

**CA - FINAL - November 2024 -FT**

**SAP & Model Exams**

| S.NO. | Date     | Subject | Timing           | Portions  |
|-------|----------|---------|------------------|---|
| 1     | 06-07-24 | FR      | 2:00PM to 5:00PM | Ind AS 2,16,19,21,23,115,36   |
| 2     | 07-07-24 | AFM     | 2:00PM to 5:00PM | Security valuation, Securitization, Startup finance   |
| 3     | 13-07-24 | FR      | 2:00PM to 5:00PM | Ind AS 12,33,38,40,41,105,116   |
| 4     | 14-07-24 | AFM     | 2:00PM to 5:00PM | Portfolio management, Derivatives analysis & valuation  |
| 5     | 20-07-24 | FR      | 2:00PM to 5:00PM | Ind AS 20,24,37, 101,102, 108, Accounting & Technology  |
| 6     | 21-07-24 | AFM     | 2:00PM to 5:00PM | International Financial management, Foreign exchange exposure & risk management   |
| 7     | 27-07-24 | FR      | 2:00PM to 5:00PM | Financial Instruments   |
| 8     | 28-07-24 | AFM     | 2:00PM to 5:00PM | Mutual funds, Financial policy & corporate strategy, Risk management  |
| 9     | 03-08-24 | FR      | 2:00PM to 5:00PM | Consolidated & Separate Financial Statements of Group entities, Ind AS 103, Analysis of Financial Statements, Professional and Ethical Duty of a Chartered Accountant                 |
| 10    | 04-08-24 | AFM     | 2:00PM to 5:00PM | Mergers, acquisitions & corporate restructuring, Interest rate risk management, Business valuation  |
| 11    | 10-08-24 | Audit   | 2:00PM to 5:00PM | Related services, Materiality, risk assessment and Internal control, Reporting, Specialised areas   |
| 12    | 11-08-24 | DT      | 2:00PM to 5:00PM | Basic concepts & Incomes which do not form part of Total income, Capital gains, Income from other sources   |
|       |          | IDT     | 2:00PM to 5:00PM | Supply under GST, Charge of GST, Time of Supply   |
| 23    | 17-08-24 | Audit   | 2:00PM to 5:00PM | Audit Evidence, Prospective Financial Information and Other Assurance services, Review of financial information, Completion and review  |
| 14    | 18-08-24 | DT      | 2:00PM to 5:00PM | Profit and Gains of Business or Profession, Income of other persons included in assessee's total income, Aggregation of income  |
|       |          | IDT     | 2:00PM to 5:00PM | Place of Supply, Value of supply, Registration, tax invoice, credit and debit notes   |
| 15    | 24-08-24 | Audit   | 2:00PM to 5:00PM | Group Audits, Digital auditing & assurance, Overview of audit of PSU, Special features of audit of banks & NBFC, Internal audit, SDG&ESG assurance                                    |
| 16    | 25-08-24 | DT      | 2:00PM to 5:00PM | Set off or carry forward of losses & Tax planning, tax avoidance and tax evasion, Deductions from gross total income  |
|       |          | IDT     | 2:00PM to 5:00PM | Input tax credit, Accounts and records, e-way bill  |
| 17    | 31-08-24 | Audit   | 2:00PM to 5:00PM | Professional Ethics and Liabilities of Auditors, Due diligence, investigation & forensic audit  |
| 18    | 01-09-24 | DT      | 2:00PM to 5:00PM | Assessment of various entities, Overview of model tax conventions, Latest developments in international taxation.   |
|       |          | IDT     | 2:00PM to 5:00PM | Exemptions from GST, Payment of Tax   |
| 19    | 08-09-24 | IDT     | 2:00PM to 5:00PM | Refunds, Job work, Assessment & Audit<br>Electronic commerce transactions under GST and Returns Import and Export under GST   |
| 20    | 09-09-24 | DT      | 2:00PM to 5:00PM | Taxation of digital transactions<br>Assessment of trust, institutions, political parties and other special entities. Deduction, collection and recovery of tax.                       |
| 21    | 15-09-24 | IDT     | 2:00PM to 5:00PM | Appeals and Revisions, Advance ruling, Miscellaneous Provisions, Foreign Trade Policy, Inspection, Search, Seizure and Arrest, Demand and recovery, liability to pay in certain cases |
| 22    | 16-09-24 | DT      | 2:00PM to 5:00PM | Non-Resident taxation, Appeals and revision, Dispute resolution & Miscellaneous Provisions, Double taxation relief  |
| 23    | 22-09-24 | IDT     | 2:00PM to 5:00PM | Offences and Penalties and ethical aspects under GST, Classification of imported and exported goods & Valuation under Customs Act, Importation and Exportation of goods               |
| 24    | 23-09-24 | DT      | 2:00PM to 5:00PM | Transfer Pricing, Application and interpretation of tax treaties, Advance rulings, Provisions to counteract unethical tax practices & tax audit and ethical compliances.              |
| 25    | 29-09-24 | IDT     | 2:00PM to 5:00PM | Types of duty, Levy and exemptions from customs duty, Warehousing and refund  |
|       |          | DT      | 2:00PM to 5:00PM | Fundamentals of BEPS, Income tax authorities & Assessment procedure   |