

**PRADHI CA presents**

**2.0 DOT SERIES**

**A WEEKLY CHAPTERWISE TEST FOR**

**CA FINAL MAY 2025 EXAM**

**DIRECT & ONLINE MODE**

## 2.0 DOT Features

- ✓ The entire syllabus divided into **10 weeks Test Program** and will be conducted in **4 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)**.

## 2.0 DOT Package

- ✓ **10 Weeks Chapter wise DOT Series**  
(Group 1 & 2) **20 - 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**
- ✓ **Personal Guidance by Pradhi CA Team**

**2.0 DOT 1****19.01.2025****SESSION I - Group 1 (10.00 am to 01.00 pm)**

<b><u>FINANCIAL REPORTING</u></b> Ind AS 2, 16, 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> Security Valuation	<b>35</b>	General Auditing Principles & Auditors Responsibilities	

**SESSION II - Group 2 (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 Income from other Sources, Aggregation of Income, Set Off or Carried forward, Income of other persons included in Assessee's Income Profits and Gains of Business or Profession Deductions from Total Income	<b>50</b>	<b><u>INDIRECT TAX LAWS - GST</u></b> Supply Under GST, Charge of GST Time of Supply Place of Supply	<b>50</b>
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**2.0 DOT 2****26.01.2025****SESSION I - Group 1 (10.00 am to 01.00 pm)**

<b><u>FINANCIAL REPORTING</u></b> Ind AS 23, 36, 38, 116	35	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Audit Planning, Strategy and Execution	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Mergers, Acquisitions and Corporate Restructuring	35	Group Audit	

**SESSION II - Group 2 (02.00 pm to 05.00 pm)**

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> Capital Gains Taxation of Digital Transactions TDS, TCS, Advance Tax, Recovery of Tax	50	<b><u>INDIRECT TAX LAWS - GST</u></b> Registration Payment of Tax, Tax Invoice, Debit Note, Credit Note E Way Bill, Electronic Commerce Transactions Accounts & Records,	50
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**2.0 DOT 3****02.02.2025****SESSION I - Group 1 (10.00 am to 01.00 pm)**

<b><u>FINANCIAL REPORTING</u></b> Ind AS 19, 37, 12, 21	35	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Materiality, Risk Assessment and Internal Control	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Business Valuation	35	Internal Audit	

**SESSION II - Group 2 (02.00 pm to 05.00 pm)**

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> Assessment Procedure Tax Audit & Ethical Compliances	50	<b><u>INDIRECT TAX LAWS - GST</u></b> Liability to Pay tax in certain cases Import & Export under GST Returns Job Work Refund	50
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**2.0 DOT 4****09.02.2025****SESSION I - Group 1 (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> Audit Evidence	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Advanced Capital Budgeting Decisions	35	Completion and Review	

**SESSION II - Group 2 (02.00 pm to 06.00 pm)**

<b><u>INTEGRATED BUSINESS SOLUTION</u></b> Portions Covered in DOT 1, 2 & 3 Company Law	100		
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**2.0 DOT 5**

**16.02.2025**

**SESSION I - Group 1 (10.00 am to 01.00 pm)**

<b><u>FINANCIAL REPORTING</u></b> Ind AS 115, 102, 41, 20	35	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Reporting	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Foreign Exchange Exposure and Risk Management	35		

**SESSION II - Group 2 (02.00 pm to 05.00 pm)**

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> Assessment of Various Entities, Assessment of Trust & other special entities	100		
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**2.0 DOT 6**

**23.02.2025**

**SESSION I - Group 1 (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> Audit of Banks & Non-Banking Financial Companies	<b>30</b>
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> International Financial Management Interest Rate Risk Management	<b>35</b>		

**SESSION II - Group 2 (02.00 pm to 05.00 pm)**

		<b><u>INDIRECT TAX LAWS - GST</u></b> Value of Supply Input Tax Credit Exemptions from GST	<b>100</b>
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2.0 DOT 7

02.03.2025

**SESSION I - Group 1 (10.00 am to 01.00 pm)**

<b><u>FINANCIAL REPORTING</u></b> Analysis of Financial Statements, Ind AS 101 Accounting and Technology	35	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Review of Financial Information Prospective Financial Information & Other Ass. Services Emerging Areas: SDG & ESG Assurance	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Portfolio Management	35		

