

**PRADHI CA presents**

**DOT MARATHON SERIES**

**A WEEKLY CHAPTERWISE TEST FOR**

**CA FINAL JAN 2026 EXAM**

**DIRECT & ONLINE MODE**

## **DOT Marathon Features**

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

## **DOT Marathon Package**

- ✓ 9 Weeks Chapter wise DOT Series. (Group 1 & 2). 18 - 100 Marks Exams (35 marks per subject)
- ✓ 2 Revision Exams. 50 Marks Each.
- ✓ 1 - 100 Marks Full Syllabus Model Exam
- ✓ Study Plan will be provided for Each Week & for Each Subject
- ✓ MCQ Solutions (Workings) will be provided
- ✓ Personal Guidance by Pradhi CA Team

<b>DOT Marathon Series Test Pattern Jan 26</b>		
<b>Phase 1 – (Sep) Month</b>	<b>Phase 2 – (Oct) Month</b>	<b>Phase 3 – (Nov) Month</b>
<b>1st Mid Term</b>	<b>2nd Mid Term</b>	<b>3rd Mid Term</b>
<b>DOT 1</b> (07.09.2025)	<b>DOT 4</b> (05.10.2025)	<b>DOT 7</b> (02.11.2025)
<b>DOT 2</b> (14.09.2025)	<b>DOT 5</b> (12.10.2025)	<b>DOT 8</b> (09.11.2025)
<b>DOT 3</b> (21.09.2025)	<b>DOT 6</b> (19.10.2025)	<b>DOT 9</b> (16.11.2025)
<b>Revision 1 – Revision Test 1</b> (24.09.2025 to 28.09.2025)	<b>Revision Test 2</b> (22.10.2025 to 26.10.2025)	<b>Revision 3 - Pre-Annual Exam</b> (23.11.2025 to 07.12.2025)
(DOT 1 to 3)	(DOT 4 to 6)	(Full Syllabus)

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

**Phase I - DOT 1****07.09.2025****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	<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>
--	-----------	---	-----------

**Phase I - DOT 2****14.09.2025****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 Internal Audit	

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> Capital Gains TDS, TCS, Advance Tax, Recovery of Tax Deductions from Total Income	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
---	----	---	----

**Phase I - DOT 3**

**21.09.2025**

**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> Materiality, Risk Assessment and Internal Control	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Business Valuation Startup Finance	35	Review of Financial Information	

**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	100		
--	-----	--	--

## **DOT First Revision Exam – Jan 2026**

**(Cumulative Chapters covered in 1<sup>st</sup> Mid Term Series)**

<b>Date</b>	<b>Subject</b>
<b>24.09.2025</b>	Paper 1 – Financial Reporting (50 Marks)
	Paper 4 – Direct Tax Laws & International Taxation (50 Marks)
<b>26.09.2025</b>	Paper 2 – Advanced Financial Management (50 Marks)
	Paper 5 – Indirect Tax Laws (50 Marks)
<b>28.09.2025</b>	Paper 3 – Advanced Auditing, Assurance & Professional Ethics (50 Marks)
	Paper 6 – Integrated Business Solution* (100 Marks)

Phase 2 - DOT 4

05.10.2025

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

**FINANCIAL REPORTING**

Ind AS 1, 34, 7, 8, 10, 113

35

**ADVANCED AUDITING, ASSURANCE &**

**PROFESSIONAL ETHICS**

Audit Evidence

Completion and Review

30

**ADVANCED FINANCIAL MANAGEMENT**

Portfolio Management

35

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

**DIRECT TAX LAWS & INTERNATIONAL TAXATION**

Assessment Procedure

Tax Audit & Ethical Compliances

Taxation of Digital Transactions

50

**INDIRECT TAX LAWS - GST**

Levy of Exemptions, Types of Duty, Classifications

Importation & Exportation, Warehousing, Refund

50



Phase 2 DOT 5

12.10.2025

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

<b><u>FINANCIAL REPORTING</u></b> Ind AS 24, 33, 108 Professional and Ethical Duty of a Chartered Accountant Accounting and Technology	35	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Reporting Prospective Financial Information & Other Ass. Services	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 Trust & other special entities	65	<b><u>INDIRECT TAX LAWS – Customs</u></b> Valuation FTP	35
--	----	---	----

Phase 2 DOT 6

19.10.2025

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

<b><u>FINANCIAL REPORTING</u></b> Ind AS 103 Business Combinations	35	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Related Services, Specialise Areas	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> International Financial Management Interest Rate Risk Management	35	Digital Auditing & Assurance	

