

**PRADHI CA presents**

**DOT MARATHON SERIES FOR**

**CA FINAL (NEW SYLLABUS)**

**NOV 2022 EXAM**

**ONLINE MODE ONLY**

## DOT Marathon Features

- ✓ The entire syllabus divided into **8 weeks Test Program** and will be conducted in **3 Monthly Term Series** including **Monthly Revision Exam**
- ✓ 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 / Case Study based Questions - 30 % for specific subjects)**.

## DOT Marathon Package

- ✓ **8 Weeks Chapter wise DOT Series**  
(Group 1 & 2) **16 - 100 Marks Exam**)
- ✓ **Monthly Revision Exam – Alternative Days.**
- ✓ **Pre-Annual Exam – Weekend.**
- ✓ **Model Exam – Alternative Days**
- ✓ **MCQ DOT Series for Each Chapters for Respective Subjects**
- ✓ **Summary Notes will be Provided**
- ✓ **Additional MCQ Practice Questions for Respective Subjects**
- ✓ **Personal Guidance by Pradhi CA Team**
- ✓ **Study Plan will be provided for Each Week & for Each Subject**

## DOT Nov 22 Overall Plan

Month	Phase 1 - June Month	Phase 2 - July Month	Phase 3 - August Month
<b>Series</b>	<b>1st Mid Term</b>	<b>2nd Mid Term</b>	<b>3rd Mid Term</b>
<b>Week 1</b>	<b>DOT 1</b> (26.06.2022)	<b>DOT 4</b> (24.07.2022)	<b>DOT 7</b> (28.08.2022)
<b>Week 2</b>	<b>DOT 2</b> (03.07.2022)	<b>DOT 5</b> (31.07.2022)	<b>DOT 8</b> (04.09.2022)
<b>Week 3</b>	<b>DOT 3</b> (10.07.2022)	<b>DOT 6</b> (07.08.2022)	
<b>Week 4</b>	<b>Revision 1 - Quarterly Exam</b> (12.07.2022 to 15.07.2022)	<b>Revision 2 - Half Yearly Exam</b> (09.08.2022 to 21.08.2022)	<b>Revision 3 - Pre-Annual Exam</b> (11.09.2022 to 02.10.2022)
	(DOT 1 to 3)	(DOT 1 to 6)	(Full Syllabus)

### Total Test Covered

**Weekly Test** – Group 1 – 8 & Group 2 – 8 – 1600 Marks

**Revision Test** – 24 – 1600 Marks; **Model Exam** – 8 – 800 Marks

Phase 1 - 1<sup>st</sup> Mid Term

DOT I - 26.06.2022

SESSION I (10.00 am to 01.00 pm)

<p><b><u>STRATEGIC FINANCIAL MANAGEMENT</u></b> Mergers, Acquisitions and Corporate Restructuring Startup Finance, Corporate Valuation</p>	50	<p><b><u>CORPORATE &amp; ECONOMIC LAWS</u></b> <b><u>Corporate Laws</u></b> Appointment &amp; Qualification of Directors</p>	25
<p><b><u>ADVANCED AUDITING &amp; PROFESSIONAL ETHICS</u></b> Professional Ethics Audit under Fiscal Laws</p>	25		

SESSION II (02.00 pm to 05.00 pm)

<p><b><u>STRATEGIC COST MANAGEMENT &amp; P.EVALUATION</u></b> Standard Costing, Budget</p>	25	<p><b><u>INDIRECT TAX LAWS - GST</u></b> GST in India - An Introduction Supply under GST, Charge of GST Time of Supply, Place of Supply</p>	50
<p><b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> Basic Concepts, Residence and Scope of Total Income Incomes which do not form part of Total Income, Salaries Income from House Property, Business Income</p>	25	Exemptions	

Phase 1 - 1<sup>st</sup> Mid Term

DOT 2 - 03.07.2022

SESSION I (10.00 am to 01.00 pm)

