# PRADHI CA presents

**DOT 2.0 SERIES** 

A WEEKLY CHAPTERWISE TEST FOR

CA INTERMEDIATE MAY 2025 EXAM

**DIRECT & ONLINE MODE** 

### **DOT 2.0 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 ICAl Pattern (including Case Study based Questions - 30 % for All the subjects).

# **DOT 2.0 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
- ✓ Mark Spilt up will be Provided for Suggested Answers
- ✓ Personal Guidance by Pradhi CA Team

OT 1				
26.01.2025				
1 to 01	.00 pm)			
35	TAXATION	35		
	Income Tax			
	Basics, Residential Status			
	Scope of Total Income			
30	Salary			
pm to	05.00 pm)	•		
35	FINANCIAL MANAGEMENT	30		
	Cost of Capital			
35				
	35 30 pm to 35	to 01.00 pm)  35		

2.0 DOT 2				
02.	02.20	25		
SESSION I (10.00	am to	0 01.00 pm)		
ADVANCED ACCOUNTING	30	TAXATION	35	
Cash Flow Statement - AS 3		GST		
AS 29, 15		GST - An Introduction		
CORPORATE AND OTHER LAWS	35	Supply & Charge		
Prospectus and Allotment of Securities		Exemptions		
		Time of Supply		
SESSION II (02	.00 pr	n to 05.00 pm)	•	
COST AND MANAGEMENT ACCOUNTING	30	STRATEGIC MANAGEMENT	35	
Employee Cost and Direct Expenses		Introduction to Strategic Management		
AUDITING & ETHICS	35			
Audit Strategy, Audit Planning and Audit Programme				

2.0 DOT 3					
09	09.02.2025				
SESSION I (10.00	) am to	01.00 pm)			
ADVANCED ACCOUNTING	30	<u>TAXATION</u>	35		
Buyback of Securities		Income Tax			
AS – 1, 17, 18		House Property			
CORPORATE AND OTHER LAWS	35	Capital Gains			
Share Capital and Debentures					
SESSION II (02	2.00 pm	n to 05.00 pm)			
COST AND MANAGEMENT ACCOUNTING	30	FINANCIAL MANAGEMENT	35		
Overheads-Absorption Costing Method		Capital Structure Theory			
		Dividend Decisions.			
AUDITING & ETHICS	35				
Risk Assessment & Internal Control					

2.0 DOT 4				
16.0	02.20	25		
SESSION I (10.00 a	am to	01.00 pm)		
ADVANCED ACCOUNTING	30	TAXATION	35	
Investment Accounts AS 13,		<u>GST</u>		
AS 24, 25		Place of Supply		
CORPORATE AND OTHER LAWS	35	Registration		
Companies Incorporated Outside India				
SESSION II (02.	00 pr	n to 05.00 pm)	'	
COST AND MANAGEMENT ACCOUNTING	30	STRATEGIC MANAGEMENT	35	
Activity Based Costing		Strategic Analysis: External Environment		
AUDITING & ETHICS	35			
Audit Evidence				

2.0 DOT 5					
23.02.2025					
SESSION I (10.	00 am	to 01.00 pm)			
ADVANCED ACCOUNTING	35	TAXATION	35		
Accounting for Reconstruction of Companies		Income Tax			
AS 4, 5		Business Income			
CORPORATE AND OTHER LAWS	30				
Management & Administration					
SESSION II (0	02.00 p	m to 05.00 pm)	•		
COST AND MANAGEMENT ACCOUNTING	35	<u>FINANCIAL MANAGEMENT</u>	35		
Cost Accounting Systems		Ratio Analysis			
Cost Sheet		Leverages			
AUDITING & ETHICS	30				
Completion and Review					

2.0 D	ОТ 6		
02.03.	2025		
SESSION I (10.00 am	to 01	.00 pm)	
ADVANCED ACCOUNTING	35	<u>TAXATION</u>	35
Amalgamation of Companies - AS 14		GST	
AS 12		Tax Invoice Credit & Credit Note	
CORPORATE AND OTHER LAWS	30	Returns	
Registration of Charges		Payment of Tax, TDS & TCS,	
Acceptance of Deposits		Accounts & Records	
		E-way Bill	
SESSION II (02.00	pm to	05.00 pm)	
COST AND MANAGEMENT ACCOUNTING	30	STRATEGIC MANAGEMENT	35
Marginal Costing		Strategic Analysis: Internal Environment	
AUDITING & ETHICS	35		
Audit Report			

