

BIG with

CONFIDENCE

Pareto Principle (80:20 Analysis)

**Unscheduled Subjectwise Test Series** 

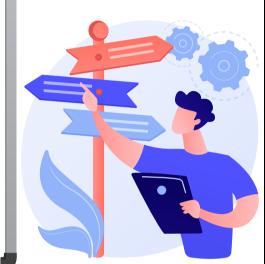
Exam Starts from 10.05.2024

**CA Final Nov 24 Exams Test Schedule** 

### Why You Should Choose ABC?

# Attributes

- PARETO Principle of each subject based on order of priority.
- Based on their Weightage, Coverage & Importance etc., Entire syllabus is categorized into 3 Category A, B & C.
- Unit Test covers all Chapters in a Systematic Manner. 70: 30 MCQ Case Study based MCQ Pattern followed
- Revision Test & MCQ Test conducted for Relevant Areas as Some Chapters required more revision.
- Weightage, Question Pattern tested in Main Exam & Synopsis provided for each category to get better understanding.



# Why You Should Prefer PradhiCA?

# -Benefits

- Opt and write the test series just by sitting at home.
- Enhances exam-pressure handling skills and time management.
- Aids to improve conceptual clarity and Presentation skills.
- Un-compromised Quality in Question Papers.
- Correction of answer papers in accordance with ICAI Correction Pattern.
- An opportunity to get evaluated by experienced persons.



### Test Series Package

# Coverage

- The Test Package consists of 69 unit tests to facilitate an in-depth, chapter-wise understanding of All Subjects.
- 7 Revision Test will be conducted for Category-wise to enable students to revise the Chapter for the Second time
- 5 MCQ Test will be conducted for All the Subjects. More weightage will be given for Case Scenario based MCQs
- Summary Notes & Additional MCQ Reference material for Practice will be Provided
- Study Plan will be Provided for Each Subjects covering Chapterwise weightage, Topics to be covered, Day wise Plan.
- Full Syllabus Model Exam (100 Marks) for Each Subject.
- Mark bifurcation will be provided for all solutions, allowing students to understand their exact mistakes
- MCQ Step wise Solution (workings) will be provided.



ABC Test Series - Total Test Covered			
Subjects	Unit Test	Revision	MCQ
Paper 1	13	1	1
Paper 2	11	1	1
Paper 3	12	1	1
Paper 4	13	1	1
Paper 5	13	1	1
Paper 6	7	2	0
	69	7	5

#### **PAPER 1: FINANCIAL REPORTING**

# Category A - Ind AS Areas (70:30) 8 Tests | 220 Marks

Unit Test	Unit Test Chapter Name	
Test 1	Ind AS 1, 34, 7	25
Test 2	Ind AS 8, 10, 113	25
Test 3	Ind AS 2, 16, 40, 105	30
Test 4	Ind AS 23, 36, 38, 116	30
Test 5	Ind AS 41, 20, 102	30
Test 6	Ind AS 19, 37, 12, 21	30
Test 7	Ind AS 24, 33, 108	25
Test 8	Ind AS 115	25
Revision 1	Category A Chapters	50
<b>A</b>		

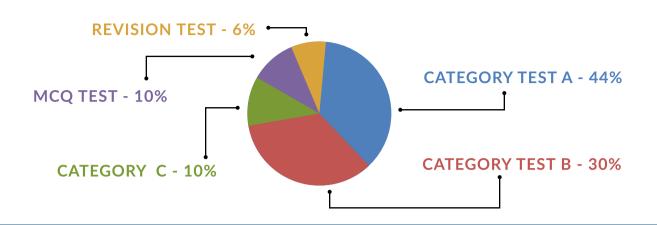
# Category B - Core Areas (70:30) 3 Tests | 150 Marks

Unit Test	Chapter Name	Marks
Test 9	Accounting and Reporting of Financial Instruments	50
Test 10	Ind AS 103 "Business Combinations	50
Test 11	Consolidated & Separate Fin. Statements of Group Entities	50

### Category C - Other Areas (70:30) 2 Tests 50 Marks

Unit Test	Chapter Name	Marks
T 1 4 0	Ind AS 101 "First-time Adoption of Ind Accounting Standards	25
Test 12	Analysis of Financial Statements	25
Test 13	Conceptual Framework for Financial Reporting	
	Introduction to Indian Accounting Standards	0.5
	Professional and Ethical Duty of a Chartered Accountant	25
	Accounting and Technology	
MCQ 1	All Category Chapters	30

