

PRADHI CA presents

DOT SERIES

A WEEKLY CHAPTERWISE TEST FOR

CA FINAL MAY 2025 EXAM

DIRECT & ONLINE MODE

DOT Features

- ✓ The entire syllabus divided into **12 weeks Test Program** and will be conducted in 4 **Monthly durations** including **2 Model Exam**
- ✓ Enhances exam-pressure handling skills and time management.
- ✓ An opportunity to get evaluated by experienced persons.
- ✓ Improvement in conceptual clarity and Presentation skills.
- ✓ Test papers will be corrected in accordance with **ICAI Correction Pattern**.
- ✓ Uncompromised Quality of Question papers
- ✓ Question papers will be as per **ICAI Pattern (including Objective / Case Study based Questions - 30 % for All the subjects)**.

DOT Package

- ✓ **12 Weeks Chapter wise DOT Series**
(Group 1 & 2) **24 - 100 Marks Exams**
- ✓ **2 - 100 Marks Full Syllabus Model Exam**
- ✓ Summary Notes will be Provided
- ✓ Study Plan will be provided for Each Week & for Each Subject
- ✓ MCQ Solutions (Workings) will be provided
- ✓ Mark Spilt up will be Provided for Suggested Answers
- ✓ Personal Guidance by Pradhi CA Team

DOT 1**22.12.2024****SESSION I – Group 1 (10.00 am to 01.00 pm)**

<u>FINANCIAL REPORTING</u> Ind AS 2, 16, 40, 105	35	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Quality Control	30
<u>ADVANCED FINANCIAL MANAGEMENT</u> Security Valuation	35	General Auditing Principles & Auditors Responsibilities	

SESSION II - Group 2 (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u> Basic Concepts, Income which do not part of Total Income Capital Gains, Income from other Sources, Aggregation of Income, Set Off or Carried forward, Income of other persons included in Assessee's Income Deductions from Total Income	50	<u>INDIRECT TAX LAWS – GST</u> Supply Under GST, Charge of GST Exemptions from GST	50
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DOT 2**29.12.2024****SESSION I - Group 1 (10.00 am to 01.00 pm)****FINANCIAL REPORTING**

Ind AS 23, 36, 38, 116

35**ADVANCED AUDITING, ASSURANCE &
PROFESSIONAL ETHICS****30**

Audit Planning, Strategy and Execution

ADVANCED FINANCIAL MANAGEMENT

Mergers, Acquisitions and Corporate Restructuring

35

Group Audit

SESSION II - Group 2 (02.00 pm to 05.00 pm)**DIRECT TAX LAWS & INTERNATIONAL TAXATION**

Tax Audit & Ethical Compliances

Taxation of Digital Transactions

TDS, TCS, Advance Tax, Recovery of Tax

50**INDIRECT TAX LAWS - GST****50**

Time of Supply

Place of Supply

Registration

DOT 3**05.01.2025****SESSION I - Group 1 (10.00 am to 01.00 pm)**

<u>FINANCIAL REPORTING</u> Ind AS 19, 37, 12, 21	35	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Materiality, Risk Assessment and Internal Control	30
<u>ADVANCED FINANCIAL MANAGEMENT</u> Business Valuation	35	Internal Audit	

SESSION II - Group 2 (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u> Assessment Procedure	50	<u>INDIRECT TAX LAWS – GST</u> Returns, Payment of Tax, Tax Invoice, Debit Note, Credit Note Accounts & Records, E Way Bill, Electronic Commerce Transactions	50
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DOT 4			
12.01.2025			
SESSION I - Group 1 (10.00 am to 01.00 pm)			
<u>FINANCIAL REPORTING</u> Ind AS 115, 40, 20	35	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Audit Evidence	30
<u>ADVANCED FINANCIAL MANAGEMENT</u> Advanced Capital Budgeting Decisions	35	Completion and Review	
SESSION II - Group 2 (02.00 pm to 06.00 pm)			
<u>INTEGRATED BUSINESS SOLUTION</u> Portions Covered in DOT 1, 2 & 3 Company Law	100		

