# PRADHI CA presents

# DOT 4.0

# 6 WEEKLY CHAPTERWISE TEST SERIES

# FOR CA FINAL NOV 2026 EXAM

# DIRECT & ONLINE MODE

## 4.O DOT Features

- ✓ The entire syllabus divided into 6 **weeks test program** and will be conducted in **2 monthly durations** including **& 1 model exam**
- ✓ Enhances exam-pressure handling skills and time management.
- ✓ An opportunity to get evaluated by experienced persons.
- ✓ Improvement in conceptual clarity and presentation skills.
- ✓ Test papers will be corrected in accordance with **ICAI correction pattern**.
- ✓ Uncompromised quality of question papers
- ✓ Question papers will be as per **ICAI pattern (including objective / case study based questions - 30 % for all the subjects).**

## 4.O DOT Package

- ✓ 6 weeks chapter wise dot series.
- ✓ 50 Marks per subject.
- ✓ 100 marks full syllabus model exam (2 sets can be registered)
- ✓ Study plan will be provided for each week & for each subject
- ✓ Mcq solutions (workings) will be provided
- ✓ Personal guidance by pradhi ca team

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

| Students can plan to write the exam via 4 Alternative ways at Direct or Online Mode Based on their convenience | | |
|---|---|---|
| **Both Groups** | **Group 1 / Group 2** | **2 Papers** |
| **Alternative 1**<br>(Convenient for travelling)<br>All 6 Subjects on Sunday<br>**08.30 am to 06.30 pm** | **Alternative 1**<br>(Convenient for travelling)<br>All 3 Subjects on Sunday<br>**08.30 am to 01.00 pm or**<br>**01.30 am to 06.00 pm** | **Alternative 1**<br>(Convenient for travelling)<br>All 2 Subjects on Sunday<br>**10.00 am to 01.00 pm or**<br>**02.00 am to 05.00 pm** |
| **Alternative 2**<br>**(Proper gap between the Subjects)**<br>Sunday - Paper 1 & 4<br>Tuesday – Paper 2 & 5<br>Thursday – Paper 3 & 6 | **Alternative 2**<br>**(Proper gap between the Subjects)**<br>Sunday - Paper 1 or 4<br>Tuesday – Paper 2 or 5<br>Thursday – Paper 3 or 6 | |
| **Alternative 3**<br>**(Extra preparation time between the Groups)**<br>Group 1: Sunday & Group 2: Wednesday (Vise versa) | | **Alternative 3**<br>**(Extra preparation time between the Subjects)**<br>Sunday - any one paper<br>Wednesday – another paper |

| 4.0 DOT 1 | | | |
|---|---|---|---|
| **30.08.2026** | | | |
| **SESSION I (09.00 am to 01.30 pm)** | | | |
| **FINANCIAL REPORTING**<br><br>Ind AS 103 Business Combinations<br>Ind AS 24, 33, 108 | **50** | **ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS**<br><br>Quality Control<br>General Auditing Principles & Auditors Resp.<br>Group Audit | **50** |
| **ADVANCED FINANCIAL MANAGEMENT**<br><br>Security Valuation<br>Security Analysis<br>Securitization | **50** | | |
| **SESSION II (02.00 pm to 05.00 pm)** | | | |
| **DIRECT TAX LAWS & INTERNATIONAL TAXATION**<br><br>Basic Concepts<br>Income which do not part of Total Income<br>Aggregation of Income, Set Off or Carried forward<br>Income of other persons included in Assessee's Income<br>Capital Gains<br>Income from other Sources | **50** | **INDIRECT TAX LAWS – GST**<br><br>Supply Under GST, Charge of GST<br>Place of Supply, Time of Supply<br>Registration | **50** |

