS, AND REASONING SKILLS

Paper 1 — Accounting (100 marks)

- **Theoretical framework of accounting**
- **Accounting process, journals, ledgers, trial balance**
- **Bank reconciliation**
- **Inventory and depreciation**
- **Final accounts preparation**

Paper 2 — Business Laws (100 marks)

- **Indian Contract Act**
- **Sale of Goods Act**
- **Partnership & LLP laws (various sections of business law)**

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UPSC - CIVILS
IAS Exams

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Paper 3 — Quantitative Aptitude (100 marks)

- **Business mathematics**
- **Logical reasoning**
- **Statistics (probability, distributions, central tendency, time series)**

Paper 4 — Business Economics (100 marks)

- **Economic theory fundamentals**
- **Micro & macro economics relevant to business environment**

CHARTERED ACCOUNTANT (CA) - FOUNDATION

2. CA INTERMEDIATE (PROFESSIONAL STAGE)

THIS LEVEL IS DIVIDED INTO GROUP I & GROUP II — EACH GROUP HAVING 3 SUBJECTS (6 PAPERS TOTAL).
SUCCESSFUL COMPLETION OF BOTH GROUPS (CAN BE TAKEN SEPARATELY) IS REQUIRED BEFORE FINAL

Group I

1. Advanced Accounting

- **Accounting standards**
- **Company accounts**
- **Special transactions (amalgamation, reconstruction)**
- **Consolidation etc.**

2. Corporate & Other Laws

- **Company law**
- **Other laws like Contract Act, Negotiable Instruments, etc**

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- **Other laws like Contract Act, Negotiable Instruments, etc**

3. Taxation

- **Income tax principles**
- **GST and relevant indirect taxes**

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Group II

1. Cost & Management Accounting

- **Cost concepts & analysis**
- **Budgeting, standard costing, CVP analysis etc.**

2. Auditing & Code of Ethics

- **Audit principles**
- **Internal control**
- **Ethics in professional practice**

3. Financial Management & Strategic Management

- **Financial analysis and planning**
- **Capital budgeting**
- **Business & corporate strategy**

3. CA FINAL (ADVANCED PROFESSIONAL STAGE)

THE FINAL LEVEL CONSISTS OF SIX (6) COMPULSORY PAPERS AND SOMETIMES INCLUDES SELF-PACED MODULES UNDER THE NEW SCHEME. YOU MUST CLEAR ALL SECTIONS TO QUALIFY

Paper I — Financial Reporting

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- **Ind AS basics & conceptual framework**
- **Presentation & measurement standards**
- **Assets & liabilities measurement**
- **Revenue recognition & business combinations**
- **Consolidated & separate financial statements**
- **Financial statement analysis & ethics**
- **Accounting technology topics**

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Paper II – Advanced Financial Management

- Strategic financial decision making
- Risk management
- Capital budgeting & cost of capital

Paper III – Advanced Auditing & Professional Ethics

- Quality control & audit planning
- Audit evidence & reporting
- Specialized audit areas (banks, forensic)
- Assurance services
- Professional ethics & liabilities

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Paper IV — Direct Tax Laws & International Taxation

- **Basic tax concepts & income computation**
- **Assessment procedures**
- **Tax planning & ethics**
- **International tax concepts (non-resident taxation, treaties, BEPS, transfer pricing)**

Paper V — Indirect Tax Laws

- **GST (Detailed coverage)**
- **Customs laws**
- **Other indirect tax provisions**

Paper VI — Integrated Business Solutions (Case Studies)

- **Multi-disciplinary business scenarios**
- **Practical application of concepts from all papers**



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OUR SERVICE

WE ARE PROVIDING MULTIPLE COMPETITIVE EXAMS COACHING

- UPSC - CIVILS IAS EXAMS
- INDIAN STATE PSCS EXAMS
- NEET, IIT-JEE FOUNDATION
- DSC-BED EXAMS
- SSC, BANKING, RAILWAYS EXAMS
- NCERTS, IB, STATE BOARD EXAMS
- NATIONAL LAW COMPETITIVE EXAMS
- STATE POLICE DEPT EXAMS
- CAT/CSAT/EMCET/GATE EXAMS
- SCHOOL, COLLEGE, UNIVERSITY EXAMS
- OTHER COMPETITIVE EXAMS

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About US

- We are Providing the best training for all the important competitive exams across India , Present Online classes and Offline in near future
- We have well Experienced and Capable Trainers/Lectures/Mentors
- We give the best content to cover all your academic course syllabus and its practical knowledge
- We give 2 to 3 Assignments everyday to our students which helps the more interactivity with training course and its knowledge
- We explains the 5 to 10 PYQs of all stages of examination process and letting the students to know to how the Examiners framing the questions based each topic

THANK YOU SO MUCH

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