

**PRADHI CA presents**

**2.0 DOT SERIES**

**A WEEKLY CHAPTERWISE TEST FOR**

**CA FINAL MAY 2026 EXAM**

**DIRECT & ONLINE MODE**

## **2.0 DOT Features**

- ✓ The entire syllabus divided into 9 weeks **Test Program** and will be conducted in 3 **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).

## **2.0 DOT Package**

- ✓ 9 Weeks Chapter wise DOT Series. (Group 1 & 2). 18 - 100 Marks Exams (35 marks per subject)
- ✓ 1 - 100 Marks Full Syllabus Model Exam (Model Exam Registration is separate one)
- ✓ Study Plan will be provided for Each Week & for Each Subject
- ✓ MCQ Solutions (Workings) will be provided
- ✓ Personal Guidance by Pradhi CA Team

**Direct Venue is available on All working days. Students can write the missed exams via direct / online mode.**

**Students can plan to write the exam via 4 Alternative ways at Direct or Online Mode  
Based on their convenience**

Both Groups	Group 1 / Group 2	2 Papers
<b>Alternative 1</b> (Convenient for travelling) All 6 Subjects on Sunday	<b>Alternative 1</b> (Convenient for travelling) All 3 Subjects on Sunday	<b>Alternative 1</b> (Convenient for travelling) All 2 Subjects on Sunday
<b>Alternative 2</b> (Proper gap between the Subjects) Sunday - Paper 1 & 4 Tuesday – Paper 2 & 5 Thursday – Paper 3 & 6	<b>Alternative 2</b> (Proper gap between the Subjects) Sunday - Paper 1 or 4 Tuesday – Paper 2 or 5 Thursday – Paper 3 or 6	
<b>Alternative 3</b> (Extra preparation time between the Groups) Group 1: Sunday & Group 2: Wednesday		<b>Alternative 3</b> (Extra preparation time between the Subjects) Sunday - any one paper Wednesday – another paper
<b>Alternative 4</b> (Weekend preferred students) Saturday - Group 2 & Sunday – Group 1	<b>Alternative 4</b> (Weekend preferred students) Saturday – any paper & Sunday – Remaining Paper	<b>Alternative 4</b> (Weekend preferred students) Saturday - any one paper Sunday – another paper

2.0 DOT 1

01.02.2026

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

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

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b>  Basic Concepts, Income which do not part of Total Income  Income from other Sources,  Aggregation of Income, Set Off or Carried forward,  Income of other persons included in Assessee's Income  Profits and Gains of Business or Profession	50	<b><u>INDIRECT TAX LAWS - GST</u></b>  Supply Under GST, Charge of GST  Time of Supply  Place of Supply	50
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2.0 DOT 2

08.02.2026

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

<b><u>FINANCIAL REPORTING</u></b>  Ind AS 23, 36, 38, 116	35	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b>  Audit Planning, Strategy and Execution Group Audit Internal Audit	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b>  Mergers, Acquisitions and Corporate Restructuring	35		

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b>  Capital Gains TDS, TCS, Advance Tax, Recovery of Tax Deductions from Total Income	50	<b><u>INDIRECT TAX LAWS – GST</u></b>  Registration Payment of Tax Tax Invoice, Debit Note, Credit Note E Way Bill, Electronic Commerce Transactions Accounts & Records	50
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2.0 DOT 3

15.02.2026

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

<b><u>FINANCIAL REPORTING</u></b>  Consolidated and Separate Financial Statements	35	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b>  Materiality, Risk Assessment and Internal Control Review of Financial Information	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b>  Business Valuation  Startup Finance	35		

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b>  Assessment Procedure  Tax Audit & Ethical Compliances  Taxation of Digital Transactions	50	<b><u>INTEGRATED BUSINESS SOLUTION</u></b>  Chapters covered from DOT 1 to 3	50
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## 2.0 DOT 4

22.02.2026

### SESSION I - Group 1 (10.00 am to 01.00 pm)

<u><b>FINANCIAL REPORTING</b></u> Ind AS 1, 34, 7, 8, 10, 113	35	<u><b>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</b></u> Audit Evidence	30
<u><b>ADVANCED FINANCIAL MANAGEMENT</b></u> Portfolio Management	35	Completion and Review	

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

<u><b>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</b></u> Assessment of Various Entities	65	<u><b>INDIRECT TAX LAWS – GST</b></u> Liability to Pay tax in certain cases Import & Export under GST Job Work Returns Refund	35
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2.0 DOT 5

01.03.2026

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

<b><u>FINANCIAL REPORTING</u></b>  Ind AS 24, 33, 108  Professional and Ethical Duty of a Chartered Accountant  Accounting and Technology	35	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b>  Reporting  Prospective Financial Information & Other Ass. Services	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b>  Foreign Exchange Exposure and Risk Management	35		

