## PRADHI CA presents

# Subject Wise Test Series

# <u>CA FINAL – MAY 2025 EXAM</u>

# **ONLINE / DIRECT MODE**

### Subjectwise Series FEATURES

- $\checkmark$  Opt and write the test series just by sitting at home.
- ✓ Enhances exam-pressure handling skills and time management.
- ✓ An opportunity to get evaluated by experienced persons.
- Improvement in conceptual clarity and Presentation skills.
- ✓ Uncompromised Quality of Question papers
- Test papers will be corrected in accordance with ICAI
   Correction Pattern.
- ✓ Question papers will be as per ICAI Pattern (including Objective type Questions - 30 % for All subjects).
- Results will be declared within 4 days from the receipt of Answer papers.

### Subjectwise Series Package

- ✓ Each Subject: 6 Test @50 Marks. Total 300 Marks will be tested Overall
- ✓ 100 Marks Full Syllabus Test. Online & Direct Option also Available
- ✓ 100 Marks MCQ Test for Each Subject
- $\checkmark\,$  Summary Notes will be Provided
- ✓ Study Plan will be provided
- $\checkmark\,$  Personal Guidance by Pradhi CA Team.

PAPER 1 : FINANCIAL REPORTING		
Test	Chapter	
66.4	Ind AS 103 Business Combinations	
SS 1	Ind AS 24, 33, 108	
66.3	Consolidated and Separate Financial Statements	
SS 2	Ind AS – 8, 10, 113	
SS 3	Accounting and Reporting of Financial Instruments	
SS 4	Ind AS 2, 16, 23, 36, 38, 40, 105, 116	
	Ind AS 102, 41, 20	
SS 5	Ind AS – 19, 37, 12, 21	
	Professional and Ethical Duty of a Chartered Accountant	
	Analysis of Financial Statements	
SS 6	Ind AS 101, 1, 34, 7, 115	
	Accounting and Technology	

PAPER 2 : STRATEGIC FINANCIAL MANAGEMENT			
Test	Chapter		
SS 1	Portfolio Management		
	Risk Management		
	Security Valuation		
SS 2	Security Analysis		
	Securitization		
	Mergers, Acquisitions and Corporate Restructuring		
SS 3	Business Valuation		
	Startup Finance		
	Foreign Exchange Exposure and Risk Management		
SS 4	Interest Rate Risk Management		
	International Financial Management		
	Advanced Capital Budgeting Decisions		
SS 5	Mutual Funds		
SS 6	Derivatives Analysis and Valuation		
33.0	Financial Policy and Corporate Strategy		

PAPER 3 : ADVANCED AUDITING AND PROFSSIONAL ETHICS		
Test	Chapter	
SS 1	Quality Control	
	Review of Financial Information	
	Prospective Financial Information & Other Ass. Services	
	Internal Audit	
	Audit Planning, Strategy and Execution	
SS 2	Materiality, Risk Assessment and Internal Control	
	General Auditing Principles & Auditors Responsibilities	
	Group Audit	
	Completion and Review	
SS 3	Reporting	
	Audit Evidence	
	Audit of Banks & Non-Banking Financial Companies	
SS 4	Related Services	
	Specialise Areas	
	Digital Auditing & Assurance	
SS 5	Audit of Public Sector Undertakings	
	Due Diligence, Investigation & Forensic Accounting	
SS 6	Professional Ethics & Liabilities of Auditors	
33 0	Emerging Areas: SDG & ESG Assurance	

PAPER 4 : DIRECT TAX LAWS		
Test	Chapter	
SS 1	Basic Concepts, Income which do not part of Total Income	
	Profits and Gains of Business or Profession, Capital Gains	
	Aggregation of Income, Set Off or Carried forward, Income from other Sources,	
	Income of other persons included in Assesse's Income	
	Deductions from Total Income	
SS 2	Taxation of Digital Transactions, Tax Audit & Ethical Compliances	
	TDS, TCS, Advance Tax, Recovery of Tax	
<b>SS 3</b>	Assessment of Various Entities, Assessment of Trust	
	Assessment Procedure, Contereact Unethical Tax Practices	
SS 4	Appeals & Revision, Dispute Resolution, Misc. Provisions	
	Tax Planning, Avoidance & Evasion, Income Tax Authorities	
	Non Resident Taxation	
SS 5	Advance Ruling, Fundamentals of BEPS	
	Latest Developments in International Taxation	
SS 6	Double Taxation Relief, Transfer Pricing	
	Overview of Model Tax Conventions	
	Application & Interpretations of Tax Treaties	

