

**PRADHI CA presents**

**DOT 4.0**

**6 WEEKLY CHAPTERWISE TEST SERIES**

**FOR CA FINAL MAY 2025 EXAM**

**DIRECT & ONLINE MODE**

### 4.0 DOT Features

- ✓ The entire syllabus divided into 6 weeks Test Program and will be conducted in 2 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).

### 4.0 DOT Package

- ✓ 6 Weeks Chapter wise DOT Series  
(Group 1 & 2) 12 - 150 Marks Exams per week
- ✓ 1 - 100 Marks Full Syllabus Model Exam
- ✓ Summary Notes will be Provided
- ✓ Study Plan will be provided for Each Week & for Each Subject
- ✓ MCQ Solutions (Workings) will be provided
- ✓ Mark Spilt up will be Provided for Suggested Answers
- ✓ Personal Guidance by Pradhi CA Team

Exam Timings	Session 1 (Group 1)	08.30 am to 01.00 pm - 100 Marks
	Session 2 (Group 2)	01.30 pm to 06.00 pm - 100 Marks

4.0 DOT 1

16.03.2025

**SESSION I (08.30 am to 01.15 pm)**

<b><u>FINANCIAL REPORTING</u></b> Ind AS 103 Business Combinations Ind AS 24, 33, 108	50	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Quality Control	50
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Security Valuation Security Analysis Securitization	50	General Auditing Principles & Auditors Responsibilities Group Audit	

**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 Aggregation of Income, Set Off or Carried forward Income of other persons included in Assessee's Income Capital Gains Income from other Sources	50	<b><u>INDIRECT TAX LAWS - GST</u></b> Supply Under GST, Charge of GST Place of Supply, Time of Supply Registration	50
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4.0 DOT 2

23.03.2025

**SESSION I (08.30 am to 01.15 pm)**

<b><u>FINANCIAL REPORTING</u></b> Ind AS 2, 16, 23, 36, 38, 40, 105, 116	50	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Audit Planning, Strategy and Execution	50
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Mergers, Acquisitions and Corporate Restructuring Business Valuation	50	Materiality, Risk Assessment and Internal Control Internal Audit	

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> TDS, TCS, Advance Tax, Recovery of Tax Taxation of Digital Transactions Tax Audit & Ethical Compliances Deductions from Total Income	50	<b><u>INDIRECT TAX LAWS - GST</u></b> Payment of Tax Tax Invoice, Debit Note, Credit Note Accounts & Records, E Way Bill Electronic Commerce Transactions Returns, Import & Export under GST, Refunds	50
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4.0 DOT 3

30.03.2025

**SESSION I (08.30 am to 01.15 pm)**

<b><u>FINANCIAL REPORTING</u></b> Consolidated and Separate Financial Statements Ind AS – 8, 10, 113	50	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Completion and Review Reporting Audit Evidence	50
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Portfolio Management Risk Management	50		

**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	50	<b><u>INDIRECT TAX LAWS – Customs</u></b> Levy of Exemptions, Types of Duty, Classifications Importation & Exportation Warehousing, Refund	50
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**4.0 DOT 4****06.04.2025****SESSION I (08.30 am to 01.15 pm)****FINANCIAL REPORTING**

Ind AS 102, 41, 20, Ind AS – 19, 37, 12, 21

Professional and Ethical Duty of a Chartered Accountant

**50****ADVANCED AUDITING, ASSURANCE &****PROFESSIONAL ETHICS**

Audit of Banks &amp; Non-Banking Financial Companies

**50****ADVANCED FINANCIAL MANAGEMENT**

Foreign Exchange Exposure and Risk Management

Interest Rate Risk Management

International Financial Management

**50**

Related Services

Specialise Areas

**SESSION II (02.00 pm to 05.00 pm)****DIRECT TAX LAWS & INTERNATIONAL TAXATION**

Assessment of Various Entities

Profits and Gains of Business or Profession

Assessment of Trusts and Institutions, Political

Parties and Other Special Entities

**70****INDIRECT TAX LAWS**

Advance Ruling, Assesment &amp; Audit

Demand &amp; Recovery, Liability to Pay in certain cases

Appeals &amp; Revision, Job Work

**30**

**DOT 5****13.04.2025****SESSION I (08.30 am to 01.15 pm)**

<b><u>FINANCIAL REPORTING</u></b> Accounting and Reporting of Financial Instruments	<b>50</b>	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Digital Auditing & Assurance Due Diligence, Investigation & Forensic Accounting	<b>50</b>
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Advanced Capital Budgeting Decisions Mutual Funds Startup Finance	<b>50</b>	Audit of Public Sector Undertakings	

