



# Chartered Accountant (CA)



Arivupro Academy



# Who is a CA

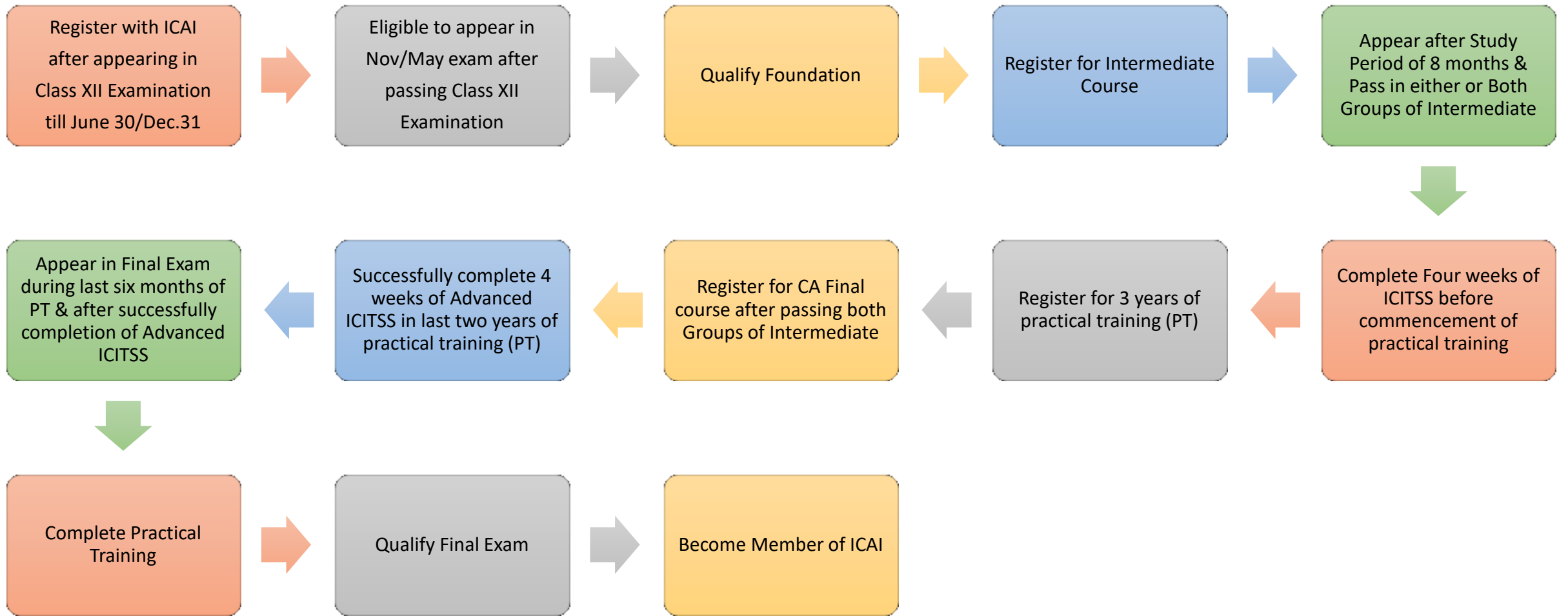
- A Chartered Accountant is an expert of Accounting, Taxation & Audit.
- This professional works in all fields of business, finance, and general management. They engage in the private sector and government bodies.
- In India, Chartered Accountants are regulated by the Institute of Chartered Accountants of India (ICAI) which was established by the Chartered Accountants Act, 1949.
- Associate members of the ICAI are entitled to add the prefix CA to their names. Members who are in full-time practice, and have completed five years of practice, can use FCA. As of April 2017, the ICAI had nearly 2,70,000 registered members.



