

PRADHI CA presents

2.0 DOT SERIES

A WEEKLY CHAPTERWISE TEST FOR

CA INTERMEDIATE JAN 2026 EXAM

DIRECT & ONLINE MODE

2.O DOT Features

- ✓ The entire syllabus divided into 9 weeks Test Program and will be conducted in 3 Monthly durations including & 2 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 Case Study based Questions - 30 % for All the subjects).

2.O DOT Package

- ✓ 9 Weeks Chapter wise DOT Series. (Group 1 & 2). 18 - 100 Marks Exams (35 marks per subject)
- ✓ 1 - 100 Marks Full Syllabus Model Exam (Model Exam Registration is separate one)
- ✓ Summary Notes will be Provided
- ✓ Study Plan will be provided for Each Week & for Each Subject
- ✓ Personal Guidance by Pradhi CA Team

Direct Venue is available on All working days. Students can write the missed exams via direct / online mode.

2.0 DOT 1**05.10.2025****SESSION I (10.00 am to 01.00 pm)**

<u>ADVANCED ACCOUNTING</u> Preparation of Financial Statements Framework for Preparation & Presentation of FS Introduction to AS	35	<u>TAXATION</u> <u>Income Tax</u> Basics, Residential Status Scope of Total Income Salary	35
<u>CORPORATE AND OTHER LAWS</u> Preliminary Incorporation of Company	30		

SESSION II (02.00 pm to 05.00 pm)

<u>COST AND MANAGEMENT ACCOUNTING</u> Material Cost	35	<u>STRATEGIC MANAGEMENT</u> Introduction to Strategic Management	30
<u>AUDITING & ETHICS</u> Nature, Objective and Scope of Audit	35		

2.0 DOT 2**12.10.2025****SESSION I (10.00 am to 01.00 pm)**

<u>ADVANCED ACCOUNTING</u> Cash Flow Statement - AS 3 AS 29, 15	30	<u>TAXATION</u> <u>GST</u> GST - An Introduction	35
<u>CORPORATE AND OTHER LAWS</u> Prospectus and Allotment of Securities	35	Supply & Charge Exemptions Time of Supply	

SESSION II (02.00 pm to 05.00 pm)

<u>COST AND MANAGEMENT ACCOUNTING</u> Employee Cost and Direct Expenses	30	<u>FINANCIAL MANAGEMENT</u> Cost of Capital Capital Structure Theory	35
<u>AUDITING & ETHICS</u> Audit Strategy, Audit Planning and Audit Programme Audit Documentation	35		

2.0 DOT 3**19.10.2025****SESSION I (10.00 am to 01.00 pm)**

<u>ADVANCED ACCOUNTING</u> Buyback of Securities AS – 1, 17, 18	30	<u>TAXATION</u> <u>Income Tax</u> House Property Capital Gains	35
<u>CORPORATE AND OTHER LAWS</u> Share Capital and Debentures	35		

SESSION II (02.00 pm to 05.00 pm)

<u>COST AND MANAGEMENT ACCOUNTING</u> Overheads-Absorption Costing Method Job Costing	30	<u>STRATEGIC MANAGEMENT</u> Strategic Analysis: External Environment	35
<u>AUDITING & ETHICS</u> Risk Assessment & Internal Control	35		

2.0 DOT 4**26.10.2025****SESSION I (10.00 am to 01.00 pm)**

<u>ADVANCED ACCOUNTING</u> Investment Accounts AS 13, AS - 2 & 10	30	<u>TAXATION</u> <u>Income Tax</u> Business Income Income from Other Sources	35
<u>CORPORATE AND OTHER LAWS</u> Management & Administration	35		

SESSION II (02.00 pm to 05.00 pm)

<u>COST AND MANAGEMENT ACCOUNTING</u> Activity Based Costing	30	<u>STRATEGIC MANAGEMENT</u> Strategic Analysis: Internal Environment	35
<u>AUDITING & ETHICS</u> Audit Evidence	35		

2.0 DOT 5**02.11.2025****SESSION I (10.00 am to 01.00 pm)**

<u>ADVANCED ACCOUNTING</u> Accounting for Reconstruction of Companies AS 7 & 9	35	<u>TAXATION</u> <u>GST</u> Place of Supply Registration Payment of Tax, TDS & TCS	35
<u>CORPORATE AND OTHER LAWS</u> Registration of Charges Acceptance of Deposits	30		