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> Fundamentals of BEPS Latest Developments in International Taxation Overview of Model Tax Conventions Application & Interpretations of Tax Treaties Advance Ruling	<b>30</b>	<b><u>INDIRECT TAX LAWS – GST</u></b> Value of Supply Input Tax Credit Exemptions	<b>70</b>
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Phase 2 DOT 6

20.04.2025

SESSION I (08.30 am to 01.15 pm)

<b><u>FINANCIAL REPORTING</u></b> Analysis of Financial Statements Ind AS 101, 1, 34, 7, 115, Accounting and Technology	50	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Professional Ethics & Liabilities of Auditors Emerging Areas: SDG & ESG Assurance Prospective Fin. Information & Other Ass. Services Review of Financial Information	50
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Derivatives Analysis and Valuation Financial Policy and Corporate Strategy	50		

SESSION II (02.00 pm to 05.00 pm)

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> Non-Resident Taxation Transfer Pricing Double Taxation Relief	50	<b><u>INDIRECT TAX LAWS – Customs</u></b> Valuation, FTP <b><u>INDIRECT TAX LAWS – GST</u></b> Offences, Penalties & Ethics, Misc. Provisions	50
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**For IBS – 2 Separate Model (100 Marks Papers) will be Provided. Students can write the same at any time based on their Preparation via Online Mode**



## **Study Plan for Week 1**

Pradhi CAT Test Plan

**Portions for Week 1**

**DOT 1 – 16.03.2025**

**SESSION I (08.30 am to 01.00 pm)**

<b><u>FINANCIAL REPORTING</u></b>	50	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b>	50
Ind AS 103 Business Combinations Ind AS 24, 33, 108		Quality Control	
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b>	50	General Auditing Principles & Auditors Responsibilities Group Audit	
Mergers, Acquisitions and Corporate Restructuring Business Valuation			

**SESSION II (01.30 pm to 06.00 pm)**

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

## Weightage for Week 1

**DOT 1 - 16.03.2025**

### SESSION I (08.30 am to 01.00 pm)

<b><u>FINANCIAL REPORTING</u></b>	<b>12%</b>	<b><u>ADVANCED AUDITING, ASSURANCE &amp;</u></b>	
Ind AS 103 Business Combinations	10%	<b><u>PROFESSIONAL ETHICS</u></b>	<b>12%</b>
Ind AS 24, 33, 108	2%	Quality Control	4%
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b>	<b>14%</b>	General Auditing Principles & Auditors Resp.	4%
Mergers, Acquisitions and Corporate Restructuring	8%	Group Audit	4%
Business Valuation	6%		

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b>	<b>9%</b>	<b><u>INDIRECT TAX LAWS - GST</u></b>	<b>14%</b>
Basic Concepts		Supply Under GST	2%
Income which do not part of Total Income	3%	Charge of GST	2%
Set Off or Carried forward, Clubbing		Place of Supply	4%
Capital Gains		Time of Supply	2%
Income from other Sources	6%	Registration	4%

### Weightage Group Wise Coverage

<b>Group I</b>	<b>12.67%</b>	<b>Group 2</b>	<b>7.67%</b>
Financial Reporting	12%	Direct Tax Laws	9%
Advanced Financial Management	14%	Indirect Laws	14%
Advanced Auditing & Professional Ethics	12%		

- ✓ 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

- ✓ **12.67 %** in Group 1 Syllabus
- ✓ **7.67 %** 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



