

CA FINAL May 25

Date	Day	Paper	Subject	Portions
19-01-25	Sunday	1	Financial Reporting	IND AS 16 - PPE IND AS 2 - Inventory IND AS 7 - Cash Flow IND AS 8 - Accounting Policies, change in accounting estimates and errors; IND AS 23 - Borrowing costs;
		2	Advanced Financial Management	chapter 5: Security valuation chapter 7: Securitization chapter 8: Mutual Funds
26-01-25	Sunday	1	Advanced auditing, assurance and Professional ethics	chapterter 1: Quality control chapterter 4: Materiality, Risk Assessment & internal control chapterter 7: Reporting
		2	Financial Reporting	IND AS 40 Investment Property IND AS 41 Agriculture IND AS 38 Intangible Asset IND AS 113 Fair value measurement IND AS 36 Impairment of Assets
02-02-25	Sunday	1	Advanced Financial Management	chapter 6. Portfolio Management chapter 13. Business valuation
		2	Financial Reporting	IND AS 32 Financial instruments IND AS 107 Financial instruments : Disclosures IND AS 109 Financial instruments

09-02-25	Sunday	1	Advanced auditing, assurance and Professional ethics	chapterter 8 Specialised area chapterter 12 Digital Auditing & assurance chapterter 13: Group Audit chapterter 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
16-02-25	Sunday	1	Financial Reporting	IND AS 1 - Presentation of Financial Statement IND AS 24 - Related party Disclosure IND AS 34 - Interim Financial Reporting IND AS 10 - Events After Reporting Period IND AS 101 - First Adoption of Ind AS
		2	Advanced Financial Management	1. International financial management 2. Advanced capital budgeting
23-02-25	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	Advanced Financial Management	chapterter 10. Foreign Exchange exposure & risk Management
02-03-25	Sunday	1	Advanced auditing, assurance and Professional ethics	Chapter 2 : General accounting principle and auditors responsibility Chapter 6 : Completon and review Chapter 9: Related services Chapter 10: Review of financial information
		2	Financial Reporting	INDAS 102 - Share based payment INDAS 108 - Operating segment INDAS 105 - Non current asset held for sale and discontinued operation IND AS 37 Provisions, Contingent Liabilities & Contingent Assets IND AS 33 Earning per Share

09-03-25	Sunday	1	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 20 Accounting for government grants and disclosure of government assistance;
		2	Advanced Financial Management	Chapter 14. Mergers, Acquisitions and Corporate Restructuring chapterter 9: Derivatives analysis & valuation
16-03-25	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
23-03-25	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;
Model Exam				
02-04-25	Sunday	1	Financial Reporting	Full syllabus
04-04-25	Tuesday	2	Advanced Financial Management	Full syllabus
06-04-25	Thursday	3	Advanced Auditing, Assurance and professional ethics	Full syllabus
12-04-25	Saturday	1	Financial Reporting	Full syllabus
14-04-25	Monday	2	Advanced Financial Management	Full syllabus
16-04-25	Wednesday	3	Advanced Auditing, Assurance and professional ethics	Full syllabus