<b><u>FINANCIAL REPORTING</u></b> Business Combinations and Corporate Restructuring Ind AS – 115, 102	50	<b><u>CORPORATE &amp; ECONOMIC LAWS</u></b> <b><u>Corporate Laws</u></b> Meetings of Board and its Powers	25
<b><u>ADVANCED AUDITING &amp; PROFESSIONAL ETHICS</u></b> Company Audit, Audit Reports, Liabilities of Auditor Audit Committee & Corporate Governance	25		

SESSION II (02.00 pm to 05.00 pm)

<b><u>ELECTIVE</u></b> <b>Economics Law</b> – Ch 1, 2 <b>International Taxation</b> – Ch – 2, 4 <b>Risk Management</b> Ch – 1, 2, 3	50	<b><u>INDIRECT TAX LAWS – GST</u></b> Registration, Tax Invoice, Credit and Debit Notes Accounts and Records; E-way Bill TDS, TCS, Returns	25
<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> Capital Gain, Set Off & Carried forward, Clubbing Deduction, Collection and Recovery of Tax Income from other Sources, Deductions	25	Payment of Tax, Interest and Other Amounts	

Phase 1 - 1<sup>st</sup> Mid Term

DOT 3 - 10.07.2022

SESSION I (10.00 am to 01.00 pm)

<p><b><u>FINANCIAL REPORTING</u></b> Accounting and Reporting of Financial Instrument</p>	25	<p><b><u>STRATEGIC FINANCIAL MANAGEMENT</u></b> Portfolio Management, Mutual Fund Financial Policy and Corporate Strategy</p>	25
<p><b><u>ADVANCED AUDITING &amp; PROFESSIONAL ETHICS</u></b> SA - 700, 701, 705, 706, 710, 720 SA - 240, 260, 265, 299</p>	25	<p><b><u>Corporate Laws</u></b> Appointment and Rem. of Managerial Personnel Inspection, Inquiry and Investigation</p>	25

SESSION II (02.00 pm to 05.00 pm)

<p><b><u>STRATEGIC COST MANAGEMENT &amp; P.EVALUATION</u></b> Divisional Transfer Pricing Strategic Analysis of Operating Income Performance Measurement and Evaluation</p>	50	<p><b><u>ELECTIVE</u></b> <b>Economics Law</b> - Ch 6 <b>International Taxation</b> - Ch - 6, 7 <b>Risk Management</b> Ch - 4</p>	25
<p><b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> Trust, Assessment Procedure</p>	25		

**DOT Quarterly - First Revision Exam – Nov 2022**

**(Cumulative Chapters covered in 1<sup>st</sup> Mid Term Series)**

<b>Date</b>	<b>Subject</b>
<b>12.07.2022</b>	Paper 1 – Financial Reporting
	Paper 6 – Elective Paper – 6A, 6 B, 6 C, 6 D, 6 E
<b>13.07.2022</b>	Paper 2 – Strategic Cost Management and Program Evaluation
	Paper 7 – Direct Tax Laws
<b>14.07.2022</b>	Paper 3 – Advanced Auditing & Professional Ethics
	Paper 8 – Indirect Tax Laws
<b>15.07.2022</b>	Paper 4 – Corporate & Economic Laws
	Paper 5 – Strategic Cost Management and Program Evaluation

**Timing:**

**Group 1 Subject – 01.30 pm to 03.00 pm (50 Marks Each)**

**Group 2 Subject – 03.30 pm to 05.00 pm (50 Marks Each)**

## Phase 2 - 2<sup>nd</sup> Mid Term

DOT 4 - 24.07.2022

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

<b><u>FINANCIAL REPORTING</u></b> Consolidated and Separate Financial Statements Ind AS – 19, 37, 12, 21, 24, 33, 108	50	<b><u>CORPORATE &amp; ECONOMIC LAWS</u></b> <b><u>Economic Laws</u></b> The Insolvency and Bankruptcy Code, 2016	25
<b><u>ADVANCED AUDITING &amp; PROFESSIONAL ETHICS</u></b> Audit of Banks, Audit of Insurance Company Audit of Non-Banking Financial Companies	25		