| 4.0 DOT 2 | | | |
|---|---|---|---|
| **06.09.2026** | | | |
| **SESSION I (09.00 am to 01.30 pm)** | | | |
| **FINANCIAL REPORTING**<br>Ind AS 2, 16, 23, 36, 38, 40, 105, 116 | **50** | **ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS**<br>Audit Planning, Strategy and Execution<br>Materiality, Risk Assessment and Internal Control<br>Internal Audit | **50** |
| **ADVANCED FINANCIAL MANAGEMENT**<br>Mergers, Acquisitions and Corporate Restructuring<br>Business Valuation | **50** | | |
| **SESSION II (02.00 pm to 06.30 pm)** | | | |
| **DIRECT TAX LAWS & INTERNATIONAL TAXATION**<br>TDS, TCS, Advance Tax, Recovery of Tax<br>Taxation of Digital Transactions<br>Tax Audit & Ethical Compliances<br>Deductions from Total Income | **50** | **INDIRECT TAX LAWS – GST**<br>Payment of Tax<br>Tax Invoice, Debit Note, Credit Note<br>Accounts & Records, E Way Bill<br>Electronic Commerce Transactions<br>Returns, Import & Export under GST, Refunds | **50** |
| **IBS**<br>Portions covered in DOT 1 & 2 and Economic Law | **50** | | |

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|---|---|---|---|
| **4.O DOT 3** | | | |
| **13.09.2026** | | | |
| **SESSION I (09.00 am to 01.30 pm)** | | | |
| **FINANCIAL REPORTING**<br>Consolidated and Separate Financial Statements<br>Ind AS – 8, 10, 113 | **50** | **ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS**<br>Completion and Review<br>Reporting<br>Audit Evidence | **50** |
| **ADVANCED FINANCIAL MANAGEMENT**<br>Portfolio Management<br>Risk Management | **50** | | |
| **SESSION II (02.00 pm to 05.00 pm)** | | | |
| **DIRECT TAX LAWS & INTERNATIONAL TAXATION**<br>Assessement Procedure<br>Contereact Unethical Tax Practices<br>Appeals & Revision, Dispute Resolution,<br>Misc. Provisions, Tax Planning, Avoidance & Evasion,<br>Income Tax Authorities | **50** | **INDIRECT TAX LAWS – Customs**<br>Levy of Exemptions, Types of Duty,<br>Classifications<br>Importation & Exportation<br>Warehousing, Refund | **50** |

| 4.O DOT 4 | | | |
|---|---|---|---|
| **20.09.2026** | | | |
| **SESSION I (09.00 am to 01.30 pm)** | | | |
| **FINANCIAL REPORTING**<br>Ind AS 102, 41, 20, Ind AS – 19, 37, 12, 21<br>Professional and Ethical Duty of a Chartered Accountant | **50** | **ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS**<br>Audit of Banks & Non-Banking Financial Companies<br>Related Services<br>Specialise Areas | **50** |
| **ADVANCED FINANCIAL MANAGEMENT**<br>Foreign Exchange Exposure and Risk Management<br>Interest Rate Risk Management<br>International Financial Management | **50** | | |
| **SESSION II (02.00 pm to 06.30 pm)** | | | |
| **DIRECT TAX LAWS & INTERNATIONAL TAXATION**<br>Assessment of Various Entities<br>Profits and Gains of Business or Profession<br>Assessment of Trusts and Institutions, Political Parties and Other Special Entities | **70** | **INDIRECT TAX LAWS**<br>Advance Ruling, Assessement & Audit<br>Demand & Recovery, Liability to Pay in certain cases<br>Appeals & Revision, Job Work | **30** |
| **IBS**<br>Portions covered in DOT 3 & 4 and Corporate Law | **50** | | |

| 4.0 DOT 5 | | | |
|---|---|---|---|
| **27.09.2026** | | | |
| **SESSION I (09.00 am to 01.30 pm)** | | | |
| **FINANCIAL REPORTING**<br>Accounting and Reporting of Financial Instruments | **50** | **ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS**<br>Digital Auditing & Assurance<br>Due Diligence, Investigation & Forensic Accounting<br>Audit of Public Sector Undertakings | **50** |
| **ADVANCED FINANCIAL MANAGEMENT**<br>Advanced Capital Budgeting Decisions<br>Mutual Funds<br>Startup Finance | **50** | | |
| **SESSION II (02.00 pm to 05.00 pm)** | | | |
| **DIRECT TAX LAWS & INTERNATIONAL TAXATION**<br>Fundamentals of BEPS<br>Latest Developments in International Taxation<br>Overview of Model Tax Conventions<br>Application & Interpretations of Tax Treaties<br>Advance Ruling | **30** | **INDIRECT TAX LAWS – GST**<br>Value of Supply<br>Input Tax Credit<br>Exemptions | **70** |