<b>Ind AS 33</b>	Basic EPS	Diluted EPS	Partly paid shares	Treatment of after-tax amount of preference dividend in calculation of Basic EPS	Weightage of Shares	Deciding the date for issue of shares
	Rights issues	Change in the number of shares without change in value of capital	Contingently issuable shares	Change in the weighted average number of shares without a corresponding change in value of capital	Shares of subsidiary, joint venture or associate	Options, warrants and their equivalents
	Employee Stock Options	Convertible instruments	Entity with discontinued operations	Contracts that may be settled in ordinary shares or cash	Retrospective adjustments	Participating equity instruments and two-class ordinary shares
<b>Ind AS 24</b>	Identification	Related party	Understanding	Disclosures		

		Transactions	who are not related parties			
<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> <li>✓ Ind AS areas are easy to Cover.</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>					

AFM			
<b>Securitization</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	Benefits of Securitization	Participants in Securitization	Bond Duration
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Mechanism of Securitization	Problems in Securitization	Securitization Instruments
	<b>Topic 7</b>	<b>Topic 8</b>	<b>Topic 9</b>



	Pricing of Securitization Instruments	Risks in Securitization	Tokenization
	<b>Topic 10</b>	<b>Topic 11</b>	<b>Topic 12</b>
	Securitization in India		
Security Valuation	<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
Security Analysis	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	Fundamental Analysis	Technical Analysis	The Dow Theory
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>

	Elliot Wave Theory	Random Walk Theory	Charting Techniques
	<b>Topic 7</b>	<b>Topic 8</b>	<b>Topic 9</b>
	Decision Using Data Analysis	Evaluation of Technical Analysis	Fundamental vs Technical Analysis
	<b>Topic 10</b>	<b>Topic 11</b>	<b>Topic 12</b>
	Efficient Market Theory	Exponential Moving Average (Sum)	Efficient Market Hypothesis (Sum)
<b>Problems Practice</b>	<ul style="list-style-type: none"> <li>✓ Solve All Sums in New &amp; Old Study Material, Recent 3 Attempt RTP, MTP</li> <li>✓ Take notes of Formula, Concepts while Solving each Problem. Then Consolidate it.</li> <li>✓ Problem completion and taking notes is the priority for First Revision</li> </ul> <p>Mark the Mistakes identified during the Second Revision and Give Special care during upcoming Revision</p>		
<b>Time Management</b>	Practice one model problem from Bond / Equity Valuation Topics within Time Frame.		
<b>Presentation</b>	Formulae must be Presented with full Abbreviation. Underline/ Box the Final Answer		

<b>Subject</b>	<b>Advanced Auditing</b>	<b>Marks Tested in Main Exam</b>	4 Marks.
<b>Chapter</b>	<b>Quality Control</b>		
<b>Topics to be Covered</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	SQC 1	SA 220	Elements of System of Quality Control
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Compliance with Ethical Requirements and Engagement Level Quality Control	Preconditions for Accepting a Review Engagement	Agreeing to the Terms of Engagement
	<b>Topic 7</b>	<b>Topic 8</b>	<b>Topic 9</b>
	Emphasis of Matter and Other Matter Paragraphs in the Practitioner's Report	Other Reporting Responsibilities	Audit Vs. Review
<b>Chapter</b>	<b>General auditing Principles and auditor's Responsibilities</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>
	SA 240	SA 250	SA 260
	<b>Topic 4</b>	<b>Topic 5</b>	
	SA 299	SA 402	

Chapter	Group audits	Marks Tested in Main Exam	4 Marks
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Audit of Consolidated Financial Statements	Identify the responsibility of Parent and Auditor in Consolidation of Financial Statements	Audit Considerations
	Topic 4	Topic 5	Topic 6
	Permanent Consolidation Adjustment	Current Period Consolidation Adjustments	SA 600, Reporting requirements
Preparation	<ul style="list-style-type: none"> <li>✓ These 3 Chapters are easy to Complete. Basic Level Topics</li> <li>✓ Group Audit – Consolidation Related,</li> <li>✓ SA – 200 Series Covered under Chapter 2</li> <li>✓ Cover Bullet Points Questions and also Understand each Headings, Take Summary Points</li> <li>✓ Solve ISM, RTP, MTP and Previous Exam Questions.</li> </ul>		
Presentation	<ul style="list-style-type: none"> <li>✓ Try to write the Key Terms used in the SA.</li> <li>✓ Write it in Bullet Points. Underline the Key Terms.</li> </ul>		

