PRADHI CA presents

2.0 DOT SERIES

A WEEKLY CHAPTERWISE TEST FOR

CA FINAL MAY 2024 EXAM

DIRECT & ONLINE MODE

2.0 DOT Features

- ✓ The entire syllabus divided into 8 weeks Test Program and will be conducted in 3 Monthly durations including
 2 Revision Exam & 1 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 ICAl Pattern (including Objective / Case Study based Questions - 30 % for All the subjects).

2.O DOT Package

- ✓ 8 Weeks Chapter wise DOT Series (Group 1 & 2) 16 100 Marks Exams
- ✓ 2 Revision Exam
- ✓ 1 100 Marks Full Syllabus Model Exam
- ✓ MCQ Test for Each Chapters for Respective Subjects
- ✓ Summary Notes will be Provided
- ✓ Study Plan will be provided for Each Week & for Each Subject
- ✓ Personal Guidance by Pradhi CA Team

| 2.O DOT Pattern (Test will be conducted on Every Sunday) | | | | | |
|--|--------------|------------|---|----------------|--|
| Dl 1 | 2.O DOT 1 | 21.01.2024 | D i.i | | |
| Phase 1 Weekly Chapterwise | 2.O DOT II | 28.01.2024 | Revision 1 (Combined DOT 1, 11, 111) | 11.02.2024 | |
| comy chapter who | 2.O DOT III | 04.02.2024 | (30.110.110.110.110.110.110.110.110.110.1 | | |
| DI o | 2.O DOT IV | 18.02.2024 | | | |
| Phase 2 Weekly Chapterwise | 2.O DOT V | 25.02.2024 | Revision 2 (Combined IV, V, VI) | 10.03.2024 | |
| com, chapter mise | 2.O DOT VI | 03.03.2024 | | | |
| Phase 3 | 2.O DOT VII | 17.03.2024 | | | |
| Weekly Chapterwise | 2.O DOT VIII | 24.03.2024 | | | |
| | | | | | |
| Exam Timings | Session 1 (G | roup 1) | 10.00 am to 01.00 | pm - 100 Marks | |
| Lam minigs | Session 2 (G | roup 2) | 02.00 pm to 05.00 | pm - 100 Marks | |
| | | | | | |

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| 21.01.2024 | | | | | | |
|---|-------|---|----|--|--|--|
| SESSION I (10.00 am to 01.00 pm) | | | | | | |
| FINANCIAL REPORTING | 35 | ADVANCED AUDITING, ASSURANCE & | 30 | | | |
| Ind AS 103 Business Combinations | | PROFESSIONAL ETHICS | | | | |
| | | Professional Ethics & Liabilities of Auditors | | | | |
| ADVANCED FINANCIAL MANAGEMENT | 35 | Emerging Areas: SDG & ESG Assurance | | | | |
| Security Valuation | | | | | | |
| Security Analysis | | | | | | |
| | | | | | | |
| SESSION II (02.00 | pm to | 05.00 pm) | | | | |
| DIRECT TAX LAWS & INTERNATIONAL TAXATION | 50 | <u>INDIRECT TAX LAWS – GST</u> | 50 | | | |
| Basic Concepts | | Supply Under GST, Charge of GST | | | | |
| Income which do not part of Total Income | | Place of Supply, Time of Supply | | | | |
| Capital Gains | | | | | | |
| Income from other Sources | | | | | | |
| Aggregation of Income, Set Off or Carried forward | | | | | | |
| Income of other persons included in Assessee's Income | | | | | | |
| | | | | | | |