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

	<b><u>INDIRECT TAX LAWS – GST</u></b>  Value of Supply  Input Tax Credit  Exemptions from GST	100
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2.0 DOT 6

08.03.2026

SESSION I - Group 1 (10.00 am to 01.00 pm)

<b><u>FINANCIAL REPORTING</u></b>  Ind AS 103 Business Combinations	35	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b>  Related Services, Specialise Areas	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b>  International Financial Management  Interest Rate Risk Management	35	Digital Auditing & Assurance	

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b>  Assessment of Trust & other special entities	50	<b><u>INTEGRATED BUSINESS SOLUTION</u></b>  Chapters covered from DOT 4 to 6	50
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2.0 DOT 7

15.03.2026

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

<b><u>FINANCIAL REPORTING</u></b>  Analysis of Financial Statements, Ind AS 101  Ind AS - 102 &115	35	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b>  Audit of Banks & Non-Banking Financial Companies  Audit of Public Sector Undertakings	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b>  Advanced Capital Budgeting Decisions  Risk Management	35		

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b>  Double Taxation Relief  Transfer Pricing  Non-Resident Taxation	65	<b><u>INDIRECT TAX LAWS – Customs</u></b>  Levy of Exemptions, Types of Duty, Classifications  Importation & Exportation, Warehousing, Refund	35
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2.0 DOT 8

22.03.2026

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

<b><u>FINANCIAL REPORTING</u></b>  Accounting and Reporting of Financial Instruments	35	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b>  Due Diligence, Investigation & Forensic Accounting Emerging Areas: SDG & ESG Assurance	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b>  Mutual Funds, Security Analysis  Securitization	35		

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b>  Overview of Model Tax Conventions  Advance Ruling  Fundamentals of BEPS  Latest Developments in International Taxation  Application & Interpretations of Tax Treaties	50	<b><u>INDIRECT TAX LAWS - GST</u></b>  Offences, Penalties & Ethics,  Inspections, Search, Seizure & Arrest  Demand & Recovery, Appeals & Revision,  Advance Ruling, Misc. Provisions  <b><u>INDIRECT TAX LAWS - CUSTOMS</u></b>  Valuation  FTP	50
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2.0 DOT 9

29.03.2026

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

<b><u>FINANCIAL REPORTING</u></b>  Ind AS 19, 37, 12, 21, 41, 20	35	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b>  Professional Ethics & Liabilities of Auditors	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b>  Derivatives Analysis and Valuation  Financial Policy and Corporate Strategy	35		

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

<b><u>INTEGRATED BUSINESS SOLUTION</u></b>  Chapters covered from DOT 7 to 9  SCMPE  Company Laws  Economic Laws	100		
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# **Study Plan for Week 1**

## Portions for Week 1

2.O DOT 1 - 01.02.2026

### SESSION I (10.00 am to 01.00 pm)

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

### SESSION II (02.00 pm to 05.00 pm)

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b>  Basic Concepts, Income which do not part of Total Income  Income from other Sources,  Aggregation of Income, Set Off or Carried forward,  Income of other persons included in Assessee's Income  Profits and Gains of Business or Profession	50	<b><u>INDIRECT TAX LAWS - GST</u></b>  Supply Under GST, Charge of GST  Time of Supply  Place of Supply	50
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## Weightage for Week 1

2.O DOT 1 - 01.02.2026

### SESSION I (10.00 am to 01.00 pm)

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

### SESSION II (02.00 pm to 05.00 pm)

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> 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 Profits and Gains of Business or Profession	10% 2% 6%	<b><u>INDIRECT TAX LAWS - GST</u></b> Supply Under GST, Charge of GST Time of Supply Place of Supply	10% 4% 2% 4%
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## Weightage Group Wise Coverage

<b>Group I</b>	<b>8.67%</b>	<b>Group 2</b>	<b>6%</b>
Financial Reporting	8%	Direct Tax Laws	8%
Advanced Financial Management	8%	Indirect Laws	10%
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**

	Topic 1	Topic 2	Topic 3
Ind AS 2	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		

<b>Problems Practice</b>	<ul style="list-style-type: none"> <li>✓ Solve All Sums in New &amp; Old Study Material, Recent Attempt RTP, MTP.</li> </ul>
<b>Time Management &amp; Presentation</b>	<ul style="list-style-type: none"> <li>✓ These Questions will be tested as 8 or 6Marks Questions. Practice few Sums for Time Management.</li> <li>✓ Follow Presentation as per Institute Study Material</li> </ul>

