

## **CA FINAL GROUP 1 STUDY PLANNER**

10 Nov 2025 → 15 Dec 2025

Date	Day	07:15-09:00 (1.75h)	10:00-12:00 (2h)	15:00-16:30 (1.5h)	19:00–20:00 (1h)	Notes
10 Nov	Mon	FR: Consolidation (Complex Adjustments – Day 1)	FR: Consolidation (Day 2)	AFM: Forex Risk Mgmt (Theory)	PQ: Forex (5 Qs)	
11 Nov	Tue	FR: Consolidation (PQ – 1)	FR: Consolidation (PQ – 2)	AFM: Interest Rate Risk (Theory)	Revision: Consolidation	
12 Nov	Wed	FR: Ind AS 24 (Related Party)	FR: Ind AS 108 (Op Segments)	AFM: Business Valuation (DCF)	PQ: DCF (3 Qs)	
13 Nov	Thu	FR: Ind AS 113 (Fair Value)	FR: Ind AS 33 (EPS)	AFM: Business Valuation (Multiples)	Revision: Valuation	
14 Nov	Fri	FR: Ind AS 38 (Intangible)	FR: Ind AS 105 (Non-Current Assets)	AFM: M&A (Synergy & Swap)	PQ: M&A (3 Qs)	
15 Nov	Sat	REVISION DAY	FR: Consolidation + Ind AS 24,108	AFM: Valuation	Quick PQ	
16 Nov	Sun	MOCK: FR (Consolidation + Ind AS) – 3 hrs	Analysis	REST	REST	
17 Nov	Mon	FR: Ind AS 40 (Investment Prop)	FR: Ind AS 116 (Leases – Lessee)	AFM: M&A (LBO & Defense)	PQ: Leases (3 Qs)	
18 Nov	Tue	FR: Ind AS 116 (Lessor + PQ)	FR: Ind AS 102 (Share-Based)	AFM: Risk Mgmt in	Revision: Leases	
19 Nov	Wed	FR: Ind AS 41 (Agriculture)	FR: Ind AS 101 (First-time)	AFM: Startup Finance	PQ: Startup (2 Qs)	

20 Nov	Thu	FR: Analysis of FS	FR: Analysis of FS	AFM: Securitization	Revision:	
		(Ratio)	(Cash Flow)		Analysis	
21 Nov	Fri	FR: Ethical Duty of CA	REVISION	AFM: Security	PQ: Security (3	
				Valuation	Qs)	
22 Nov	Sat	MOCK: AFM	Analysis	REST	REST	
		(Valuation + M&A)				
23 Nov	Sun	REST DAY	Light Walk	Formula Recall	Sleep	
24 Nov	Mon	Audit: SA 265 (Comm	Audit: <b>SA 315</b>	Audit: <b>SA 320</b>	PQ: SA 315,320	3 SAs
		Deficiencies)	(Risk Assessment)	(Materiality)		→ 3
						days
25 Nov	Tue	Audit: <b>SA 330</b>	Audit: <b>SA 402</b>	Audit: <b>SA 240</b>	Revision: Risk	
	7	(Response to Risk)	(Service Org)	(Fraud)	SAs	
26 Nov	Wed	Audit: SA 250 (Laws)	Audit: <b>SA 260</b>	Audit: SA 299 (Joint	PQ: Fraud +	
			(TCWG)	Audit)	Laws	
27 Nov	Thu	Audit: SQC 1 (Quality	Audit: <b>SA 220 (QC</b>	Audit: <b>SA 300</b>	Revision:	
		Control)	for Audit)	(Planning)	Planning	
28 Nov	Fri	Audit: <b>SA 200,210</b>	Audit: <b>SA 520</b>	Audit: <b>SA 540</b>	PQ: SA 300,520	
		(Overall)	(Analytical)	(Estimates)		
29 Nov	Sat	MOCK: AUDIT (Risk + Planning)	Analysis	REST	REST	
30 Nov	Sun	REST + Weak Topic	Consolidation PQ	Valuation PQ	Sleep	

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1 Dec	Mon	FR: Financial Instruments	FR: Fin Inst	AFM: <b>Derivatives</b>	PQ: Swaps
		(Classification)	(Measurement)	(Swaps)	
2 Dec	Tue	FR: Fin Inst (Impairment	FR: Fin Inst	AFM: Derivatives	Revision:
		- ECL) Achievi	(Hedging – 1)	(Options)	ECL
3 Dec	Wed	FR: Fin Inst (Hedging – 2)	FR: Fin Inst (PQ –	AFM: Derivatives	PQ: Options
			1)	(Futures)	_
4 Dec	Thu	FR: <b>Fin Inst</b> ( <b>PQ</b> – <b>2</b> )	REVISION	AFM: Forex	PQ: Forward
				(Forward)	
5 Dec	Fri	MOCK: FR (Fin Inst)	Analysis	REST	REST
6 Dec	Sat	Audit: SA 500 (Evidence)	Audit: SA 501	Audit: SA 505	PQ: SA 500
			(Specific)	(External Conf)	
7 Dec	Sun	REST + Light Rev	Formula Sheet	Flashcards	Sleep
8 Dec	Mon	Audit: SA 510 (Opening	Audit: SA 530	Audit: <b>SA 550</b>	Revision:
		Bal)	(Sampling)	(Related Party)	Evidence
9 Dec	Tue	Audit: <b>SA 600 (Group – 1)</b>	Audit: <b>SA 600</b>	Audit: <b>SA 610</b>	PQ: Group
		_	( <b>Group – 2</b> )	(Internal Auditor)	
10 Dec	Wed	Audit: SA 620 (Experts)	Audit: <b>Digital</b>	Audit: Internal	Revision:
			Auditing	Audit	Group
11 Dec	Thu	MOCK: AUDIT	Analysis	REST	REST

		(Evidence + Group)			
12 Dec	Fri	FR: Quick Rev (Ind AS	AFM: Quick Rev	Audit: Quick Rev	PQ Mixed
		115, Consolidation)	(Derivatives,	(SA 300,315,600)	
			Valuation)		
13 Dec	Sat	MOCK: MIXED (FR +	Analysis	REST	REST
		AFM)			
14 Dec	Sun	FULL REVISION DAY –	AFM: All Topics	Audit: All SA	Confidence
		FR: All Ind AS (Summary)	(Formula)	(Flowchart)	Build
15 Dec	Mon	FINAL MOCK: AUDIT	Analysis +	Light Rev + Sleep	READY!
			Corrections		