| 4.0 DOT 6 | | | |
|---|---|---|---|
| **04.10.2026** | | | |
| **SESSION I (09.00 am to 01.30 pm)** | | | |
| **FINANCIAL REPORTING**<br>Analysis of Financial Statements<br>Ind AS 101, 1, 34, 7, 115, Accounting and Technology | **50** | **ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS**<br>Professional Ethics & Liabilities of Auditors<br>Emerging Areas: SDG & ESG Assurance<br>Prospective Fin. Information & Other Ass. Services<br>Review of Financial Information | **50** |
| **ADVANCED FINANCIAL MANAGEMENT**<br>Derivatives Analysis and Valuation<br>Financial Policy and Corporate Strategy | **50** | | |
| **SESSION II (02.00 pm to 06.30 pm)** | | | |
| **DIRECT TAX LAWS & INTERNATIONAL TAXATION**<br>Non-Resident Taxation<br>Transfer Pricing<br>Double Taxation Relief | **70** | **INDIRECT TAX LAWS – Customs**<br>Valuation, FTP<br>**INDIRECT TAX LAWS – GST**<br>Offences, Penalties & Ethics, Misc. Provisions | **30** |
| **IBS (50 Marks)**<br>Portions covered in DOT 5 & 6 and SCM | | | |
| IBS Full syllabus QP will be provided in addition to above. Students can write the exams based on their via unscheduled Mode till the last date for submission | | | |

# Study Plan for Week 1

| Portions for Week 1 | | | |
|---|---|---|---|
| **DOT 1 – 30.08.2026** | | | |
| **SESSION I (09.00 am to 01.30 pm)** | | | |
| **FINANCIAL REPORTING**<br><br>Ind AS 103 Business Combinations<br>Ind AS 24, 33, 108 | **50** | **ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS**<br><br>Quality Control<br>General Auditing Principles & Auditors Responsibilities<br>Group Audit | **50** |
| **ADVANCED FINANCIAL MANAGEMENT**<br><br>Mergers, Acquisitions and Corporate Restructuring<br>Business Valuation | 50 | | |
| **SESSION II (02.00 pm to 05.00 pm)** | | | |
| **DIRECT TAX LAWS & INTERNATIONAL TAXATION**<br><br>Basic Concepts<br>Income which do not part of Total Income<br>Profits and Gains of Business or Profession<br>Aggregation of Income, Set Off or Carried forward<br>Income of other persons included in Assessee's Income<br>Income from other Sources<br>Deductions from Total Income | **50** | **INDIRECT TAX LAWS – GST**<br><br>Supply Under GST, Charge of GST<br>Place of Supply, Time of Supply<br>Exemptions | **50** |

| Weightage for Week 1 | | | |
|---|---|---|---|
| **DOT 1 – 30.08.2026** | | | |
| **SESSION I (09.00 am to 01.30 pm)** | | | |
| **FINANCIAL REPORTING** | **12%** | **ADVANCED AUDITING, ASSURANCE & PROFESSIONAL ETHICS** | **12%** |
| Ind AS 103 Business Combinations | 10% | Quality Control | 4% |
| Ind AS 24, 33, 108 | 2% | General Auditing Principles & Auditors Resp. | 4% |
| **ADVANCED FINANCIAL MANAGEMENT** | **14%** | Group Audit | 4% |
| Mergers, Acquisitions and Corporate Restructuring | 8% | | |
| Business Valuation | 6% | | |
| **SESSION II (02.00 pm to 05.00 pm)** | | | |
| **DIRECT TAX LAWS & INTERNATIONAL TAXATION** | **9%** | **INDIRECT TAX LAWS – GST** | **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% |
| Capital Gains | 6% | Time of Supply | 2% |
| Income from other Sources | | Registration | 4% |