2.0 DOT 7					
09	09.03.2025				
SESSION I (10.0	0 am	to 01.00 pm)			
ADVANCED ACCOUNTING	35	TAXATION	35		
Accounting for Branches including Foreign Branches		Income Tax			
AS - 11, 22		Income of Other Persons included in Total Income			
		Set Off & Carried Forward			
CORPORATE AND OTHER LAWS	35	Income from Other Sources			
Declaration and Payment of Dividend					
SESSION II (02	2.00 j	pm to 05.00 pm)	<u> </u>		
COST AND MANAGEMENT ACCOUNTING	30	FINANCIAL MANAGEMENT	35		
Standard Costing		Investment Decisions			
		Types of Financing			
AUDITING & ETHICS	35				
Audit of Items of Financial Statements					

2.0 DOT 8						
1	16.03.2025					
SESSION I (10.0	0 am	to 01.00 pm)				
ADVANCED ACCOUNTING	35	<u>TAXATION</u>	35			
Consolidated Financial Statement - Ind AS 21, 23 & 27		<u>GST</u>				
		Value of Supply				
CORPORATE AND OTHER LAWS	35	Input Tax Credit				
Audit and Auditors						
Accounts of Companies						
SESSION II (0	2.00	pm to 05.00 pm)				
COST AND MANAGEMENT ACCOUNTING	30	STRATEGIC MANAGEMENT	35			
Budgetary Control		Strategic Choices				
Unit & Batch Costing						
Job Costing						
AUDITING & ETHICS	35					
Special Features of Audit of Different Type of Entities						

2.0 DOT 9				
23.0	3.202	5		
SESSION I (10.00 a	m to	01.00 pm)		
ADVANCED ACCOUNTING	35	TAXATION	35	
AS – 16, 19, 26, 28		Income Tax		
		TDS, TCS & Advance Tax		
CORPORATE AND OTHER LAWS	30	Deductions from Total Income		
The Foreign Exchange Management Act, 1999				
The General Clauses Act, 1897				
SESSION II (02.0	0 pm	to 05.00 pm)		
COST AND MANAGEMENT ACCOUNTING	30	FINANCIAL MANAGEMENT	35	
Process & Operation Costing		Management of Working Capital		
Joint & By Products		Scope and Objectives of Financial Management		
AUDITING & ETHICS	35			
Audit of Banks				

2.0 DOT 10				
29	<mark>).03.</mark> 2	025		
SESSION I (10.0	0 am	to 01.00 pm)		
ADVANCED ACCOUNTING	35	TAXATION	50	
AS - 7, 9, 2, 10		<u>GST</u>		
		Income Tax Liability - Computations & Optimisation		
		Filing Return of Income & Self Assessement		
CORPORATE AND OTHER LAWS	35			
The Limited Liability Partnership Act, 2008				
Interpretation of Statutes				
SESSION II (0)	2.00 յ	pm to 05.00 pm)		
COST AND MANAGEMENT ACCOUNTING	30	STRATEGIC MANAGEMENT	35	
Service Costing		Strategy Implementation and Evaluation		
AUDITING & ETHICS	35			
Audit Documentation				
Ethics and Terms of Audit Engagements				

# **Study Plan for Week 1**

Portions fo	r Wee	ek 1			
DOT 1 - 20	DOT 1 - 26.01.2025				
SESSION I (10.00 am	to 01	.00 pm)			
ADVANCED ACCOUNTING	35	<u>TAXATION</u>	35		
Preparation of Financial Statements		Income Tax			
Framework for Preparation & Presentation of FS		Basics, Residential Status			
Introduction to AS		Scope of Total Income			
CORPORATE AND OTHER LAWS	30	Salary			
Preliminary					
Incorporation of Company					
SESSION II (02.00	pm to	05.00 pm)			
COST AND MANAGEMENT ACCOUNTING	35	FINANCIAL MANAGEMENT	30		
Material Costing		Cost of Capital			
AUDITING & ETHICS	35				
Nature, Objective and Scope of Audit					

# Weightage

## DOT 1 - 26.01.2025

DOT 1 - 20.01.2025				
SESSION I (10.00 am	to 01.0	0 pm)		
ADVANCED ACCOUNTING	12%	TAXATION	12%	
Preparation of Financial Statements	10%	Income Tax		
Framework for Preparation & Presentation of FS	20/	Basics, Residential Status	3%	
Introduction to AS	2%	Scope of Total Income	3%	
CORPORATE AND OTHER LAWS	10%	Salary	6%	
Preliminary	4%			
Incorporation of Company	6%			
SESSION II (02.00	pm to (	05.00 pm)		
COST AND MANAGEMENT ACCOUNTING	8%	FINANCIAL MANAGEMENT	10%	
Material Costing	8%	Cost of Capital	10%	
AUDITING & ETHICS	6%			
Nature, Objective and Scope of Audit	6%			

## **Weightage Group Wise Coverage**

Group I	11.33%	Group 2	8%
Advanced Accounting	12%	Cost Accounting	8%
Corporate & Other Laws	10%	Auditing & Ethics	6%
Taxation	12%	Financial Management	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