**SESSION II - Group 2 (02.00 pm to 05.00 pm)**

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> Non-Resident Taxation Double Taxation Relief Transfer Pricing	75	<b><u>INDIRECT TAX LAWS - GST</u></b> Offences, Penalties & Ethics, Inspections, Search, Seizure & Arrest Demand & Recovery, Appeals & Revision, Advance Ruling Misc. Provisions	25
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**2.0 DOT 8****09.03.2025****SESSION I - Group 1 (10.00 am to 01.00 pm)**

<b><u>FINANCIAL REPORTING</u></b> Accounting and Reporting of Financial Instruments	35	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Audit of Public Sector Undertakings Related Services	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Mutual Fund, Startup Finance Risk Management	35	Specialised Areas	

**SESSION II - Group 2 (02.00 pm to 06.00 pm)**

<b><u>INTEGRATED BUSINESS SOLUTION</u></b> Portions Covered in DOT 5, 6 & 7 Economic Laws	100		
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2.0 DOT 9

16.03.2025

**SESSION I - Group 1 (10.00 am to 01.00 pm)**

<b><u>FINANCIAL REPORTING</u></b> Professional and Ethical Duty of a Chartered Accountant Ind AS 24, 33, 108 Introduction to Indian Accounting Standards	35	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Digital Auditing & Assurance Due Diligence, Investigation & Forensic Accounting	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Derivatives Analysis and Valuation	35		

**SESSION II - Group 2 (02.00 pm to 05.00 pm)**

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> Contreact Unethical Tax Practices Appeals & Revision, Dispute Resolution, Tax Planning, Avoidance & Evasion, Misc. Provisions Income Tax Authorities	35	<b><u>INDIRECT TAX LAWS – GST</u></b> Levy of Exemptions, Types of Duty, Classifications Importation & Exportation, Warehousing, Refund	35
		<b><u>INTEGRATED BUSINESS SOLUTION</u></b> SCM Portions	30



Pradhi CA Test Plan

## **Study Plan for Week 1**

**Portions for Week 1**

**2.O DOT 1 - 19.01.2025**

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

<b><u>FINANCIAL REPORTING</u></b> Ind AS 2, 16, 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> Security Valuation	<b>35</b>	General Auditing Principles & Auditors Responsibilities	

**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 Income from other Sources, Aggregation of Income, Set Off or Carried forward, Income of other persons included in Assessee's Income Profits and Gains of Business or Profession Deductions from Total Income	<b>50</b>	<b><u>INDIRECT TAX LAWS - GST</u></b> Supply Under GST, Charge of GST Time of Supply Place of Supply	<b>50</b>
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**Weightage for Week 1**

**DOT 1 - 19.01s.2024**

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

<b><u>FINANCIAL REPORTING</u></b>	<b>8%</b>	<b><u>ADVANCED AUDITING, ASSURANCE &amp;</u></b>	<b>10%</b>
Ind AS 2, 16, 40, 105	8%	<b><u>PROFESSIONAL ETHICS</u></b>	
		Quality Control	5%
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b>	<b>8%</b>	General Auditing Principles & Auditors	5%
Security Valuation	8%	Responsibilities	

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b>	<b>10%</b>	<b><u>INDIRECT TAX LAWS - GST</u></b>	<b>10%</b>
Basic Concepts, Income from other Sources		Supply Under GST, Charge of GST	4%
Income which do not part of Total Income,		Time of Supply	2%
Aggregation of Income, Set Off or Carried forward,	2%	Place of Supply	4%
Income of other persons included in Assessee's Income			
Profits and Gains of Business or Profession	6%		
Deductions from Total Income	2%		

### Weightage Group Wise Coverage

<b>Group I</b>	<b>8.67%</b>	<b>Group 2</b>	<b>6.83%</b>
Financial Reporting	8%	Direct Tax Laws	10%
Advanced Financial Management	8%	Indirect Laws	10%
Advanced Auditing & Professional Ethics	10%		

- ✓ 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

- ✓ **8.67 %** in Group 1 Syllabus
- ✓ **6.83 %** 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**

**Paper 1 Financial Reporting**

<b>Paper 1 Financial Reporting</b>			
<b>Ind AS 2</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	Non-applicability	Definition	Measurement of Inventories
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Costs excluded from the cost of inventories and recognised as expenses	Allocation of cost to joint products and by-products	Inventory Valuation Techniques
<b>Ind AS 16</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	PPE	Recognition, Derecognition of PPE	Measurement of Cost
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Exchange of Assets	Measurement after recognition	Frequency of revaluation
	<b>Topic 7</b>	<b>Topic 8</b>	<b>Topic 9</b>
	Treatment of revaluation gain or loss	Factors determining the Useful Life of an Asset	Depreciation
<b>Ind AS 40</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>

