

FR AFM AUDIT DT IDT

# PRADHICA Presents

# ASPIRE BIG with CONFIDENCE Pareto Principle (80:20 Analysis)

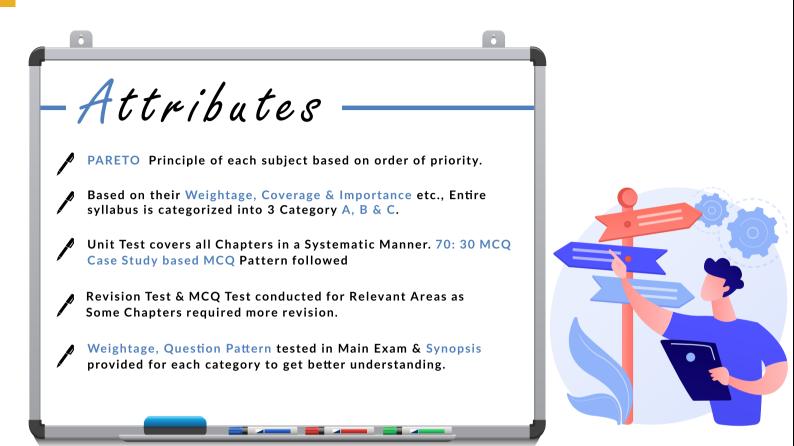
Unscheduled Subjectwise Test Series

Exam Starts from 03.11.2024

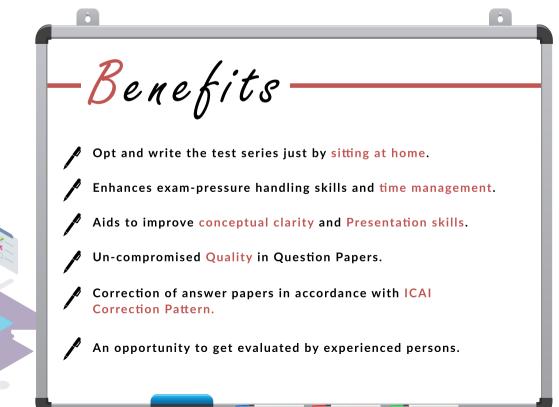
# CA Final May 25 Exams Test Schedule

Target 150 Days

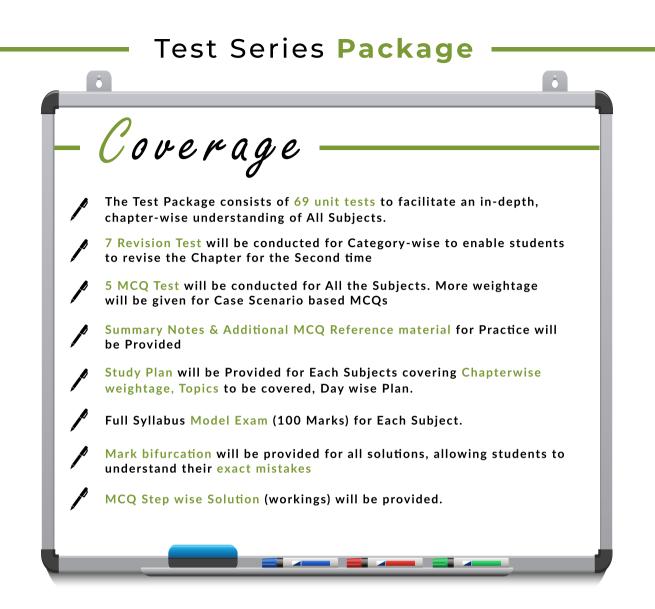
# Why You Should Choose ABC ?



# Why You Should Prefer PradhiCA ?









ABC Test Series - Total Test Covered				
Subjects	Unit Test	Revision	мсq	
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

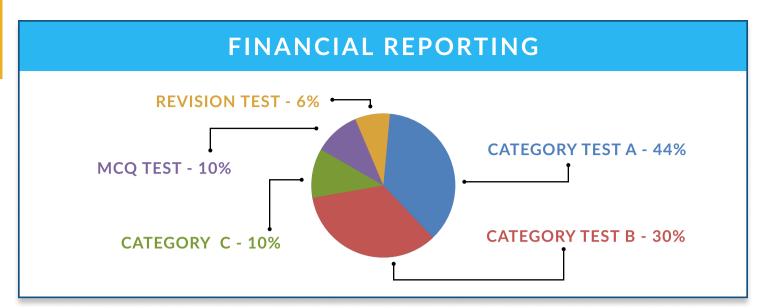
Unit Test	Chapter Name	Marks
Test 1	Ind AS 1, 34, 7	25
Test 2	Ind AS 8, 10, 113	25
Test 3	Ind AS 2, 16, 40, 105	30
Test 4	Ind AS 23, 36, 38, 116	30
Test 5	Ind AS 41, 20, 102	30
Test 6	Ind AS 19, 37, 12, 21	30
Test 7	Ind AS 24, 33, 108	25
Test 8	Ind AS 115	25
Revision 1	Category A Chapters	50