| Phas | Phase 1 DOT 2 | | | | | |
|---|---------------|--------------------------------------|----|--|--|--|
| 28 | .01.20 | 24 | | | | |
| SESSION I (10.00 | am to | 0 01.00 pm) | | | | |
| FINANCIAL REPORTING | 35 | ADVANCED AUDITING, ASSURANCE & | 30 | | | |
| Ind AS 2, 16, 23, 40, 105 | | PROFESSIONAL ETHICS | | | | |
| | | Quality Control | | | | |
| ADVANCED FINANCIAL MANAGEMENT | 35 | Review of Financial Information | | | | |
| Mergers, Acquisitions and Corporate Restructuring | | Audit of Public Sector Undertakings | | | | |
| Securitization | | | | | | |
| | | | | | | |
| SESSION II (02 | .00 pr | n to 05.00 pm) | | | | |
| DIRECT TAX LAWS & INTERNATIONAL TAXATION | 35 | <u>INDIRECT TAX LAWS - GST</u> | 35 | | | |
| Deductions from Total Income | | Tax Invoice, Debit Note, Credit Note | | | | |
| TDS, TCS, Advance Tax, Recovery of Tax | | Accounts & Records, E Way Bill | | | | |
| Taxation of Digital Transactions | | Electronic Commerce Transactions | | | | |
| | | Registration | | | | |
| INTEGRATED BUSINESS SOLUTION | 30 | | | | | |
| | | | | | | |

| Phase 1 DOT 3 | | | | | |
|---|--------|---|----|--|--|
| | 04.0 | 2.2024 | | | |
| SESSION I (10 | 0.00 a | m to 01.00 pm) | | | |
| FINANCIAL REPORTING | 35 | ADVANCED AUDITING, ASSURANCE & | 30 | | |
| Ind AS 41, 36, 38, 116, 20 | | PROFESSIONAL ETHICS | | | |
| Introduction to Indian Accounting Standards | | General Auditing Principles & Auditors Responsibilities | | | |
| ADVANCED FINANCIAL MANAGEMENT | 35 | Prospective Financial Information & Other Ass. Services | | | |
| Business Valuation | | Group Audit | | | |
| Startup Finance | | | | | |
| | | | | | |
| SESSION II | (02.0 | 0 pm to 05.00 pm) | | | |
| DIRECT TAX LAWS & INTERNATIONAL TAXATION | 35 | <u>INDIRECT TAX LAWS - GST</u> | 35 | | |
| Assessement of Trust | | Returns | | | |
| Tax Audit & Ethical Compliances | | Import & Export under GST | | | |
| | | Refunds | | | |
| | | Job Work, Payment of Tax | | | |
| INTEGRATED BUSINESS SOLUTION | 30 | Liability to Pay in certain cases | | | |
| | | | | | |

Phase 1 - First Revision Exam - May 2024 (Cumulative Chapters covered in DOT 1 to 3 Series) Subject Date Session Paper 1 – Financial Reporting Morning Paper 2 – Advanced Financial Management Session Paper 3 – Advanced Auditing, Assurance & Professional Ethics 11.02.2024 Paper 4 – Direct Tax Laws & International Taxation **Evening** Paper 5 – Indirect Tax Laws Session Paper 6 – Integrated Business Solution

Mark Split Up – 35 Marks Each

| Phase 2 DOT 4 | | | | | | |
|--|---------------|--------------------------------|----|--|--|--|
| 18.02.2024 | | | | | | |
| SESSION I (10.00 am to 01.00 pm) | | | | | | |
| FINANCIAL REPORTING | 35 | ADVANCED AUDITING, ASSURANCE & | 30 | | | |
| Consolidated and Separate Financial Statements | | PROFESSIONAL ETHICS | | | | |
| | | Completion and Review | | | | |
| ADVANCED FINANCIAL MANAGEMENT | 35 | Reporting | | | | |
| Portfolio Management | | | | | | |
| Risk Management | | | | | | |
| | | | | | | |
| SESSION II (02 | 2.00 j | pm to 05.00 pm) | | | | |
| DIRECT TAX LAWS & INTERNATIONAL TAXATION | 70 | INTEGRATED BUSINESS SOLUTION | 30 | | | |
| Profits and Gains of Business or Profession | | | | | | |
| Assessement of Various Entities | | | | | | |

