The Institute of Chartered Accountants of India

Code:	**FD1PP596238**	**Total Marks:**	**100**
Subject :	**01 Principles and Practices of Accounting**	**Marks Obtained :**	**84.5**

GRAPH PAPER IS ON THE PENULTIMATE PAGE

Book No. 1 (containing 28 pages)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

CA foundation Examination

Group No. .... Paper No. 1

Subject Principle of Accounting

Number of Answer Books used : Main + ... additional sheets

For use by ICAI only

596238

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA DECEMBER 2023

3 1 DEC 2023

Q.No.	To be ticked (✓) by the candidate against the Questions answered	Marks Awarded (To be filled by Examiner) a	b	c	d	e	Total
1		✓	✓	✓			
2		✓	✓				
3		✓	✓	✓			
4		✓	✓				
5							
6		✓	✓				
7							
8							
9							
10							
11							
12							
13							
14							
Total							

ICAI

Use only Blue / Black Ball Point Pen to write and shade the circles. **AVOID RED PEN.** Write the marks in the boxes before shading the respective circles.

Total Marks awarded

0 1 2 3 4 5 6 7 8 9

0 1 2 3 4 5 6 7 8 9

Total Marks awarded (in words) ....

Examiner's Signature ....

The Institute of Chartered Accountants of India

Code: FD1PP596238 **Total Marks:** 100

Subject: 01 Principles and Practices of Accounting **Marks Obtained:** 84.5

DO NOT WRITE ANYTHING HERE

INSTRUCTIONS TO THE CANDIDATE

Answers are not to be written on this page

should be written in figures and words in the allotted space at the right hand corner of the ... only and nowhere else including additional answer book/s and graph paper.

... number should be written in the box in numbers and darken the appropriate circles of the OMR ...ortion provided in the right hand corner of the cover page with **Black / Blue** ball point pen.

3. Fill particulars such as name of Examination, Group No., Paper No. and subject at the appropriate space at the left hand upper corner.

4. Remove the Bar Code sticker of the particular paper from the Attendance sheet and affix the same on the box provided in the right hand corner of the cover page.

5. Since a machine will read the Roll no., please check and ensure that Roll number written in numbers, words and circles darkened are correct. In case any candidate fills this information wrongly, Institute will not take any responsibility for rectifying the mistake.

6. The answers should be written neatly and legibly

7. The answer to each question must be commenced on a fresh page and question number prominently written at the top of each answer. Alternatively, the question number should be distinctly written in the margin.

8. The answer to each question in all parts should be fully completed in one page or in a consecutive set of pages, before the next question is taken up.

9. Writing of Roll number in place/s other than the space provided for the purpose or writing distinguishing mark, symbols like "OM", "Sri", "Jesus", "786", etc., will tantamount to adoption of "unfair means"

10. Before submission of answer book to the invigilator take care to score out (X) blank pages, if any, that you might have left.

3

Q2(a)

Bank Reconcillation Statement as on 31st December, 2022

Particulars	Details	Amount
Debit balance as per pass book (o/d)		248000
Add • Cheque issued but not presented for payment		70000
• Cheque twice add in cash book		37520
• Cheque credited in pass book ~~bunt~~ but not recorded		45000
Cheque for payment telephone gross recorded		10000
Less • Cheque issued for payment for purchase of merchandise not recorded in cash book		(117000)
(& Bank charge)		(3500)
• Interest on overdraft not entered in the cash Book		
• Bill dishonoured no Entry in Cash Book		(26200)
• Undercasting in Cash Book		(12000)
Credit Bal as per Cash Book (overdraft)		251820

R 6.5 2a

R 6.5 2aStep1

R

The Institute of Chartered Accountants of India

Code: FD1PP596238 **Total Marks:** 100

Subject : 01 Principles and Practices of Accounting **Marks Obtained :** 84.5

Q2 (b)