Subject	Advanced Financial Management		
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

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

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	SQC 1 vs SA 220
	Topic 4	Topic 5	Topic 6
	Compliance with Ethical Requirements and Engagement Level Quality Control	Mechanisms for review of quality control	
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"> <li>✓ These 2 Chapters are easy to Complete. Basic Level Topics</li> <li>✓ SA – 200 Series Covered under Chapter 2</li> <li>✓ Cover Bullet Points Questions and also Understand each Headings, Take Summary Points</li> <li>✓ Solve ISM, RTP, MTP and Previous Exam Questions.</li> </ul>		
Presentation	<ul style="list-style-type: none"> <li>✓ Try to write the Key Terms used in the SA.</li> <li>✓ Write it in Bullet Points. Underline the Key Terms.</li> </ul>		

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

Chapter	Profits and Gains of Business or Profession	Marks Tested in Main Exam	6 to 8 Marks
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Income chargeable under the head Profits and gains of business or Profession Sec 28	Speculation business	Method of accounting
	Topic 4	Topic 5	Topic 6
	Admissible deductions (30 to 37)	Inadmissible Deductions	Expenses or Payments not Deductible in certain Circumstances (Section 40A)
	Topic 7	Topic 8	Topic 9
	Profits Chargeable to Tax	Special provisions for deduction in case of business for prospecting etc. For mineral Oil [Section 42]	Changes in the rate of exchange of currency [Section 43A]
	Topic 10	Topic 11	Topic 12
	Taxation of foreign exchange fluctuation [Section 43AA]	Certain Deductions to be made only on actual payment [Section 43B]	Special provision for computation of cost of acquisition of certain assets [Section 43C]
	Topic 13	Topic 14	Topic 15
	Section 43CA	Income from construction and service contracts [Section 43CB]	Special Provision in case of income of Public Financial Institutions, Public Companies etc. [Section 43D]
	Topic 16	Topic 17	Topic 18
	Compulsory maintenance of	Audit of accounts of certain persons	Special provisions for computing

	accounts [section 44AA]	Carrying on business or profession [section 44AB]	profits And gains of business on presumptive basis [section 44AS/ 44ADA/ 44AE]
	<b>Topic 19</b>	<b>Topic 20</b>	
	Method of computing deduction in the case of business reorganisation of cooperative Banks [section 44db]	Computation of business income in cases Where income is partly agricultural and Partly business in nature	
<b>Preparation</b>	<ul style="list-style-type: none"> <li>✓ Basic Level understanding of Provisions required for these Chapters.</li> <li>✓ Read the Provisions / Solve Problems for better understanding.</li> <li>✓ Business Income Chapter – Prepare Section wise.</li> </ul>		
<b>Presentation</b>	<ul style="list-style-type: none"> <li>✓ Refer ISM for Presentation. Provisions must be clearly written along with notes to score better.</li> <li>✓ Underline / Box the important answers</li> </ul>		

Subject	Indirect Tax Laws	Marks Tested in Main Exam	MCQ Level Testing
Chapter	Supply under GST		
Topics to be	Topic 1	Topic 2	Topic 3

<b>Covered</b>	Taxable Event	Concept Of Supply	Deemed Supply
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Composite And Mixed Supplies	supply of goods or supply of services	Non-supplies under GST
<b>Topics to be Covered</b>	<b>Chapter</b>	<b>Charge of GST</b>	<b>Marks Tested in Main Exam</b>
		<b>Topic 1</b>	<b>Topic 2</b>
	Levy & Collection of CGST & IGST	Composition Levy	Reverse Charge
<b>Topics to be Covered</b>	<b>Chapter</b>	<b>Place of Supply</b>	<b>Marks Tested in Main Exam</b>
		<b>Topic 1</b>	<b>Topic 2</b>
	Place of supply of goods other than supply of goods imported into, or exported from India	Place of supply of goods imported into, or exported from India	Place of supply of services where location of supplier AND recipient is in India
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Place of supply of services where location of supplier OR location of recipient is outside India	Place of supply of services notified under section 13(13)	
<b>Topics to be</b>	<b>Chapter</b>	<b>Time of Supply</b>	<b>Marks Tested in Main Exam</b>
		<b>Topic 1</b>	<b>Topic 2</b>
			<b>Topic 3</b>
		Mostly Tested in MCQ	

