

PRADHI CA presents

TEST SERIES FOR

CA INTER MAY 23 EXAM

3.0 DOT SERIES (AFTER RESULT BATCH)

OFFLINE & ONLINE MODE

DOT FEATURES

- ✓ The entire syllabus divided into 6 weeks Test Program and will be conducted as per the given curriculum and Schedule.
- ✓ 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 Series Package

- ✓ 6 Weeks Chapter wise DOT Series (Group 1 & 2 – 100 Marks Each)
- ✓ Summary Notes will be Provided
- ✓ Additional MCQ Practice Questions for Respective Subjects
- ✓ Doubt Solving by Experienced person
- ✓ Personal Guidance by Pradhi CA Team
- ✓ Study Plan will be provided for Each Week & for Each Subject

**Portions for 6
Weeks Test Schedule**

Pradhi CAT Test Plan

DOT I - 12.02.2023

SESSION I

<p><u>ACCOUNTING</u> Accounts from Incomplete Records Insurance Claims for Loss of Stock & Loss of Profit AS - 2</p>	25	<p><u>CORPORATE & OTHER LAW</u> Preliminary, Acceptance of Deposits by companies Incorporation of Company & Matters Incidental</p>	25
<p><u>COST MANAGEMENT ACCOUNTING</u> Overheads: Absorption Costing method Activity Based Costing (ABC)</p>	25	<p><u>TAXATION</u> <u>Income Tax</u> Basics, Residence and Scope of Total Income Salary, House Property, Exemptions <u>GST</u> GST - Basics, Supply under GST, Charge of GST</p>	25

Session II

<p><u>AUDITING AND ASSURANCE</u> Nature, Objective and Scope of Audit Audit Strategy, Planning and Programme</p>	25	<p><u>ADVANCED ACCOUNTING</u> Accounting for employee stock option plan Buy back of securities, Equity shares with Rights</p>	25
<p><u>STRATEGIC MANAGEMENT</u> Introduction to Strategic Management <u>Enterprise Information System</u> Automated Business Processes</p>	25	<p><u>FINANCIAL MANAGEMENT</u> Cost of Capital Capital Structure Theory</p>	25

DOT II**19.02.2023****SESSION I**

<u>ACCOUNTING</u> Investment Accounts, AS -13, 12 Redemption of preference shares & Debentures	25	<u>CORPORATE & OTHER LAW</u> Prospectus and Allotment of Securities Share Capital and Debentures	25
<u>COST MANAGEMENT ACCOUNTING</u> Unit & Batch Costing, Cost Sheet Material Cost, Employee Cost and Direct Expenses	25	<u>Income Tax</u> Profits and Gains of Business or Profession, IFOS GST Time & Value of Supply	25

Session II

<u>AUDITING AND ASSURANCE</u> Risk Assessment and Internal Control Audit in an Automated Environment	25	<u>ECONOMIC FOR FINANCE</u> The Money Market Public Finance	25
<u>STRATEGIC MANAGEMENT</u> Dynamics of Competitive Strategy <u>ENTERPRISE INFORMATION SYSTEM</u> Financial and Accounting Systems	25	<u>ADVANCED ACCOUNTING</u> Liquidation of Companies Consolidated Financial Statements	25

DOT III**26.02.2023****SESSION I**

<u>ACCOUNTING</u> Bonus issue and right issue, AS 16 Hire- purchase, Profit (Loss) prior to incorporation	25	<u>CORPORATE & OTHER LAW</u> The Negotiable Instruments Act, 1881 Interpretation of statutes	25
<u>COST MANAGEMENT ACCOUNTING</u> Marginal Costing Cost Accounting Systems	25	<u>Income Tax</u> Capital Gains, Clubbing, Set Off <u>GST</u> Exemptions from GST	25

SESSION II

<u>AUDITING AND ASSURANCE</u> Audit Sampling, Audit of Banks	25	<u>FINANCIAL MANAGEMENT</u> Dividend Decisions, Capital Budgeting	
<u>STRATEGIC MANAGEMENT</u> Organisation and Strategic Leadership <u>ENTERPRISE INFORMATION SYSTEM</u> E-Commerce, M-Commerce and Emerging Technologies	25	<u>ADVANCED ACCOUNTING</u> Amalgamation of Companies, Accounting for Reconstruction of Companies	25