In the books of
ABC sports Club
Receipts & Payment A/c for the
period ending as on 31-12-2022

Receipt	Amount	Payment	Amount
To bal b/d (cash)	108000	By salary	230000
To Subscription	224000	~~By Staff~~ By Rent & Taxe	5000
To Interest	90000	By Insurance	2000
To Donation	40000	By Office Expense	8000
To Mis Receipt	3000	~~By bal c/d.~~	
		By Stationery Expenses	30000
		By Furniture	1000
		By Sports Equipment	5000
		~~By Sports of Eq~~	
		By Stock of Stationery	2500
		~~By Stat~~	
		By bal c/d Cash in hand	181500
	465000		465000

R 2 2bStep1

5

In the books of ABC Sports Club
Balance Sheet as on 31-12-2020

Liabilities	Amount	Assets	Amount
Capital 4024000		Govt Securities	1800000
~~(+) Surplus~~		Sub. Receivable	10000
(+) Excess Income 63300		Furniture	19800
Over Expenditure		Land & Building	1962500
~~Su~~ →	4087300	Sports Equipm	35000
		Stock of Station	5500
		~~Cash in hand~~	~~108000~~
Sub Received in Advance	6000	Cash in hand	~~1816~~ 181500
Outstanding Salary	15000		
	4108300		4108300

R

1.5 2bStep2

The Institute of Chartered Accountants of India

Code: FD1PP596238 | Total Marks: 100

Subject : 01 Principles and Practices of Accounting | Marks Obtained : 84.5

R 11 2b

6

Working Note 1. In the books of ABC Sports Club.
Balance Sheet as on 31-12-2021

Liabilities	₹	Assets	₹
Capital (B/f)	4024000	Govt Securities	1900000
		Sub Receivable	10000
		Furniture	20000
		Sports Equipment	35000
		Land & Building	2000000
Sub Received in Advance	2000	Stock of Stationery	3000
Outstanding salary	10000	Cash in hand	~~[illegible]~~ 68000
	4036000		4036000

R 2.5 2bStep3

R 5 2bStep4

The Institute of Chartered Accountants of India

Code: FD1PP596238 **Total Marks:** 100
Subject: 01 Principles and Practices of Accounting **Marks Obtained:** 84.5

7

17.5 2

2. Subscription A/c

To opening Recivable	70000	By R&P (B/F)	224000
To I&E A/c	250000	By Advance (opening)	2000
To closing Advance	6000	By Sub Receivable (closing)	100000
	326000		326000

3. Salary A/c

To R&P (B/F)	230000	By O/S Salary	10000
To O/s Salary	~~6000~~ 15000	By I&E A/c	235000
	245000		245000

4. Furniture A/c

To bal b/d	20000	By Dep	1200
To R&P (B/F)	1000	By bal c/d	19800
	21000		21000

5. Land & Building A/c

To bal b/d	2000000	By Depreciate	37500
		By bal c/d	1962500
	2000000		2000000

6. ~~Sports Equipment A~~

Sports Equipment A/c

To bal b/d	35000	By bal c/d	39000
To R&P (B/F)	5000	By Depreciation	1000
	40000		40000

7. Stationery A/c

To bal b/d	3000	By bal c/d	5500
To R&P (b/f)	2500		
	5500		5500

8

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Q3 (b)

Goods Sold by Mr. B to G.
Computation of Average Due Date

Date	Due Date	Amount	No of days	Product
20 July	20 Aug	35000	0	0.
17 Aug	17 Sept	30000	28	840000
13 Sept	13 Oct.	32000	54	1728000
		97000		2568000

Goods Sold by Mr. G to Mr. B.

Date	Due Date	Amount	No of Days	Product
July 25	Aug 25.	24000	5	120000
Aug 16	Sep. 16	22000	27	594000
Sep. 5	Oct 5.	25000	46	1150000
		71000		1864000

Base Date = 20 Aug.

