

CA Intermediate – Sept 2026

Chapter-Wise Weightage

Advanced Accounting (Paper 1)

Chapter	Expected Weightage (%)
Accounting Standards	20–25%
Consolidated Financial Statements	10–20%
Buyback & Equity-Based Payments	8–12%
Amalgamation & Business Restructuring	10–15%
Partnership Accounts	10–15%
Banking & NBFC Accounts	8–10%
Other Topics	10–15%

Corporate & Other Laws (Paper 2)

Chapter	Expected Weightage (%)
Companies Act, 2013 (Core Provisions)	35–40%
Company Management & Meetings	20–25%
Share Capital & Debentures	12–18%
Deposits, Charges, Dividend Rules	10–15%
Securities Laws	8–10%

Taxation (Paper 3)

Income Tax (60 Marks)

Chapter	Expected Weightage (%)
Basic Concepts & Residential Status	5–8%
Salary Income	8–10%
House Property	6–8%
PGBP	12–18%
Capital Gains	8–12%
Deductions & Total Income	10–12%

TDS/TCS & Advance Tax	6–8%
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GST (40 Marks)

Chapter	Expected Weightage (%)
Supply & Levy	10–12%
Registration & Time of Supply	8–10%
Input Tax Credit	10–12%
Tax Invoice & Returns	6–8%
Valuation & Basics	6–8%

Cost & Management Accounting (Paper 4)

Chapter	Expected Weightage (%)
Cost Sheet	10–15%
Process & Job Costing	10–15%
Marginal Costing	10–12%
Standard Costing	8–10%
Budgeting	8–10%
Overheads & Labour	8–10%
ABC & Other Topics	8–10%

Auditing & Ethics (Paper 5)

Chapter	Expected Weightage (%)
Audit Concepts & Principles	10–12%
Audit Planning & Risk	12–15%
Internal Control	8–10%
Audit Evidence & Sampling	10–12%
Company Audit	18–22%
Ethics	8–10%

Financial Management & Strategic Management (Paper 6)

Section	Subjects	Weightage
Section A	Financial Management	60 Marks
Section B	Strategic Management	40 Marks