| Pha | Phase 2 DOT 5 | | | | | | |
|---|---------------|--|----|--|--|--|--|
| 2 | 25.02.2024 | | | | | | |
| SESSION I (10.0 | 0 am | to 01.00 pm) | | | | | |
| FINANCIAL REPORTING | 35 | ADVANCED AUDITING, ASSURANCE & | 30 | | | | |
| Ind AS 101, 115, 102 | | PROFESSIONAL ETHICS | | | | | |
| Analysis of Financial Statements | | Audit of Banks & Non-Banking Financial Companies | | | | | |
| | | Internal Audit | | | | | |
| ADVANCED FINANCIAL MANAGEMENT | 35 | | | | | | |
| Foreign Exchange Exposure and Risk Management | | | | | | | |
| | | | | | | | |
| SESSION II (02 | 2.00 յ | pm to 05.00 pm) | | | | | |
| INTEGRATED BUSINESS SOLUTION | 30 | <u>INDIRECT TAX LAWS - GST</u> | 70 | | | | |
| | | Exemptions from GST | | | | | |
| | | Input Tax Credit, Value of Supply | | | | | |
| | | | | | | | |
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| | | | | | | | |

| Phase 2 DOT 6 | | | | |
|---|--------|--|----|--|
| O; | 3.03.2 | 2024 | | |
| SESSION I (10.00 | am t | to 01.00 pm) | | |
| FINANCIAL REPORTING | 35 | ADVANCED AUDITING, ASSURANCE & | 30 | |
| Accounting and Reporting of Financial Instruments | | PROFESSIONAL ETHICS | | |
| | | Digital Auditing & Assurance | | |
| ADVANCED FINANCIAL MANAGEMENT | 35 | Due Diligence, Investigation & Forensic Accounting | | |
| Interest Rate Risk Management | | | | |
| International Financial Management | | | | |
| | | | | |
| SESSION II (02 | .00 p | om to 05.00 pm) | | |
| DIRECT TAX LAWS & INTERNATIONAL TAXATION | 50 | <u>INDIRECT TAX LAWS - Customs</u> | 50 | |
| Assessement Procedure | | Levy of Exemptions, Types of Duty, | | |
| Contereact Unethical Tax Practices | | Classifications | | |
| Appeals & Revision | | Importation & Exportation | | |
| Dispute Resolution, Misc. Provisions | | Warehousing, Refund | | |
| Tax Planning, Avoidance & Evasion | | Valuation | | |
| Income Tax Authorities | | | | |

Phase 2 - Second Revision Exam - May 2024 (Cumulative Chapters covered in DOT 4 to 6 Series) Subject Session Date Paper 1 – Financial Reporting Morning Paper 2 – Advanced Financial Management Session Paper 3 – Advanced Auditing, Assurance & Professional Ethics 10.03.2024 Paper 4 – Direct Tax Laws & International Taxation **Evening** Paper 5 – Indirect Tax Laws Session Paper 6 – Integrated Business Solution

Mark Split Up – 35 Marks Each

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|--------------|------|---|----------------|-------|
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17.03.2024

| 17.03.2024 | | | | | |
|---|--------|---|----|--|--|
| SESSION I (10.00 am to 01.00 pm) | | | | | |
| FINANCIAL REPORTING | 35 | ADVANCED AUDITING, ASSURANCE & | 30 | | |
| Ind AS 1, 34, 7, 8, 10, 113 | | PROFESSIONAL ETHICS | | | |
| Conceptual Framework for Financial Reporting | | Audit Planning, Strategy and Execution | | | |
| Professional and Ethical Duty of a Chartered Accountant | | Materiality, Risk Assessment and Internal Control | | | |
| ADVANCED FINANCIAL MANAGEMENT | 35 | | | | |
| Advanced Capital Budgeting Decisions | | | | | |
| Mutual Funds | | | | | |
| | | | | | |
| SESSION II (0) | 2.00 յ | pm to 05.00 pm) | | | |
| DIRECT TAX LAWS & INTERNATIONAL TAXATION | 50 | <u>INDIRECT TAX LAWS - GST</u> | 25 | | |
| Non Resident Taxation, Advance Ruling | | Advance Ruling | | | |
| Latest Developments in International Taxation | | Assessement & Audit | | | |
| Fundamentals of BEPS | | Inspections, Search, Seizure & Arrest | | | |
| INTEGRATED BUSINESS SOLUTION | 25 | Demand & Recovery, | | | |
| | | Appeals & Revision | | | |
| | | | | | |