The Institute of Chartered Accountants of India

Code: FD1PP596238 | Total Marks: 100
Subject : 01 Principles and Practices of Accounting | Marks Obtained : 84.5

5 3b

Balance Amout ~~Rs~~ = 97000 − 71000
= 26000

3 3bStep1

Balance Product = 2568000 − 1864000
= 704000

2 3bStep2

Average Due Date = Base Date ± $\frac{\text{Balance Product}}{\text{Balance Amount}}$

= 20 Aug + $\frac{704000}{26000}$

= 20 Aug + 27 days

~~= 16 September~~

or

= 16 September

Mr. ~~G~~ B is paid ~~₹~~ 26000 of the balance to the Mr. G.

Code: FD1PP596238 | Total Marks: 100
Subject : 01 Principles and Practices of Accounting | Marks Obtained : 84.5

Q3(c)

Lily A/c current with Rose
(Int. @ 6% p.a.) as on 31st March 2023

Date	Particular	DD	Days	Amount	Product	Date	Particular	DD	Days	Amt	Product
2023 1 Jan	To bal b/d		90	8500	765000	15 Jan	By Purchase		75	10200	765000
10 Jan	To Sales		80	14700	1176000	20 Jan	By Sales Return		70	2500	175000
31 Mar	To Interest			114.45		25 Feb.	By Bank		34	9500	323000
						31 Mar	By Balance Product				678000
						31 Mar	By bal c/d			111.45	
				23311.4	1941000					~~2334~~	1941000
					~~194~~						~~1263000~~

$\boxed{23311.45}$

$$\text{Interest} = 678000 \times 6\% \times \frac{1}{365}$$

$$= \cancel{114.} \Rightarrow 111.4520$$

Code: FD1PP596238 Total Marks: 100
Subject : 01 Principles and Practices of Accounting Marks Obtained : 84.5

Q3(a)

In the books of P (Journal Entry)

Date	Particulars	L.F.	Dr. ₹	Cr (₹)
1st July 2022	R's A/C Dr To Bill Payable A/C (Being, R's bills accepted for 4 Months.)		200000	200 000
	No Entry on Discounted			
1 July 2022	Bank A/C Dr Discount A/c Dr To R's A/c (Being, remittance given by R)		75200 4800	80000
4Nov 2022	Bills Receivable A/C Dr To R's A/C (Being, bill received from R's)		250000	250000
4Nov 22	Bank A/C Dr Discount A/C Dr To Bill Receivable (Being, Bill Receivable discounted.)		236250 13750	250000

Code: FD1PP596238 Total Marks: 100
Subject : 01 Principles and Practices of Accounting Marks Obtained : 84.5

13

R's A/c Dr		60000	
To Bank A/c			56700
To Discount A/c			3300
(Being, Remittance given to R.)			
R's A/c Dr		250000	
To Bank A/c			250000
(Being, cancellation of bills.)			
Bank A/c Dr		93492	
Bad ~~Debt Debt~~ Debt A/c Dr		93492	
To R's A/c			186984

6.5 3aStep1

WN → 1st Bill

	Gross	Discount	Net
	200000	12000	188000
P	~~80~~ 80.000	4800	75200
R	120000	7200	112800
2nd Bill			
	250000	13750	236250
R	~~180000~~ 186984.	10284 [3300 6984]	[56700 120000]
P	~~70000~~ 63016	3466	59550

R 18 3
R 8 3a

14

In the books P.