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	100
--	--	---	-----

**DOT Second Revision Exam – Jan 2026**  
**(Cumulative Chapters covered in 2<sup>nd</sup> Mid Term Series)**

<b>Date</b>	<b>Subject</b>
<b>22.10.2025</b>	Paper 1 – Financial Reporting (50 Marks)
	Paper 4 – Direct Tax Laws & International Taxation (50 Marks)
<b>24.10.2025</b>	Paper 2 – Advanced Financial Management (50 Marks)
	Paper 5 – Indirect Tax Laws (50 Marks)
<b>26.10.2025</b>	Paper 3 – Advanced Auditing, Assurance & Professional Ethics (50 Marks)
	Paper 6 – Integrated Business Solution* (100 Marks)

**Phase 3 DOT 7****02.11.2025****SESSION I - Group 1 (10.00 am to 01.00 pm)****FINANCIAL REPORTING**

Analysis of Financial Statements, Ind AS 101

Ind AS – 102 &amp; 115

**35****ADVANCED AUDITING, ASSURANCE &****PROFESSIONAL ETHICS**

Audit of Banks &amp; Non-Banking Financial Companies

Audit of Public Sector Undertakings

**30****ADVANCED FINANCIAL MANAGEMENT**

Advanced Capital Budgeting Decisions

Risk Management

**35****SESSION II - Group 2 (02.00 pm to 05.00 pm)****DIRECT TAX LAWS & INTERNATIONAL TAXATION**

Double Taxation Relief

Transfer Pricing

Non-Resident Taxation

**65****INDIRECT TAX LAWS – GST**

Liability to Pay tax in certain cases

Import &amp; Export under GST

Job Work

Returns

Refund

**35**

Phase 3 DOT 8

09.11.2025

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> Due Diligence, Investigation & Forensic Accounting Emerging Areas: SDG & ESG Assurance	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Mutual Funds, Security Analysis Securitization	35		

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

<b><u>DIRECT TAX LAWS &amp; INTERNATIONAL TAXATION</u></b> Overview of Model Tax Conventions Advance Ruling Fundamentals of BEPS Latest Developments in International Taxation Application & Interpretations of Tax Treaties	50	<b><u>INDIRECT TAX LAWS – GST</u></b> Offences, Penalties & Ethics, Inspections, Search, Seizure & Arrest Demand & Recovery, Appeals & Revision, Advance Ruling Misc. Provisions	50
---	----	---	----

Phase 3 DOT 9

16.11.2025

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

<b><u>FINANCIAL REPORTING</u></b> Ind AS 19, 37, 12, 21, 41, 20	35	<b><u>ADVANCED AUDITING, ASSURANCE &amp; PROFESSIONAL ETHICS</u></b> Professional Ethics & Liabilities of Auditors	30
<b><u>ADVANCED FINANCIAL MANAGEMENT</u></b> Derivatives Analysis and Valuation Financial Policy and Corporate Strategy	35		

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

<b><u>INTEGRATED BUSINESS SOLUTION</u></b> Chapters covered from DOT 7 to 8 SCMPE Company Laws Economic Laws	100		
--	-----	--	--

## **Study Plan for Week 1**

**Portions for Week 1****DOT 1 - 07.09.2025****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	<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>
--	-----------	---	-----------



## Weightage for Week 1

**DOT 1 - 07.09.2025**

### 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,	2%	Time of Supply	2%
Aggregation of Income, Set Off or Carried forward,		Place of Supply	4%
Income of other persons included in Assessee's Income			
Profits and Gains of Business or Profession	6%		

### **Weightage Group Wise Coverage**

<b>Group I</b>	<b>8.67%</b>	<b>Group 2</b>	<b>6%</b>
Financial Reporting	8%	Direct Tax Laws	8%
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 %** 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>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		
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Bond Valuation	Debenture Valuation	Bond Duration
	Topic 4	Topic 5	Topic 6
	Bond Refunding	Right Shares	Buyback
	Topic 7	Topic 8	Topic 9
	Present value of stock	Dividend Based Models	Equity Valuation
	Topic 10	Topic 11	Topic 12
	Earning Based Models	Cash Flows Based Model	Valuation of Preference Shares

<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	SQC 1 vs SA 220
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	Compliance with Ethical Requirements and Engagement Level Quality Control	Mechanisms for review of quality control	
<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>		