DOT 5**19.01.2025****SESSION I - Group 1 (10.00 am to 01.00 pm)**

<u>FINANCIAL REPORTING</u> Ind AS 102 Professional and Ethical Duty of a Chartered Accountant	35	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Reporting	30
<u>ADVANCED FINANCIAL MANAGEMENT</u> Foreign Exchange Exposure and Risk Management	35		

SESSION II - Group 2 (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u> Assessment of Various Entities, Profits and Gains of Business or Profession	100		
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DOT 6**26.01.2025****SESSION I - Group 1 (10.00 am to 01.00 pm)**

<u>FINANCIAL REPORTING</u> Ind AS 101 Analysis of Financial Statements	35	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Audit of Banks & Non-Banking Financial Companies	30
<u>ADVANCED FINANCIAL MANAGEMENT</u> International Financial Management	35		

SESSION II - Group 2 (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u> Assessment of Trust	50	<u>INDIRECT TAX LAWS – Customs</u> Levy of Exemptions, Types of Duty, Classifications Importation & Exportation, Warehousing, Refund	50
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DOT 7**02.02.2025****SESSION I - Group 1 (10.00 am to 01.00 pm)**

<u>FINANCIAL REPORTING</u> Ind AS 103 Business Combinations	50	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Review of Financial Information Prospective Financial Information & Other Ass. Services	25
<u>ADVANCED FINANCIAL MANAGEMENT</u> Interest Rate Risk Management	25		

SESSION II - Group 2 (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u> Contereact Unethical Tax Practices Appeals & Revision, Dispute Resolution, Tax Planning, Avoidance & Evasion, Misc. Provisions Income Tax Authorities	50	<u>INDIRECT TAX LAWS – Customs</u> Valuation FTP	50
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DOT 8**09.02.2025****SESSION I - Group 1 (10.00 am to 01.00 pm)**

<u>FINANCIAL REPORTING</u> Ind AS 1, 34, 7 Introduction to Indian Accounting Standards	25	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Audit of Public Sector Undertakings Emerging Areas: SDG & ESG Assurance	30
<u>ADVANCED FINANCIAL MANAGEMENT</u> Portfolio Management	50		

SESSION II - Group 2 (02.00 pm to 06.00 pm)

<u>INTEGRATED BUSINESS SOLUTION</u> Portions Covered in DOT 5, 6 & 7 Economic Laws	100		
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DOT 9**16.02.2025****SESSION I - Group 1 (10.00 am to 01.00 pm)**

<u>FINANCIAL REPORTING</u> Consolidated and Separate Financial Statements	50	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Related Services Specialised Areas	25
<u>ADVANCED FINANCIAL MANAGEMENT</u> Mutual Fund Financial Policy and Corporate Strategy	25		

SESSION II - Group 2 (02.00 pm to 05.00 pm)

		<u>INDIRECT TAX LAWS – GST</u> Value of Supply Input Tax Credit	100
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DOT 10**23.02.2025****SESSION I - Group 1 (10.00 am to 01.00 pm)**

<u>FINANCIAL REPORTING</u> Ind AS 8, 10,113 Conceptual Framework for Financial Reporting	25	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Due Diligence, Investigation & Forensic Accounting	25
<u>ADVANCED FINANCIAL MANAGEMENT</u> Derivatives Analysis and Valuation	50		

SESSION II - Group 2 (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u> Non-Resident Taxation Double Taxation Relief Advance Ruling	50	<u>INDIRECT TAX LAWS – GST</u> Liability to Pay in certain cases, Import & Export under GST Job Work Refunds Assessment & Audit	50
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DOT 11**02.03.2025****SESSION I - Group 1 (10.00 am to 01.00 pm)**

<u>FINANCIAL REPORTING</u> Accounting and Reporting of Financial Instruments	50	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Digital Auditing & Assurance	25
<u>ADVANCED FINANCIAL MANAGEMENT</u> Risk Management Security Analysis	25		

SESSION II - Group 2 (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u> Application & Interpretations of Tax Treaties Overview of Model Tax Conventions Latest Developments in International Taxation Transfer Pricing	50	<u>INDIRECT TAX LAWS – GST</u> Offences, Penalties & Ethics, Inspections, Search, Seizure & Arrest Demand & Recovery, Appeals & Revision, Advance Ruling Misc. Provisions	50
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DOT 12**09.03.2025****SESSION I - Group 1 (10.00 am to 01.00 pm)**