R's Account

Dr.					Cr.
Date	Particulars	₹	Date	Particulars	₹
1st July	To Bill Payable A/c	200000	1st July	By Bank	7[illegible]200
	To Bank	56100		By Discount	4800
	To Discount	3300	4 Nov	By Bills Receivable	25[illegible]000 ~~93492~~
	To Bank A/c	2[illegible]0000		By Bank	93492
	To bal c/d.	6984		By Bad Debts	93492
		~~510000~~			
		516984			516984

R 1.5 3aStep2

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Q6 (a)

Issued = 25000
FV = 100
IP = 125

50 Appli 50		Mr A
25 Allotem. 50	—	~~Ms A~~ × (150)
25 Final call 25		× (150)
100 125		

Applied = 29000 Alloted = 25000
Reject = 4000

In the books of A Ltd. (Journal Entry)

Date	Particulars	Dr (₹)	Cr (₹)
	Equity Share Application A/c Dr	1250000	
	~~To Bank A/c~~		
	To Equity Share Capital		1250000
	(Being, Share Alloted.)		
	Equity Share Allotment A/c Dr	1250000	
	To Securities Premium A/c		625000
	To Share Capital A/c		625000
	(Being, Allotment due and Securities Premium).		
	Calls in Arrear A/c Dr	7500	
	To Equity Share Allotment		7500
	(Being, share in Arrear.)		

Code: FD1PP596238 **Total Marks:** 100
Subject: 01 Principles and Practices of Accounting **Marks Obtained:** 84.5

Equity share final call A/c Dr	625000	
To Share capital A/c		625000
(Being, final call Due)		
Call in Arrear A/c Dr	3750	
To Share ~~capi~~ final call		3750
(Being, 150 share in Arrear)		
Share Capital A/c (150x100) Dr	15000	
~~Securities~~ Securities Premium A/c Dr.	3750	
To Equity share forfeiture A/c		7500
~~To Equit~~		
To call in Arrear A/c		11250
(Being, Share forfeited.)		

Note : • Call in Arrear Account is maintain in Book. So, Arrear not transfred in Cash Book • Call in Arrear entry is made.
• Excess Money Directly Rejected no Entry Made.

17

In the books of A Ltd.

Cash Book

14 6a

Date	Particulars	LF	Amount	Date	Particulars	LF	Amount
	To Share Applicat		1450000		By Equity Share Application (Rejected)		200000
	[illegible] Share Allotement		~~1050000~~ 1242500		By bal c/d		3113750
	[illegible]ty share final call A/c		621[illegible]0				
			3313750				3313750

2.5 6aStep1

12.5 6aStep2

-1 6aStep3

Q6(b)

Accounting is a Summarising phase of Accounting.
~~Accounting is are the sub fields of~~
The financial Statement are prepared in the ~~on the basis~~
of the Accounting.
Subfield s of Accounting →

1) Cost Accounting –
2) Management Accounting
3) Financial Accounting
4) Social Responsibility Accounting

1) Cost Accounting → In the Accounting, the cost ~~concept is used~~ accounting is used for the business ascertain the cost of the assets.
Cost Accounting is sub parts Historical Cost, R+ Conversion Cost.

2) Management Accounting → In the Accounting the Manager is managed the business and control the ~~acct~~ activity of the Management.

R 18 6

3) Financial Accounting → ~~All the~~ In the Accounting, useful for the financial Statement preparation. All the transaction and Events in the money items which used for prepartion of financial Accounting.

4) Social - Responsibility Accounting → The Accountant are responsible for the Social Society all the Statutory Audit, Taxation Audit, Manitance and Discolsure of financial Statement.

R 4 6b

R 4 6bStep1

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20

Q4(a)

In the books of M/s. RM&Co.

Dr. Trading A/c for the year ended 31-3-23 Cr.

Date	Particulars	₹	Date	Particulars	₹
	~~To freight~~			By Sale 3550000	
				(-) Return (69000)	
	To opening stock	930000 ~~990000~~		(-) Return by costmer (22000)	
	To Purchase 2[illegible]30000				3465000
	(-) Furniture (30000)	2061000		By closing stock	410000
	(-) Return (30000)	~~2061000~~			
	To freight on Purchases	18000			
	To Gross profit	866000			
		3875000			3875000