# FINANCIAL REPORTING



Category	Category A - Ind AS	Category B - Core Areas	Category C - Other Areas
Syllabus Coverage	25 IND AS	3 Chapters	5 Chapters
Number of Test	<b>8</b> Test	<b>3</b> Test	2 Test
Marks Covered in our Test	20/30 Marks Each	<b>50</b> Marks Each	<b>25</b> Marks
Question Pattern Tested in Main Exam	From Each Test (1 to 7) Portions - 1 or 2 will be tested Test 8 - IND AS 115 - One Question surely will be tested	Test 9 - Min 2 Questions will be tested. Test 10 & 11 - 1 or 2 Questions will be tested like 20/15/10 Marks.	Overall 2 or 3 may be tested.
Weightage in Main Exam	Over all <b>45</b> Marks	Test 9 - <b>20</b> Marks Test 10 & 11 - <b>20</b> Marks	Over all <b>15</b> Marks
Synopsis	<ul> <li>Huge Volume.</li> <li>Coverage takes more Time.</li> <li>Don't skip any chapter.</li> <li>Try to Complete One</li> <li>Ind AS a day Like.</li> </ul>	<ul> <li>More Concepts in Each Chapter.</li> <li>Compulsory Question.</li> <li>Extra Care to be given for Test 9 Portion.</li> </ul>	<ul> <li>Less Volume.</li> <li>Less Importance.</li> <li>Theory Area.</li> <li>Easy to Complete.</li> <li>Test 13-Newly Inserted Chapters.</li> </ul>

#### PAPER 2: ADVANCED FINANCIAL MANAGEMENT

#### Category A - Core Areas (70:30) 7 Tests 290 Marks

Unit Test	Chapter Name	Marks
Test 1	Security Valuation	35
Test 2	Advanced Capital Budgeting Decisions	35
Test 3	Mergers, Acquisitions and Corporate Restructuring	35
Test 4	Business Valuation	35
Test 5	Portfolio Management	50
Test 6	Foreign Exchange Exposure and Risk Management	50
Test 7	Derivatives Analysis and Valuation	50

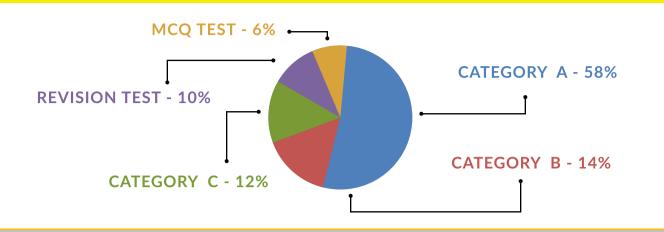
#### Category B - Other Areas (70:30) 2 Tests 70 Marks

Chapter Name	Marks
International Financial Management	25
Interest Rate Risk Management	35
Security Analysis	0.5
Mutual Fund	35
Category A & B Chapters	50
	International Financial Management Interest Rate Risk Management Security Analysis Mutual Fund

# Category C - Theory Areas (70:30) 2 Tests 60 Marks

Unit Test	Chapter Name	Marks
Test 10	Financial Policy and Corporate Strategy	35
	Risk Management	
	Securitization	
	Startup Finance	
Test 11	Category A & B Chapter Theories	25
MCQ 1	All Category Chapters	30

#### ADVANCED FINANCIAL MANAGEMENT



Category	Category A - Core Areas	Category B - Other Areas	Category C - Theory Areas
Syllabus Coverage	7 Chapters	4 Chapters	4 Theory Chapters + Other Chapters (Theory Part)
Number of Test	7 Test	2 Test	2 Test
Marks Covered in our Test	50/35 Marks Each	35 Marks Each	<b>35/25</b> Marks
Question Pattern Tested in Main Exam	Each Chapter - 1 Question will be tested. Plus any 2 or 3 Chapters, One or More Question will be tested. Total Question - 8	Each Chapter - 1 Question will be tested.	Test 10 - 1 Question from each chapter will be tested. Test 11 chapters – Overall 1 or 2 Questions may be Tested
Weightage in Main Exam	<b>55</b> Marks	<b>25</b> Marks	<b>20</b> Marks
Synopsis	<ul> <li>Test 2 Chapter - newly Inserted.</li> <li>Extra care should be given to Derivatives,</li> <li>For Ex. Vast Area.</li> <li>Try to Solve more Problems in each Chapter.</li> </ul>	<ul><li>Less Volume.</li><li>Easy to Complete.</li></ul>	<ul> <li>Easy to Cover.</li> <li>Take Notes for each Topic.</li> <li>Scorable Area as well as Less Time Consuming while attempting in Main Exam.</li> </ul>

