

PRADHI CA presents

3.0 DOT SERIES

A WEEKLY CHAPTERWISE TEST FOR

CA FINAL MAY 2025 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
- ✓ 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) 10.00 am to 01.00 pm
	Session 2 (Group 2) 02.00 am to 05.00 pm

DOT 1**09.02.2025****SESSION I (10.00 am to 01.00 pm)**

<u>FINANCIAL REPORTING</u> Ind AS 103 Business Combinations	35	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Quality Control	30
<u>ADVANCED FINANCIAL MANAGEMENT</u> Security Valuation Security Analysis	35	General Auditing Principles & Auditors Responsibilities Group Audit	

SESSION II (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u> 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	50	<u>INDIRECT TAX LAWS - GST</u> Supply Under GST, Charge of GST Place of Supply, Time of Supply Exemptions	50
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DOT 2**16.02.2025****SESSION I (10.00 am to 01.00 pm)**

<u>FINANCIAL REPORTING</u> Ind AS 2, 16, 23, 40, 105	35	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Audit Planning, Strategy and Execution	30
<u>ADVANCED FINANCIAL MANAGEMENT</u> Mergers, Acquisitions and Corporate Restructuring Securitization	35	Materiality, Risk Assessment and Internal Control Internal Audit	

SESSION II (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u> Capital Gains TDS, TCS, Advance Tax, Recovery of Tax Taxation of Digital Transactions Tax Audit & Ethical Compliances	50	<u>INDIRECT TAX LAWS - GST</u> Tax Invoice, Debit Note, Credit Note Registration Accounts & Records, E Way Bill Electronic Commerce Transactions Payment of Tax	50
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DOT 3**23.02.2025****SESSION I (10.00 am to 01.00 pm)**

<u>FINANCIAL REPORTING</u> Ind AS 41, 36, 38, 116, 20 Introduction to Indian Accounting Standards	35	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Completion and Review	30
<u>ADVANCED FINANCIAL MANAGEMENT</u> Business Valuation Startup Finance	35	Audit Evidence	

SESSION II (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u> Assesment Procedure	25	<u>INDIRECT TAX LAWS – Customs</u> Import & Export under GST Refunds Liability to Pay in certain cases Job Work, Returns	25
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INTEGRATED BUSINESS SOLUTION (50 Marks)

Portions covered in DOT 1, 2 & 3 & Company Law

DOT 4**02.03.2025****SESSION I (10.00 am to 01.00 pm)**

<u>FINANCIAL REPORTING</u> Consolidated and Separate Financial Statements	35	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Audit of Banks & Non-Banking Financial Companies	30
<u>ADVANCED FINANCIAL MANAGEMENT</u> Portfolio Management Risk Management	35	Audit of Public Sector Undertakings	

SESSION II (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u> Assessment of Various Entities	50	<u>INDIRECT TAX LAWS - Customs</u> Levy of Exemptions, Types of Duty, Classifications Importation & Exportation Warehousing, Refund	50
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DOT 5**09.03.2025****SESSION I (10.00 am to 01.00 pm)**

<u>FINANCIAL REPORTING</u> Ind AS 101, 115, 102 Analysis of Financial Statements	35	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Reporting Review of Financial Information	30
<u>ADVANCED FINANCIAL MANAGEMENT</u> Foreign Exchange Exposure and Risk Management	35		

SESSION II (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u> Assessment of Trusts and Institutions, Political Parties and Other Special Entities	50	<u>INDIRECT TAX LAWS - GST</u> Value of Supply Input Tax Credit	50
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DOT 6**16.03.2025****SESSION I (10.00 am to 01.00 pm)**

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

SESSION II (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u> Tax Planning, Tax Avoidance & Tax Evasion Contereact Unethical Tax Practices Appeals & Revision Dispute Resolution, Misc. Provisions Income-tax Authorities	25	<u>INDIRECT TAX LAWS</u> Advance Ruling, Assesement & Audit Demand & Recovery Appeals & Revision Misc. Provisions	25
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INTEGRATED BUSINESS SOLUTION (50 Marks)