	Applicability/ Non-Applicability	Investment Property – Inclusion/ Exclusion	Examples
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Property Held for More Than One Purpose	Measurement at Recognition	Measurement after Recognition
	<b>Topic 7</b>	<b>Topic 8</b>	<b>Topic 9</b>
	Exchange for Non-monetary Assets Disposals		
<b>Ind AS 105</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	Accounting for non-current assets held for sale or disposal groups	Discontinued Operations	Non-Applicability
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Key requirements for non-current assets held for sale or held for distribution to owners	Measurement of non-current assets	Recognition of impairment losses and reversals
	<b>Topic 7</b>	<b>Topic 8</b>	<b>Topic 9</b>
	Changes to a plan of sale or to a plan of distribution to owners		

<b>Problems Practice</b>	✓ Solve All Sums in New & Old Study Material, Recent Attempt RTP, MTP.
<b>Time Management &amp; Presentation</b>	✓ These Questions will be tested as 8 or 6Marks Questions. Practice few Sums for Time Management. ✓ Follow Presentation as per Institute Study Material

Subject	Advanced Financial Management	Marks Tested in Main Exam	8 or 6 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

<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> <li>✓ Mark the Mistakes identified during the Second Revision and Give Special care during upcoming Revision</li> </ul>
<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	Other Reporting Responsibilities	Audit Vs. Review

	Practitioner's Report		
<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	
<b>Preparation</b>	<ul style="list-style-type: none"> <li>✓ These 2 Chapters are easy to Complete. Basic Level Topics</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>		
<b>Presentation</b>	<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

	Topic 4	Topic 5	Topic 6
	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
<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>Deductions from Total Income</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	Deduction in respect of investment in specified assets [Section 80C]	Deduction in respect of contribution to certain pension funds [Section 80CCC]	Deduction in respect of contribution to pension scheme notified by the Central Government [Section 80CCD]
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Deduction in respect of contribution to Agnipath Scheme [Section 80CCH]	Deduction in respect of medical insurance premium [Section 80D]	Deduction in respect of maintenance including medical treatment of a dependant disabled [Section 80DD]
	<b>Topic 7</b>	Topic 8	Topic 9
	Deduction in respect of medical treatment etc. [Section 80DDB]	Deduction in respect of interest loan taken for higher education [Section 80E]	Deduction in respect of interest payable on loan taken for acquisition of residential house property [Section 80EEA]
	<b>Topic 10</b>	<b>Topic 11</b>	<b>Topic 12</b>
	Deduction in respect of interest payable on loan taken for purchase of electric vehicle [Section 80EEB]	Deduction in respect of donations to certain funds, charitable institutions etc. [Section 80G]	Deduction in respect of rent paid [Section 80GG]

	Deduction in respect of donations for scientific research or rural development [Section 80GGA]	Deduction in respect of contributions given by companies to political parties [Section 80GGB]	Deduction in respect of contributions given by any person to political parties [Section 80GGC]
	<b>Topic 13</b>	<b>Topic 14</b>	<b>Topic 15</b>
	Deductions in respect of profits and gains from undertakings or enterprises engaged in infrastructure development, etc. [Section 80-IA]	Development of Special Economic Zones(SEZs) 80-IAB	A business carried out by an eligible start-up engaged in Innovation, Development or Improvement of products or processes or services or a scalable business model with a high potential of employment generation or wealth creation 80-IAC
	<b>Topic 16</b>	<b>Topic 17</b>	<b>Topic 18</b>

	Processing, preservation and packaging of fruits or vegetables or meat and meat products or poultry or marine or dairy products or from the integrated business of handling, storage and transportation of foodgrains 80-IB	Developing and building housing projects or rental housing project 80-IBA	Undertaking begun or begins, in any of the North-Eastern States 80-IE
	<b>Topic 19</b>	<b>Topic 20</b>	<b>Topic 21</b>
	Deduction in respect of profits and gains from business of collecting and processing of bio-degradable waste [Section 80JJA]	Deduction in respect of interest on deposits in savings accounts [Section 80TTA]	Deduction in respect of employment of new employees [Section 80JAA]
	<b>Topic 22</b>	<b>Topic 23</b>	<b>Topic 24</b>
	Deduction in respect of certain income of Offshore Banking Units and International Financial Services Centre [Section 80LA]	Deduction in respect of inter-corporate dividends [Section 80M]	Deduction in respect of income of co-operative societies [Section 80P]
	<b>Topic 25</b>	<b>Topic 28</b>	<b>Topic 27</b>