<u>FINANCIAL REPORTING</u> Ind AS 24, 33, 108 Accounting and Technology	25	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Professional Ethics & Liabilities of Auditors	50
<u>ADVANCED FINANCIAL MANAGEMENT</u> Securitization Startup Finance	25		

SESSION II - Group 2 (02.00 pm to 06.00 pm)

<u>INTEGRATED BUSINESS SOLUTION</u> Portions Covered in DOT 9, 10 & 11 SCM	100		
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Study Plan for Week 1

Portions for Week 1

DOT 1 - 22.12.2024

SESSION I (10.00 am to 01.00 pm)

<u>FINANCIAL REPORTING</u> Ind AS 2, 16, 40, 105	35	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Quality Control	30
<u>ADVANCED FINANCIAL MANAGEMENT</u> Security Valuation	35	General Auditing Principles & Auditors Responsibilities	

SESSION II (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u> Basic Concepts, Income which do not part of Total Income Capital Gains, Income from other Sources, Aggregation of Income, Set Off or Carried forward, Income of other persons included in Assessee's Income Deductions from Total Income	50	<u>INDIRECT TAX LAWS – GST</u> Supply Under GST, Charge of GST Exemptions from GST	50
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Weightage for Week 1**DOT 1 - 22.12.2024****SESSION I (10.00 am to 01.00 pm)**

<u>FINANCIAL REPORTING</u> Ind AS 2, 16, 40, 105	8% 8%	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Quality Control	10% 5%
<u>ADVANCED FINANCIAL MANAGEMENT</u> Security Valuation	8% 8%	General Auditing Principles & Auditors Responsibilities	5%

SESSION II (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u> Basic Concepts, Income from other Sources Income which do not part of Total Income, Aggregation of Income, Set Off or Carried forward, Income of other persons included in Assessee's Income Deductions from Total Income Capital Gains	10% 2% 2% 6%	<u>INDIRECT TAX LAWS – GST</u> Supply Under GST, Charge of GST Exemptions from GST	8% 4% 4%
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Weightage Group Wise Coverage

Group I	8.67%	Group 2	6%
Financial Reporting	8%	Direct Tax Laws	10%
Advanced Financial Management	8%	Indirect Laws	8%
Advanced Auditing & Professional Ethics	10%		

- ✓ The above covers the expected weightage expected to be covered by ICAI in the exams, which is released by the ICAI in their website.
- ✓ Students are expected to PRIORITISE their preparation based on this weightage.
- ✓ However, no chapters must be skipped.

By Completing DOT 1 Portions:

Students can Cover upto

- ✓ **8.67 %** in Group 1 Syllabus
- ✓ **6 %** in Group 2 Syllabus.

Topic wise Coverage

- ✓ This is prepared keeping in mind student's preparation for their DOT examination.
- ✓ Students must ensure that at least all these concepts are covered in each chapter before their main examination.
- ✓ Students should take print out of this one week before the start of DOT and stick it in their home.
- ✓ After completing each chapter, students must tick the box and ensure that they have covered all the concepts in that chapter.
- ✓ This will ensure that students are aware of what is over and what is to be done and can track their progress.
- ✓ Also, in case students miss a particular concept due to time constraint, they must not panic and they must still write DOT.
- ✓ Any concept missed can be covered easily in the Revision Exams or the model exam

Students are requested to take a print and Put Tick for the Topics Completed

Paper 1 Financial Reporting

Ind AS 2	Topic 1	Topic 2	Topic 3
	Non-applicability	Definition	Measurement of Inventories
	Topic 4	Topic 5	Topic 6
	Costs excluded from the cost of inventories and recognised as expenses	Allocation of cost to joint products and by-products	Inventory Valuation Techniques
Ind AS 16	Topic 1	Topic 2	Topic 3
	PPE	Recognition, Derecognition of PPE	Measurement of Cost
	Topic 4	Topic 5	Topic 6
	Exchange of Assets	Measurement after recognition	Frequency of revaluation
	Topic 7	Topic 8	Topic 9
	Treatment of revaluation gain or loss	Factors determining the Useful Life of an Asset	Depreciation
Ind AS 40	Topic 1	Topic 2	Topic 3