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

<b><u>STRATEGIC COST MANAGEMENT &amp; P.EVALUATION</u></b> Modern Business Management Lean System & Innovation, Cost Management Techniques Introduction to Strategic Cost Management	50	<b><u>ELECTIVE</u></b> <b>Economics Law</b> – Ch 3 <b>International Taxation</b> – Ch – 1, 5 <b>Risk Management</b> Ch – 5, 6	50
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## Phase 2 - 2<sup>nd</sup> Mid Term

DOT 5 - 31.07.2022

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

#### STRATEGIC FINANCIAL MANAGEMENT

50

Foreign Exchange Management  
Interest rate risk management  
International Financial Management

#### CORPORATE & ECONOMIC LAWS

25

##### Economic Laws

SEBI Act, LODR Regulations 2015  
The Foreign Exchange Management Act, 1999

#### ADVANCED AUDITING & PROFESSIONAL ETHICS

25

Audit Planning, Strategy and Execution  
Risk Assessment and Internal Control  
Special Aspects of Auditing in an Automated Environ.

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

#### STRATEGIC COST MANAGEMENT & P.EVALUATION

25

Decision Making, Pricing Decision

#### INDIRECT TAX LAWS - GST

25

Import and Export Under GST Refunds, Job Work  
Assessment and Audit, Miscellaneous Provisions  
Inspection, Search, Seizure and Arrest,

#### DIRECT TAX LAWS & INTERNATIONAL TAXATION

50

Assessment of Various Entities

Liability to Pay Tax in Certain Cases  
Demands And Recovery, Offences And Penalties  
Appeals And Revisions, Advance Ruling

## Phase 2 - 2<sup>nd</sup> Mid Term

**DOT 6 07.08.2022**

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

<p><b><u>FINANCIAL REPORTING</u></b></p> <p>Ind AS - 2, 16, 116, 23, 36, 38, 40, 41, 105</p>	25	<p><b><u>STRATEGIC FINANCIAL MANAGEMENT</u></b></p> <p>Derivatives, Securitization</p>	25
<p><b><u>ADVANCED AUDITING &amp; PROFESSIONAL ETHICS</u></b></p> <p>SA – 300, 315, 320, 330, 402, 450, 600, 610, 620</p> <p>SQC 1</p>	25	<p><b><u>Economic Laws</u></b></p> <p>The Prevention of Money Laundering Act, 2002</p> <p>The Arbitration and Conciliation Act, 1996</p> <p>The Foreign Contribution Regulation Act, 2010</p>	

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

<p><b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b></p> <p>Appeals and Revision, Penalties, Income-tax Authorities</p> <p>Settlement of Tax Cases, Offences and Prosecution</p> <p>Liability in Special Cases, Miscellaneous, Dispute Resolution</p> <p>Tax Planning, Tax Avoid &amp; Tax Evasion, Political Party</p>	25	<p><b><u>INDIRECT TAX LAWS – GST</u></b></p> <p>Input Tax Credit, Value of Supply</p>	50
		<p><b><u>ELECTIVE</u></b></p> <p><b>Economics Law</b> – Ch 4</p> <p><b>International Taxation</b> – Ch – 8, 9</p> <p><b>Risk Management</b> Ch – 7</p>	25

**DOT Half Yearly - Second Revision Exam – Nov 2022**  
**(Cumulative Chapters covered in 1<sup>st</sup> & 2<sup>nd</sup> Mid Term Series)**

<b>Date</b>	<b>Subject</b>
<b>09.08.2022</b>	Paper 1 – Financial Reporting
<b>11.08.2022</b>	Paper 5 – Strategic Cost Management and Program Evaluation
<b>13.08.2022</b>	Paper 2 – Strategic Financial Management
<b>14.08.2022</b>	Paper 6 – Elective Paper – 6A, 6 B, 6 C, 6 D, 6 E
<b>16.08.2022</b>	Paper 3 – Advanced Auditing & Professional Ethics
<b>18.08.2022</b>	Paper 7 – Direct Tax Laws
<b>19.08.2022</b>	Paper 4 – Corporate & Economic Laws
<b>21.08.2022</b>	Paper 8 – Indirect Tax Laws

**Timing: 02.00 pm to 03.30 pm (50 Marks)**

Phase 3 - 3<sup>rd</sup> Mid Term

DOT 7 - 28.08.2022

SESSION I (10.00 am to 01.00 pm)