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



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	8 Test	<b>3</b> Test	2 Test
Marks Covered in our Test	20/30 Marks Each	50 Marks Each	25 Marks
Question Pattern Tested in Main Exam	From Each Test (1 to 7) Portions - <b>1 or 2</b> will be tested Test 8 - IND AS 115 - <b>One</b> 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 <b>2</b> or <b>3</b> may be tested.
Weightage in Main Exam	Over all 45 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 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

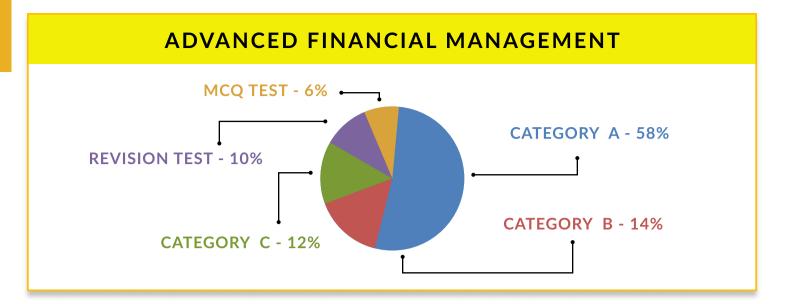
Unit Test	Chapter Name	Marks
Test 1	Security Valuation	35
Test 2	Advanced Capital Budgeting Decisions	35
Test 3	Mergers, Acquisitions and Corporate Restructuring	35
Test 4	Business Valuation	35
Test 5	Portfolio Management	50
Test 6	Foreign Exchange Exposure and Risk Management	50
Test 7	Derivatives Analysis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

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

Unit Test	Chapter Name	Marks
Toot 0	International Financial Management	25
Test 8	Interest Rate Risk Management	35
Ta ah O	Security Analysis	0.5
Test 9	Mutual Fund	35
Revision 1	Category A & B Chapters	50

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

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



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 - <b>1</b> Question will be tested. Plus any <b>2 or 3</b> Chapters, One or More Question will be tested. Total Question - <b>8</b>	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	55 Marks	25 Marks	20 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	
Test 1	Quality Control	25	
lest 1	General Auditing Principles & Auditors Responsibilities	35	
Tast 0	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	
Review of Financial Information		25	
Test 6	Prospective Financial Information & Other Ass. Services	35	
Revision 1	Category A Chapters	50	

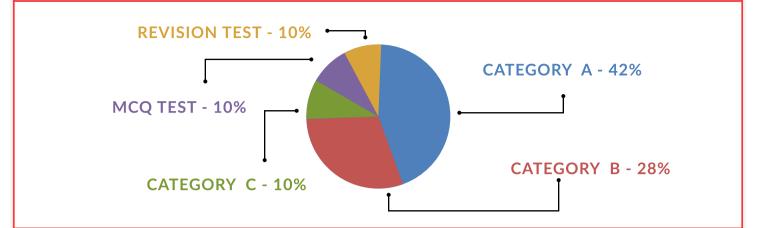
#### Category B - Core Areas (70:30) 4 Tests 140 Marks

Unit Test	Chapter Name	Marks
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	<u>ог</u>
Test 11	Group Audits	25
T   40	Overview of Audit of Public Sector Undertakings	0.5
Test 12	Emerging Areas: (SDG) & (ESG) Assurance	25
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	6 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. <b>1 or 2</b> Question from each SA Series will be Tested	Test 7 – 3 Question will be tested. Others Test - 1 or 2 Question will be tested	<b>4 to 5</b> Questions will be tested from any of the Chapters
Weightage in Main Exam	45 Marks	Test 7 - <b>20</b> Marks, Others – <b>15</b> Marks	20 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	
Task 1	Profits and Gains of Business or Profession	(0)	
Test 1	Assessement of Various Entities	60	
Test 2	Assessement of Trust, Political Party, Special Entities	pecial Entities 40	
Test 3	Capital Gains, Income from Other Sources	25	
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 Marks	
Teet (	Tax Planning, Avoidance & Evasion, Income Tax Authorities	
Test 6	Taxation of Digital Transactions	25
Test 7	Tax Audit & Ethical Compliances	05
	Contereact Unethical Tax Practices	25
Test 8	Appeals & Revision, Dispute Resolution, Misc. Provisions 25	
Test 9	Assessement Procedure	35

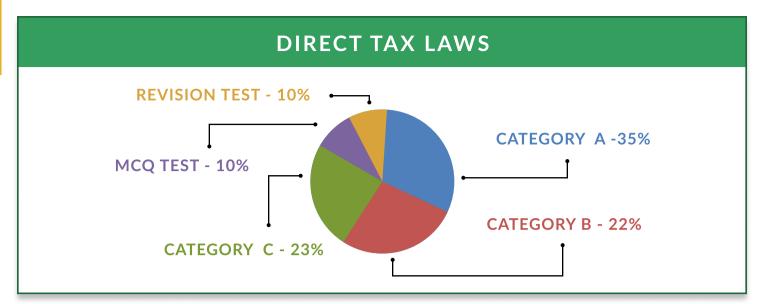
#### Category C - International Taxation (70:30) 4 Tests