Phase 3 DOT 8

24.03.2024

| 24.03.2024 | | | | | |
|---|------|--------------------------------|----|--|--|
| SESSION I (10.00 am to 01.00 pm) | | | | | |
| FINANCIAL REPORTING | 35 | ADVANCED AUDITING, ASSURANCE & | 30 | | |
| Ind AS 19, 37, 24, 33, 108, | | PROFESSIONAL ETHICS | | | |
| Accounting and Technology | | Audit Evidence | | | |
| | | Related Services | | | |
| ADVANCED FINANCIAL MANAGEMENT | 35 | Specialise Areas | | | |
| Derivatives Analysis and Valuation | | | | | |
| Financial Policy and Corporate Strategy | | | | | |
| SESSION II (0 | 2.00 | pm to 05.00 pm) | | | |
| DIRECT TAX LAWS & INTERNATIONAL TAXATION | 50 | <u>INDIRECT TAX LAWS - GST</u> | 25 | | |
| Double Taxation Relief | | Offences, Penalties & Ethics | | | |
| Overview of Model Tax Conventions | | Misc. Provisions | | | |
| Application & Interpretations of Tax Treaties | | <u>Customs</u> | | | |
| Transfer Pricing | | FTP | | | |
| INTEGRATED BUSINESS SOLUTION | 25 | | | | |
| | | | | | |

^{*}Chapters as per New Scheme ICAI Study Material. Paper 6 Integrated Business Solution chapters will be informed Soon

Study Plan for Week 1

| Portions for Week 1 | | | | | | |
|---|-------|---|----|--|--|--|
| DOT 1 - 21.01.2024 | | | | | | |
| SESSION I (10.00 am | to 01 | .00 pm) | | | | |
| <u>FINANCIAL REPORTING</u> | 35 | ADVANCED AUDITING, ASSURANCE & | 30 | | | |
| Ind AS 103 Business Combinations | | PROFESSIONAL ETHICS | | | | |
| | | Professional Ethics & Liabilities of Auditors | | | | |
| ADVANCED FINANCIAL MANAGEMENT | 35 | Emerging Areas: SDG & ESG Assurance | | | | |
| Security Valuation | | | | | | |
| Security Analysis | | | | | | |
| | | | | | | |
| SESSION II (02.00 | pm to | 05.00 pm) | | | | |
| DIRECT TAX LAWS & INTERNATIONAL TAXATION | 50 | <u>INDIRECT TAX LAWS – GST</u> | 50 | | | |
| Basic Concepts | | Supply Under GST, Charge of GST | | | | |
| Income which do not part of Total Income | | Place of Supply, Time of Supply | | | | |
| Capital Gains | | Registration | | | | |
| Income from other Sources | | | | | | |
| Aggregation of Income, Set Off or Carried forward | | | | | | |
| Income of other persons included in Assessee's Income | | | | | | |
| | | | | | | |
| | | | | | | |

Weightage for Week 1

DOT 1 - 21.01.2024

| SESSION I | (10.00 am | to 01.00 pm) |
|------------------|-----------|--------------|
|------------------|-----------|--------------|

| FINANCIAL REPORTING | 10% | ADVANCED AUDITING, ASSURANCE & | | |
|-----------------------------------|-----|---|-----|--|
| Ind AS 103 Business Combinations | 10% | PROFESSIONAL ETHICS | 20% | |
| | | Professional Ethics & Liabilities of Auditors | 16% | |
| ADVANCED FINANCIAL MANAGEMENT | 12% | Emerging Areas: SDG & ESG Assurance | 4% | |
| Security Valuation | 8% | | | |
| Security Analysis | 4% | | | |
| | | | | |
| CECCION II (02 00 mm to 05 00 mm) | | | | |

SESSION II (02.00 pm to 05.00 pm)

| DIRECT TAX LAWS & INTERNATIONAL TAXATION 12% INDIRECT TAX LAWS – GST | 16% |
|--|-----|
| Basic Concepts Supply Under GST | 3% |
| Income which do not part of Total Income Charge of GST | 4% |
| Capital Gains Place of Supply 7% | 6% |
| Income from other Sources Time of Supply | 3% |
| Aggregation of Income, Set Off or Carried forward 2% | |
| Income of other persons included in Assessee's Income | |
| | |