## Weightage Group Wise Coverage

| **Group I** | **12.67%** | **Group 2** | **7.67%** |
|---|---|---|---|
| Financial Reporting | 12% | Direct Tax Laws | 9% |
| Advanced Financial Management | 14% | Indirect Laws | 14% |
| Advanced Auditing & Professional Ethics | 12% | | |

- ✓ The above covers the expected weightage expected to be covered by ICAI in the exams, which is released by the ICAI in their website.
- ✓ Students are expected to PRIORITISE their preparation based on this weightage.
- ✓ However, no chapters must be skipped.

**By Completing DOT 1 Portions:**

Students can Cover upto

- ✓ **12.67 %** in Group 1 Syllabus
- ✓ **7.67 %** in Group 2 Syllabus.

## Topic wise Coverage

- ✓ This is prepared keeping in mind student's preparation for their DOT examination.
- ✓ Students must ensure that at least all these concepts are covered in each chapter before their main examination.
- ✓ Students should take print out of this one week before the start of DOT and stick it in their home.
- ✓ After completing each chapter, students must tick the box and ensure that they have covered all the concepts in that chapter.
- ✓ This will ensure that students are aware of what is over and what is to be done and can track their progress.
- ✓ Also, in case students miss a particular concept due to time constraint, they must not panic and they must still write DOT.
- ✓ Any concept missed can be covered easily in the Revision Exams or the model exam

**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 |

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|---|---|---|---|
| **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 |

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| **Ind AS 108** | Identification of Operating Segments | Determination of Reportable Operating Segments | Aggregation criteria | Quantitative thresholds | Measurement, reconciliations | Restatement of previously reported Information |
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| **Ind AS 33** | Basic EPS | Diluted EPS | Partly paid shares | Treatment of after-tax amount of preference dividend in calculation of Basic EPS | Weightage of Shares | Deciding the date for issue of shares |
| | | | | | | |
| | Rights issues | Change in the number of shares without change in value of capital | Contingently issuable shares | Change in the weighted average number of shares without a corresponding change in value of capital | Shares of subsidiary, joint venture or associate | Options, warrants and their equivalents |
| | | | | | | |
| | Employee Stock Options | Convertible instruments | Entity with discontinued operations | Contracts that may be settled in ordinary shares or cash | Retrospective adjustments | Participating equity instruments and two-class ordinary shares |
| | | | | | | |
| **Ind AS 24** | Identification | Related party | Understanding | Disclosures | | |

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|---|---|---|---|---|---|---|
| | | Transactions | who are not related parties | | | |
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| **Problems Practice** | ✓ Solve All Sums in New & Old Study Material, Recent Attempt RTP, MTP. Practice Big Illustrations a lot. Mostly Unique Problems. Problem wise understanding required<br>✓ Special Care given to Purchase Consideration area.<br>✓ Ind AS areas are easy to Cover. |
| **Time Management** | ✓ Time Consuming. Don't start this Question as first Question unless you have a Proper Control<br>✓ Try to Practice 15 Marks Problems within a Time Frame at Home. |
| **Presentation** | ✓ Balance sheet & Note to Accounts must be written as per Schedule III Format<br>✓ Working Notes : Present it good tabular format as given in the Material. |

| **AFM** | | | |
|---|---|---|---|
| **Securitization** | **Topic 1** | **Topic 2** | **Topic 3** |
| | Benefits of Securitization | Participants in Securitization | Bond Duration |
| | **Topic 4** | **Topic 5** | **Topic 6** |
| | Mechanism of Securitization | Problems in Securitization | Securitization Instruments |
| | **Topic 7** | **Topic 8** | **Topic 9** |

| | | | |
|---|---|---|---|
| | Pricing of Securitization Instruments | Risks in Securitization | Tokenization |
| | **Topic 10** | **Topic 11** | **Topic 12** |
| | Securitization in India | | |
| | | | |
| **Security Valuation** | **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 |
| | | | |
| **Security Analysis** | **Topic 1** | **Topic 2** | **Topic 3** |
| | Fundamental Analysis | Technical Analysis | The Dow Theory |
| | **Topic 4** | **Topic 5** | **Topic 6** |