DOT IV**05.03.2023****SESSION I**

<u>ACCOUNTING</u> Accounting for Branches including foreign branches Departmental Accounting, AS 11, 1	25	<u>CORPORATE & OTHER LAW</u> Registration of Charges Management and Administration	25
<u>COST MANAGEMENT ACCOUNTING</u> Job & Contract Costing, Joint Products & By Products Introduction to Costing	25	<u>Income Tax</u> Deductions, TDS, TCS, Advance Tax <u>GST</u> ITC	25

SESSION II

<u>AUDITING AND ASSURANCE</u> Audit of Items of Financial Statements Audit of Different Types of Entities	25	<u>ECONOMIC FOR FINANCE</u> International Trade Determination of National Income	25
<u>STRATEGIC MANAGEMENT</u> Strategic Implementation & Control <u>ENTERPRISE INFORMATION SYSTEM</u> Core Banking Systems	25	<u>ADVANCED ACCOUNTING</u> Partnership Accounts	25

DOT V - 12.03.2023**SESSION I**

<u>ACCOUNTING</u> Preparation of financial statements, AS 3, 10 Cash Flow Statement, Managerial Remuneration	25	<u>CORPORATE & OTHER LAW</u> Declaration and payment of Dividend Accounts of Companies, Audit and Auditors	25
<u>COST MANAGEMENT ACCOUNTING</u> Standard Costing Budget and Budgetary Control	25	<u>GST</u> Payment of Tax, Returns, Registration Tax Invoice: Credit and Debit Notes; E-way Bill	25

SESSION II

<u>AUDITING AND ASSURANCE</u> Audit Report, The Company Audit Fraud and Responsibilities of the Auditor in this Regard	25	<u>FINANCIAL MANAGEMENT</u> Working Capital Management, Types of Financing Scope and Objectives of Financial Management	25
<u>STRATEGIC MANAGEMENT</u> Corporate Level Strategies Business Level Strategies & Functional Level Strategies	25	<u>ADVANCED ACCOUNTING</u> Banking Companies Non-Banking Financial Companies	25

DOT VI - 19.03.2023

SESSION I

<u>ACCOUNTING</u> Accounting Standard	25	<u>CORPORATE & OTHER LAW</u> Indian Contract Act General Clauses Act	25
<u>COST MANAGEMENT ACCOUNTING</u> Service Costing Process & Operation Costing	25	<u>Income Tax</u> Computation of Total Income, Self Assessment Filing of Return, AMT	25

SESSION II

<u>AUDITING AND ASSURANCE</u> Audit Documentation & Audit Evidence Analytical Procedures	25	<u>FINANCIAL MANAGEMENT</u> Leverage Analysis Ratio Analysis	25
<u>STRATEGIC MANAGEMENT</u> Strategic Management Process <u>ENTERPRISE INFORMATION SYSTEM</u> Information Systems and its Components	25	<u>ADVANCED ACCOUNTING</u> Accounting Standard	25

Detailed Study Plan
for DOT 1 Week 1

Pradhi CHTest Plan

Pradhi CA - DOT 3.0 - Study Plan

CA Inter New - DOT I (19.02.2023) - Portions Covered

SESSION I (10.00 am to 01.00 pm)

<u>ACCOUNTING</u>	25	<u>CORPORATE & OTHER LAW</u>	25
Accounts from Incomplete Records, AS – 2 Insurance Claims for Loss of Stock & Loss of Profit		Preliminary, Acceptance of Deposits by companies Incorporation of Company & Matters Incidental	
<u>COST MANAGEMENT ACCOUNTING</u>	25	<u>Income Tax</u>	25
Overheads: Absorption Costing method Activity Based Costing (ABC)		Basics, Residence and Scope of Total Income Salary, House Property, Exemptions <u>GST</u> GST - Basics, Supply under GST, Charge of GST	

SESSION II (02.00 pm to 05.00 pm)

<u>ADVANCED ACCOUNTING</u>	25	<u>STRATEGIC MANAGEMENT</u>	25
Accounting for employee stock option plan Buy back of securities, Equity shares with Rights		Introduction to Strategic Management <u>Enterprise Information System</u> Automated Business Processes	
<u>AUDITING AND ASSURANCE</u>	25	<u>FINANCIAL MANAGEMENT</u>	25
Nature, Objective and Scope of Audit Audit Strategy, Planning and Programme		Cost of Capital Capital Structure Theory	