SESSION II (02.00 pm to 05.00 pm)

<u>COST AND MANAGEMENT ACCOUNTING</u> Cost Accounting Systems Cost Sheet, Unit & Batch Costing	35	<u>FINANCIAL MANAGEMENT</u> Ratio Analysis Leverages Dividend Analysis	35
<u>AUDITING & ETHICS</u> Completion and Review Ethics and Terms of Audit Engagements	30		

2.0 DOT 6**09.11.2025****SESSION I (10.00 am to 01.00 pm)**

<u>ADVANCED ACCOUNTING</u> Amalgamation of Companies - AS 14 AS 12	35	<u>TAXATION</u> <u>Income Tax</u> Income of Other Persons included in GTA	35
<u>CORPORATE AND OTHER LAWS</u> Declaration and Payment of Dividend Companies Incorporated Outside India	30	Set Off & Carried Forward Deductions from Total Income	

SESSION II (02.00 pm to 05.00 pm)

<u>COST AND MANAGEMENT ACCOUNTING</u> Marginal Costing	30	<u>STRATEGIC MANAGEMENT</u> Strategic Choices	35
<u>AUDITING & ETHICS</u> Audit Report	35		

2.0 DOT 7

16.11.2025

SESSION I (10.00 am to 01.00 pm)

<u>ADVANCED ACCOUNTING</u> Accounting for Branches including Foreign Branches AS - 11, 22	35	<u>TAXATION</u> <u>Income Tax</u> TDS, TCS & Advance Tax <u>GST</u>	35
<u>CORPORATE AND OTHER LAWS</u> Accounts of Companies Audit and Auditors	35	Accounts & Records, E-way Bill Returns Tax Invoice, Debit & Credit Note	

SESSION II (02.00 pm to 05.00 pm)

<u>COST AND MANAGEMENT ACCOUNTING</u> Standard Costing	30	<u>FINANCIAL MANAGEMENT</u> Investment Decisions Types of Financing	35
<u>AUDITING & ETHICS</u> Audit of Items of Financial Statements	35		

2.0 DOT 8**23.11.2025****SESSION I (10.00 am to 01.00 pm)**

<u>ADVANCED ACCOUNTING</u> AS – 16, 19, 24, 25, 26, 28	30	<u>TAXATION</u> <u>GST</u> Value of Supply	35
<u>CORPORATE AND OTHER LAWS</u> Interpretation of Statutes The General Clauses Act, 1897	35	Input Tax Credit	

SESSION II (02.00 pm to 05.00 pm)

<u>COST AND MANAGEMENT ACCOUNTING</u> Budgetary Control Service Costing	30	<u>STRATEGIC MANAGEMENT</u> Strategy Implementation and Evaluation	35
<u>AUDITING & ETHICS</u> Special Features of Audit of Different Type of Entities	35		

Phase 3 DOT 9**30.11.2025****SESSION I (10.00 am to 01.00 pm)**

<u>ADVANCED ACCOUNTING</u> Consolidated Financial Statement - Ind AS 21, 23 & 27 AS 4, 5	35	<u>TAXATION</u> <u>Income Tax</u> Income Tax Liability - Computations	35
<u>CORPORATE AND OTHER LAWS</u> The Foreign Exchange Management Act, 1999 The Limited Liability Partnership Act, 2008	30	Filing Return of Income & Self Assessment	

SESSION II (02.00 pm to 05.00 pm)

<u>COST AND MANAGEMENT ACCOUNTING</u> Process & Operation Costing Joint & By Products	30	<u>FINANCIAL MANAGEMENT</u> Management of Working Capital Scope and Objectives of Financial Management	35
<u>AUDITING & ETHICS</u> Audit of Banks	35		

Study Plan for Week 1

Portions for Week 1

2.O DOT 1 - 05.10.2025

SESSION I (10.00 am to 01.00 pm)

<u>ADVANCED ACCOUNTING</u>	35	<u>TAXATION</u>	35
Preparation of Financial Statements		<u>Income Tax</u>	
Framework for Preparation & Presentation of FS		Basics, Residential Status	
Introduction to AS		Scope of Total Income	
<u>CORPORATE AND OTHER LAWS</u>	30	Salary	
Preliminary			
Incorporation of Company			

