

**PRADHI CA presents**

**2.0 DOT SERIES**

**A WEEKLY CHAPTERWISE TEST FOR**

**CA INTERMEDIATE SEP 2026 EXAM**

**DIRECT & ONLINE MODE**

## **2.0 DOT Features**

- ✓ The entire syllabus divided into 7 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).

## **2.0 DOT Package**

- ✓ 7 Weeks Chapter wise DOT Series. (Group 1 & 2). 14 - 100 Marks Exams (35 marks per subject)
- ✓ 1 - 100 Marks Full Syllabus Model Exam (Separate Registration)
- ✓ 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.

**Students can plan to write the exam via 3 Alternative ways at Direct or Online Mode  
Based on their convenience**

| <b>Both Groups</b>                                                                                                                          | <b>Group 1 / Group 2</b>                                                                                                                       | <b>2 Papers</b>                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| <b>Alternative 1</b><br>(Convenient for travelling)<br>All 6 Subjects on Sunday                                                             | <b>Alternative 1</b><br>(Convenient for travelling)<br>All 3 Subjects on Sunday                                                                | <b>Alternative 1</b><br>(Convenient for travelling)<br>All 2 Subjects on Sunday                                                     |
| <b>Alternative 2</b><br><b>(Proper gap between the Subjects)</b><br>Sunday - Paper 1 & 4<br>Tuesday – Paper 2 & 5<br>Thursday – Paper 3 & 6 | <b>Alternative 2</b><br><b>(Proper gap between the Subjects)</b><br>Sunday - Paper 1 or 4<br>Tuesday – Paper 2 or 5<br>Thursday – Paper 3 or 6 |                                                                                                                                     |
| <b>Alternative 3</b><br><b>(Extra preparation time between the Groups)</b><br>Group 1: Sunday & Group 2:<br>Wednesday                       |                                                                                                                                                | <b>Alternative 3</b><br><b>(Extra preparation time between the Subjects)</b><br>Sunday - any one paper<br>Wednesday – another paper |

**2.0 DOT 1****05.07.2026****SESSION I (10.00 am to 02.00 pm)**

|                                                                                                               |           |                                                                                                                           |           |
|---------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------|-----------|
| <b><u>ADVANCED ACCOUNTING</u></b><br><br>Buyback of Securities<br>AS – 7, 9, 20, 24, 25                       | <b>35</b> | <b><u>TAXATION</u></b><br><br><b><u>Income Tax</u></b><br><br>Basics, Residential Status<br>Scope of Total Income, Salary | <b>35</b> |
| <b><u>CORPORATE AND OTHER LAWS</u></b><br><br>Preliminary, Incorporation of Company<br>Acceptance of Deposits | <b>35</b> | House Property                                                                                                            |           |

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

|                                                                                                                                       |           |                                                                                |           |
|---------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------------------------------------------------------------|-----------|
| <b><u>COST AND MANAGEMENT ACCOUNTING</u></b><br><br>Material Cost<br>Employee Cost and Direct Expenses                                | <b>35</b> | <b><u>STRATEGIC MANAGEMENT</u></b><br><br>Introduction to Strategic Management | <b>35</b> |
| <b><u>AUDITING &amp; ETHICS</u></b><br><br>Nature, Objective and Scope of Audit<br>Audit Strategy, Audit Planning and Audit Programme | <b>35</b> | <b><u>FINANCIAL MANAGEMENT</u></b><br><br>Ratio Analysis                       |           |

**2.0 DOT 2****12.07.2026****SESSION I (10.00 am to 02.00 pm)**

|                                                                                                                                                 |           |                                                                                                                                |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b><u>ADVANCED ACCOUNTING</u></b><br><br>Introduction to AS<br>AS – 2, 10, 16, 13, 19, 26, 28<br>Framework for Preparation & Presentation of FS | <b>35</b> | <b><u>TAXATION</u></b><br><br><b><u>GST</u></b><br>GST - An Introduction, Supply & Charge<br>Time of Supply<br>Place of Supply | <b>35</b> |
| <b><u>CORPORATE AND OTHER LAWS</u></b><br><br>Prospectus and Allotment of Securities<br>Share Capital and Debentures                            | <b>35</b> |                                                                                                                                |           |

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

|                                                                                                      |           |                                                                                    |           |
|------------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------------------------------------|-----------|
| <b><u>COST AND MANAGEMENT ACCOUNTING</u></b><br><br>Overheads-Absorption Costing Method              | <b>35</b> | <b><u>STRATEGIC MANAGEMENT</u></b><br><br>Strategic Analysis: Internal Environment | <b>35</b> |
| <b><u>AUDITING &amp; ETHICS</u></b><br><br>Risk Assessment & Internal Control<br>Audit Documentation | <b>35</b> | <b><u>FINANCIAL MANAGEMENT</u></b><br><br>Cost of Capital                          |           |

**2.0 DOT 3****19.07.2026****SESSION I (10.00 am to 02.00 pm)**

|                                                                                                                              |           |                                                                                                            |           |
|------------------------------------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------------------------------------------------------------|-----------|
| <b><u>ADVANCED ACCOUNTING</u></b><br><br>Preparation of Financial Statements<br>Cash Flow Statement - AS 3<br>AS – 1, 17, 18 | <b>35</b> | <b><u>TAXATION</u></b><br><br><b><u>Income Tax</u></b><br><br>Business Income<br>Income from Other Sources | <b>35</b> |
| <b><u>CORPORATE AND OTHER LAWS</u></b><br><br>Registration of Charges<br>Management & Administration                         | <b>35</b> |                                                                                                            |           |