3.0 DOT 1 Group 1 - Weightage

<u>ACCOUNTING</u>	25%	<u>CORPORATE & OTHER LAW</u>	16%
Accounts from Incomplete Records	15%	Preliminary	4%
AS - 2	2%	Acceptance of Deposits by companies	4%
Insurance Claims for Loss of Stock & Loss of Profit	8%	Incorporation of Company & Matters Incidental	8%
<u>COST MANAGEMENT ACCOUNTING</u>	16%	<u>Income Tax</u>	22%
Overheads: Absorption Costing method	8%	Basics, Residence and Scope of Total Income	5%
Activity Based Costing (ABC)	8%	Salary & House Property	8%
		Exemptions	3%
		<u>GST</u>	
		GST - Basics, Supply under GST, Charge of GST	6%
SESSION II (02.00 pm to 05.00 pm)			
<u>ADVANCED ACCOUNTING</u>	16%	<u>STRATEGIC MANAGEMENT</u>	17.5%
Accounting for employee stock option plan	8%	Introduction to Strategic Management	7.5%
Buy back of Securities, Equity shares with Rights	8%	<u>Enterprise Information System</u>	
		Automated Business Processes	10%
<u>AUDITING AND ASSURANCE</u>	16%	<u>FINANCIAL MANAGEMENT</u>	18%
Nature, Objective and Scope of Audit	8%	Cost of Capital	10%
Audit Strategy, Planning and Programme	8%	Capital Structure Theory	8%

Weightage Group Wise Coverage

Group I	20.5 %	Group 2	17 %
Accounting	25 %	Advanced Accounting	16 %
Corporate & Other Laws	16 %	Auditing & Assurance	16 %
Cost Accounting	16 %	Strategic Management	17.5 %
Taxation	22 %	Financial Management	18 %

- ✓ 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

- ✓ **20.5 %** (App.) in Group 1 Syllabus
- ✓ **17 %** (App) 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

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

ACCOUNTING	Topic 1	Topic 2		
Accounts from Incomplete Records	Statement of Affairs	Preparation of Final Accounts		
Insurance Claims for Loss of Stock & Profit	Average Clause	Loss of Stock	Memorandum Trading A/c	Loss of Profit
AS - 2	Definition, Exclusion from Cost	Measurement	NRV Estimates	Cost formula

Corporate & Other Laws	Topic 1	Topic 2			
Preliminary	Definitions	Types of Company			

Acceptance of Deposits by companies	Topic 1	Topic 2	Topic 3	Topic 4	
	Sec. 73 Prohibition on Acceptance	Sec. 74 Repayment of Deposit	Sec. 76 Acceptance of Deposit from Public	Sec. 76 A Punishment	
Incorporation of Company	Topic 1	Topic 2	Topic 3	Topic 4	Topic 5
	Sec. 3, 3A, 7, 9 Incorporation	Sec. 8 Non-Profit Organisations	Sec. 4, 6, 13 MOA	Sec. 5, 14, 16 AOA	Sec. 20, 21, 22 Documents
	Sec. 18 Conversion	Sec. 16 Rectification	Sec. 12 ROC	Sec. 10 A, 19 Others	

Costing	Topic 1	Topic 2	Topic 3	Topic 4	Topic 5
Overheads: Absorption Costing method	Direct / Indirect Overheads	Primary Distribution	Secondary Distribution - Direct Redistribution	Secondary Distribution - Step Ladder	Secondary Distribution - Simultaneous Equation

	Secondary Distribution - Trail & Error	Secondary Distribution - Repeated Distribution	Machine Hour Rate	Under/Over Absorbed Treatment	Theory
Activity Based Costing (ABC)	Cost Drivers	Cost Allocation	Absorption	Theory	

Taxation	Topic 1	Topic 2	Topic 3	Topic 4	Topic 5
Basics	Slab rates	Marginal Relief	Income of Pre Year Taxed in same year	Undisclosed Income	Others
Residence and Scope of Total Income	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
Incomes which do not form part of Total Income	Incomes of Non Residents	Disaster related Receipts	Incomes of Specified institution	Income of Funds	Others

Salary	Salaries & Allowances	Retirement Benefits	Perquisites	Deductions	Others
House Property	Deemed Owner	Pre Incorporation Interest	Self Occupied / Let Out	Coownership	Arrears of rent/ Unrealised Rent

GST	Topic 1	Topic 2	Topic 3	Topic 4	Topic 5	Topic 6
GST in India - An Introduction	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
Supply under GST	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		

Advanced Accounting	Topic 1	Topic 2	Topic 3
ESOP	Lock in transfer - Problems	ESOP - Basic Journal Entries	ESOP - with conditions
Buy Back & Equity shares with differential rights	Basic - Journal Entries	Maximum No. of Buy Back Shares Conditions	Equity shares with differential rights