Weightage Group Wise Coverage

| Group I | 14% | Group 2 | 9.33% |
|---|-----|------------------------------|-------|
| Financial Reporting | 10% | Direct Tax Laws | 12% |
| Advanced Financial Management | 12% | Indirect Laws | 16% |
| Advanced Auditing & Professional Ethics | 20% | Integrated Business Solution | |

- ✓ 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

- ✓ **14** % in Group 1 Syllabus
- ✓ 9.33 % 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

| Subject | Financial Reporting | Marks Tested in Main Exam | Option A - 15 Marks | | | |
|-------------------------|---|---|--|--|--|--|
| Chapter | Business Combination | | Option B - 6 or 8 or 10 Marks | | | |
| | | | | | | |
| | Topic 1 | Topic 2 | Topic 3 | | | |
| | Identifying the acquirer | Acquisition date | Reacquired rights | | | |
| | Topic 4 | Topic 5 | Topic 6 | | | |
| | Contingent liabilities | Contingent consideration | Indemnification of assets | | | |
| Topics to be Covered | Topic 7 | Topic 8 | Topic 9 | | | |
| Covereu | Purchase Consideration | Common Control Transactions | Subsequent Measurement and Accounting | | | |
| | | | | | | |
| | Topic 10 | Topic 11 | Topic 12 | | | |
| | Topic 10 Recognition and Measurement of Assets & Liabilities | Topic 11 Goodwill | Topic 12 Non Controlling Interest | | | |
| | Recognition and Measurement of Assets & Liabilities | Goodwill | Non Controlling Interest | | | |
| Problems Practice | Recognition and Measurement of Assets | Goodwill y Material, Recent Attempt RTP lem wise understanding required | Non Controlling Interest , MTP. Practice Big Illustrations a | | | |

| Presentation | ✓ Balance sheet & Note to Accounts must be written as per Schedule III Format | |
|--------------|---|--|
| | ✓ Working Notes : Present it good tabular format as given in the Material. | |

| Subject | Advanced Financial Management | Marks Tested in Main Exam | 8 or 10 Marks |
|-------------------------|-------------------------------|-----------------------------|--------------------------------|
| Chapter | Security Valuation | Warks Tested III Walli Exam | o of 10 Marks |
| | | | |
| | Topic 1 | Topic 2 | Topic 3 |
| | Bond Valuation | Debenture Valuation | Bond Duration |
| | Topic 4 | Topic 5 | Topic 6 |
| | Bond Refunding | Right Shares | Buyback |
| Topics to be Covered | 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 |
| | | | |

| Chapter | Security Analysis | Marks Tested in Main Exam | Mostly as Theory or 5 Mark Sum |
|-------------------------|---|-------------------------------------|--------------------------------------|
| | Topic 1 | Topic 2 | Topic 3 |
| | Fundamental Analysis | Technical Analysis | The Dow Theory |
| | Topic 4 | Topic 5 | Topic 6 |
| | Elliot Wave Theory | Random Walk Theory | Charting Techniques |
| Topics to be Covered | Topic 7 | Topic 8 | Topic 9 |
| Covered | Decision Using Data Analysis | Evaluation of Technical Analysis | Fundamental vs Technical Analysis |
| | Topic 10 | Topic 11 | Topic 12 |
| | Efficient Market Theory | Exponential Moving Average (Sum) | Efficient Market Hypothesis (Sum) |
| Problems Practice | ✓ 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 or 5 Marks, May 2 Questions |
|-------------------------|--|---------------------------|---------------------------------|
| Chapter | Professional Ethics | | 4 or 5 Marks, Max 3 Questions |
| | | | |
| | Topic 1 | Topic 2 | Topic 3 |
| Topics to be | Fundamental Principles | Threats | Noclar |
| Covered | Topic 4 | Topic 5 | Topic 6 |
| | First Schedule | Second Schedule | Council General Guidelines 2008 |
| | | | |
| Chapter | Emerging Areas: SDG & ESG Assurance | Marks Tested in Main Exam | 4 Marks |
| | Topic 1 | Topic 2 | Topic 3 |
| | Evolution of ESG in India | Initiatives taken by ICAI | BRSR |
| | Topic 4 | Topic 5 | Topic 6 |
| Topics to be Covered | 9 principles of BRSR | Assurance in BRSR | Global trends in sustainability |
| | Topic 7 | Topic 8 | Topic 9 |
| | Integrated Reporting | | |