	Applicability/ Non-Applicability	Investment Property – Inclusion/ Exclusion	Examples
	Topic 4	Topic 5	Topic 6
	Property Held for More Than One Purpose	Measurement at Recognition	Measurement after Recognition
	Topic 7	Topic 8	Topic 9
	Exchange for Non-monetary Assets Disposals		
Ind AS 105	Topic 1	Topic 2	Topic 3
	Accounting for non-current assets held for sale or disposal groups	Discontinued Operations	Non-Applicability
	Topic 4	Topic 5	Topic 6
	Key requirements for non-current assets held for sale or held for distribution to owners	Measurement of non-current assets	Recognition of impairment losses and reversals
	Topic 7	Topic 8	Topic 9
	Changes to a plan of sale or to a plan of distribution to owners		

Problems Practice	✓ Solve All Sums in New & Old Study Material, Recent Attempt RTP, MTP.
Time Management & Presentation	✓ These Questions will be tested as 8 or 6 Marks Questions. Practice few Sums for Time Management. ✓ Follow Presentation as per Institute Study Material

Subject	Advanced Financial Management	Marks Tested in Main Exam	8 or 6 Marks
Chapter	Security Valuation		
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Bond Valuation	Debenture Valuation	Bond Duration
	Topic 4	Topic 5	Topic 6
	Bond Refunding	Right Shares	Buyback
	Topic 7	Topic 8	Topic 9
	Present value of stock	Dividend Based Models	Equity Valuation
	Topic 10	Topic 11	Topic 12
	Earning Based Models	Cash Flows Based Model	Valuation of Preference Shares

Problems Practice	<ul style="list-style-type: none"> ✓ Solve All Sums in New & Old Study Material, Recent 3 Attempt RTP, MTP ✓ Take notes of Formula, Concepts while Solving each Problem. Then Consolidate it. ✓ Problem completion and taking notes is the priority for First Revision ✓ Mark the Mistakes identified during the Second Revision and Give Special care during upcoming Revision
Time Management	✓ Practice one model problem from Bond / Equity Valuation Topics within Time Frame.
Presentation	✓ Formulae must be Presented with full Abbreviation. Underline/ Box the Final Answer

Subject	Advanced Auditing	Marks Tested in Main Exam	4 Marks.
Chapter	Quality Control		
Topics to be Covered	Topic 1	Topic 2	Topic 3
	SQC 1	SA 220	Elements of System of Quality Control
	Topic 4	Topic 5	Topic 6
	Compliance with Ethical Requirements and Engagement Level Quality Control	Preconditions for Accepting a Review Engagement	Agreeing to the Terms of Engagement
	Topic 7	Topic 8	Topic 9
	Emphasis of Matter and Other Matter Paragraphs in the	Other Reporting Responsibilities	Audit Vs. Review

	Practitioner's Report		
Chapter	General auditing Principles and auditor's Responsibilities	Marks Tested in Main Exam	4 Marks
Topics to be Covered	Topic 1	Topic 2	Topic 3
	SA 240	SA 250	SA 260
	Topic 4	Topic 5	
	SA 299	SA 402	
Preparation	<ul style="list-style-type: none"> ✓ These 2 Chapters are easy to Complete. Basic Level Topics ✓ SA – 200 Series Covered under Chapter 2 ✓ Cover Bullet Points Questions and also Understand each Headings, Take Summary Points ✓ Solve ISM, RTP, MTP and Previous Exam Questions. 		
Presentation	<ul style="list-style-type: none"> ✓ Try to write the Key Terms used in the SA. ✓ Write it in Bullet Points. Underline the Key Terms. 		