Auditing & Assurance	Topic 1	Topic 2	Topic 3	Topic 4	Topic 5	Topic 6
Nature, Objective and Scope of Audit	Objectives, Scope, Types of Audit	Advantages, Limitations, Pre-Conditions of Audit	Relationship with Other Disciplines	Standard Setting Process	Quality of Auditor & SQC	Audit Engagement
Audit Strategy, Planning and Programme	Audit Planning	Audit Strategy	Development of Audit Plan	Audit Programme	Materiality	Others

	Types Of Business Risks	Risk Management and Related Terms	Risk Management Strategies	Classification Of IT Controls	Components Of Internal Control System
	Enterprise Risk Management	Benefits Of Enterprise Risk Management	ERM Components	Flowcharts, Data Flow Diagrams	Regulatory And Compliance Requirements

Financial Management	Topic 1	Topic 2	Topic 3	Topic 4	Topic 5	Topic 6
Cost of Capital	Cost of Equity	Cost of Debenture	Cost of Preference Shares	Cost of Retained Earnings	WACC	Book Value / Market Value
Capital Structure Theory	Traditional,	NI, NOI Theories	MM	Trade off / Packing	Optimum Capital Structure	EBIT – EBT Analysis

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 **3 Hrs** – $2 * 4$ – **8 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	Accounting – G 1 AS - 2Accounts from Incomplete Records	Financial Management G 2 Cost of Capital	Law – G 1 Preliminary, Acceptance of Deposits by companies	SM – G 2 Introduction to Strategic Management
Day 2	Accounting – G 1 Accounts from Incomplete Records	Financial Management G 2 Capital Structure Theory	Law – G 1 Incorporation of Company	SM – G 2 Introduction to Strategic Management
Day 3	Accounting – G 1 Loss of Stock, Loss of Profit	Adv. Accounting G 2 Accounting for employee stock option plan	Tax G 1 Basics, Residence and Scope of Total Income, Exemptions	EIS – G 2 Automated Business Process
Day 4	Costing – G 1 Overheads – Absorption	Adv. Accounting G 2 Buy back of securities, Differential Rights,	Tax G 1 Salary	SM – G 2 Automated Business Process
Day 5	Costing – G 1 Overheads – Absorption	Auditing – G 2 Nature, Objective and Scope of Audit	Tax G 1 House Property	Auditing – G 2 Nature, Objective and Scope of Audit
Day 6	Costing G 1 Activity Based Costing	Auditing – G 2 Audit Strategy, Planning and Programme	Tax G1 GST	Auditing – G 2 Audit Strategy, Planning and Programme
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 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.

Pradhi CA Exam Centre: The Stenographers' Guild Address : 1, Guild St, behind Siva Vishnu Koil Temple, T. Nagar,
Chennai - 600017.

Hall Ticket will be issued 4 days before the Exam. Exam Instructions will be provided in the Hall Ticket.

Question Paper:

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 the website, on receipt of the Answer Sheets or mailed to students

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 3.O DOT Exam : Last date to Submit the Answer Papers - Group 1 : **20.04.2023** ; Group 2 : **25.04.2023**

For Model Exam : Last date to Submit the Answer Papers – Group 1 : **30.04.2023** ; **04.05.2023**

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.

April Model Exam – May 2023

Date	Subject
05.04.2023	Paper 3 – Cost Accounting
07.04.2023	Paper 4 – Taxation
09.04.2023	Paper 5 – Advanced Accounting
11.04.2023	Paper 6 – Auditing & Assurance
13.04.2023	Paper 7 – Part A : Enterprise Information Systems ; Part B : Strategic Management
15.04.2023	Paper 8 – Part A : Financial Management ; Part B : Economic for Finance
17.04.2023	Paper 1 – Accounting
19.04.2023	Paper 2 – Corporate & Other Laws

Fee structure – CA INTER May 2023 – Before Discount

TEST	Online		Direct / Offline	
	Both	G 1 / G 2	Both	G 1 / G 2
DOT (6 Weeks Test)	2100	1100	2800	1400
Model Exam (April) Alternative Days	150 Per Subject		200 Per Subject	

*Exclusive of 18% GST

Register 3.0 DOT & Model Together

Get 20 % Concession on DOT Fee.

Existing Student will get 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.

Payment Gathway:

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

Limited seats only.

For More Details

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

ALL THE BEST