**FINANCIAL REPORTING**

Framework for preparation & presentation of FS  
Integrated Reporting, Corporate Social Responsibility  
Analysis of FS, Ind AS – 1, 34, 7, 8, 10, 113, 20, 101

50

**CORPORATE & ECONOMIC LAWS**

25

**Corporate Laws**

Companies incorporated outside India  
Compounding of Offences, Adjudication,  
NCLT and Appellate Tribunal, Special Court  
Corporate Secretarial Practice

**ADVANCED AUDITING & PROFESSIONAL ETHICS**

Internal Audit, Management and Operational Audit  
Due Diligence, Investigation and Forensic Audit, PSU  
Peer Review and Quality Review, CFS

25

SESSION II (02.00 pm to 05.00 pm)

**DIRECT TAX LAWS & INTERNATIONAL TAXATION**

International Taxation

50

**ELECTIVE**

50

**Economics Law** - Ch 5, 7  
**International Taxation** - Ch - 3  
**Risk Management** Ch - 8, 9

Phase 3 - 3<sup>rd</sup> Mid Term

DOT 8 - 04.09.2022

SESSION I (10.00 am to 01.00 pm)

<b><u>STRATEGIC FINANCIAL MANAGEMENT</u></b> Security Valuation, Security Analysis, Risk Management Securitization	50	<b><u>CORPORATE &amp; ECONOMIC LAWS</u></b> <b><u>Company Laws</u></b> Compromises, Arrangements and Amalgamations	25
<b><u>ADVANCED AUDITING &amp; PROFESSIONAL ETHICS</u></b> SA – 500, 501, 510, 505, 520, 530, 540, 550, 560, 570, 580 SA – 200, 210, 220, 230	25	Oppression & Mis management Winding Up	

SESSION II (02.00 pm to 05.00 pm)

<b><u>STRATEGIC COST MANAGEMENT &amp; P.EVALUATION</u></b> Case Digest	50	<b><u>INDIRECT TAX LAWS – Customs</u></b> Introduction, Levy & Exemptions from Customs Types of Duty, Classification, Import, Export Transportation of Goods Valuation, Warehousing, FTP Duty Drawback, Refund	50
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### Phase 3 - DOT Pre Annual Exam - Model 1 – Nov 2022

(All Chapters Cumulative of 1<sup>st</sup>, 2<sup>nd</sup> & 3<sup>rd</sup> Mid Term Series)

Date		Subject
11.09.2022	Morning Session	Paper 1 – Financial Reporting
	Evening Session	Paper 5 – Strategic Cost Management and Program Evaluation
18.09.2022	Morning Session	Paper 6 – Elective Paper – 6A, 6 B, 6 C, 6 D, 6 E
	Evening Session	Paper 6 – Auditing & Assurance
25.09.2022	Morning Session	Paper 3 – Advanced Auditing & Professional Ethics
	Evening Session	Paper 7 – Direct Tax Laws
02.10.2022	Morning Session	Paper 4 – Corporate & Economic Laws
	Evening Session	Paper 8 – Indirect Tax Laws

Timing – 100 Marks Each – For DOT Pre Annual Exam - Direct Option also Available (You can Convert from Online to Direct Later)

Morning Session : Group 1 - 10.00 am to 01.00 pm, Group 2 - 02.00 pm to 05.00 pm (100 Marks Each)

## **Ch – Chapters as per ISM**

### **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 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.

**Correction:**

Papers will be corrected / Uploaded in your respective Exam rooms in the Pradhi CA Server within 7 days from the date of Submission.