Portions covered in DOT 4, 5, 6 & Securities Law, Economic Laws

DOT 7**23.03.2025****SESSION I (10.00 am to 01.00 pm)**

<u>FINANCIAL REPORTING</u> Ind AS 1, 34, 7, 8, 10, 113 Conceptual Framework for Financial Reporting Professional and Ethical Duty of a Chartered Accountant	35	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Prospective Fin. Information & Other Ass. Services Related Services Specialise Areas	30
<u>ADVANCED FINANCIAL MANAGEMENT</u> Advanced Capital Budgeting Decisions Mutual Funds	35		

SESSION II (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u> Non-Resident Taxation Latest Developments in International Taxation Fundamentals of BEPS Advance Ruling	50	<u>INDIRECT TAX LAWS – GST</u> Offences, Penalties & Ethics <u>Customs</u> Valuation FTP	50
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DOT 8**30.03.2025****SESSION I (10.00 am to 01.00 pm)**

<u>FINANCIAL REPORTING</u> Ind AS 19, 37, 24, 33, 108, Accounting and Technology	35	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u> Professional Ethics & Liabilities of Auditors Emerging Areas: SDG & ESG Assurance	30
<u>ADVANCED FINANCIAL MANAGEMENT</u> Derivatives Analysis and Valuation Financial Policy and Corporate Strategy	35		

SESSION II (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u> Double Taxation Relief Overview of Model Tax Conventions Application & Interpretations of Tax Treaties Transfer Pricing	50	<u>INTEGRATED BUSINESS SOLUTION</u> Portions covered in DOT 7 & 8 SCMPE	50
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Study Plan for Week 1

Portions for Week 1

3.0 DOT 1 – 09.02.2025

SESSION I (10.00 am to 01.00 pm)

<u>FINANCIAL REPORTING</u>	35	<u>ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS</u>	30
Ind AS 103 Business Combinations		Quality Control	
<u>ADVANCED FINANCIAL MANAGEMENT</u>	35	General Auditing Principles & Auditors Responsibilities	
Security Valuation		Group Audit	
Security Analysis			

SESSION II (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u>	30	<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	
Profits and Gains of Business or Profession		Exemptions	
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			

Weightage for Week 1

3.O DOT 1 – 09.02.2025

SESSION I (10.00 am to 01.00 pm)

<u>FINANCIAL REPORTING</u>	10%	<u>ADVANCED AUDITING, ASSURANCE &</u>	
Ind AS 103 Business Combinations	10%	<u>PROFESSIONAL ETHICS</u>	12%
		Quality Control	4%
<u>ADVANCED FINANCIAL MANAGEMENT</u>	12%	General Auditing Principles & Auditors Resp.	4%
Security Valuation	8%	Group Audit	4%
Security Analysis	4%		

SESSION II (02.00 pm to 05.00 pm)

<u>DIRECT TAX LAWS & INTERNATIONAL TAXATION</u>	10%	<u>INDIRECT TAX LAWS – GST</u>	14%
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%
Profits and Gains of Business or Profession		Time of Supply	2%
Income from other Sources	5%	Exemptions	4%
Deductions from Total Income	2%		

Weightage Group Wise Coverage

Group I	11.33%	Group 2	7.33%
Financial Reporting	10%	Direct Tax Laws	10%
Advanced Financial Management	12%	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

- ✓ **11.33 %** in Group 1 Syllabus
- ✓ **7.33 %** 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 - 14 Marks
Chapter	Business Combination		Option B - 6 or 8 or 10 Marks
Topics to be Covered	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
	Topic 7	Topic 8	Topic 9
	Purchase Consideration	Common Control Transactions	Subsequent Measurement and Accounting
	Topic 10	Topic 11	Topic 12
	Recognition and Measurement of Assets & Liabilities	Goodwill	Non Controlling Interest
Problems Practice	<ul style="list-style-type: none"> ✓ Solve All Sums in New & Old Study Material, Recent Attempt RTP, MTP. Practice Big Illustrations a lot. Mostly Unique Problems. Problem wise understanding required ✓ Special Care given to Purchase Consideration area. 		

