

**PRADHI CA presents**

**3.0 DOT SERIES**

**A WEEKLY CHAPTERWISE TEST FOR**

**CA FINAL MAY 2024 EXAM**

**DIRECT & ONLINE MODE**

### 3.0 DOT Features

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

### 3.0 DOT Package

- ✓ **8 Weeks Chapter wise DOT Series (Group 1 & 2) 16 - 100 Marks Exams**
- ✓ **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**

<b>Exam Timings</b>	<b>Session 1 (Group 1)</b>	<b>10.00 am to 01.00 pm - 100 Marks</b>
	<b>Session 2 (Group 2)</b>	<b>02.00 pm to 05.00 pm - 100 Marks</b>

**DOT 1****11.02.2024****SESSION I (10.00 am to 01.00 pm)**

<b><u>FINANCIAL REPORTING</u></b> Ind AS 103 Business Combinations	<b>35</b>	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Professional Ethics & Liabilities of Auditors Emerging Areas: SDG & ESG Assurance	<b>30</b>
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Security Valuation Security Analysis	<b>35</b>		

**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 Capital Gains Income from other Sources Aggregation of Income, Set Off or Carried forward Income of other persons included in Assessee's Income	<b>50</b>	<b><u>INDIRECT TAX LAWS - GST</u></b> Supply Under GST, Charge of GST Place of Supply, Time of Supply	<b>50</b>
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**DOT 2****18.02.2024****SESSION I (10.00 am to 01.00 pm)**

<b><u>FINANCIAL REPORTING</u></b> Ind AS 2, 16, 23, 40, 105	<b>35</b>	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Quality Control	<b>30</b>
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Mergers, Acquisitions and Corporate Restructuring Securitization	<b>35</b>	Review of Financial Information Audit of Public Sector Undertakings	

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> Deductions from Total Income TDS, TCS, Advance Tax, Recovery of Tax Taxation of Digital Transactions	<b>35</b>	<b><u>INDIRECT TAX LAWS - GST</u></b> Tax Invoice, Debit Note, Credit Note Accounts & Records, E Way Bill Electronic Commerce Transactions Registration	<b>35</b>
<b><u>INTEGRATED BUSINESS SOLUTION</u></b>	<b>30</b>		

**DOT 3****25.02.2024****SESSION I (10.00 am to 01.00 pm)**

<b><u>FINANCIAL REPORTING</u></b> Ind AS 41, 36, 38, 116, 20 Introduction to Indian Accounting Standards	<b>35</b>	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> General Auditing Principles & Auditors Responsibilities	<b>30</b>
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Business Valuation Startup Finance	<b>35</b>	Prospective Financial Information & Other Ass. Services Group Audit	

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> Assesment of Trust Tax Audit & Ethical Compliances	<b>35</b>	<b><u>INDIRECT TAX LAWS – GST</u></b> Returns Import & Export under GST Refunds Job Work, Payment of Tax	<b>35</b>
<b><u>INTEGRATED BUSINESS SOLUTION</u></b>	<b>30</b>	Liability to Pay in certain cases	

**DOT 4****03.03.2024****SESSION I (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> Completion and Review	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Portfolio Management Risk Management	35	Reporting	

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> Profits and Gains of Business or Profession Assesment of Various Entities	70	<b><u>INTEGRATED BUSINESS SOLUTION</u></b>	30
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**DOT 5****10.03.2024****SESSION I (10.00 am to 01.00 pm)**

<b><u>FINANCIAL REPORTING</u></b> Ind AS 101, 115, 102 Analysis of Financial Statements	<b>35</b>	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Audit of Banks & Non-Banking Financial Companies Internal Audit	<b>30</b>
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Foreign Exchange Exposure and Risk Management	<b>35</b>		

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

<b><u>INTEGRATED BUSINESS SOLUTION</u></b>	<b>30</b>	<b><u>INDIRECT TAX LAWS – GST</u></b> Exemptions from GST Input Tax Credit, Value of Supply	<b>70</b>
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**DOT 6****17.03.2024****SESSION I (10.00 am to 01.00 pm)**

<b><u>FINANCIAL REPORTING</u></b> Accounting and Reporting of Financial Instruments	<b>35</b>	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Digital Auditing & Assurance	<b>30</b>
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Interest Rate Risk Management International Financial Management	<b>35</b>	Due Diligence, Investigation & Forensic Accounting	