| Preparation | ✓ 34 Clauses. Must Cover All. Any Clause may be tested. ✓ Solve All Illustrations and take Summary Notes. ✓ Solve Old Book Illustrations also |
|--------------|--|
| Presentation | ✓ Mention Clause No, Schedule No. correctly for Value addition. If you can't able to remember in Main Exam, Ignore it. Don't quote wrong Clause Nos. ✓ Try to write the Exact words used in the Act. Don't use Own Words for Clauses. ✓ Take any Question as a Sample for Presenting in Main Exam. |

| Subject | Direct Tax Laws | Marks Tested in Main Exam | Mostly in MCQ | | |
|-------------------------|-----------------------------|--|-----------------|--|--|
| Chapter | Basics & Residential, Scope | | | | |
| | | | | | |
| | Topic 1 | Topic 2 | Topic 3 | | |
| Topics to be Covered | 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 |
|--------------|---|------------------------------|---|
| | Topic 1 | Topic 2 | Topic 3 |
| Topics to be | Agriculture Income | Section 10 AA | Restrictions on Allowablity of expenditure 14 A |
| Covered | Topic 4 | Topic 5 | Topic 6 |
| | Other Exemptions | | |
| | | | |
| Chapter | Set off & Carried Forward | Marks Tested in Main Exam | Mostly in MCQ |
| | Topic 1 | Topic 2 | Topic 3 |
| Topics to be | Aggregation of Income | Set off | Carried Forwards |
| Covered | Topic 4 | Topic 5 | Topic 6 |
| | Inter Source Adjustments | Inter head Adjustments | |
| | | | |
| Chapter | Clubbing of Income | Marks Tested in Main Exam | Mostly in MCQ |
| | Topic 1 | Topic 2 | Topic 3 |
| Topics to be | Transfer of Income without transfer of assets | Revocable Transfer of Assets | Spouse Income |
| Covered | Topic 4 | Topic 5 | Topic 6 |
| | Minor Income | Income of Son's wife | |

| Chapter | IFOS | Marks Tested in Main Exam | Mostly in MCQ |
|-------------------------|--------------------------------|---------------------------------------|---|
| | Topic 1 | Topic 2 | Topic 3 |
| | Dividend income | dend income Casual Income | |
| | Topic 4 | Topic 5 | Topic 6 |
| Topics to be Covered | 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 | Capital Gains | Marks Tested in Main Exam | 6 to 8 Marks |
| | Topic 1 | Topic 2 | Topic 3 |
| | Capital Assets | Chargeability | Buyback, Liquidation |
| | Topic 4 | Topic 5 | Topic 6 |
| Topics to be | Demerger, Amalgamation | Transactions Not Regarded as Transfer | Ascertainment of Cost in Specified Circumstances |
| Covered | 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 | | | |
| | | | | | |
| | rs. | | | | |
| | ✓ Capital gains - Detailed understanding required. Solve more Problems in ISM, RTP, MTP and in any | | | | |
| Preparation | reference Book contains Previous exam Questions Solved | | | | |
| | ✓ Read the Provisions / Solve Problem | lead the Provisions / Solve Problems for better understanding. | | | |
| | ✓ Refer ISM for Presentation. Provisions must be clearly written along with notes to score better. | | | | |
| Presentation | ✓ Underline / Box the important answers | | | | |

| Subject | Indirect Tax Laws | Marks Tested in Main Exam | MCQ Level Testing | |
|---------|-------------------|---------------------------|-------------------|--|
| Chapter | Supply under GST | Walks Testeu in Wain Exam | | |
| | | | | |
| | | | | |
| | Topic 1 | Topic 2 | Topic 3 | |