# PAPER 3 : ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS

#### Category A - SA Areas (70:30) 6 Tests 210 Marks

Unit Test	Chapter Name	Marks	
T 4	Quality Control	35	
Test 1	General Auditing Principles & Auditors Responsibilities		
Task O	Audit Planning, Strategy & Execution	25	
Test 2 Materiality, Risk Assessment and Internal Control		35	
Test 3	Audit Evidence, Completion and Review	35	
Test 4	Reporting	35	
Test 5	Specialized Areas, Audit Related Services	35	
Took /	Review of Financial Information		
Test 6	Prospective Financial Information & Other Ass. Services	35	
Revision 1	Category A Chapters	50	

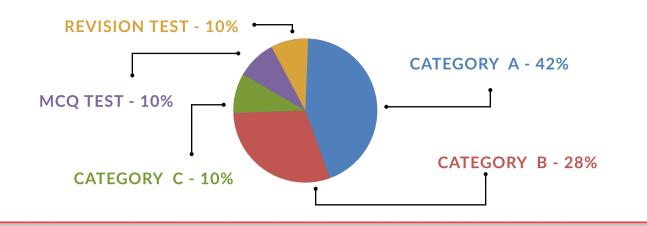
#### Category B - Core Areas (70:30) | 4 Tests | 140 Marks

Unit Test	Chapter Name	
Test 7	Professional Ethics & Liabilities of Auditors	50
Test 8	Audit of Banks & Non-Banking Financial Companies	35
Test 9	Digital Auditing & Assurance	25
Test 10	Due Diligence, Investigation & Forensic Accounting	30

#### Category C - Other Acts (70:30) 2 Tests 50 Marks

Unit Test	Chapter Name	Marks
T+ 11	Internal Audit	25
Test 11	Group Audits	25
Test 12	Overview of Audit of Public Sector Undertakings	25
	Emerging Areas: (SDG) & (ESG) Assurance	
MCQ 1	All Category Chapters	50

#### ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS



Category	Category A - SA	Category B - Core Areas	Category C - Other Areas	
Syllabus Coverage	11 Chapters	4 Chapters	4 Chapters	
Number of Test	<b>6</b> Test	4 Test	2 Test	
Marks Covered in our Test	<b>35</b> Marks Each	50/35/30/25 Marks Each	25 Marks	
Question Pattern Tested in Main Exam	Mostly Tested in Compulsory Question. 1 or 2 Question from each SA Series will be Tested	Test 7 - 3 Question will be tested. Others Test - 1 or 2 Question will be tested	4 to 5 Questions will be tested from any of the Chapters	
Weightage in Main Exam	<b>45</b> Marks	Test 7 - <b>20</b> Marks, Others – <b>15</b> Marks	<b>20</b> Marks	
Synopsis	<ul> <li>All SAs - Equal Importance - Must Cover All SAs - Don't Skip any Particular SA</li> <li>Newly Inserted - 800 SA, SRS, SAE Series.</li> </ul>	Each Chapter is Very Important - Extra Care must be given for Professional Ethics.	<ul> <li>Less Volume - Easy to Prepare - Equal Importance.</li> <li>Newly inserted Chapters.</li> </ul>	

# PAPER 4 : DIRECT TAX LAWS & INTERNATIONAL TAXATION

# Category A - Core Areas (70:30) | 5 Tests | 175 Marks

Unit Test	Chapter Name	Marks
To a.k. 1	Profits and Gains of Business or Profession	<b>,</b> 0
Test 1	Assessement of Various Entities	60
Test 2	Assessement of Trust, Political Party, Special Entities 40	
Test 3	Capital Gains, Income from Other Sources	
Test 4	Deductions, TDS, TCS, Advance Tax, Recovery of Tax	25
Test 5	Basic Concepts, Exemptions, Clubbing, Set Off	25
Revision 1	Category A Chapters	50

