

**CA FINAL May 25
SAP SCHEDULE**

Date	Day	Paper	Subject	Portions
SAP 1				
19/1/2025	Sunday	1	Financial Reporting	IND AS 7 - Cash Flow IND AS 8 - Accounting Policies, change in accounting estimates and errors; IND AS 41 Agriculture IND AS 113 Fair value measurement IND AS 23 - Borrowing costs
		2	Advanced Financial Management	chapter 5: Security valuation chapter 7: Securitization chapter 8: Mutual Funds
26/1/2025	Sunday	1	Advanced auditing, assurance and Professional ethics	chapter 1: Quality control chapter 4: Materiality, Risk Assessment & internal control chapter 7: Reporting
		2	Financial Reporting	IND AS 40 Investment Property IND AS 16 - PPE IND AS 38 Intangible Asset IND AS 36 Impairment of Assets IND AS 2 - Inventory INDAS 105 - Non current asset held for sale and discontinued operation
SAP 2				
2/2/2025	Sunday	1	Advanced Financial Management	chapter 6. Portfolio Management chapter 13. Business valuation
		2	Direct Tax Laws & International taxation	PGBP; Taxation of political parties & electoral Trust,
9/2/2025	Sunday	1	Advanced auditing, assurance and Professional ethics	chapter: 8 Specialised area chapter :12 Digital Auditing & assurance chapter 13: Group Audit chapter 14: Special Features of Audit of banks & non banking Financial companies
		2	Financial Reporting	IND AS 115 Revenue from contract with customers IND AS 116 Leases
SAP 3				
16/2/2025	Sunday	1	Financial Reporting	IND AS 32 Financial instruments IND AS 107 Financial instruments : Disclosures IND AS 109 Financial instruments
		2	Direct Tax Laws & International taxation	Appeals & revisions, Assessment, Deduction under 10AA, Clubbing, Deduction U/C VI A
23/2/2025	Sunday	1	Advanced auditing, assurance and Professional ethics	chapter 16: Internal Audit chapter 17: Due diligence, investigaiton & Forensic Audit chapter 18: Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance
		2	Indirect tax laws	chapter 3: Place of Supply chapter 6: value of supply
		3	Direct Tax Laws & International taxation	Non Resident Taxation, Double taxation relief, Advance Ruling

Date	Day	Paper	Subject	Portions
SAP 4				
2/3/2025	Sunday	1	Financial Reporting	IND AS 110 Consolidated Financial statement IND AS 27 Separate Financial Statement IND AS 28 Investment in Associates & Joint Venture IND AS 111 Joint Arrangements IND AS 112 Disclosure of Interests in Other entities IND AS 103 Business Combinations and corporate restructuring;
		2	Advanced Financial Management	1. International financial management 2. Advanced capital budgeting
5/3/2025	Wednesday	1	Direct Tax Laws & International taxation	MAT, AMT, Taxation of Business trust, investment fund & securitisation trust, Taxation of Trust & institutions
		2	Advanced auditing, assurance and Professional ethics	Chapter 2 : General accounting principle and auditors responsibility Chapter 6 : Completion and review Chapter 9: Related services Chapter 10: Review of financial information
9/3/2025	Sunday	1	Indirect tax	Chap 2 Charges under GST; Chap 4: Exemption under GST
		2	Direct Tax Laws & International taxation	Transfer Pricing, Equalisation levy
12/3/2025	Wednesday	1	Advanced Financial Management	chapter 10. Foreign Exchange exposure & risk Management
		2	Financial Reporting	INDAS 102 - Share based payment INDAS 108 - Operating segment IND AS 33 Earning per Share IND AS 20 Accounting for government grants and disclosure of government assistance
16/3/2025	Sunday	1	Indirect tax	chapter 7: ITC chapter 8: Registration chapter 15: Refunds
		2	Financial Reporting	IND AS 19 Employee benefits IND AS 12 Income Taxes IND AS 21 The effects of changes in Foreign exchange rates IND AS 37 Provisions, Contingent Liabilities & Contingent Assets
19/3/2025	Wednesday	1	Advanced Financial Management	Chapter 14. Mergers, Acquisitions and Corporate Restructuring chapter 9: Derivatives analysis & valuation
		2	Indirect tax	chapter 3: Classification of imported & exported Goods chapter 4: Valuation under the customs act chapter 8: FTP Chapter 6 - warehousing
23/3/2025	Sunday	1	Advanced auditing, assurance and Professional ethics	chapter 19: Professional Ethics & Liabilities of Auditors; Chapter 11 - Prospective financial information and other assurance services Chapter 15 - Overview of audit of public sector undertaking
		2	Financial Reporting	Chapter 16 - Professional and ethical duty of CA Chapter 17 - Accounting and technology Chapter 15 - Analysis of FS
26/3/2025	Wednesday	1	Direct Tax Laws & International taxation	1. Capital gain 2. Income from other sources 3. Aggregation of income, setoff, carried forward losses 4. Tax planning, tax avoidance and tax evasion 5. Taxation of digital transactions 6. Fundamentals of BEPS
		2	Indirect tax	Chapter 5 - Time of supply Chapter 12 - Electronic commerce transaction Chapter 14 - Import and export under GST Chapter 17 - Assessment and audit Chapter 19 - Demand and recovery Chapter 21 - Offences and penalties Chapter 23 - Advance ruling
Model Exam 1				
6/4/2025	Sunday	1	Financial Reporting	Full syllabus
8/4/2025	Tuesday	2	Advanced Financial Management	Full syllabus
10/4/2025	Thursday	3	Advanced Auditing, Assurance and professional ethics	Full syllabus
12/4/2025	Saturday	4	Direct Tax Laws & international Taxation	Full syllabus
14/4/2025	Monday	5	Indirect Tax Laws	Full syllabus
16/4/2025	Wednesday	6	Integrated Business Solutions	Full syllabus