<b>Subject</b>	<b>Direct Tax Laws</b>	<b>Marks Tested in Main Exam</b>	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	
<b>Chapter</b>	<b>Exemptions</b>	<b>Marks Tested in Main Exam</b>	Mostly in MCQ
<b>Topics to be Covered</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	Agriculture Income	Section 10 AA	Restrictions on Allowability of expenditure 14 A
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Other Exemptions		
<b>Chapter</b>	<b>Set off &amp; Carried Forward</b>	<b>Marks Tested in Main Exam</b>	Mostly in MCQ
<b>Topics to be Covered</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	Aggregation of Income	Set off	Carried Forwards

	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Inter Source Adjustments	Inter head Adjustments	
<b>Chapter</b>	<b>Clubbing of Income</b>	<b>Marks Tested in Main Exam</b>	Mostly in MCQ
<b>Topics to be Covered</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	Transfer of Income without transfer of assets	Revocable Transfer of Assets	Spouse Income
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Minor Income	Income of Son's wife	
<b>Chapter</b>	<b>IFOS</b>	<b>Marks Tested in Main Exam</b>	Mostly in MCQ
	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>Capital Gains</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>✓ Read the Provisions / Solve Problems for better understanding.</li> <li>✓ Business Income Chapter – Prepare Section wise.</li> </ul>		
<b>Presentation</b>	<ul style="list-style-type: none"> <li>✓ Refer ISM for Presentation. Provisions must be clearly written along with notes to score better.</li> <li>✓ Underline / Box the important answers</li> </ul>		

<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
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Composite And Mixed Supplies	supply of goods or supply of services	Non-supplies under GST
<b>Chapter</b>	<b>Charge of GST</b>	<b>Marks Tested in Main Exam</b>	MCQ Level Testing
<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>	4 to 6 Marks
<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>	Mostly Tested in MCQ
<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
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Time of Supply for Addition in Value	Time of Supply of Vouchers	Time of Supply of Goods and Services in Residual Cases
<b>Registrations</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	Persons liable for Registrations	Person Exempt	Compulsory Registration
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Procedure	Deemed Registration	Casual Taxable/ Non Resident
	<b>Topic 7</b>	<b>Topic 8</b>	<b>Topic 9</b>
	Amendment	Cancellation	Revocation

<b>Preparation</b>	<ul style="list-style-type: none"> <li>✓ Basic Level understanding of Provisions required for these Chapters and Solve ISM Illustrations</li> <li>✓ Composition Scheme &amp; Place of Supply - Detailed understanding required. Solve Problems in ISM, RTP, MTP and in any reference Book contains Previous exam Questions Solved</li> <li>✓ Read each Provisions / Solve Problems for better understanding.</li> </ul>
<b>Presentation</b>	<ul style="list-style-type: none"> <li>✓ Provisions must be clearly written for each Answers. Try to write it Bullet Points</li> <li>✓ Underline / Box the final answers</li> </ul>

### **Weekly Session Wise Plan**

- ✓ For Both Groups: Divide **4 Sessions** a Day into **3 Hrs** –  $4 * 3$  – **12 Hrs a Day**.
- ✓ For Single Groups: Divide **2 Sessions** a Day into **5 Hrs** –  $2 * 5$  – **10 Hrs a Day**.
- ✓ You can Swap Sessions as per your SWOT analysis.
- ✓ Session Timings usually 3 /4 Hrs. Some Sessions may take 2 hrs or 4 Hrs. You can use the spare hrs if any available for Subsequent Sessions
- ✓ Have a Proper Plan. Try to Complete the Portions by Saturday Evening at 06.00 pm & Revise those topics Covered before writing DOT Exam.