- ✓ 11.33 % in Group 1 Syllabus
- ✓ 8% 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	Advanced Accounting	Marks Tested in Main Exam	B/s Problems 15 Mark Question;	
Chapter	Financial Statement of Company	Warks Tested in Wain Exam	Others – 4 Marks	
			*	
	Topic 1	Topic 2	Topic 3	
Topics to be	Schedule III Format	Distributable Profit	Profit & Loss Account	
Covered	Topic 4	Topic 5	Topic 6	
	Balance Sheet			
	✓ Detailed understanding of Schedul	le III Format Required. Head wis	se testing may be Done in MCQ	
Problems Practice	Level & 5 Mark Question			
	✓ Solve All problems in New & Old S	Study Material, Recent Attempt	RTP, MTP.	
T' M	✓ Practice Balance sheet / Profit & Lo	oss Account within a Time Frame	e at Home for Time Management.	
Time Management	Time Consuming. Don't start this (		_	
	✓ Balance sheet & Note to Accounts	must be as per Schedule III.		
Presentation	✓ Working Notes: Present it good ta	bular format as given in the Mat	erial.	
	✓ AS Questions must be Presented with AS terms. Try to write in Bullet Points.			

Subject Chapter	Corporate & Other Laws Preliminary	Marks Tested in Main Exam	4 Mark Question
	Topic 1	Topic 2	Topic 3
Topics to be	Small company	OPC	Associate Company
Covered	Topic 4	Topic 5	Topic 6
	Holding & Subsidiary Company	Other Definition	
Chapter	Incorporation of a Company Marks Tested in Main Exam		5 Mark Question
	Topic 1	Topic 2	Topic 3
	Formation & Incorporation of company	Not for Profit Organization	Memorandum of Association
	Topic 4	Topic 5	Topic 6
	Articles of Association	Alteration of MOA, AOA	Commencement of Business
Topics to be Covered	Topic 7	Topic 8	Topic 9
	Registration	Registered office	Service / Authentication of Documents
	Topic 10	Topic 11	Topic 12
	Conversion	Constructive Notice	Indoor Management

Preparation	<ul> <li>✓ Read Provisions. Take Summary Points for future reference.</li> <li>✓ Cover All Topics.</li> <li>✓ Solve All Illustrations in Study Material, RTP, MTP &amp; Previous Exam Questions.</li> </ul>
Presentation	<ul> <li>✓ Present in Bullet Point wise</li> <li>✓ Present Case related Questions under these heads: Facts, Provisions, Explanations, Conclusion</li> <li>✓ Conclusions must be clearly written. Underline important terms and Final Conclusion.</li> <li>✓ Provisions must be written in Full.</li> </ul>

Subject	Taxation	Marks Tested in Main Exam	Mostly Tested as MCQ or a Part
Chapter	Income Tax Basics		of Other Questions
	Topic 1	Topic 2	Topic 3
Topics to be	Basis of Charge & Rates of Tax	Surcharge	Important Definitions
Covered	Topic 4	Topic 5	Topic 6
	Rebate, Marginal Relief	Agriculture	Undisclosed Sources of Income
Chapter Income Tax - Residential & Scope of Total Income		Marks Tested in Main Exam	4 Marks
Topics to be	Topic 1 Topic 2		Topic 3

Covered	Residential Status	Income deemed to accrue or arise in India	
	Topic 1	Topic 2	Topic 3
Income Tax	Salaries & Allowances	Retirement Benefits	Perquisites
Salary	Topic 4 Topic 5		Topic 6
	Deductions Others		
Preparation	<ul> <li>✓ Basic Level understanding of Provisions required for these Chapters.</li> <li>✓ Read the Provisions / Solve Problems for better understanding.</li> </ul>		
Presentation	<ul> <li>✓ Provisions must be Clearly written along with Notes.</li> <li>✓ Underline / Box the important answers</li> </ul>		

Paper 4 Cost and Management Accounting				
	Topic 1	Topic 2	Topic 3	
			Inventory Control	
	Valuation of material receipts	Material storage & records	Re-order Stock Level, Maximum	
<b>Material Costing</b>			Stock Level, Minimum Stock	
			Level, Average Stock Level,	
			Danger Stock Level, Buffer Stock	
Topic 4 Topic 5 Topic 6				

	EOQ	Just In Time (JIT) Inventory Management	Inventory Control- On the basis of Relative Classification ABC, Fast, Slow and Non Moving, Vital, Essential and Desirable, High, Medium and Low
	Topic 7	Topic 8	Topic 9
	Using Ratio Analysis	Inventory Stock-Out	Physical Control
	Topic 10	Topic 11	Topic 12
	Consumption of materials	Treatment of normal and abnormal Loss of materials	Valuation of returns & shortages
	Topic 13		
	Valuation of material issues		
Practice	<ul> <li>✓ Formulae Based Chapters. Learn the Concept under each method. Solve All Problems given in ISM, RTP, MTP &amp; Old Books.</li> <li>✓ Take Notes for each concept and Problem execution for better understanding. It will be useful for future reference.</li> <li>✓ Mark the mistakes identified while revising the Chapters. Special care to those mistakes in Future.</li> </ul>		
Time management	✓ Solve a Problem under each metho	d within a Time Frame at home	
Presentation	✓ Refer Study material for Presentation. Present it with clear Tabular format.		