Time Management	<ul style="list-style-type: none"> ✓ Time Consuming. Don't start this Question as first Question unless you have a Proper Control ✓ Try to Practice 15 Marks Problems within a Time Frame at Home.
Presentation	<ul style="list-style-type: none"> ✓ 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 6 Marks
Chapter	Security Valuation		
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Bond Valuation	Debenture Valuation	Bond Duration
	Topic 4	Topic 5	Topic 6
	Bond Refunding	Right Shares	Buyback
	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 4 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"> ✓ 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	<ul style="list-style-type: none"> ✓ Practice one model problem from Bond / Equity Valuation Topics within Time Frame. 		
Presentation	<ul style="list-style-type: none"> ✓ Formulae must be Presented with full Abbreviation. Underline/ Box the Final Answer 		

Subject	Advanced Auditing	Marks Tested in Main Exam	4 Marks.
Chapter	Quality Control		
Topics to be Covered	Topic 1	Topic 2	Topic 3
	SQC 1	SA 220	SQC 1 vs SA 220
	Topic 4	Topic 5	Topic 6
	Compliance with Ethical Requirements and Engagement Level Quality Control	Mechanisms for review of quality control	
Chapter	General auditing Principles and auditor's Responsibilities	Marks Tested in Main Exam	4 Marks
Topics to be Covered	Topic 1	Topic 2	Topic 3
	SA 240	SA 250	SA 260
	Topic 4	Topic 5	
	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	Audit Considerations

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

Subject	Direct Tax Laws	Marks Tested in Main Exam	Mostly in MCQ
Chapter	Basics & Residential, Scope		
Topics to be Covered	Topic 1	Topic 2	Topic 3
	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
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	
Chapter	IFOS	Marks Tested in Main Exam	Mostly in MCQ
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Dividend income	Casual Income	Enhanced compensation
	Topic 4	Topic 5	Topic 6
	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	Profits and Gains of Business or Profession	Marks Tested in Main Exam	6 to 8 Marks
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Income chargeable under the head Profits and gains of business or Profession Sec 28	Speculation business	Method of accounting
	Topic 4	Topic 5	Topic 6
	Admissible deductions (30 to 37)	Inadmissible Deductions	Expenses or Payments not Deductible in certain Circumstances (Section 40A)
	Topic 7	Topic 8	Topic 9
	Profits Chargeable to Tax	Special provisions for deduction in case of business for prospecting etc. For mineral Oil [Section 42]	Changes in the rate of exchange of currency [Section 43A]
	Topic 10	Topic 11	Topic 12
	Taxation of foreign exchange fluctuation [Section 43AA]	Certain Deductions to be made only on actual payment [Section 43B]	Special provision for computation of cost of acquisition of certain assets [Section 43C]
	Topic 13	Topic 14	Topic 15
	Section 43CA	Income from construction and service contracts [Section 43CB]	Special Provision in case of income of Public Financial Institutions, Public Companies etc. [Section 43D]
Topic 16	Topic 17	Topic 18	

	Compulsory maintenance of accounts [section 44AA]	Audit of accounts of certain persons Carrying on business or profession [section 44AB]	Special provisions for computing profits And gains of business on presumptive basis [section 44AS/ 44ADA/ 44AE]
	Topic 19	Topic 20	
	Method of computing deduction in the case of business reorganisation of cooperative Banks [section 44db]	Computation of business income in cases Where income is partly agricultural and Partly business in nature	
Preparation			
	<ul style="list-style-type: none"> ✓ Basic Level understanding of Provisions required for these Chapters. ✓ Read the Provisions / Solve Problems for better understanding. ✓ Business Income Chapter – Prepare Section wise. 		
Presentation			
	<ul style="list-style-type: none"> ✓ Refer ISM for Presentation. Provisions must be clearly written along with notes to score better. ✓ Underline / Box the important answers 		