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|---|---|---|---|
| | 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** | ✓ Solve All Sums in New & Old Study Material, Recent 3 Attempt RTP, MTP<br>✓ Take notes of Formula, Concepts while Solving each Problem. Then Consolidate it.<br>✓ Problem completion and taking notes is the priority for First Revision<br>Mark the Mistakes identified during the Second Revision and Give Special care during upcoming Revision | | |
| **Time Management** | Practice one model problem from Bond / Equity Valuation Topics within Time Frame. | | |
| **Presentation** | Formulae must be Presented with full Abbreviation. Underline/ Box the Final Answer | | |
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|---|---|---|---|
| **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 | Elements of System of Quality Control |
| | **Topic 4** | **Topic 5** | **Topic 6** |
| | Compliance with Ethical Requirements and Engagement Level Quality Control | Preconditions for Accepting a Review Engagement | Agreeing to the Terms of Engagement |
| | **Topic 7** | **Topic 8** | **Topic 9** |
| | Emphasis of Matter and Other Matter Paragraphs in the Practitioner's Report | Other Reporting Responsibilities | Audit Vs. Review |
| | | | |
| **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 | |

<table>
<tr><th>Chapter</th><th>Group audits</th><th>Marks Tested in Main Exam</th><th>4 Marks</th></tr>
<tr><td rowspan="4">Topics to be Covered</td><td>Topic 1</td><td>Topic 2</td><td>Topic 3</td></tr>
<tr><td>Audit of Consolidated Financial Statements</td><td>Identify the responsibility of Parent and Auditor in Consolidation of Financial Statements</td><td>Audit Considerations</td></tr>
<tr><td>Topic 4</td><td>Topic 5</td><td>Topic 6</td></tr>
<tr><td>Permanent Consolidation Adjustment</td><td>Current Period Consolidation Adjustments</td><td>SA 600, Reporting requirements</td></tr>
<tr><td>Preparation</td><td colspan="3">✓ These 3 Chapters are easy to Complete. Basic Level Topics<br>✓ Group Audit – Consolidation Related,<br>✓ SA – 200 Series Covered under Chapter 2<br>✓ Cover Bullet Points Questions and also Understand each Headings, Take Summary Points<br>✓ Solve ISM, RTP, MTP and Previous Exam Questions.</td></tr>
<tr><td>Presentation</td><td colspan="3">✓ Try to write the Key Terms used in the SA.<br>✓ Write it in Bullet Points. Underline the Key Terms.</td></tr>
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|---|---|---|---|
| **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 Allowablity 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 |
| | 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) |
| | | | |

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|---|---|---|---|
| **Capital Gains** | **Topic 1** | **Topic 2** | **Topic 3** |
| | Capital Assets | Chargeability | Buyback, Liquidation |
| | **Topic 4** | **Topic 5** | **Topic 6** |
| | Demerger, Amalgamation | Transactions Not Regarded as Transfer | Ascertainment of Cost in Specified Circumstances |
| | **Topic 7** | **Topic 8** | **Topic 9** |
| | Cost of Acquisition | Cost of Improvement | Depreciable Assets |
| | **Topic 10** | **Topic 11** | **Topic 12** |
| | Market Linked Debentures | Slump Sale | Deemed Full Value of Consideration |
| | **Topic 13** | **Topic 14** | **Topic 15** |
| | Advance Money Received | Exemption of Capital Gains | Valuation Officer |
| | **Topic 16** | **Topic 17** | **Topic 18** |
| | Tax on STCG Sec 111A | Tax on LTCG Sec 112, 112A | |