2 R 4aStep1

In the books of M/s RM & Co.
Profit & Loss A/c of the
year ended 31-3-23

~~Expendit~~
~~Expenditure~~

Particulars	(₹) Amount	Particulars	Amount
To Bank Charges	24000	By Discount Received	24000
To Carriage Outward	30000	By Gross Profit	866000
To Discount Allowed	36000		
To Electricity charges	32000		
To Gel Expenses	45000		
To Insurance 82500 Premium (-) Drawing (42000) (-) Prepaid (3375)	37125		
To Interest on Loan	35000		
To Printing & Station	27000		
To [illegible] for Goodwill	82500		
To Salaries	165000		
To Vehicle Expense	54000		
To Dep on Building	45000		
To Dep on Vehicle	60000		
To Dep on furniture	[illegible]3600		
To Provision for Bad Debts	49720		
~~To~~ To Net Profit	133055		
	890000		890000

In the books of M/s RM & Co.
Balance Sheet as on
31-03-23

Liabilities	₹	Assets	₹
Capital 1948000 (-) Drawing (180000) (-) Drawing (42000) (Insurance Premium) (+) NP 133055	1859055	Building 900000 (-) Dep 5% (45000)	855000
		Furniture & fixd 321000 (+) Purchase 30000 (-) Dep 10% I (32100) (6M) II (1500)	317400
Loan	600000	Debtors 1290000 (-) Common Debt (25000) (-) Return Sales (22000) (-) Debts (49720)	1193280
Creditors 645000 (-) Common Debt (25000)	~~645000~~ 620000	Cash At Bank	39000
		Cash in Hand	21000
		Vehicles 300000 (-) Dep @20% (60000)	240000
		Prepaid Insurance	3375
		Closing Stock	410000
	3079055		3079055

~~307~~
3079055
~~307~~

5.5
4aStep3

Code: FD1PP596238 Total Marks: 100
Subject : 01 Principles and Practices of Accounting Marks Obtained : 84.5

Correct Entry

14.5 4a → 1. Furniture A/c Dr 30000
To Purchase 30000

2. Insurance Premium 82500

4 4aStep4 Drawing 42000 Bal. 40500 (12 Months)

Current 37125 Prepaid 3375

3. Sales Return A/c Dr 22000
To Debtors A/c 22000

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24

[Q4(b)]

Profit & Loss Appropriation A/c

Date	Particulars		₹ (Amount)	Date	Particulars	₹ (Amount)
	To R's Capital.		10000		By Net Profit	350000
	To Int on capital:					
	P's	15000				
	Q's	9000				
	R's	6000	30000			
	To Profit transfer to:					
	P. (5/10)	155000				
	R. (3/10)	93000				
	Q (2/10)	62000				

25

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Q1(C)

4 1c

Calculation of Value of Inventory 31st March 2023

① Calculation of cost of Goods Sold Available

Particulars	₹
Opening Stock	147500
(+) Purchase	885000
(+) Manufacturing Expenses	135000
(−) Abnormal Purchase (50000 − 12500)	(37500)
Cost of Goods Available for Sale	1130000

4 1cStep1

② Calculation of cost of Goods Sold.

Sales	~~950000~~
Cash Sales ~~1475500~~ 550000	
Credit Sales 400000 → ~~950000~~ 950000	910000 ~~950000~~
(−) Abnormal Sale (40000)	
(−) GP (Gross profit) [100 + 25 = 125; 2C 910000; 760000]	~~(190000)~~ (182000)
Cost of Good Available Sold.	728000

③ Calculation of Inventory as on 31st March 2023

Cost of Good Available for Sale	1130000
(−) Cost of Good Sold.	(728000)
Value of Inventory	402000

27

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Code: FD1PP596238 Total Marks: 100
Subject : 01 Principles and Practices of Accounting Marks Obtained : 84.5

1196934

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~~Q1b~~
Q1(b)

(i) True
The financial Statement must disclose all the relevant and reliable information in accordance with the full ~~dis colu~~ disclosure principle.
Because the user of accounts ~~estimate~~ used the financial ~~Stam~~ stements of the firm/ company. All the information is true and faithful disclosed. ~~In~~ ~~the~~ The relevant and reliable information useful for the users of ~~Accou~~ Statement. Therefore full ~~discou~~ disclosure principle is used in prepartion of financial Statement.