Subject	Direct Tax Laws	Marks Tested in Main Exam	Mostly in MCQ
Chapter	Basics & Residential, Scope		
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Rates of Tax	Undisclosed Sources of Income Sec 68 to 69D	Marginal Relief
	Topic 4	Topic 5	Topic 6
	Surcharge	Rebate	
Chapter	Exemptions	Marks Tested in Main Exam	Mostly in MCQ
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Agriculture Income	Section 10 AA	Restrictions on Allowability of expenditure 14 A
	Topic 4	Topic 5	Topic 6
	Other Exemptions		
Chapter	Set off & Carried Forward	Marks Tested in Main Exam	Mostly in MCQ
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Aggregation of Income	Set off	Carried Forwards

	Topic 4	Topic 5	Topic 6
	Inter Source Adjustments	Inter head Adjustments	
Chapter	Clubbing of Income	Marks Tested in Main Exam	Mostly in MCQ
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Transfer of Income without transfer of assets	Revocable Transfer of Assets	Spouse Income
	Topic 4	Topic 5	Topic 6
	Minor Income	Income of Son's wife	
Chapter	IFOS	Marks Tested in Main Exam	Mostly in MCQ
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Dividend income	Casual Income	Enhanced compensation
	Topic 4	Topic 5	Topic 6
	Advance forfeited	Deductions Not Allowable	Deemed Income Chargeable to Tax
	Topic 7	Topic 8	Topic 9
	Unit Linked Insurance Policies	Taxability of Gifts	Other Provisions in Section 56(2)

Capital Gains	Topic 1	Topic 2	Topic 3
	Capital Assets	Chargeability	Buyback, Liquidation
	Topic 4	Topic 5	Topic 6
	Demerger, Amalgamation	Transactions Not Regarded as Transfer	Ascertainment of Cost in Specified Circumstances
	Topic 7	Topic 8	Topic 9
	Cost of Acquisition	Cost of Improvement	Depreciable Assets
	Topic 10	Topic 11	Topic 12
	Market Linked Debentures	Slump Sale	Deemed Full Value of Consideration
	Topic 13	Topic 14	Topic 15
	Advance Money Received	Exemption of Capital Gains	Valuation Officer
	Topic 16	Topic 17	Topic 18
	Tax on STCG Sec 111A	Tax on LTCG Sec 112, 112A	
Deductions from Total Income	Topic 1	Topic 2	Topic 3
	Deduction in respect of investment in specified assets [Section 80C]	Deduction in respect of contribution to certain pension funds [Section 80CCC]	Deduction in respect of contribution to pension scheme notified by the Central Government [Section 80CCD]

	Topic 4	Topic 5	Topic 6
	Deduction in respect of contribution to Agnipath Scheme [Section 80CCH]	Deduction in respect of medical insurance premium [Section 80D]	Deduction in respect of maintenance including medical treatment of a dependant disabled [Section 80DD]
	Topic 7	Topic 8	Topic 9
	Deduction in respect of medical treatment etc. [Section 80DDB]	Deduction in respect of interest loan taken for higher education [Section 80E]	Deduction in respect of interest payable on loan taken for acquisition of residential house property [Section 80EEA]
	Topic 10	Topic 11	Topic 12
	Deduction in respect of interest payable on loan taken for purchase of electric vehicle [Section 80EEB]	Deduction in respect of donations to certain funds, charitable institutions etc. [Section 80G]	Deduction in respect of rent paid [Section 80GG]
	Deduction in respect of donations for scientific research or rural development [Section 80GGA]	Deduction in respect of contributions given by companies to political parties [Section 80GGB]	Deduction in respect of contributions given by any person to political parties [Section 80GGC]
	Topic 13	Topic 14	Topic 15

	Deductions in respect of profits and gains from undertakings or enterprises engaged in infrastructure development, etc. [Section 80-IA]	Development of Special Economic Zones(SEZs) 80-IAB	A business carried out by an eligible start-up engaged in Innovation, Development or Improvement of products or processes or services or a scalable business model with a high potential of employment generation or wealth creation 80-IAC
	Topic 16	Topic 17	Topic 18
	Processing, preservation and packaging of fruits or vegetables or meat and meat products or poultry or marine or dairy products or from the integrated business of handling, storage and transportation of foodgrains 80-IB	Developing and building housing projects or rental housing project 80-IBA	Undertaking begun or begins, in any of the North-Eastern States 80-IE
	Topic 19	Topic 20	Topic 21
	Deduction in respect of profits and gains from business of collecting and processing of bio-degradable waste [Section 80JJA]	Deduction in respect of interest on deposits in savings accounts [Section 80TTA]	Deduction in respect of employment of new employees [Section 80JJAA]