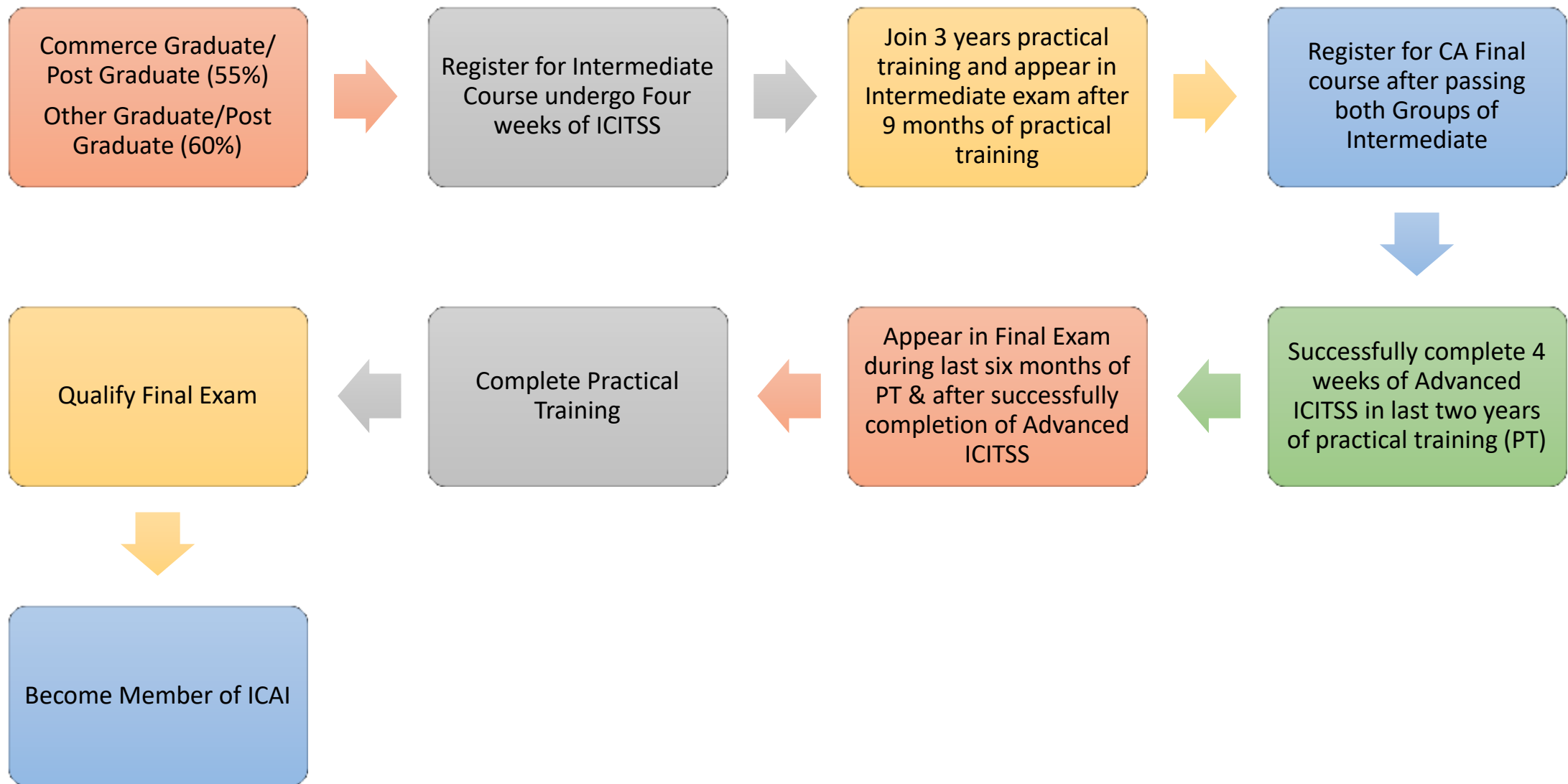
# How to Register for CA?

- **STEP 1:** A student must have passed 10+ 2 examination or class XII examination from a recognized institution. In case the result of class XII has not been declared at the time of registering for CA Foundation, the students can apply for provisional registration
- **STEP 2:** A student may register for the CA Foundation Course using this link: [https://www.icaai.org/post.html?post\\_id=6533](https://www.icaai.org/post.html?post_id=6533)