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> Assesment Procedure Contereact Unethical Tax Practices Appeals & Revision Dispute Resolution, Misc. Provisions Tax Planning, Avoidance & Evasion Income Tax Authorities	<b>50</b>	<b><u>INDIRECT TAX LAWS - Customs</u></b> Levy of Exemptions, Types of Duty, Classifications Importation & Exportation Warehousing, Refund Valuation	<b>50</b>
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**DOT 7****24.03.2024****SESSION I (10.00 am to 01.00 pm)**

<b><u>FINANCIAL REPORTING</u></b> Ind AS 1, 34, 7, 8, 10, 113 Conceptual Framework for Financial Reporting Professional and Ethical Duty of a Chartered Accountant	<b>35</b>	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Audit Planning, Strategy and Execution Materiality, Risk Assessment and Internal Control	<b>30</b>
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Advanced Capital Budgeting Decisions Mutual Funds	<b>35</b>		

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> Non Resident Taxation, Advance Ruling Latest Developments in International Taxation Fundamentals of BEPS	<b>50</b>	<b><u>INDIRECT TAX LAWS – GST</u></b> Advance Ruling Assesment & Audit Inspections, Search, Seizure & Arrest	<b>25</b>
<b><u>INTEGRATED BUSINESS SOLUTION</u></b>	<b>25</b>	Demand & Recovery, Appeals & Revision	

Phase 3 DOT 8

31.03.2024

SESSION I (10.00 am to 01.00 pm)

<b><u>FINANCIAL REPORTING</u></b> Ind AS 19, 37, 24, 33, 108, Accounting and Technology	35	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Audit Evidence Related Services Specialise Areas	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Derivatives Analysis and Valuation Financial Policy and Corporate Strategy	35		

SESSION II (02.00 pm to 05.00 pm)

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> Double Taxation Relief Overview of Model Tax Conventions Application & Interpretations of Tax Treaties Transfer Pricing	50	<b><u>INDIRECT TAX LAWS – GST</u></b> Offences, Penalties & Ethics Misc. Provisions <b><u>Customs</u></b> FTP	25
<b><u>INTEGRATED BUSINESS SOLUTION</u></b>	25		

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

## **Study Plan for Week 1**

Pradhi CA Test Plan

**Portions for Week 1**

**3.0 DOT 1 - 11.02.2024**

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

<b><u>FINANCIAL REPORTING</u></b>	<b>35</b>	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b>	<b>30</b>
Ind AS 103 Business Combinations		Professional Ethics & Liabilities of Auditors	
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b>	<b>35</b>	Emerging Areas: SDG & ESG Assurance	
Security Valuation			
Security Analysis			

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b>	<b>50</b>	<b><u>INDIRECT TAX LAWS - GST</u></b>	<b>50</b>
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

### 3.O DOT 1 - 11.02.2024

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

<b><u>FINANCIAL REPORTING</u></b>	<b>10%</b>	<b><u>ADVANCED AUDITING, ASSURANCE &amp;</u></b>	
Ind AS 103 Business Combinations	10%	<b><u>PROFESSIONAL ETHICS</u></b>	<b>20%</b>
		Professional Ethics & Liabilities of Auditors	16%
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b>	<b>12%</b>	Emerging Areas: SDG & ESG Assurance	4%
Security Valuation	8%		
Security Analysis	4%		

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b>	<b>12%</b>	<b><u>INDIRECT TAX LAWS - GST</u></b>	<b>16%</b>
Basic Concepts	3%	Supply Under GST	3%
Income which do not part of Total Income		Charge of GST	4%
Capital Gains	7%	Place of Supply	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