	Topic 22	Topic 23	Topic 24
	Deduction in respect of certain income of Offshore Banking Units and International Financial Services Centre [Section 80LA]	Deduction in respect of inter-corporate dividends [Section 80M]	Deduction in respect of income of co-operative societies [Section 80P]
	Topic 25	Topic 28	Topic 27
	Deduction in respect of certain income of Producer Companies [Section 80PA]	Deduction in respect of royalty income, etc., of authors of certain books other than text books [Section 80QQB]	Deduction in respect of royalty on patents [Section 80RRB]
	Topic 28	Topic 29	Topic 30
	Deduction in respect of interest on deposits in case of senior citizens [Section 80TTB]	Deduction in the case of a person with disability [Section 80U]	Deduction under section 10AA

Preparation	<ul style="list-style-type: none"> ✓ Basic Level understanding of Provisions required for these Chapters. ✓ Read the Provisions / Solve Problems for better understanding. ✓ Business Income Chapter – Prepare Section wise.
Presentation	<ul style="list-style-type: none"> ✓ Refer ISM for Presentation. Provisions must be clearly written along with notes to score better. ✓ Underline / Box the important answers

Subject	Indirect Tax Laws	Marks Tested in Main Exam	MCQ Level Testing
Chapter	Supply under GST		
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Taxable Event	Concept Of Supply	Deemed Supply
	Topic 4	Topic 5	Topic 6
	Composite And Mixed Supplies	supply of goods or supply of services	Non-supplies under GST
Chapter	Charge of GST	Marks Tested in Main Exam	MCQ Level Testing
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Levy & Collection of CGST & IGST	Composition Levy	Reverse Charge
Chapter	Exemptions	Marks Tested in Main Exam	4 Marks
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Charitable and religious activities	Agriculture related services	Education services
	Topic 4	Topic 5	Topic 6
	Health care services	Construction services	Goods transportation services,

	Topic 7	Topic 8	Topic 9
	Passenger transportation services	Banking and financial services	Life insurance business services
	Topic 10	Topic 11	Topic 12
	General insurance business services	Pension schemes	Services provided to Government
	Topic 13	Topic 14	Topic 15
	Services provided by specified bodies	Services provided by Government	Leasing services
	Topic 16	Topic 17	Topic 18
	Services by an unincorporated body or a non- profit entity	Right to admission to various events	Legal services
	Topic 19	Topic 20	Topic 21
	Skill Development services	Sponsorship of sports events	Performance by an artist
	Topic 22	Topic 23	Topic 24
	Other exempt services	Services exempt from IGST	Goods exempt from tax Overview
Preparation	<ul style="list-style-type: none"> ✓ Basic Level understanding of Provisions required for these Chapters and Solve ISM Illustrations ✓ Composition Scheme & Place of Supply - Detailed understanding required. Solve Problems in ISM, RTP, MTP and in any reference Book contains Previous exam Questions Solved 		

	✓ Read each Provisions / Solve Problems for better understanding.
Presentation	✓ Provisions must be clearly written for each Answers. Try to write it Bullet Points ✓ Underline / Box the final answers

Weekly Session Wise Plan

- ✓ For Both Groups: Divide **4** Sessions a Day into **3 Hrs** – $4 * 3$ – **12 Hrs a Day**.
- ✓ For Single Groups: Divide **2** Sessions a Day into **5 Hrs** – $2 * 5$ – **10 Hrs a Day**.
- ✓ You can Swap Sessions as per your SWOT analysis.
- ✓ Session Timings usually 3 /4 Hrs. Some Sessions may take 2 hrs or 4 Hrs. You can use the spare hrs if any available for Subsequent Sessions
- ✓ Have a Proper Plan. Try to Complete the Portions by Saturday Evening at 06.00 pm & Revise those topics Covered before writing DOT Exam.