PAPER 8 : INDIRECT TAX LAWS			
Test	Part	Chapter	
SS 1	GST	Supply Under GST, Charge of GST	
		Place of Supply, Time of Supply	
		Exemptions from GST	
	GST	Registration, Returns, Payment of Tax,	
SS 2		Tax Invoice, Debit Note, Credit Note	
		Accounts & Records, E Way Bill, Electronic Commerce Transactions	
SS 3	GST	Value of Supply	
33 3		Input Tax Credit	
SS 4	Customs	Levy of Exemptions, Types of Duty, Classifications	
554		Importation & Exportation, Warehousing, Refund	
	GST	Import & Export under GST, Liability to Pay in certain cases,	
SS 4		Job Work, Refunds, Advance Ruling, Assessment & Audit,	
	Customs	Valuation	
SS 6	GST	Offences, Penalties & Ethics, Inspections, Search, Seizure & Arrest	
		Demand & Recovery, Appeals & Revision, Misc. Provisions	
	Customs	FTP	

#### How to write test? (Single Subject Test Series)

#### Online Mode

**Question Paper:** 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.

Answer paper: Tests should be written in a note book or ruled Papers.

Submission of Written Papers: After completion, Click a picture of or Scan the answer papers and Upload the answer sheets on the Server

**Results:** Results will be provided along with Corrected papers in the student panel.

Answer Key: Answer key will be provided in the website, on receipt of the Answer Sheets.

#### Last Date for Submission: (Online Mode)

Students can opt to write test for any Individual Subject at any time.

Papers will be corrected / Uploaded in your respective Exam rooms in the Pradhi CA Server within 5 days from the date of Submission.

Last date to Submit the Answer Papers - Group 1 : 25.04.2025; Group 2 : 30.04.2025

#### Direct Mode

Pradhi CA Exam Centre: Vellankani School, Ashok Nagar, Chennai (Sundays only Available)

Students can write the Exam on the Scheduled Timing Only on Sundays

Timing: 10.00 am to 01.00 pm & 02.00 pm to 05.00 pm (Max Students can write 4 Test on each Sunday.

#### Exam Dates:

SS 1 to SS 6 – 15.12.2024 to 20.04.2025 (18 Sundays). Students can write the Missed Exams Via Online Mode and Submit the papers till 25.04.2025. Model Exam on Scheduled Dates as mentioned below.

#### **Question Paper:**

Students are requested to give the details about the Test on or before Friday. Photo copy of the Question Paper will be provided at the scheduled time.

#### Answer paper:

Answer Papers will be provided to the Students.

#### **Results:**

Corrected Answer Sheet will be given during next Exam

#### Answer Key:

Answer key will be provided in our Online Server.

April Model Exam – May 2025		
Date	Subject	
06.04.2025	Paper 1 – Financial Reporting	
09.04.2025	Paper 2 – Advanced Financial Management	
13.04.2025	Paper 3 – Advanced Auditing, Assurance & Ethics	
16.04.2025	Paper 4 – Direct Tax Laws & International Taxation	
18.04.2025	Paper 5 – Indirect Tax Laws	
20.04.2025	Paper 6 – Integrated Business Solution	

Model Exam Direct Venue Dates are Subject Change due to Venue Availability. For Online Model Exam - Question Paper will be shared based on students request. Student can write the exam at any time based on their preparation

Fee structure – CA FINAL May 2025			
Mode	Subjectwise Test SS 1 to SS 6	Model	
Online	Rs. 550 Per Subject	Rs. 200 Per Subject	
Direct	Rs. 750 Per Subject	Rs. 250 Per Subject	

\* Fee mentioned above is exclusive of GST & before Concession

Register All Subjects in a Group and Avail 20% Concession on SS Fee Existing students can avail 25% Concession on SS Fee

### **Payment mode :**

Option 1		Option 2
Net Banking (Savings A/c)		
Name	: Iyyappan M	Google Pay/ Phonepe
Account No.	: 7512502206	/ Paytm / Bhim
IFSC Code	: KKBK0008497	8072653948
Branch	: Thambu Chetty	

- ✓ For Registration, Please visit our Website **www.PradhiCA.com**
- After Making payment, you will receive a Copy of Invoice via Mail. Kindly share via WhatsApp
   8072653948 / mail to pradhica4u@gmail.com
- ✓ **Exam Registration Number** & Server Link will be mailed you.

### Limited seats only.

#### **For More Details**

 Ring Pradhi CA in
 +91 80726 53948 / +91 96770 57574

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 Mail Pradhi CA at
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Note: Any Changes to the Schedule will be Updated & Mailed to Students

## ALL THE BEST