Subject	Direct Tax Laws	Marks Tested in Main Exam	Mostly in MCQ
Chapter	Basics & Residential, Scope		
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Rates of Tax	Undisclosed Sources of Income Sec 68 to 69D	Marginal Relief
	Topic 4	Topic 5	Topic 6
	Surcharge	Rebate	
Chapter	Exemptions	Marks Tested in Main Exam	Mostly in MCQ
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Agriculture Income	Section 10 AA	Restrictions on Allowability of expenditure 14 A
	Topic 4	Topic 5	Topic 6
	Other Exemptions		
Chapter	Set off & Carried Forward	Marks Tested in Main Exam	Mostly in MCQ
Topics to be Covered	Topic 1	Topic 2	Topic 3
	Aggregation of Income	Set off	Carried Forwards

	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	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)

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

	accounts [section 44AA]	Carrying on business or profession [section 44AB]	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>		

Subject	Indirect Tax Laws	Marks Tested in Main Exam	MCQ Level Testing
Chapter	Supply under GST		
Topics to be	Topic 1	Topic 2	Topic 3

<b>Covered</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>Place of Supply</b>	<b>Marks Tested in Main Exam</b>	4 to 6 Marks
<b>Topics to be Covered</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>
	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
	<b>Topic 4</b>	<b>Topic 5</b>	<b>Topic 6</b>
	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)	
<b>Chapter</b>	<b>Time of Supply</b>	<b>Marks Tested in Main Exam</b>	Mostly Tested in MCQ
<b>Topics to be</b>	<b>Topic 1</b>	<b>Topic 2</b>	<b>Topic 3</b>

Covered	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
Preparation	<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> <li>✓ Read each Provisions / Solve Problems for better understanding.</li> </ul>		
Presentation	<ul style="list-style-type: none"> <li>✓ Provisions must be clearly written for each Answers. Try to write it Bullet Points</li> <li>✓ Underline / Box the final answers</li> </ul>		

### **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	<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
Day 2	<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
Day 3	<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
Day 4	<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
Day 5	<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
Day 6	<b>AFM G 1</b> Security Valuation	<b>DT G2</b> Business Income	<b>AFM – G1</b> Security Analysis	Revision
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.

**Pre Annual Model Exam – Jan 2026**

**Weekend Batch**

<b>Date</b>	<b>Subject</b>
<b>23.11.2025</b>	Paper 1 – Financial Reporting
	Paper 4 – Direct Tax Laws & International Taxation
<b>30.11.2025</b>	Paper 2 – Advanced Financial Management
	Paper 5 – Indirect Tax Laws
<b>07.12.2025</b>	Paper 3 – Advanced Auditing, Assurance & Ethics
	Paper 6 – Integrated Business Solution

### **Dec Model Exam – Jan 2026 – Set 3**

<b>Date</b>	<b>Subject</b>
<b>12.12.2025</b>	Paper 1 – Financial Reporting
<b>14.12.2025</b>	Paper 2 – Advanced Financial Management
<b>17.12.2025</b>	Paper 3 – Advanced Auditing, Assurance & Ethics
<b>21.12.2025</b>	Paper 4 – Direct Tax Laws & International Taxation
<b>23.12.2025</b>	Paper 5 – Indirect Tax Laws
<b>25.12.2025</b>	Paper 6 – Integrated Business Solution

Dec Model Exam – Jan 2026 – Set 4	
Date	Subject
21.12.2025	Paper 1 – Financial Reporting
23.12.2025	Paper 2 – Advanced Financial Management
25.12.2025	Paper 3 – Advanced Auditing, Assurance & Ethics
28.12.2025	Paper 4 – Direct Tax Laws & International Taxation
30.12.2025	Paper 5 – Indirect Tax Laws
02.01.2026	Paper 6 – Integrated Business Solution

Students can choose either Set 1 or Set 3 or Set 4 based on their Preparation. Students can register for upto 2 Model Exams. Additional 20 % Concession can be availed.

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

Fee structure – CA Final Jan 2026 – Before Discount		
TEST	DOT (9 Weeks Chapter wise) & 2 Weeks Revision	
	Direct	Online
Both Groups	6000	4500
Group 1 or 2	3000	2250
2 Papers in a Group	2000	1500
Model Exam Per Subject (Single Set)	275	225

**\*Exclusive of 18% GST**

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

**Register DOT and Model (2 Sets) together and avail 20 % concession on Total fee.**

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

### Payment mode:

Option 1	Option 2
<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 Gathway:**

You can also make payment via Payment Gateway in Website **[www.pradhica.com](http://www.pradhica.com)**

### **For More Details**

Ring Pradhi CA in	<b>+91 80726 53948</b>
Ping Pradhi CA on WhatsApp	<b>+91 80726 53948</b>
Mail Pradhi CA at	<b><a href="mailto:pradhica4u@gmail.com">pradhica4u@gmail.com</a></b>

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

**ALL THE BEST**