DOT 1 - Daily Schedule

Day/ Session	Session 1	Session 2	Session 3	Session 4
Day 1	FR G 1 Ind AS 2	IDT G 2 Supply of GST	Audit – G1 Quality Control. SQC -1	DT G2 Basics, Residential, Scope
Day 2	FR G 1 Ind AS 16	IDT G 2 Charge of GST	Audit – G1 Quality Control, SA 220	DT G2 Exemptions, Other Sources
Day 3	FR G 1 Ind AS 40	IDT G 2 Exemptions	Audit – G1 SA – 240, 250, 260	DT G2 Set Off, Clubbing
Day 4	FR G 1 Ind AS 105	IDT G 2 Exemptions	Audit – G1 SA – 299, 402, 600	DT G2 Capital Gains
Day 5	AFM G 1 Security Valuation	DT G 2 Deductions	AFM G 1 Security Valuation	DT G2 Capital Gains
Day 6	AFM G 1 Security Valuation	DT G2 Deductions	AFM – G1 Security Analysis	DT G2 Capital Gains
Day 7	Revision - Group 1	Exam	Exam	Rest

Study Plan for Remaining Weeks will be updated in Our Server on Weekly Basis

How to write test? (DOT)

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 our Server.

Correction:

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

Answer Key:

Answer key will be provided in Our Pradhi CA Server. Access to the softcopy of answer keys & question paper will be provided till the Completion of Main Exam.

Pradhi CA Exam Centre: Vellankani School, Ashok Nagar, Chennai

Hall Ticket will be issued one week before the Exam. Exam Instructions will be provided in the Hall Ticket.

Question Paper:

Printed copy of the Question Paper will be provided at the Exam Centre on scheduled time

Answer paper:

Ruled Answer Papers for writing the test will be provided to the Students.

Results:

Corrected Answer Sheet will be given during next Exam week

Answer Key:

Answer key will be provided in Our Pradhi CA Server. Access to the softcopy of answer keys / question paper will be provided till the Completion of Main Exam.

Last Date for Submission of Answer Sheets:

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

For Model Exam : Last date to Submit the Answer Papers – Group 1 : 28.04.2025 ; Group 2 : 04.05.2025

Note :

- ✓ It's not Compulsory to write the test on the same date for Online mode. Based on Preparation, Students can write the test at any time. Question Papers will be available from respective Scheduled Dates.
- ✓ Any Direct Student missed any Exam due to unforeseen circumstances; they can write the same and submit it Via Online Mode till the last date for Submission of Answer Sheets

Pre-Annual Model Exam – May 2025

Date	Subject
16.03.2025	Paper 1 – Financial Reporting
	Paper 4 – Direct Tax Laws & International Taxation
23.03.2025	Paper 2 – Advanced Financial Management
	Paper 5 – Indirect Tax Laws
30.03.2025	Paper 3 – Advanced Auditing, Assurance & Ethics
	Paper 6 – Integrated Business Solution

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

Fee structure – CA Final May 2025 – Before Discount		
TEST	DOT (12 Weeks Test)	
	Direct	Online
Both Groups	5600	4200
Group 1 or 2	2800	2200
2 Papers in a Group	2000	1600
Model Exam Per Subject	250	200

*Exclusive of 18% GST

**Register DOT & 1 Model (either Pre annual or October model)
together and avail 20 % concession on DOT fee.**

**Register DOT & Both Model (Pre annual & October model)
together and avail 20 % concession on Total fee.**

***Existing Pradhi CA Students can avail 30% Concession on DOT Fee.**

Payment mode:

Option 1	Option 2
Net Banking (Savings A/c)	
Name : Iyyappan M	Google Pay/ BHIM/ Paytm / Phonepe
Account No. : 7512502206	8072653948
IFSC Code : KKBK0008497	
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 One Week before the Exam Starts.
- ✓ **No Last Date for Registration**

Payment Gathway:

You can also make payment via Payment Gateway in Website **www.pradhica.com**

For More Details

Ring Pradhi CA in **+91 80726 53948**

Ping Pradhi CA on WhatsApp **+91 80726 53948**

Mail Pradhi CA at **pradhica4u@gmail.com**

Note: Any Changes to the Schedule will be Updated & Mailed to Students

ALL THE BEST