R
2
1aStep1

R
(ii) False
0
1aStep2
The gain from Sale of capital assets is a capital Receipt. So the gain from Sale of Asset is (capital) not added to Revenue Receipt to ascertain the net profit of the Business.
R
0
1aStep3

R
~~(iii)~~
2
1aStep4
(iv) True
Sum of the year's digit method is example of

The Institute of Chartered Accountants of India

Code: FD1PP596238 Total Marks: 100

Subject : 01 Principles and Practices of Accounting Marks Obtained : 84.5

3 1 DEC 2023

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
DECEMBER 2023

1196935

Addl. Book No. 1

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ADDL. BOOK

DO NOT WRITE ROLL NUMBER ANYWHERE IN THIS ADDITIONAL ANSWER BOOK

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R 8 1a

Accelerated Method of charging of Depreciation. Sum of Digit is also a ~~lo~~ Reducing Balance Method.

(v) False

This is a Revenue Expenditure. Inauguration Expenses of ₹ 10 Lakh incurred on the new unit in an existing business is not a Capital Expenditure. It is one time expenditure does not give ~~an~~ one or more year Expenditure.

R 2 1aStep5

vi False

Discount column of the cash books is not records the ~~books~~ trade discount.

R 2 1aStep6

Trade Discount is not record in the books of Accounts. It only for ~~pro~~ ~~promot~~ increase of Sale. Cash Discount is recorded in the books of Accounts for the immediately payments.

(iii) True

Depreciation is a non-cash Expense and non-operating Expense which is to be provided for if there are profits.

Depreciation is a non-cash Expense there are no cash outflow from the Company. It help in the ascertain of the profit of the company.

3 1196936

Q1(b)

(iii) Money Measurement Concept →
According to the Money ~~Money Measuremen~~ Measurement concept, ~~Money~~ All the transaction in the term of Money. Money is the exchange medium. It is a Economic Value. All the transaction & Events are measured in term of money is recorded in the Books of Accounts.

- All the transaction & Events are not measured in money is not recorded in the Books of Accounts.

- Money Measurement concept is used only for money transaction & Events are recorded in Books of Accounts.

(iv) Realisation Concept →
It follows Cost Concept, in the business all assets are relasided so business assets realises.

- Realisation concept is followed the cost concept.
- In the business value of assets are relaised so the business Realise.

Example → cost of Assets 100000 but now cost of Assets is 120000. → 20000 the Assets are realised.

Code: FD1PP596238 **Total Marks:** 100
Subject: 01 Principles and Practices of Accounting **Marks Obtained:** 84.5

R
14.5 1

(ii) Diminishing Balance Method →

It is also Known as Reducing Balance Method. ~~In the Method~~ or Written Down Value Method. It also used in Sum of Digits Method. In this Method depreciation is Charged at fixed percentage rate. In the ~~beginning~~ beginning the Depreciation is Higher and ending depreciation is Lower. The value of the Asset is not ~~nill~~ nill only the residual Value of the Asset is found.

R
2.5 1b

(i) ~~Conce~~ Conversion Cost →

~~It~~ According to the Cost Concept, Value of ~~as~~ assets are converted one year to another year.

R
2.5 1bStep1

Example → Value of Assets ~~1-19-1~~

31-12-24 24000

Value of the Assets 31-12-25 30000

The Cost of the Asset is converted by 6000.

Conversion of the Cost is converted the one period to another period. ~~H~~ Ex- Historical Cost to Relaisation Cost.