	Deduction in respect of certain income of Producer Companies [Section 80PA]	Deduction in respect of royalty income, etc., of authors of certain books other than text books [Section 80QQB]	Deduction in respect of royalty on patents [Section 80RRB]
	<b>Topic 28</b>	<b>Topic 29</b>	<b>Topic 30</b>
	Deduction in respect of interest on deposits in case of senior citizens [Section 80TTB]	Deduction in the case of a person with disability [Section 80U]	Deduction under section 10AA
<b>Chapter</b>	<b>Profits and Gains of Business or Profession</b>	<b>Marks Tested in Main Exam</b>	6 to 8 Marks
<b>Topics to be Covered</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	Income chargeable under the head Profits and gains of business or Profession Sec 28	Speculation business	Method of accounting
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Admissible deductions (30 to 37)	Inadmissible Deductions	Expenses or Payments not Deductible in certain Circumstances (Section 40A)
	<b>Topic 7</b>	<b>Topic 8</b>	<b>Topic 9</b>
	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]
	<b>Topic 10</b>	<b>Topic 11</b>	<b>Topic 12</b>
	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]

	<b>Topic 13</b>	<b>Topic 14</b>	<b>Topic 15</b>
	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]
	<b>Topic 16</b>	<b>Topic 17</b>	<b>Topic 18</b>
	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]
	<b>Topic 19</b>	<b>Topic 20</b>	
	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	
<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>Exemptions</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>
	Charitable and religious activities	Agriculture related services	Education services
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Health care services	Construction services	Goods transportation services,

	<b>Topic 7</b>	<b>Topic 8</b>	<b>Topic 9</b>
	Passenger transportation services	Banking and financial services	Life insurance business services
	<b>Topic 10</b>	<b>Topic 11</b>	<b>Topic 12</b>
	General insurance business services	Pension schemes	Services provided to Government
	<b>Topic 13</b>	<b>Topic 14</b>	<b>Topic 15</b>
	Services provided by specified bodies	Services provided by Government	Leasing services
	<b>Topic 16</b>	<b>Topic 17</b>	<b>Topic 18</b>
	Services by an unincorporated body or a non- profit entity	Right to admission to various events	Legal services
	<b>Topic 19</b>	<b>Topic 20</b>	<b>Topic 21</b>
	Skill Development services	Sponsorship of sports events	Performance by an artist
	<b>Topic 22</b>	<b>Topic 23</b>	<b>Topic 24</b>
	Other exempt services	Services exempt from IGST	Goods exempt from tax Overview
<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> </ul>		

	✓ Read each Provisions / Solve Problems for better understanding.
<b>Presentation</b>	✓ 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.



## 2.0 DOT 1 - Daily Schedule

Day/ Session	Session 1	Session 2	Session 3	Session 4
<b>Day 1</b>	<b>FR G 1</b> Ind AS 2	<b>IDT G 2</b> Supply of GST	<b>Audit - G1</b> Quality Control. SQC -1	<b>DT G2</b> Basics, Residential, Scope
<b>Day 2</b>	<b>FR G 1</b> Ind AS 16	<b>IDT G 2</b> Charge of GST	<b>Audit - G1</b> Quality Control, SA 220	<b>DT G2</b> Exemptions, Other Sources
<b>Day 3</b>	<b>FR G 1</b> Ind AS 40	<b>IDT G 2</b> Time of Supply	<b>Audit - G1</b> SA - 240, 250, 260	<b>DT G2</b> Set Off, Clubbing
<b>Day 4</b>	<b>FR G 1</b> Ind AS 105	<b>IDT G 2</b> Place of Supply	<b>Audit - G1</b> SA - 299, 402, 600	<b>DT G2</b> Business Income
<b>Day 5</b>	<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> Business Income
<b>Day 6</b>	<b>AFM G 1</b> Security Valuation	<b>DT G2</b> Deductions	<b>AFM - G1</b> Security Analysis	<b>DT G2</b> Deductions
<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 : 30.04.2025

**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**

<b>Fee structure – CA Final May 2025 – Before Discount</b>		
<b>TEST</b>	<b>2.0 DOT (10 Weeks Chapter wise)</b>	
	<b>Direct</b>	<b>Online</b>
Both Groups	4800	3800
Group 1 or 2	2400	1900
2 Papers in a Group	1800	1400
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>
<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 Gateway:

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**