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|---|---|
| **Preparation** | ✓ Basic Level understanding of Provisions required for these Chapters.<br>✓ Read the Provisions / Solve Problems for better understanding.<br>✓ Business Income Chapter – Prepare Section wise. |
| **Presentation** | ✓ Refer ISM for Presentation. Provisions must be clearly written along with notes to score better.<br>✓ 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 |
| | | | |
| **Registrations** | **Topic 1** | **Topic 2** | **Topic 3** |
| | Persons liable for Registrations | Person Exempt | Compulsory Registration |
| | **Topic 4** | **Topic 5** | **Topic 6** |
| | Procedure | Deemed Registration | Casual Taxable/ Non Resident |
| | **Topic 7** | **Topic 8** | **Topic 9** |
| | Amendment | Cancellation | Revocation |

| | |
|---|---|
| **Preparation** | ✓ Basic Level understanding of Provisions required for these Chapters and Solve ISM Illustrations<br>✓ Composition Scheme & Place of Supply - Detailed understanding required. Solve Problems in ISM, RTP, MTP and in any reference Book contains Previous exam Questions Solved<br>✓ Read each Provisions / Solve Problems for better understanding. |
| **Presentation** | ✓ Provisions must be clearly written for each Answers. Try to write it Bullet Points<br>✓ 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.

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

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

**<u>Pradhi CA Exam Centre</u>: Vellankani School, Ashok Nagar, Chennai**

Hall Ticket will be issued 4 days before the Exam starts. 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 nain exam.

**Students can write the missed exams later at Our Pradhi CA office during week days as well. Prior confirmation required or they can write it via Online.**

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

**<u>Online Mode</u>**

**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 answer sheets:**

After completion, click a picture of or scan the answer papers and upload the answer sheets on our Server.

**Correction:**

Papers will be corrected and uploaded in your respective Exam rooms in the Pradhi CA server within 4 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.

**Last Date for Submission of Answer Sheets:**

**For DOT Exam** : Last date to Submit the Answer Papers - Group I : **25.10.2026 ; Group 2 : 30.10.2026**

**For Model Exam :** Last date to Submit the Answer Papers – Group I : **30.10.2026 ; Group 2 : 04.11.2026**

**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 during business hrs.**

| 4.O DOT Model Set 1 Time Table - Nov 2026 | |
|---|---|
| **Date** | **Subject** |
| **10.10.2026** | Paper 1 – Financial Reporting |
| **12.10.2026** | Paper 2 – Advanced Financial Management |
| **14.10.2026** | Paper 3 – Advanced Auditing, Assurance & Ethics |
| **16.10.2026** | Paper 4 – Direct Tax Laws |
| **18.10.2026** | Paper 5 – Indirect Tax Laws |
| **20.10.2026** | Paper 6 – Integrated Business Solutions |

| 4.O DOT Model Set 2 Time Table - Nov 2026 (Single Group Students) | |
|---|---|
| **Date** | **Subject** |
| **19.10.2026** | Paper 1 – Financial Reporting |
| **21.10.2026** | Paper 2 – Advanced Financial Management |
| **23.10.2026** | Paper 3 – Advanced Auditing, Assurance & Ethics |
| **25.10.2026** | Paper 4 – Direct Tax Laws |
| **27.10.2026** | Paper 5 – Indirect Tax Laws |
| **29.10.2026** | Paper 6 – Integrated Business Solutions |

**Model exam direct venue dates are subject change due to venue availability. students can also write the test via unscheduled mode at our office.**

| Fee structure – CA Final Nov 2026 – Before Discount | | |
|---|---|---|
| **TEST** | 4.O DOT (**6 Weeks Test**) | |
| | **Direct** | **Online** |
| Both Groups | 4000 | 3500 |
| Group 1 or 2 | 2000 | 1750 |
| 2 Papers in a Group | 1500 | 1200 |
| Model Exam Per Subject | 275 | 225 |

***Exclusive of 18% GST**

**Register DOT & Model together and avail 20 % concession on DOT fee.**

**Register DOT & Model together and avail 20 % concession on Total 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