**For DOT Exam :** Last date to Submit the Answer Papers - Group 1 : 20.10.2022 ; Group 2 : 25.10.2022

**For Model Exam :** Last date to Submit the Answer Papers – Group 1 : 25.10.2022 ; Group 2 : 05.11.2022

**Note : It's not Compulsory to write the test on the same date. Based on Preparation, Students can write the test any time. Question Papers will be available from respective Scheduled Dates.**



**Detailed Study Plan**  
**for DOT 1 Week 1**

PRADHI CA STUDY PLAN

# Pradhi CA – DOT Marathon - Study Plan Nov 22

## CA Final New - DOT 1 (26.06.2022) - Portions Covered

### Group I

<b><u>STRATEGIC FINANCIAL MANAGEMENT</u></b>	<b>50</b>	<b><u>CORPORATE &amp; ECONOMIC LAWS</u></b>	<b>25</b>
Mergers, Acquisitions and Corporate Restructuring Startup Finance, Corporate Valuation		<b><u>Corporate Laws</u></b> Appointment & Qualification of Directors	
<b><u>ADVANCED AUDITING &amp; PROFESSIONAL ETHICS</u></b>			
Professional Ethics Audit under Fiscal Laws	<b>25</b>		

### Group II

<b><u>STRATEGIC COST MANAGEMENT &amp; P.EVALUATION</u></b>	<b>25</b>	<b><u>INDIRECT TAX LAWS – GST</u></b>	<b>50</b>
Standard Costing, Budget		GST in India - An Introduction Supply under GST, Charge of GST Time of Supply, Place of Supply Exemptions	
<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b>			
Basic Concepts, Residence and Scope of Total Income Incomes which do not form part of Total Income, Salaries Income from House Property, Business Income	<b>25</b>		

## Weightage of Each Chapters

DOT 1 Group I - Weightage			
<b><u>STRATEGIC FINANCIAL MANAGEMENT</u></b>	<b>20%</b>	<b><u>CORPORATE &amp; ECONOMIC LAWS</u></b>	<b>10%</b>
Mergers, Acquisitions and Corporate Restructuring	10 %	<b><u>Corporate Laws</u></b>	
Startup Finance	4%	Appointment & Qualification of Directors	10%
Corporate Valuation	6%		
<b><u>ADVANCED AUDITING &amp; PROFESSIONAL ETHICS</u></b>	<b>17%</b>		
Professional Ethics	12%		
Audit under Fiscal Laws	5%		

DOT 1 Group II - Weightage			
<b><u>STRATEGIC COST MANAGEMENT</u></b>	<b>20%</b>	<b><u>INDIRECT TAX LAWS – GST</u></b>	<b>21%</b>
Standard Costing	10%	Basics	3%
Budget	10%	Supply under GST, Charge of GST	4%
<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b>	<b>16%</b>	Time of Supply	4%
Basic Concepts, Residence and Scope of Total Income	4%	Place of Supply	6%
Salaries, Income from House Property, Exemptions	4%	Exemptions	4%
Business Income	8%		

### Weightage Group Wise Coverage

<b>Group I</b>	<b>11.75%</b>	<b>Group 2</b>	<b>14.25%</b>
Strategic Financial Management	20%	Strategic Cost Management	20%
Advanced Auditing & Professional Ethics	17%	Direct Tax Laws	16%
Corporate & Economic Laws	10%	Indirect Laws	21%

- ✓ 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

- ✓ **11.25 %** in Group 1 Syllabus
- ✓ **14.25 %** in Group 2 Syllabus.

## Topic wise Coverage

- ✓ This is prepared keeping in mind student's preparation for their DOT examination.
- ✓ Students must ensure that atleast 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 half yearly DOT (Dot IV/Dot VIII) or the model exam



	Contemporary Approaches to Valuation	Economic Value Added & Market Value Added	Shareholder Value Analysis			
<b>Startup Finance</b>	Sources of Start Up Finance	Pitch Presentation	Bootstrapping	Angel Investors	Venture Capital Fund	Start Up India Initiative

<b>Advanced Auditing &amp; Professional Ethics</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>	<b>Topic 4</b>	<b>Topic 5</b>
<b>Audit under Fiscal Laws</b>	Audit Under Direct Tax Laws	Audit of Public Trust	Audit Under 35 D & 35 E	Tax Audit 44 AB	3 CA & 3 CB
	3 CD	Code of Ethics	GST Audit	Preparation / Steps for the GST Audit	GSTR 9A, 9B, 9C, 9D

<b>Professional Ethics</b>	Fundamental Principles	Members of the Institute	Discipline Procedure Mechanism	KYC Norms	CA in Practice
	First Schedule Misconduct Part I, II, III & IV	Second Schedule Misconduct Part I, II & III			