<b>Group I</b>	<b>14%</b>	<b>Group 2</b>	<b>9.33%</b>
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	
Chapter	Business Combination		
		Option A - 15 Marks	
		Option B - 6 or 8 or 10 Marks	
<b>Topics to be Covered</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	Identifying the acquirer	Acquisition date	Reacquired rights
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Contingent liabilities	Contingent consideration	Indemnification of assets
	<b>Topic 7</b>	<b>Topic 8</b>	<b>Topic 9</b>
	Purchase Consideration	Common Control Transactions	Subsequent Measurement and Accounting
	<b>Topic 10</b>	<b>Topic 11</b>	<b>Topic 12</b>
	Recognition and Measurement of Assets & Liabilities	Goodwill	Non Controlling Interest
<b>Problems Practice</b>	<ul style="list-style-type: none"> <li>✓ Solve All Sums in New &amp; Old Study Material, Recent Attempt RTP, MTP. Practice Big Illustrations a lot. Mostly Unique Problems. Problem wise understanding required</li> <li>✓ Special Care given to Purchase Consideration area.</li> </ul>		
<b>Time Management</b>	<ul style="list-style-type: none"> <li>✓ Time Consuming. Don't start this Question as first Question unless you have a Proper Control</li> <li>✓ Try to Practice 15 Marks Problems within a Time Frame at Home.</li> </ul>		



<b>Presentation</b>	<ul style="list-style-type: none"> <li>✓ Balance sheet &amp; Note to Accounts must be written as per Schedule III Format</li> <li>✓ Working Notes : Present it good tabular format as given in the Material.</li> </ul>
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Subject	Advanced Financial Management	Marks Tested in Main Exam	8 or 10 Marks
Chapter	Security Valuation		
<b>Topics to be Covered</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	Bond Valuation	Debenture Valuation	Bond Duration
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Bond Refunding	Right Shares	Buyback
	<b>Topic 7</b>	<b>Topic 8</b>	<b>Topic 9</b>
	Present value of stock	Dividend Based Models	Equity Valuation
	<b>Topic 10</b>	<b>Topic 11</b>	<b>Topic 12</b>
	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
Topics to be Covered	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
	Topic 7	Topic 8	Topic 9
	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	<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>		
Time Management	<ul style="list-style-type: none"> <li>✓ Practice one model problem from Bond / Equity Valuation Topics within Time Frame.</li> </ul>		
Presentation	<ul style="list-style-type: none"> <li>✓ Formulae must be Presented with full Abbreviation. Underline/ Box the Final Answer</li> </ul>		

<b>Subject</b>	<b>Advanced Auditing</b>	<b>Marks Tested in Main Exam</b>	4 or 5 Marks. Max 3 Questions
<b>Chapter</b>	<b>Professional Ethics</b>		
<b>Topics to be Covered</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	Fundamental Principles	Threats	Noclar
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	First Schedule	Second Schedule	Council General Guidelines 2008
<b>Chapter</b>	<b>Emerging Areas: SDG &amp; ESG Assurance</b>	<b>Marks Tested in Main Exam</b>	4 Marks
<b>Topics to be Covered</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	Evolution of ESG in India	Initiatives taken by ICAI	BRSR
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	9 principles of BRSR	Assurance in BRSR	Global trends in sustainability
	<b>Topic 7</b>	<b>Topic 8</b>	<b>Topic 9</b>
	Integrated Reporting		

<b>Preparation</b>	<ul style="list-style-type: none"> <li>✓ 34 Clauses. Must Cover All. Any Clause may be tested.</li> <li>✓ Solve All Illustrations and take Summary Notes.</li> <li>✓ Solve Old Book Illustrations also</li> </ul>
<b>Presentation</b>	✓ 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.
	<ul style="list-style-type: none"> <li>✓ Try to write the Exact words used in the Act. Don't use Own Words for Clauses.</li> <li>✓ Take any Question as a Sample for Presenting in Main Exam.</li> </ul>

<b>Subject</b>	<b>Direct Tax Laws</b>	<b>Marks Tested in Main Exam</b>	Mostly in MCQ
<b>Chapter</b>	<b>Basics &amp; Residential, Scope</b>		
<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	

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

<b>Chapter</b>	<b>IFOS</b>	<b>Marks Tested in Main Exam</b>	<b>Mostly in MCQ</b>
<b>Topics to be Covered</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	Dividend income	Casual Income	Enhanced compensation
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Advance forfeited	Deductions Not Allowable	Deemed Income Chargeable to Tax
	<b>Topic 7</b>	<b>Topic 8</b>	<b>Topic 9</b>
	Unit Linked Insurance Policies	Taxability of Gifts	Other Provisions in Section 56(2)
<b>Chapter</b>	<b>Capital Gains</b>	<b>Marks Tested in Main Exam</b>	<b>6 to 8 Marks</b>
<b>Topics to be Covered</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	Capital Assets	Chargeability	Buyback, Liquidation
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Demerger, Amalgamation	Transactions Not Regarded as Transfer	Ascertainment of Cost in Specified Circumstances
	<b>Topic 7</b>	<b>Topic 8</b>	<b>Topic 9</b>
	Cost of Acquisition	Cost of Improvement	Depreciable Assets
	<b>Topic 10</b>	<b>Topic 11</b>	<b>Topic 12</b>
	Market Linked Debentures	Slump Sale	Deemed Full Value of Consideration