Subject	Auditing & Ethics			
Chapter	Nature, Objective And Scope of Audit	Marks Tested in Main Exam	1 Question of 4 Marks	
	<u>-</u>			
	Topic 1	Topic 2	Topic 3	
	Meaning And Nature of Auditing	Auditing relationship With Diverse Subjects	Objectives Of Audit	
	Topic 4	Topic 5	Topic 6	
Topics to be Covered	Scope of Audit	Inherent Limitations of Audit	Assurance Engagement	
	Topic 7	Topic 8	Topic 9	
	Benefits of Audit	Engagement and Quality Control Standards: An Overview	Qualities of Auditor	
Preparation	<ul><li>✓ Cover All Topics. Take Summary No</li><li>✓ More importance given to Bullet Po</li></ul>	-		
Presentation	✓ Avoid Paragraph writing. Try to	write in Bullet Points. Underline k	Key Points	

	Topic 1	Topic 2	Topic 3		
	Cost of Equity	Cost of Debenture	Cost of Preference Shares		
<b>Cost of Capital</b>					
	Topic 4	Topic 5	Topic 6		
	Cost of Retained Earnings	WACC	Book Value / Market Value		
Preparation	✓ Cost of Capital : Formulae based Chapter, Take note of All Chapters. Solve All Problems given in ISM, RTP, MTP & Old Books				
Time management	✓ Solve a Problem under each method within a Time Frame at home				
& Presentation	✓ Refer Study material for Presentation. Present it with clear Tabular format				

### **Weekly Session Wise Plan**

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

	DOT 1 - Daily Schedule				
Day/ Session	Session 1	Session 2	Session 3	Session 4	
Day 1	Adv Acc G1 Financial Statement of Company	Audit G2 Nature, Objective and Scope of Audit	<b>Law – G1</b> Preliminary	<b>FM G2</b> Cost of Capital	
Day 2	Adv Acc G1 Financial Statement of Company	<b>Audit G2</b> Nature, Objective and Scope of Audit	<b>Law – G1</b> Incorporation	<b>FM G2</b> Cost of Capital	
Day 3	Adv Acc G1 Introduction to AS	Audit G2 Nature, Objective and Scope of Audit	Law – G1 Incorporation	<b>FM G2</b> Cost of Capital	
Day 4	Adv Acc G1 Framework for Preparation & Presentation of FS	Audit G2 Nature, Objective and Scope of Audit	Income Tax G1 Basics	<b>FM G2</b> Cost of Capital	
Day 5	<b>Income Tax G1</b> Salary	<b>Costing G2</b> Material Costing	Income Tax G1 Residential Status & Scope	<b>Costing G2</b> Material Costing	
Day 6	Income Tax G1 Salary	Costing G2 Material Costing	<b>Income Tax G1</b> Salary	Costing G2 Material Costing	
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: 25.04.2025; Group 2: 30.04.2025

For Model Exam: Last date to Submit the Answer Papers – Group 1: 30.04.2025; Group 2: 05.05.2025

#### 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

# Apr Model Exam – May 2025 – Set 1

Date	Subject
06.04.2025	Paper 1 – Advanced Accounting
09.04.2025	Paper 2 – Corporate & Other Laws
13.04.2025	Paper 3 – Taxation
16.04.2025	Paper 4 – Cost & Management Accounting
18.04.2025	Paper 5 – Auditing & Ethics
20.04.2025	Paper 6 – Financial Management & Strategic Management

Fee structure – CA Inter May 2025 – Before Discount						
TEST	DOT 2.O (10 Weeks Test)		Model Exam (Single Model)			
	Direct	Online	Direct	Online		
Both Groups	4200	3200	225	175		
Group 1 or 2	2100	1600	Per Subject	Per Subject		
2 Papers in a Group	1500	1200				

\*Exclusive of 18% GST

Register DOT and 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 Gathway:**

You can also make payment via Payment Gateway in Website www.pradhica.com

#### **For More Details**

Ring Pradhi CA in +91 80726 53948

Ping Pradhi CA on WhatsApp +91 80726 53948

Mail Pradhi CA at **pradhica4u@gmail.com** 

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

# **ALL THE BEST**