<b>DOT 1 - Daily Schedule</b>				
<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>FR G 1</b> Business Combination	<b>IDT G 2</b> Supply of GST, Charge of GST	<b>Audit - G1</b> Quality Control	<b>DT G2</b> Basics, Residential, Scope
<b>Day 2</b>	<b>FR G 1</b> Business Combination	<b>IDT G 2</b> Time of Supply	<b>Audit - G1</b> Group Audit	<b>DT G2</b> Exemptions, Set Off, Clubbing
<b>Day 3</b>	<b>FR G 1</b> Business Combination	<b>IDT G 2</b> Place of Supply	<b>Audit - G1</b> SA - 240, 250, 260	<b>DT G2</b> Capital Gains
<b>Day 4</b>	<b>FR G 1</b> Ind AS 24, 33, 108	<b>IDT G 2</b> Place of Supply	<b>Audit - G1</b> SA - 299, 402, SA 600	<b>DT G2</b> Capital Gains
<b>Day 5</b>	<b>AFM G 1</b> Security Valuation	<b>IDT G 2</b> Registration	<b>AFM G 1</b> Security analysis	<b>DT G2</b> Capital Gains
<b>Day 6</b>	<b>AFM G 1</b> Security Valuation	<b>IDT G2</b> Registration	<b>AFM - G1</b> Securitization	<b>DT G2</b> IFOS
<b>Day 7</b>	Revision - Group 1	Exam	Exam	Rest

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

## **How to write test? (DOT)**

### **Online Mode**

#### **Question Paper:**

Students can download the Question paper from Pradhi CA Server (Link for the Pradhi CA Server will be provided after registration) and take a print out of the same.

#### **Answer paper:**

Tests should be written in a note book or ruled Papers.

#### **Submission of Written Papers:**

After completion, Click a picture of or Scan the answer papers and Upload the answer sheets on our Server.

#### **Correction:**

Papers will be corrected / Uploaded in your respective Exam rooms in the Pradhi CA Server within 5 days from the date of Submission.

#### **Answer Key:**

Answer key will be provided in Our Pradhi CA Server. Access to the softcopy of answer keys & question paper will be provided till the Completion of Main Exam.

**Pradhi CA Exam Centre: 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 : 25.04.2025 ; Group 2 : 30.05.2025

**For Model Exam :** Last date to Submit the Answer Papers – Group 1 : 25.04.2025 ; Group 2 : 04.05.2025

**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 2025 (Single Group Registered)**

<b>Date</b>	<b>Subject</b>
<b>24.04.2025</b>	Paper 1 – Financial Reporting
<b>27.04.2025</b>	Paper 2 – Advanced Financial Management
<b>29.04.2025</b>	Paper 3 – Advanced Auditing, Assurance & Ethics
<b>24.04.2025</b>	Paper 4 – Direct Tax Laws & International Taxation
<b>27.04.2025</b>	Paper 5 – Indirect Tax Laws
<b>29.04.2025</b>	Paper 6 – Integrated Business Solution (Online)

<b>Fee structure – CA Final May 2025 – Before Discount</b>		
<b>TEST</b>	<b>4.0 DOT (6 Weeks Test - 50 Marks Per Subject)</b>	
	<b>Direct</b>	<b>Online</b>
Group 1 or 2	2000	1700
2 Papers in a Group	1500	1200
Model Exam Per Subject	250	200

**\*Exclusive of 18% GST**

**Register DOT & Model together and avail 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>
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<b>Net Banking (Savings A/c)</b>		<b>Google Pay/ BHIM/ Paytm / Phonepe</b>
Name	: Iyyappan M	8072653948
Account No.	: 7512502206	
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 One Week before the Exam Starts.
- ✓ **No Last Date for Registration**

## Payment Gathway:

You can also make payment via Payment Gateway in Website [www.pradhica.com](http://www.pradhica.com)

**For More Details**

Ring Pradhi CA in +91 80726 53948  
Ping Pradhi CA on WhatsApp +91 80726 53948  
Mail Pradhi CA at [pradhica4u@gmail.com](mailto:pradhica4u@gmail.com)

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

**ALL THE BEST**