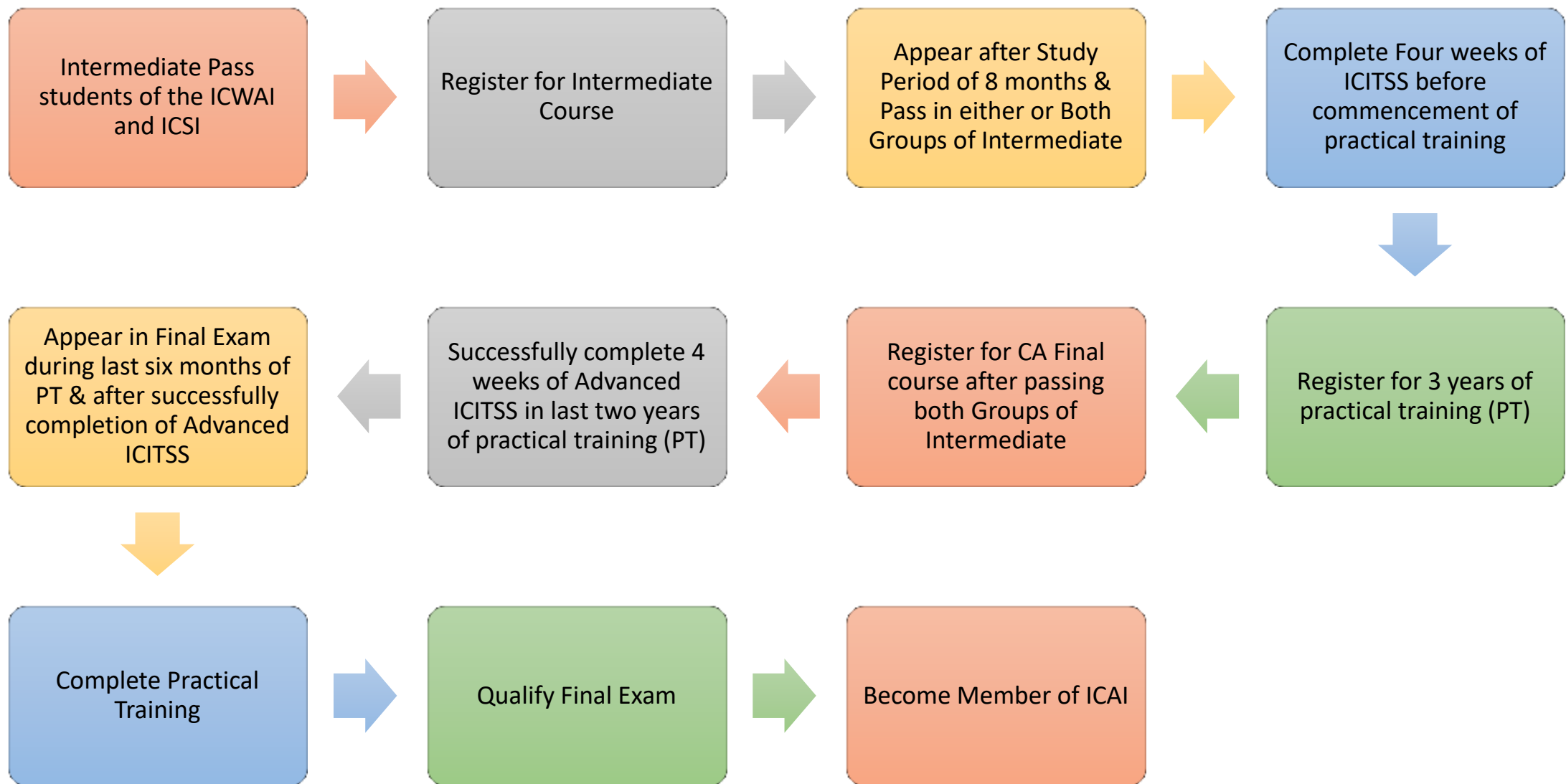
ArivuPro Academy Can help you to register



## Foundation Route



## Direct (Graduation) Entry Route



Direct (Other Professional Course) Entry Route

# CA Foundation

- ✓ Paper 1: Principles and Practice of Accounting (100 Marks)  
(SUBJECTIVE)
- ✓ Paper 2: Business Law, Business Correspondence & Reporting  
(100 Marks (SUBJECTIVE))
- ✓ Paper 3: Business Mathematics, Logical Reasoning & Statistics  
(100Marks) (OBJECTIVE)
- ✓ Paper 4: Business Economics & Commercial Knowledge  
(100Marks) (OBJECTIVE)



# CA Intermediate

## Group 1

Paper 1: Accounting (100 Marks)