Subject	Indirect Tax Laws	Marks Tested in Main Exam	MCQ Level Testing
Chapter	Supply under GST		
Topics to be Covered	Topic 1	Topic 2	Topic 3
	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
Chapter	Charge of GST	Marks Tested in Main Exam	MCQ Level Testing
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Levy & Collection of CGST & IGST	Composition Levy	Reverse Charge
Chapter	Place of Supply	Marks Tested in Main Exam	4 to 6 Marks
Topics to be Covered	Topic 1	Topic 2	Topic 3
	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
	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
Topics to be Covered	Topic 1	Topic 2	Topic 3
	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
Chapter	Exemptions	Marks Tested in Main Exam	4 Marks
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Charitable and religious activities	Agriculture related services	Education services
	Topic 4	Topic 5	Topic 6
	Health care services	Construction services	Goods transportation services,
	Topic 7	Topic 8	Topic 9
	Passenger transportation services	Banking and financial services	Life insurance business services
	Topic 10	Topic 11	Topic 12

	General insurance business services	Pension schemes	Services provided to Government
	Topic 13	Topic 14	Topic 15
	Services provided by specified bodies	Services provided by Government	Leasing services
	Topic 16	Topic 17	Topic 18
	Services by an unincorporated body or a non-profit entity	Right to admission to various events	Legal services
	Topic 19	Topic 20	Topic 21
	Skill Development services	Sponsorship of sports events	Performance by an artist
	Topic 22	Topic 23	Topic 24
	Other exempt services	Services exempt from IGST	Goods exempt from tax Overview
Preparation	<ul style="list-style-type: none"> ✓ Basic Level understanding of Provisions required for these Chapters and Solve ISM Illustrations ✓ Composition Scheme & Place of Supply - Detailed understanding required. Solve Problems in ISM, RTP, MTP and in any reference Book contains Previous exam Questions Solved ✓ Read each Provisions / Solve Problems for better understanding. 		
Presentation	<ul style="list-style-type: none"> ✓ Provisions must be clearly written for each Answers. Try to write it Bullet Points ✓ 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.

3.0 DOT 1 - Daily Schedule

Day/ Session	Session 1	Session 2	Session 3	Session 4
Day 1	FR G 1 Business Combination	IDT G 2 Supply of GST, Charge of GST	Audit - G1 Quality Control	DT G2 Basics, Residential, Scope
Day 2	FR G 1 Business Combination	IDT G 2 Time of Supply	Audit - G1 Group Audit	DT G2 Exemptions, Set Off, Clubbing
Day 3	FR G 1 Business Combination	IDT G 2 Place of Supply	Audit - G1 SA - 240, 250, 260	DT G2 Business Income
Day 4	FR G 1 Business Combination	IDT G 2 Place of Supply	Audit - G1 SA - 299, 402, SA 600	DT G2 Business Income
Day 5	AFM G 1 Security Valuation	IDT G 2 Exemptions	AFM G 1 Security Valuation	DT G2 Business Income, IFOS
Day 6	AFM G 1 Security Valuation	IDT G2 Exemptions	AFM - G1 Security Analysis	DT G2 Deductions
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 3.O DOT Exam : Last date to Submit the Answer Papers - Group 1 : **25.04.2025** ; Group 2 : **30.04.2025**

For Model Exam : Last date to Submit the Answer Papers – Group 1 : **28.04.2025** ; 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

Date	Subject
06.04.2025	Paper 1 – Financial Reporting
09.04.2025	Paper 2 – Advanced Financial Management
13.04.2025	Paper 3 – Advanced Auditing, Assurance & Ethics
16.04.2025	Paper 4 – Direct Tax Laws & International Taxation
18.04.2025	Paper 5 – Indirect Tax Laws
20.04.2025	Paper 6 – Integrated Business Solution

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

Fee structure – CA Final May 2025 – Before Discount		
TEST	3.0 DOT (8 Weeks Chapter wise)	
	Direct	Online
Both Groups	3800	3000
Group 1 or 2	1900	1500
2 Papers in a Group	1400	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:

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 One Week before the Exam Starts.
- ✓ **No Last Date for Registration**

Payment Gateway:

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