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







Categor	У	Category A - Heads of Income	Category B - Theory Areas	Category C - International Taxation
Syllabus Coverage		11 Chapters	9 Chapters	8 Chapters
Number o Test	of	<b>5</b> Test	4 Test	4 Test
Marks Covered in our Tes		<b>60/40/25</b> Marks Each	<b>25</b> Marks Each	30/25 Marks Each
Question Pattern Tested in Main Exa	ו	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 – <b>1</b> Questions must. Test 13 – <b>1 or 2</b> may be tested as Theory Questions
Weightag in Main Exa		Test 1 & 2 – <b>25</b> Marks Others – <b>20</b> Marks	25 Marks	<b>30</b> Marks
Synopsis	5	<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>



## PAPER 5 : INDIRECT TAX LAWS

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

Chapter Name	Marks
Supply Under GST, Charge of GST	
Exemptions from GST 25	
Place of Supply, Time of Supply	35
Value of Supply	35
Input Tax Credit	50
Category A Chapters	60
	Supply Under GST, Charge of GST Exemptions from GST Place of Supply, Time of Supply Value of Supply Input Tax Credit

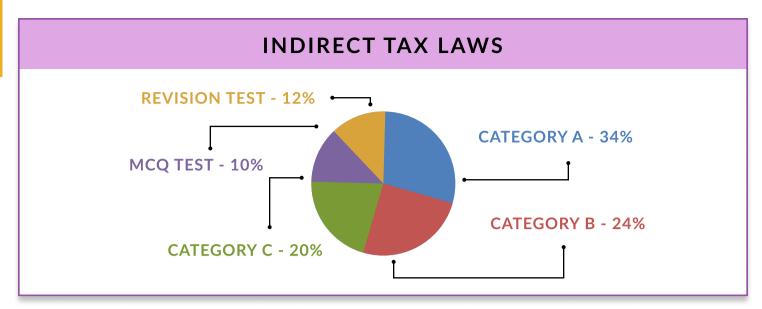
#### Category B - GST Theory Areas (70:30) 4 Tests 120 Marks

Unit Test	Chapter Name Marks	
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	30
	Import & Export, Liability to Pay in certain cases	
Test 9	Inspections, Search, Seizure & Arrest, Advance Ruling	
	Test 9 Offences, Penalties & Ethics, Demand & Recovery	
	Appeals & Revision, Misc. Provisions	
		<u>.</u>

#### 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





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	5 Test	4 Test	4 Test
Marks Covered in our Test	<b>25/35/50</b> Marks Each	<b>30/35</b> Marks Each	25 Marks Each
Question Pattern Tested in Main Exam	Test 4 & 5 - Compulsory Question. Other areas - <b>2</b> Questions will be tested	2 / 3 Questions will be tested from Each Test Portions	<b>1 or 2</b> 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

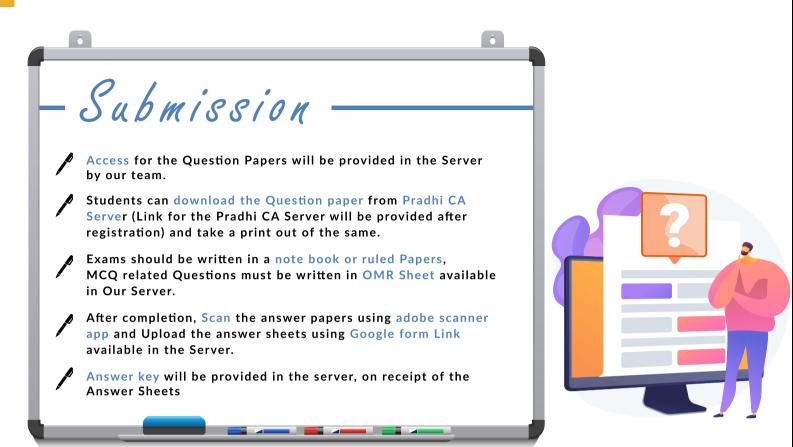
- **Unscheduled :** 2 Model Papers for Each Subject except elective papers. Any Date Any Subject can be written.
  - Scheduled : 1 Model exam will be conducted in the month of April. Question Papers will be available from the Scheduled Dates. Students can write the test later till the last date for submission of Papers.

April Model Exam (Scheduled) - May 2025 Exams		
Date	Subjects	
03.04.2025	Paper 1 - Financial Reporting	
05.04.2025	Paper 2 - Advanced Financial Management	
07.04.2025	Paper 3 - Advanced Auditing, Assurance & Pro. Ethics	
09.04.2025	Paper 4 - Direct Tax Laws	
11.04.2025	Paper 5 - Indirect Tax Laws	
13.04.2025	Paper 6 - Integrated Business Solution	

## Model Exam Registration & Fee



# • How to **Submit** the Papers ?



Results

## How to get the **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 03.11.2024.

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 - 25.04.2025 : Group 2 - 30.04.2025

# How to **Register** for the Test



## Fee Structure & Payment Gateway



## ALL THE BEST FOR YOUR EXAMS



West Mambalam,

FOR MORE INFO

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