

CA FOUNDATION

MUST DO CHAPTERS

Hello everyone. Hope you all are doing good. This is an inclusive list of “Must-do Chapters” in CA Foundation. It doesn’t mean, you’re going to read only these chapters. Even if you haven’t started yet, at least do prepare these chapters in the next few days. Still there are high chances for clearing the exam, if you do the following chapters with 100% conceptual clarity.

Okay, let’s get into the chapters.

PAPER 1 - ACCOUNTING:

1. Accounting process (Rectification of errors is a must)
2. Bank Reconciliation Statement
3. Preparation of Final Accounts of Sole Proprietors
4. Financial Statements of Not-for-Profit Organisations
5. Partnership and LLP Accounts
6. Company Accounts

In this, the first 4 chapters won’t be a big deal, as you have studied in your class 11 or 12. And coming to the next 2 chapters, Partnership and Company Accounts, I know many of you have skipped them. But, those 2 are the scoring chapters. You can expect around 45 from these 2 chapters alone. If you were considering skipping these 2 chapters, please reconsider & allocate a good amount of time and complete them in the next couple of weeks.

PAPER 2 - BUSINESS LAWS:

1. The Indian Contract Act, 1872
2. The Sale of Goods Act, 1930
3. The Limited Liability Partnership Act, 2008
4. The Companies Act, 2013

The Contract Act and Sale of Goods Act are mostly case-based questions, so try to understand the concepts well. After that, practice more questions to learn how to apply the provisions, analyse a case, and write a proper conclusion.

From the LLP Act, you’ll usually get a direct 6-mark question. Even if you’re thinking of skipping it now, remember it’s also part of the Intermediate syllabus, where it carries 15+ marks. So it’s better to learn it now itself.

And yeah, the next one is the Companies Act. Having a basic understanding of it is very important — not just for the Foundation exam, but also when you move on to Intermediate.

PAPER 3 - QUANTITATIVE APTITUDE:

1. Mathematics of Finance
2. Statistical Representation of Data and Sampling
3. Measures of Central Tendency and Dispersion
4. Logical Reasoning (All 4 chapters)

One thing that I can say about these 4 chapters is you'll get around 50+ marks from these 4. Now, decide yourself whether you're going to complete it with 100% conceptual clarity or skip them. The choice is yours.

PAPER 4 - BUSINESS ECONOMICS:

1. Nature & Scope of Business Economics
2. Business Cycles
3. Price Determination in Different Markets
4. Determination of National Income

For Paper 4, most chapters carry almost equal weightage. But the first two chapters listed here are comparatively easier and form a good base to understand the rest.

From the next two chapters, you can expect around 30 marks. They might seem a bit tough at first, but they are definitely worth your time and effort. Focus well, and they'll pay off in the exam.

Okay, now from my side, I've given you the "Must-Do Chapters." Now, what are you going to do?

If you've already completed almost 90% of the syllabus and are planning to skip any one of the above chapters, that's completely fine — as long as you have enough conceptual clarity in the other chapters. Go ahead with your preparation confidently.

But if you've not yet started anything, then prioritise these chapters first. Remember, you still have sufficient time in your hands. Start now and make this September 2025 yours.

ALL THE BEST!