SESSION II (02.00 pm to 05.00 pm)

<u>COST AND MANAGEMENT ACCOUNTING</u>	35	<u>STRATEGIC MANAGEMENT</u>	30
Material Costing		Introduction to Strategic Management	
<u>AUDITING & ETHICS</u>	35		
Nature, Objective and Scope of Audit			

Weightage			
2.O DOT 1 - 05.10.2025			
SESSION I (10.00 am to 01.00 pm)			
<u>ADVANCED ACCOUNTING</u>	12%	<u>TAXATION</u>	12%
Preparation of Financial Statements	10%	<u>Income Tax</u>	
Framework for Preparation & Presentation of FS		Basics, Residential Status	3%
Introduction to AS	2%	Scope of Total Income	3%
<u>CORPORATE AND OTHER LAWS</u>	10%	Salary	6%
Preliminary	4%		
Incorporation of Company	6%		
SESSION II (02.00 pm to 05.00 pm)			
<u>COST AND MANAGEMENT ACCOUNTING</u>	8%	<u>STRATEGIC MANAGEMENT</u>	10%
Material Costing	8%	Introduction to Strategic Management	10%
<u>AUDITING & ETHICS</u>	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%	Strategic 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; Others – 4 Marks
Chapter	Financial Statement of Company		
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Schedule III Format	Distributable Profit	Profit & Loss Account
	Topic 4	Topic 5	Topic 6
	Balance Sheet		
Problems Practice	✓ Detailed understanding of Schedule III Format Required. Head wise testing may be Done in MCQ Level & 5 Mark Question ✓ Solve All problems in New & Old Study Material, Recent Attempt RTP, MTP.		
Time Management	✓ Practice Balance sheet / Profit & Loss Account within a Time Frame at Home for Time Management. Time Consuming. Don't start this Question as first Question unless you have a Proper Control		
Presentation	✓ Balance sheet & Note to Accounts must be as per Schedule III. ✓ Working Notes : Present it good tabular format as given in the Material. ✓ AS Questions must be Presented with AS terms. Try to write in Bullet Points.		

Subject	Corporate & Other Laws	Marks Tested in Main Exam	4 Mark Question
Chapter	Preliminary		
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Small company	OPC	Associate Company
	Topic 4	Topic 5	Topic 6
	Holding & Subsidiary Company	Other Definition	
Chapter	Incorporation of a Company	Marks Tested in Main Exam	5 Mark Question
Topics to be Covered	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
	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	✓ Read Provisions. Take Summary Points for future reference. ✓ Cover All Topics. ✓ Solve All Illustrations in Study Material, RTP, MTP & Previous Exam Questions.
Presentation	✓ Present in Bullet Point wise ✓ Present Case related Questions under these heads: Facts, Provisions, Explanations, Conclusion ✓ Conclusions must be clearly written. Underline important terms and Final Conclusion. ✓ Provisions must be written in Full.

Subject	Taxation	Marks Tested in Main Exam	Mostly Tested as MCQ or a Part of Other Questions
Chapter	Income Tax Basics		
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Basis of Charge & Rates of Tax	Surcharge	Important Definitions
	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 Covered	Topic 1	Topic 2	Topic 3
	Residential Status	Income deemed to accrue or arise in India	
Income Tax Salary	Topic 1	Topic 2	Topic 3
	Salaries & Allowances	Retirement Benefits	Perquisites
	Topic 4	Topic 5	Topic 6
	Deductions	Others	
Preparation	✓ Basic Level understanding of Provisions required for these Chapters. ✓ Read the Provisions / Solve Problems for better understanding.		
Presentation	✓ Provisions must be Clearly written along with Notes. ✓ Underline / Box the important answers		

Paper 4 Cost and Management Accounting

Material Costing	Topic 1	Topic 2	Topic 3
	Valuation of material receipts	Material storage & records	Inventory Control Re-order Stock Level, Maximum 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	✓ Formulae Based Chapters. Learn the Concept under each method. Solve All Problems given in ISM, RTP, MTP & Old Books. ✓ Take Notes for each concept and Problem execution for better understanding. It will be useful for future reference. ✓ Mark the mistakes identified while revising the Chapters. Special care to those mistakes in Future.		
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.		