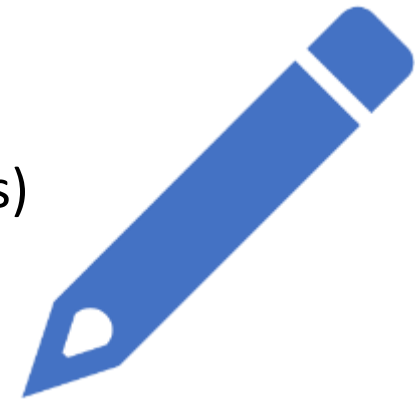
Paper 2: Corporate laws and other laws (100 Marks)

- ✓ Section A: Corporate laws (60 Marks)
- ✓ Section B: other laws (40 Marks)

Paper 3: Cost and Management of Accounting (100 Marks)

Paper 4: Taxation (100 Marks)

- ✓ Section A: Income Tax Law (50 marks)
- ✓ Section B: Indirect Tax Law (50 marks)





# CA Intermediate

## Group 2

Paper 5: Advanced accounting (100 marks)

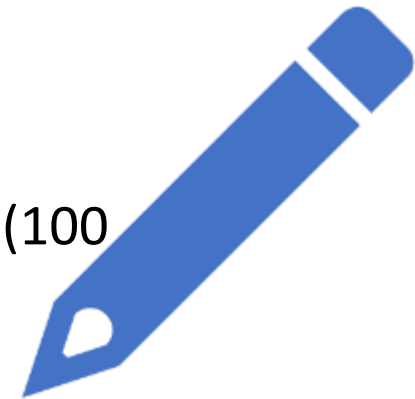
Paper 6: Auditing and Assurance (100 marks)

Paper 7: Enterprise Information System and Strategic Management (100 marks)

- ✓ Section A: Enterprise Information System (50 Marks)
- ✓ Section B: strategic Management (50 Marks)

Paper 8: Financial Management & Economics for Finance (100 Marks)

- ✓ Section A: Financial Management (50 Marks)
- ✓ Section B: Economics for Finance (50 Marks)



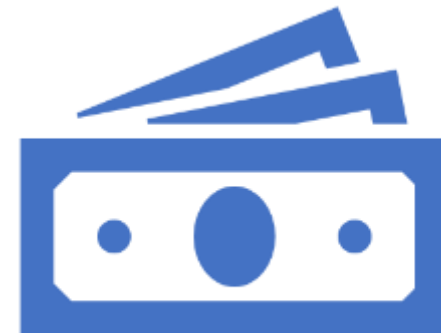


# What is in store after CA?

- There is a host of opportunities available for a qualified CA in the market. One can explore the following options:
- Practice Taxation (International taxation, GST, etc)
- Become an Auditor (Statutory audit of Companies, Internal /management audit of companies, Cooperative audits, Forensic audit)
- Management consultancy services (Project Financing, Mergers & acquisition, Valuation, FEMA)
- Work for the Big 4s (EY, Deloitte, KPMG & PwC)
- Become an Investment Banker
- Pursue CPA, CFA, ACCA, CIMA, CS, CWA etc (Exemptions in respective courses as per respective regulations)
- Become an entrepreneur or CFO or CEO or COO
- Pursue civil services (IRS, IFS, IAS officers)
- Become the Chairman of SEBI or Income Tax Appellate tribunal or other bodies
- Opportunities abroad: A Qualified CA of India can get jobs abroad. The MoU with CISA Canada has expired & so one needs to write all the papers of the course. Also CPA(Australia) & CPA(USA) are available options. A CA can qualify the CPA(Australia) by writing just 2 papers instead of 8. ACCA also gives a 9 papers exemption out of 13 for Qualified CA.

# How much does a CA make?

- Like the various portfolios the income varies too.
- In employment, for instance, where the Big 4s pay an annual package of Rs. 800,000 to 15,00,000 to a fresher, other companies may pay a little lesser. Thus the average salary of Chartered Accountants in India ranges from 6-7 lakhs to 30 lakhs.
- International packages are pretty high ranging up to Rs. 75,00,000 or even more depending upon the employer firm, experience of the candidate, etc. Rank holders, however get a priority over the others.
- When we look at the income of a practicing CA, he makes something in between Rs. 4,00,000 to 40,00,000.



# Pros & Cons of becoming a CA

## Pros

Can become an entrepreneur

Always in demand & Faster growth

Versatile profession

Income Stability

## Cons

5 years duration

Passing % is quite low

Difficult course