<b>Corporate &amp; Economic Laws</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>	<b>Topic 4</b>	<b>Topic 5</b>
<b>Appointment &amp; Remuneration of Director</b>	Sec. 149 & 166 Basic & Duties	Sec. 152 (3), 153-159 DIN	Sec. 164 Qualification / Disqualification	Sec. 149, 165, 168, 167, 160, 169 Number of Director, Resignation, Vacation, Retiring Removal, Director	Sec. 152, 162, 163 Appointment, First Director



	Sec. 151 Small SH Director	Sec. 149 Independent Director, Women Sec.	Sec. 172 Punishment	Sec. 170, 171 Register	161 Additional, Vacancy, Nominal, Alternate Director

<b>Strategic Cost Management</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>	<b>Topic 4</b>	<b>Topic 5</b>
<b>Budgetary Control</b>	Feedback Control Schemes	Feedforward Control Schemes	Behavioural Aspects of Budgetary Control	Participation in Budget Setting Process	Effect of the Budget Difficulty on Performance
	Use of Accounting Information in Performance Evaluation	Beyond Budgeting	Limitations of Traditional Budgets		

<b>Standard Costing</b>	Planning and Operational Variances	Variance Analysis in Activity Based Costing	Learning Curve Impact on Variances	Relevant Cost Approach to Variance Analysis	Variance Analysis and Throughput Accounting
	Advanced Environment/ Services	Variance Analysis in Service Industry	Variance Analysis in Public Sector	Reconcilliation of Profit	Reporting of Variances

Pradhi CA

<b>Direct Tax Laws</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>	<b>Topic 4</b>	<b>Topic 5</b>
<b>Basics</b>	Slab rates	Marginal Relief	Income of Pre Year Taxed in same year	Undisclosed Income	Others
<b>Residence and Scope of Total Income</b>	Residential Status	Scope of Total Income	Income deemed to be received in India	Income deemed to accrue or arise in India	Interest, Royalty & Fees Meaning of Royalty for Technical Services
<b>Incomes which do not form part of Total Income</b>	Incomes of Non Residents	Disaster related Receipts	Incomes of Specified institution	Income of Funds	Others
<b>Salary</b>	Salaries & Allowances	Retirement Benefits	Perquisites	Deductions	Others
<b>House Property</b>	Deemed Owner	Pre Incorporation Interest	Self Occupied / Let Out	Coownership	Arrears of rent/ Unrealized Rent

<b>Business Income</b>	Sec 28. Charging Section	Depreciation	Specially allowable deductions (Sec 30 - 37)	Inadmissible Expenditure (Sec 40 & 43B)	Special Provisions / Special Business (Sec 42 - 43)
	<b>Topic 6</b>				
	Presumptive Income				

<b>Indirect Tax Laws</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
<b>GST in India - An Introduction</b>	Genesis of GST in India and Concept of GST	Need for GST in India	Dual GST Model	Goods and Services Tax Portal	GST Council	General Definitions
<b>Supply under GST</b>	Scope of Supply	Supply with Consideration	Supply without Consideration	Activities Neither Supply of Goods NOR Supply of Services	Taxability of Composite Supply and Mixed Supply	

Charge of GST	Taxable Event	Levy and Collection of IGST	Composition Levy	Reverse Charge		
Time of Supply	Time of Supply of Goods - Forward Charge	Time of Supply of Goods - Reverse Charge	Time of Supply of Services - Forward Charge	Time of Supply of Services - Reverse Charge	Time of Supply of Vouchers Exchangeable for Goods	Supply of Goods in Residual Cases
	<b>Topic 7</b>	<b>Topic 8</b>				
	Supply of Service in Residual Cases	Change in Rate of Tax in Respect of Supply of Goods or Services				
Place of Supply	Inter-State Supplies	Intra-State Supplies	Place of Supply of Goods	Place of Supply of Services	OIDAR Services	