<b>Covered</b>	Time of Supply Where Tax is Payable Under Forward Charge	Time of Supply Where Tax is Payable Under Reverse Charge	Change In Rate of Tax
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Time of Supply for Addition in Value	Time of Supply of Vouchers	Time of Supply of Goods and Services in Residual Cases
<b>Preparation</b>	<ul style="list-style-type: none"> <li>✓ Basic Level understanding of Provisions required for these Chapters and Solve ISM Illustrations</li> <li>✓ Composition Scheme &amp; Place of Supply - Detailed understanding required. Solve Problems in ISM, RTP, MTP and in any reference Book contains Previous exam Questions Solved</li> <li>✓ Read each Provisions / Solve Problems for better understanding.</li> </ul>		
<b>Presentation</b>	<ul style="list-style-type: none"> <li>✓ Provisions must be clearly written for each Answers. Try to write it Bullet Points</li> <li>✓ Underline / Box the final answers</li> </ul>		

## 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
<b>Day 1</b>	<b>FR G 1</b> Ind AS 2	<b>IDT G 2</b> Supply of GST	<b>Audit - G1</b> Quality Control, SQC -1	<b>DT G2</b> Basics, Residential, Scope
<b>Day 2</b>	<b>FR G 1</b> Ind AS 16	<b>IDT G 2</b> Charge of GST	<b>Audit - G1</b> Quality Control, SA 220	<b>DT G2</b> Exemptions, Other Sources
<b>Day 3</b>	<b>FR G 1</b> Ind AS 40	<b>IDT G 2</b> Time of Supply	<b>Audit - G1</b> SA - 240, 250, 260	<b>DT G2</b> Set Off, Clubbing
<b>Day 4</b>	<b>FR G 1</b> Ind AS 105	<b>IDT G 2</b> Place of Supply	<b>Audit - G1</b> SA - 299, 402, 600	<b>DT G2</b> Business Income
<b>Day 5</b>	<b>AFM G 1</b> Security Valuation	<b>IDT G 2</b> Place of Supply	<b>AFM G 1</b> Security Valuation	<b>DT G2</b> Business Income
<b>Day 6</b>	<b>AFM G 1</b> Security Valuation	<b>DT G2</b> Business Income	<b>AFM - G1</b> Security Analysis	Revision
<b>Day 7</b>	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:** (Venue will be informed)

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.

**Students can write the missed exams later at Our Pradhi CA office during week days as well.**

**Prior confirmation required or they can write it via Online Mode.**

**Last Date for Submission of Answer Sheets:**

**For DOT Exam :** Last date to Submit the Answer Papers - Group 1 : **25.04.2026** ; Group 2 : **30.04.2026**

**For Model Exam :** Last date to Submit the Answer Papers – Group 1 : **30.05.2026** ; Group 2 : **05.05.2026**

**Note :**

- It's not mandatory to take the online test on the scheduled date. Students can write the test at any time, based on their preparation. Question papers will be available starting from their respective scheduled dates.
- If a direct student misses an exam due to unforeseen circumstances, they can still take it and submit their answer sheet either in person or online. This must be done by the last submission date and with prior confirmation. The direct exam venue is open on all working days.

## 2.O Model Exam – April 2026 – Set 1

Date	Subject
04.04.2026	Paper 1 – Financial Reporting
06.02.2026	Paper 2 – Advanced Financial Management
08.12.2026	Paper 3 – Advanced Auditing, Assurance & Ethics
10.12.2026	Paper 4 – Direct Tax Laws & International Taxation
12.12.2026	Paper 5 – Indirect Tax Laws
14.12.2026	Paper 6 – Integrated Business Solution

## 2.O DOT Model Exam – April 2026 – Set 2

Date	Subject
16.04.2026	Paper 1 – Financial Reporting
18.04.2026	Paper 2 – Advanced Financial Management
20.04.2026	Paper 3 – Advanced Auditing, Assurance & Ethics
22.04.2026	Paper 4 – Direct Tax Laws & International Taxation
24.04.2026	Paper 5 – Indirect Tax Laws
26.04.2026	Paper 6 – Integrated Business Solution

**Model Exam Direct Venue Dates are Subject Change due to Venue Availability**

<b>Fee structure – CA Final May 2026 – Before Discount</b>		
<b>TEST</b>	<b>2.O DOT (9 Weeks Chapter wise)</b>	
	<b>Direct</b>	<b>Online</b>
Both Groups	4500	3800
Group 1 or 2	2250	1900
2 Papers in a Group	1600	1400
Model Exam Per Subject (Single Set)	275	225

**\*Exclusive of 18% GST**

**Register 2.O DOT and Model (Single Set) together and avail 20 % concession on 2.O DOT fee.**

**Register 2.O DOT and Model (Both Set) together and avail 20 % concession on Total fee.**

**Existing Pradhi CA Students can avail 25% Concession on 2.O DOT Fee & 20% Concession on Model Fee**

## Payment mode:

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

- ✓ For Registration, Please visit our Website [www.pradhica.com](http://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](http://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**