	<b>Topic 13</b>	<b>Topic 14</b>	<b>Topic 15</b>
	Advance Money Received	Exemption of Capital Gains	Valuation Officer
	<b>Topic 16</b>	<b>Topic 17</b>	<b>Topic 18</b>
	Tax on STCG Sec 111A	Tax on LTCG Sec 112, 112A	
<b>Preparation</b>			
	<ul style="list-style-type: none"> <li>✓ Basic Level understanding of Provisions required for these Chapters.</li> <li>✓ Capital gains - Detailed understanding required. Solve more Problems in ISM, RTP, MTP and in any reference Book contains Previous exam Questions Solved</li> <li>✓ Read the Provisions / Solve Problems for better understanding.</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>		

<b>Subject</b>	<b>Indirect Tax Laws</b>	<b>Marks Tested in Main Exam</b>	MCQ Level Testing
<b>Chapter</b>	<b>Supply under GST</b>		
<b>Topics to be Covered</b>			
	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	Taxable Event	Concept Of Supply	Deemed Supply

	Topic 4	Topic 5	Topic 6
	Composite And Mixed Supplies	supply of goods or supply of services	Non-supplies under GST
<b>Chapter</b>	<b>Charge of GST</b>	<b>Marks Tested in Main Exam</b>	<b>MCQ Level Testing</b>
<b>Topics to be Covered</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	Levy & Collection of CGST & IGST	Composition Levy	Reverse Charge
<b>Chapter</b>	<b>Place of Supply</b>	<b>Marks Tested in Main Exam</b>	<b>4 to 6 Marks</b>
<b>Topics to be Covered</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</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>Chapter</b>	<b>Time of Supply</b>	<b>Marks Tested in Main Exam</b>	<b>Mostly Tested in MCQ</b>
<b>Topics to be Covered</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</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



	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
<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>		

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### 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.

### 3.0 DOT 1 - Daily Schedule

Day/ Session	Session 1	Session 2	Session 3	Session 4
Day 1	<b>FR G 1</b> Business Combination	<b>IDT G 2</b> Supply of GST	<b>Audit - G1</b> Professional Ethics	<b>DT G2</b> Basics, Residential
Day 2	<b>FR G 1</b> Business Combination	<b>IDT G 2</b> Charge of GST	<b>Audit - G1</b> Professional Ethics	<b>DT G2</b> Scope & Exemptions
Day 3	<b>FR G 1</b> Business Combination	<b>IDT G 2</b> Time of Supply	<b>Audit - G1</b> Professional Ethics	<b>DT G2</b> Capital Gains
Day 4	<b>FR G 1</b> Business Combination	<b>IDT G 2</b> Place of Supply	<b>Audit - G1</b> Emerging Areas: SDG & ESG Assurance	<b>DT G2</b> Capital Gains
Day 5	<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> Capital Gains
Day 6	<b>AFM G 1</b> Security Valuation	<b>DT G2</b> IFOS	<b>AFM - G1</b> Security Analysis	<b>DT G2</b> 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.**

<b>Fee structure – CA Final May 2024 – Before Discount</b>				
<b>TEST</b>	<b>3.O DOT (8 Weeks Test)</b>		<b>Model Exam (April)</b>	
	<b>Direct</b>	<b>Online</b>	<b>Direct</b>	<b>Online</b>
Both Groups	4000	3000	250 Per Subject	200 Per Subject
Group 1 or 2	2000	1500		
2 Papers in a Group (Applicable - Conversion from Old to New Scheme / Exemption if any)	1500	1200		

\*Exclusive of 18% GST

**Register 3.O DOT & Model together and  
get 20 % concession on DOT fee.**

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



**Payment mode:**

<b>Option 1</b>	<b>Option 2</b>
<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**
- ✓ 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	<a href="mailto:pradhica4u@gmail.com">pradhica4u@gmail.com</a>

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

**ALL THE BEST**