| | 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 | Topic 1 | Topic 2 | Topic 3 | |
| Covered | Levy & Collection of CGST & IGST | Composition Levy | Reverse Charge | |
| | | . 6 9 | | |
| Chapter | Place of Supply | Marks Tested in Main Exam | 4 to 6 Marks | |
| | Topic 1 | Topic 2 | Topic 3 | |
| Topics to be | 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 | |
| Covered | Topic 4 | Topic 5 | Topic 6 | |
| | 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) | | |
| | | | | |
| Chapter | Time of Supply | Marks Tested in Main Exam | Mostly Tested in MCQ | |
| | Topic 1 | Topic 2 | Topic 3 | |
| Topics to be Covered | 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 | |

| | Topic 4 | Topic 5 | Topic 6 | |
|--------------|--|-----------------------------------|--|--|
| | Time of Supply for Addition in Value | Time of Supply of Vouchers | Time of Supply of Goods and Services in Residual Cases | |
| | | | | |
| | ✓ Basic Level understanding of Provi | sions required for these Chapter | rs and Solve ISM Illustrations | |
| | ✓ Composition Scheme & Place of Supply - Detailed understanding required. Solve Problems in ISM, | | | |
| Preparation | RTP, MTP and in any reference Boo | ok contains Previous exam Ques | tions Solved | |
| | ✓ Read each Provisions / Solve Proble | ems for better understanding. | | |
| | ✓ Provisions must be clearly written | for each Answers. Try to write it | Bullet Points | |
| Presentation | ✓ 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 | ion 1 Session 2 Session 3 | | Session 4 | |
| Day 1 | FR G 1 Business Combination | IDT G 2 Supply of GST | Audit – G1 Professional Ethics | DT G2 Basics, Residential | |
| Day 2 | FR G 1 Business Combination | IDT G 2 Charge of GST | l Audit – G1 | | |
| Day 3 | FR G 1 Business Combination | IDT G 2 Time of Supply | Audit – G1 Professional Ethics | DT G2 Capital Gains | |
| Day 4 | FR G 1 Business Combination | IDT G 2 Place of Supply | Audit – G1 Emerging Areas: SDG & ESG Assurance | DT G2 Capital Gains | |
| Day 5 | AFM G 1 Security Valuation | IDT G 2 Place of Supply | AFM G 1 Security Valuation | DT G2 Capital Gains | |
| Day 6 | AFM G 1 Security Valuation | DT G2 IFOS | AFM - G1 Security Analysis | DT G2 Set Off/ Clubbing | |
| 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: 20.04.2024; Group 2: 25.04.2024

For Model Exam: Last date to Submit the Answer Papers – Group 1: 25.04.2024; Group 2: 30.04.2024

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

| April Model Exam – May 2024 | | | |
|-----------------------------|--|--|--|
| Date | Subject | | |
| 07.04.2024 | Paper 1 – Financial Reporting | | |
| 09.04.2024 | Paper 2 – Advanced Financial Management | | |
| 11.04.2024 | Paper 3 – Advanced Auditing, Assurance & Ethics | | |
| 14.04.2024 | Paper 4 – Direct Tax Laws & International Taxation | | |
| 17.04.2024 | Paper 5 – Indirect Tax Laws | | |
| 19.04.2024 | Paper 6 – Integrated Business Solution | | |

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

| Fee structure – CA Final May 2024 – Before Discount | | | | | |
|---|----------------------|--------|--------------------|-------------|--|
| | DOT (8 Weeks Test) | | Model Exam (April) | | |
| TEST | & Revision (2 Weeks) | | Alternative Days | | |
| | Direct | Online | Direct | Online | |
| Both Groups | 4800 | 3600 | | | |
| Group 1 or 2 | 2400 | 1800 | 250 | 200 | |
| 2 Papers in a Group | | | Per Subject | Per Subject | |
| (Applicable - Conversion | 1800 | 1400 | | | |
| from Old to New Scheme) | | | | | |

*Exclusive of 18% GST

Register 2.O DOT & Model together and get 20 % concession on DOT 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

Account No. : 7512502206

IFSC Code : KKBK0008497

Branch : Thambu Chetty

Google Pay/ BHIM/ Paytm / Phonepe

8072653948

- ✓ 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