<b>Exemptions</b>	Charitable and religious activities	Agriculture related services	Education services	Health care services	Construction services	Goods transportation services,
	Passenger transportation services	Banking and financial services	Life insurance business services	General insurance business services	Pension schemes	Services provided to Government
	Services provided by specified bodies	Services provided by Government	Leasing services	Services by an unincorporated body or a non-profit entity	Right to admission to various events	Legal services
	Skill Development services	Sponsorship of sports events	Performance by an artist	Other exempt services	Services exempt from IGST	Goods exempt from tax Overview

### 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

<b>Day/ Session</b>	<b>Session 1</b>	<b>Session 2</b>	<b>Session 3</b>	<b>Session 4</b>
<b>Day 1</b>	<b>SFM G 1</b> Mergers & Acquisitions	<b>IDT G 2</b> GST Introduction, Charge, Supply of GST	<b>Law - G1</b> Appointment & Qualification of Directors	<b>DT G2</b> Basics, Residential, Scope
<b>Day 2</b>	<b>FR G 1</b> Mergers & Acquisitions	<b>IDT G 2</b> Time of Supply, Place of Supply	<b>Law - G1</b> Appointment & Qualification of Directors	<b>DT G 2</b> Exemption, Salary & HP
<b>Day 3</b>	<b>FR G 1</b> Mergers & Acquisitions	<b>IDT G 2</b> Exemptions from GST	<b>Audit - G1</b> Audit under Fiscal Laws	<b>DT G 2</b> Business Income - Part 1
<b>Day 4</b>	<b>Law G I</b> Corporate Valuation	<b>SCM - G 2</b> Standard Costing	<b>Audit - G1</b> Audit under Fiscal Laws	<b>DT G 2</b> Business Income - Part 2
<b>Day 5</b>	<b>Law G I</b> Corporate Valuation	<b>SCM - G 2</b> Standard Costing	<b>Audit - G1</b> Professional Ethics	<b>DT G 2</b> Business Income - Part 3
<b>Day 6</b>	<b>Law G I</b> Startup Finance	<b>SCM - G 2</b> Budget	<b>Audit - G1</b> Professional Ethics	Revision - Group 2
<b>Day 7</b>	Revision - Group 1	Exam	Exam	Rest

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



## October Model Exam 2 – Nov 2022

Date	Subject
06.10.2022	Paper 1 – Financial Reporting
08.10.2022	Paper 2 – Strategic Financial Management
10.10.2022	Paper 3 – Advanced Auditing & Professional Ethics
12.10.2022	Paper 4 – Corporate & Economic Laws
14.10.2022	Paper 5 – Strategic Cost Management and Program Evaluation
16.10.2022	Paper 6 – Elective Paper – 6A, 6 B, 6 C, 6 D, 6 E
18.10.2022	Paper 7 – Direct Tax Laws
20.10.2022	Paper 8 – Indirect Tax Laws

**Direct Option also Available – You can Convert from Online to Direct Later.**

<b>Fee structure – CA Final Nov 2022 – Before Discount</b>			
<b>TEST</b>	<b>Both</b>	<b>Group 1</b>	<b>Group 2</b>
DOT (8 Weeks Test) <b>Without Revision</b>	2700	1350	1350
DOT (8 Weeks Test) <b>With Revision 1 &amp; 2</b>	3800	1900	1900
Pre-Annual Model Exam 1 Weekend (September)	1600	800	800
Model Exam 2(October) Alternative Days	1600	800	800

\*Exclusive of 18% GST

<b>Register</b>		<b>Concession</b>
DOT (8 Weeks) with or without Revision	One Model Exam Pre-Annual or October Model	20 % on DOT Fee
DOT (8 Weeks) with or without Revision	Both Model Exam Pre-Annual & October Model	20 % on Total Fee

## Payment mode :

Option 1	Option 2
<b>Net Banking (Savings A/c)</b>	
Name : Iyyappan M	<b>Google Pay/ BHIM/ Paytm / Phonepe</b>
Account No. : 7512502206	<b>8072653948</b>
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](mailto:pradhica4u@gmail.com)
- ✓ **Exam Registration Number** & Server Link will be mailed you.
- ✓ **No Last Date for Registration**

## Payment Gateway:

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](mailto:pradhica4u@gmail.com)

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

**ALL THE BEST**