#### Category B - Theory Areas (70:30) | 4 Tests | 110 Marks

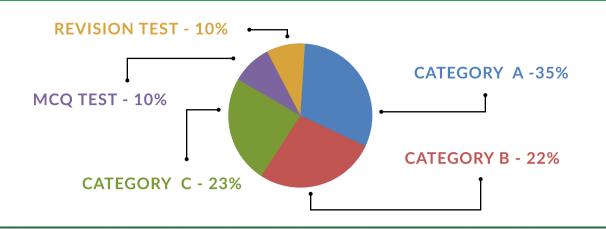
Unit Test	Chapter Name	
Took /	Tax Planning, Avoidance & Evasion, Income Tax Authorities	2.5
Test 6	Taxation of Digital Transactions	25
Test 7	Tax Audit & Ethical Compliances	0.5
	Contereact Unethical Tax Practices	25
Test 8	Appeals & Revision, Dispute Resolution, Misc. Provisions	25
Test 9	Assessement Procedure	35

# Category C - International Taxation (70:30) | 4 Tests | 115 Marks

Unit Test	Chapter Name	Marks
Test 10	Non Resident Taxation	30
Test 11	Double Taxation Relief, Advance Ruling	30
Test 12	Transfer Pricing	30
Test 13	Fundamentals of BEPS, Model Tax Conventions	
	Application & Interpretations of Tax Treaties	25
	Latest Developments in International Taxation	
MCQ 1	Category A,B,C Chapters	50

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#### **DIRECT TAX LAWS**



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	Category	Category A - Heads of Income	Category B - Theory Areas	Category C - International Taxation
	Syllabus Coverage	11 Chapters	9 Chapters	8 Chapters
	Number of Test	5 Test	4 Test	4 Test
	Marks Covered in our Test	<b>60/40/25</b> Marks Each	<b>25</b> Marks Each	30/25 Marks Each
	Question Pattern Tested in Main Exam	Test 1 - Compulsory Question. Capital Gain, Trust, TDS - 1 Question each will be tested. Remaining - 1 or 2 may be tested.	1 Question from each Chapter will be tested. Test 9 - 2 Questions Mostly as Theory Questions.	Test 10,11, 12 – 1 Questions must. Test 13 – 1 or 2 may be tested as Theory Questions
	Weightage in Main Exam	Test 1 & 2 – <b>25</b> Marks Others – <b>20</b> Marks	25 Marks	<b>30</b> Marks
	Synopsis	<ul> <li>More Problems in each Chapters</li> <li>Solve more Problems.</li> </ul>	<ul> <li>Few Chapters         were newly         inserted</li> <li>Take Notes for         Each Chapters.</li> </ul>	<ul> <li>3 Important Chapters.</li> <li>Try to All Problems &amp; Cover All Areas.</li> <li>Scroable.Rest are theory areas.</li> </ul>
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#### **PAPER 5: INDIRECT TAX LAWS**

# Category A - GST Core Areas (70:30) 5 Tests | 170 Marks

Unit Test	Chapter Name	Marks	
Test 1	Supply Under GST, Charge of GST	25	
Test 2	Exemptions from GST	25	
Test 3	Place of Supply, Time of Supply	35	
Test 4	Value of Supply	35	
Test 5	Input Tax Credit	50	
Revision 1	Category A Chapters	60	

# Category B - GST Theory Areas (70:30) | 4 Tests | 120 Marks

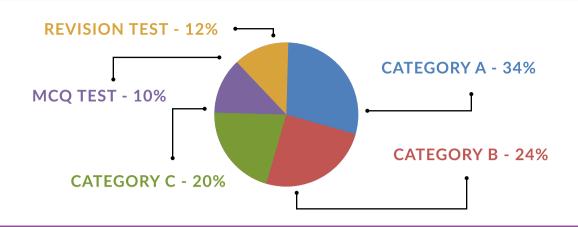
Unit Test	Chapter Name	
Test 6	Registration, Payment of Tax, Returns 30	
Test 7	Accounts & Records, E Way Bill, Tax Invoice, E-Commerce 30	
Test 8	Refunds, Job Work, Assessement & Audit	00
	Import & Export, Liability to Pay in certain cases	30
	Inspections, Search, Seizure & Arrest, Advance Ruling	
Test 9	Offences, Penalties & Ethics, Demand & Recovery	30
	Appeals & Revision, Misc. Provisions	
	Import & Export, Liability to Pay in certain cases Inspections, Search, Seizure & Arrest, Advance Ruling Offences, Penalties & Ethics, Demand & Recovery	30

# Category C - Customs (70:30) | 4 Tests | 100 Marks

Unit Test	Chapter Name	Marks
Test 10	Levy of Exemptions, Types of Duty, Classifications	25
Test 11	Importation & Exportation, Warehousing, Refund	25
Test 12	Valuation	25
Test 13	Foreign Trade Policy	25
MCQ 1	Category A,B,C Chapters	50