The Institute of Chartered Accountants of India

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Result Overview

Awarded Marks: 84.5 | Max Marks:100

NA Not Attempted | O Optional | M Marked

Q1_Compulsory (Score: 14.5/20)

Question No	Awarded Marks	Maximum Marks	Status
1	14.5	20	M
1a	8	12	M
1b	2.5	4	M
1c	4	4	M

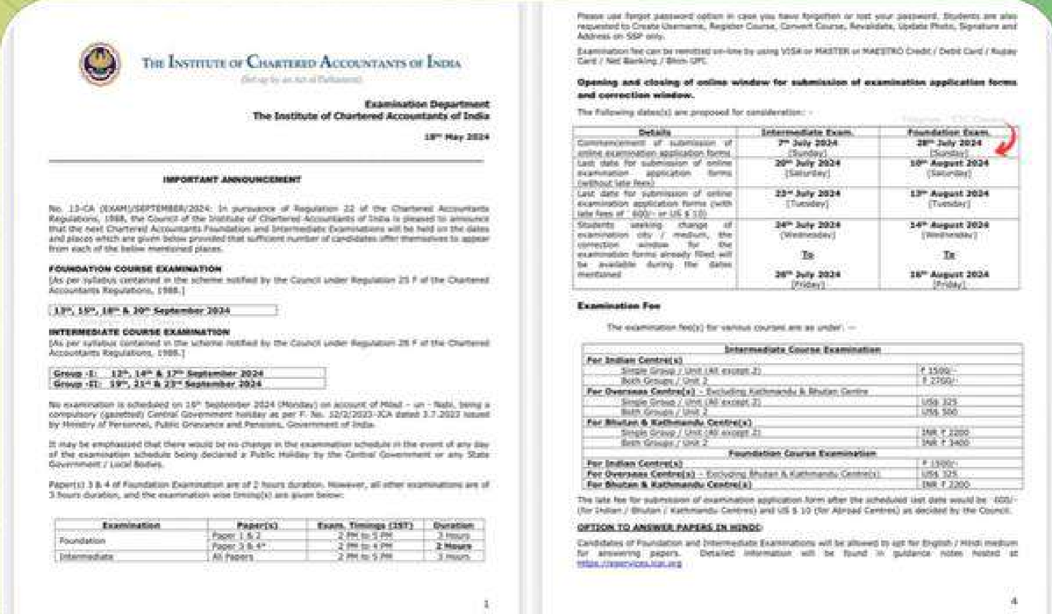
Q2_Q6 (Score: 70/80)

Question No	Awarded Marks	Maximum Marks	Status
2	17.5	20	M
2a	6.5	8	M
2b	11	12	M
3	18	20	M
3a	8	10	M
3b	5	5	M
3c	5	5	M
4	16.5	20	M
4a	14.5	15	M
4b	2	5	M
5	0	20	O
5a	0	10	O
5b	0	5	O
5c	0	5	O
6	18	20	M
6a	14	15	M
6b	4	5	M

Commerce Tuition Classes CTC @CTCClasses

0:39

5K Vinay Singh, 5:34 PM


THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

Examination Department
The Institute of Chartered Accountants of India

18th May 2024

IMPORTANT ANNOUNCEMENT

No. 13-CA (EXAM)/SEPTEMBER/2024: In pursuance of Regulation 22 of the Chartered Accountants Regulations, 1988, the Council of the Institute of Chartered Accountants of India is pleased to announce that the next Chartered Accountants Foundation and Intermediate Examinations will be held on the dates and places which are given below provided that sufficient number of candidates offer themselves to appear from each of the below mentioned places.

FOUNDATION COURSE EXAMINATION
[As per syllabus contained in the scheme notified by the Council under Regulation 25 F of the Chartered Accountants Regulations, 1988.]

13th, 15th, 18th & 20th September 2024

INTERMEDIATE COURSE EXAMINATION
[As per syllabus contained in the scheme notified by the Council under Regulation 28 F of the Chartered Accountants Regulations, 1988.]