Subject	Auditing & Ethics	Marks Tested in Main Exam	1 Question of 4 Marks
Chapter	Nature, Objective And Scope of Audit		
Topics to be Covered	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
	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	✓ Cover All Topics. Take Summary Notes. Mark the Key Points. Do memory testing of Notes & Key Points ✓ More importance given to Bullet Point Questions / Topics as given in study material		
Presentation	✓ Avoid Paragraph writing. Try to write in Bullet Points. Underline Key Points		

Subject	Strategic Management	Marks Tested in Main Exam	2 Questions of 5 Marks
Chapter	Introduction to Strategic Management		
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Importance of Strategic Management	Limitations of Strategic Management	Strategic Levels in Organisations
	Topic 4	Topic 5	Topic 6
	Strategic Intent		
Preparation	✓ Cover All Topics. Take Summary Notes. Mark the Key Points. Do memory testing of Notes & Key Points ✓ More importance given to Bullet Point Questions / Topics as given in study material		
Presentation	✓ Avoid Paragraph writing. Try to write in Bullet Points. Underline Key Points		

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	Law – G1 Preliminary	SM G2 Introduction to Strategic Management
Day 2	Adv Acc G1 Financial Statement of Company	Audit G2 Nature, Objective and Scope of Audit	Law – G1 Incorporation	SM G2 Introduction to Strategic Management
Day 3	Adv Acc G1 Introduction to AS	Audit G2 Nature, Objective and Scope of Audit	Law – G1 Incorporation	SM G2 Introduction to Strategic Management
Day 4	Adv Acc G1 Framework for Preparation & Presentation of FS	Audit G2 Nature, Objective and Scope of Audit	Income Tax G1 Basics	SM G2 Introduction to Strategic Management
Day 5	Income Tax G1 Salary	Costing G2 Material Costing	Income Tax G1 Residential Status & Scope	Costing G2 Material Costing
Day 6	Income Tax G1 Salary	Costing G2 Material Costing	Income Tax G1 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: (Venue will be informed)

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 : 25.12.2025 ; Group 2 : 30.12.2025

For Model Exam : Last date to Submit the Answer Papers – Group 1 : 30.12.2025 ; Group 2 : 05.01.2026

Note :

- It's not mandatory to take the online test on the scheduled date. Students can write the test at any time, based on their preparation. Question papers will be available starting from their respective scheduled dates.
- If a direct student misses an exam due to unforeseen circumstances, they can still take it and submit their answer sheet either in person or online. This must be done by the last submission date and with prior confirmation. The direct exam venue is open on all working days.

Dec Model Exam – Jan 2026 – Set 1

Date	Subject
07.12.2025	Paper 1 – Advanced Accounting
09.12.2025	Paper 2 – Corporate & Other Laws
12.12.2025	Paper 3 – Taxation
14.12.2025	Paper 4 – Cost & Management Accounting
17.12.2025	Paper 5 – Auditing & Ethics
19.12.2025	Paper 6 – Financial Management & Strategic Management

Dec Model Exam – Jan 2026 – Set 2	
Date	Subject
21.12.2025	Paper 1 – Advanced Accounting
23.12.2025	Paper 2 – Corporate & Other Laws
25.12.2025	Paper 3 – Taxation
28.12.2025	Paper 4 – Cost & Management Accounting
30.12.2025	Paper 5 – Auditing & Ethics
02.01.2026	Paper 6 – Financial Management & Strategic Management

Students can choose either Set 1 or Set 2 based on their Preparation. Students can also register both Model Exams. Additional 20 % Concession can be availed.

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

Fee structure – CA Inter Jan 2026 – Before Discount		
TEST	2.O DOT (9 Weeks Chapter wise)	
	Direct	Online
Both Groups	4500	3600
Group 1 or 2	2250	1800
2 Papers in a Group	1500	1400
Model Exam Per Subject (Single Set)	250	200

*Exclusive of 18% GST

Register 2.O DOT and Model (Single Set) together and avail 20 % concession on DOT fee.

Existing Pradhi CA Students can avail 25% Concession on DOT Fee & 20% Concession on Model 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