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#### **INDIRECT TAX LAWS**



Category	Category A - GST Core Areas	Category B - GST Theory Areas	Category C - Customs Areas	
Syllabus Coverage	7 Chapters	18 Chapters	8 Chapters	
Number of Test	<b>5</b> Test	4 Test	4 Test	
Marks Covered in our Test	<b>25/35/50</b> Marks Each	30/35 Marks Each	25 Marks Each	
Question Pattern Tested in Main Exam	Test 4 & 5 - Compulsory Question. Other areas - 2 Questions will be tested	2 / 3 Questions will be tested from Each Test Portions	1 or 2 Question from Each test portions will be Tested	
Weightage in Main Exam	40 Marks	<b>35</b> Marks	25 Marks	
Synopsis	<ul> <li>Interrelated.</li> <li>All Chapters can be Combinedly tested.</li> <li>Overall Knowledge required.</li> </ul>	<ul> <li>Theory Questions</li> <li>Try to write notes for Each Chapters.</li> <li>Huge Volume.</li> </ul>	<ul> <li>Easy to Prepare.</li> <li>Scorable.</li> <li>Concentrate more on Valuation.</li> <li>FTP - Vast as well as Important.</li> </ul>	

#### PAPER 6: INTEGRATED BUSINESS SOLUTION

# Category - Case Scenarios 7 Tests 350 Marks

Unit Test	Syllabus in Percentage	Marks
Test 1	FR - Category A Chapters Audit Category B & C Chapters	50
Test 2	FR - Category B & C Chapter Audit - Category A Chapters	50
Test 3	AFM SPOM - Other Laws	50
Test 4	SPOM - SCMPE SPOM - Company Law	50
Test 5	DT - Category A Chapters IDT - Customs Areas	50
Test 6	IDT - Category A Chapters DT- International Taxation	50
Test 7	IDT - Category B Chapters DT- Category B Chapters	50
Revision 1	All Subjects Combined	75
Revision 2	All Subjects Combined	75

#### Model Exam - Full Syllabus Test

#### Students can write upto

Unscheduled: 2 Model Papers for Each Subject except elective papers. Any Date

Any Subject can be written.

Scheduled: 1 Model exam will be conducted in the month of October. Question

Papers will be available from the Scheduled Dates. Students can write

the test later till the last date for submission of Papers.

October Model Exam (Scheduled) - Nov 2024 Exams		
Date	Subjects	
03.10.2024	Paper 1 - Financial Reporting	
05.10.2024	Paper 2 - Advanced Financial Management	
07.10.2024	Paper 3 - Advanced Auditing, Assurance & Pro. Ethics	
09.10.2024	Paper 4 - Direct Tax Laws	
11.10.2024	Paper 5 - Indirect Tax Laws	
13.10.2024	Paper 6 - Integrated Business Solution	

### **Model Exam Registration & Fee**



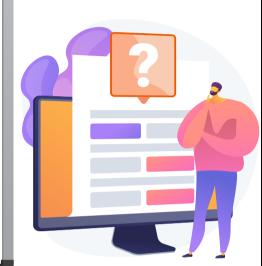
Model Exam Registration is Separate.
Students can register any Subjects upto 3 Sets.



### How to **Submit** the Papers?

# Submission

- Access for the Question Papers will be provided in the Server by our team.
- Students can download the Question paper from Pradhi CA Server (Link for the Pradhi CA Server will be provided after registration) and take a print out of the same.
- Exams should be written in a note book or ruled Papers, MCQ related Questions must be written in OMR Sheet available in Our Server.
- After completion, Scan the answer papers using adobe scanner app and Upload the answer sheets using Google form Link available in the Server.
- Answer key will be provided in the server, on receipt of the Answer Sheets



### How to get the Results?

# -Results



- Results will be provided along with Corrected papers in students private exam room in the Server.
- Students can opt to write test for any Individual Subject at any time. Exam Starts from 10.05.2024.
- Papers will be corrected Uploaded in your respective Exam rooms in the Pradhi CA Server within 4 days from the date of Submission.
- Last date to Submit the A, B & C Category Answer Papers Group 1 25.10.2024 : Group 2 30.10.2024

How to Register for the Test



### Fee Structure & Payment Gateway





#### ALL THE BEST FOR YOUR EXAMS



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