Group -I: 12th, 14th & 17th September 2024
Group -II: 19th, 21st & 23rd September 2024

No examination is scheduled on 16th September 2024 (Monday) on account of Milad - un - Nabi, being a compulsory (gazetted) Central Government holiday as per F. No. 12/2/2023-JCA dated 3.7.2023 issued by Ministry of Personnel, Public Grievance and Pensions, Government of India.

It may be emphasized that there would be no change in the examination schedule in the event of any day of the examination schedule being declared a Public Holiday by the Central Government or any State Government / Local Bodies.

Paper(s) 3 & 4 of Foundation Examination are of 2 hours duration. However, all other examinations are of 3 hours duration, and the examination wise timing(s) are given below:

Examination	Paper(s)	Exam. Timings (IST)	Duration
Foundation	Paper 1 & 2	2 PM to 5 PM	3 Hours
	Paper 3 & 4*	2 PM to 4 PM	2 Hours
Intermediate	All Papers	2 PM to 5 PM	3 Hours

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Please use forget password option in case you have forgotten or lost your password. Students are also requested to Create Username, Register Course, Convert Course, Revalidate, Update Photo, Signature and Address on SSP only.

Examination fee can be remitted on-line by using VISA or MASTER or MAESTRO Credit / Debit Card / Rupay Card / Net Banking / Bhim UPI.

Opening and closing of online window for submission of examination application forms and correction window.

The Following dates(s) are proposed for consideration: -

Details	Intermediate Exam.	Foundation Exam.
Commencement of submission of online examination application forms	7th July 2024 (Sunday)	28th July 2024 (Sunday)
Last date for submission of online examination application forms (without late fees)	20th July 2024 (Saturday)	10th August 2024 (Saturday)
Last date for submission of online examination application forms (with late fees of ` 600/- or US $ 10)	23rd July 2024 (Tuesday)	13th August 2024 (Tuesday)
Students seeking change of examination city / medium, the correction window for the examination forms already filled will be available during the dates mentioned	24th July 2024 (Wednesday) To 26th July 2024 (Friday)	14th August 2024 (Wednesday) To 16th August 2024 (Friday)

Examination Fee

The examination fee(s) for various courses are as under: –

Intermediate Course Examination	
For Indian Centre(s)	
Single Group / Unit (All except 2)	₹ 1500/-
Both Groups / Unit 2	₹ 2700/-
For Overseas Centre(s) – Excluding Kathmandu & Bhutan Centre	
Single Group / Unit (All except 2)	US$ 325
Both Groups / Unit 2	US$ 500
For Bhutan & Kathmandu Centre(s)	
Single Group / Unit (All except 2)	INR ₹ 2200
Both Groups / Unit 2	INR ₹ 3400
Foundation Course Examination	
For Indian Centre(s)	₹ 1500/-
For Overseas Centre(s) – Excluding Bhutan & Kathmandu Centre(s)	US$ 325
For Bhutan & Kathmandu Centre(s)	INR ₹ 2200

The late fee for submission of examination application form after the scheduled last date would be ` 600/- (for Indian / Bhutan / Kathmandu Centres) and US $ 10 (for Abroad Centres) as decided by the Council.

OPTION TO ANSWER PAPERS IN HINDI:

Candidates of Foundation and Intermediate Examinations will be allowed to opt for English / Hindi medium for answering papers. Detailed information will be found in guidance notes hosted at https://eservices.icai.org

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प्रयास से परिणाम तक 🔥
CA Foundation September 2024
Exam Date Sheet Officially
Announced by ICAI
We are With You CTCians❤️
#CAFoundationSept2024
#CTCClasses

4.6K Vinay Singh, 6:10 PM

Commerce Tuition Classes CTC @CTCClasses

Tomorrow MBS 🔴LIVE Class schedule 🔥
Mark your Presence & Prepare accordingly
9:00Am - Business Law
11:00Am - Account's
#CAFoundation