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

|                                                                                                      |           |                                                                                    |           |
|------------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------------------------------------|-----------|
| <b><u>COST AND MANAGEMENT ACCOUNTING</u></b><br><br>Cost Accounting System<br>Activity Based Costing | <b>35</b> | <b><u>STRATEGIC MANAGEMENT</u></b><br><br>Strategic Analysis: External Environment | <b>35</b> |
| <b><u>AUDITING &amp; ETHICS</u></b><br><br>Audit Evidence<br>Completion and Review                   | <b>35</b> | <b><u>FINANCIAL MANAGEMENT</u></b><br><br>Capital Structure Theory                 |           |

**2.0 DOT 4****26.07.2026****SESSION I (10.00 am to 02.00 pm)**

|                                                                                                                           |           |                                                                                                           |           |
|---------------------------------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------|-----------|
| <b><u>ADVANCED ACCOUNTING</u></b><br><br>Accounting for Reconstruction of Companies<br>AS - 15 & 29                       | <b>35</b> | <b><u>TAXATION</u></b><br><br><b><u>GST</u></b><br><br>Payment of Tax, TDS & TCS, Returns<br>Registration | <b>35</b> |
| <b><u>CORPORATE AND OTHER LAWS</u></b><br><br>Declaration and Payment of Dividend<br>Companies Incorporated Outside India | <b>35</b> | Tax Invoice Credit & Credit Note<br>Accounts & Records, E-way Bill                                        |           |

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

|                                                                                                  |           |                                                             |           |
|--------------------------------------------------------------------------------------------------|-----------|-------------------------------------------------------------|-----------|
| <b><u>COST AND MANAGEMENT ACCOUNTING</u></b><br><br>Marginal Costing                             | <b>35</b> | <b><u>STRATEGIC MANAGEMENT</u></b><br><br>Strategic Choices | <b>35</b> |
| <b><u>AUDITING &amp; ETHICS</u></b><br><br>Audit Report<br>Ethics and Terms of Audit Engagements | <b>35</b> | <b><u>FINANCIAL MANAGEMENT</u></b><br><br>Leverage          |           |

2.0 DOT 5

02.08.2026

**SESSION I (10.00 am to 02.00 pm)**

|                                                                                           |    |                                                                                                          |    |
|-------------------------------------------------------------------------------------------|----|----------------------------------------------------------------------------------------------------------|----|
| <b><u>ADVANCED ACCOUNTING</u></b><br><br>Amalgamation of Companies - AS 14<br>AS - 4, 5   | 35 | <b><u>TAXATION</u></b><br><br><b><u>Income Tax</u></b><br><br>Capital Gains<br>Set Off & Carried Forward | 35 |
| <b><u>CORPORATE AND OTHER LAWS</u></b><br><br>Accounts of Companies<br>Audit and Auditors | 35 | Income of Other Persons included in GTI<br>Deductions from GTI                                           |    |

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

|                                                                                           |    |                                                                                  |    |
|-------------------------------------------------------------------------------------------|----|----------------------------------------------------------------------------------|----|
| <b><u>COST AND MANAGEMENT ACCOUNTING</u></b><br><br>Standard Costing<br>Budgetary Control | 35 | <b><u>STRATEGIC MANAGEMENT</u></b><br><br>Strategy Implementation and Evaluation | 35 |
| <b><u>AUDITING &amp; ETHICS</u></b><br><br>Audit of Items of Financial Statements         | 35 | <b><u>FINANCIAL MANAGEMENT</u></b><br><br>Dividend Analysis                      |    |

**2.0 DOT 6****09.08.2026****SESSION I (10.00 am to 02.00 pm)****ADVANCED ACCOUNTING****35**

Accounting for Branches including Foreign Branches  
Ind AS – 11, 12, 22

**TAXATION****35****GST**

Value of Supply  
Input Tax Credit

**CORPORATE AND OTHER LAWS****35**

The Foreign Exchange Management Act, 1999  
Interpretation of Statutes

Exemptions

**SESSION II (02.00 pm to 05.00 pm)****COST AND MANAGEMENT ACCOUNTING****35**

Joint & By Products  
Process & Operation Costing,

**FINANCIAL MANAGEMENT****35**

Types of Financing  
Management of Working Capital

**AUDITING & ETHICS****35**

Special Features of Audit of Different Type of Entities

2.0 DOT 7

16.08.2026

**SESSION I (10.00 am to 02.00 pm)**

|                                                                                                                            |           |                                                                                                                                 |           |
|----------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b><u>ADVANCED ACCOUNTING</u></b><br><br>Consolidated Financial Statement - Ind AS 21, 23 & 27                             | <b>35</b> | <b><u>TAXATION</u></b><br><br><b><u>Income Tax</u></b><br><br>Income Tax Liability<br>Filing Return of Income & Self Assessment | <b>35</b> |
| <b><u>CORPORATE AND OTHER LAWS</u></b><br><br>The Limited Liability Partnership Act, 2008<br>The General Clauses Act, 1897 | <b>35</b> | TDS, TCS & Advance Tax                                                                                                          |           |

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

|                                                                                                                      |           |                                                                                                                |           |
|----------------------------------------------------------------------------------------------------------------------|-----------|----------------------------------------------------------------------------------------------------------------|-----------|
| <b><u>COST AND MANAGEMENT ACCOUNTING</u></b><br><br>Service Costing, Cost Sheet<br>Job Costing, Unit & Batch Costing | <b>35</b> | <b><u>FINANCIAL MANAGEMENT</u></b><br><br>Investment Decisions<br>Scope and Objectives of Financial Management | <b>35</b> |
| <b><u>AUDITING &amp; ETHICS</u></b><br><br>Audit of Banks                                                            | <b>35</b> |                                                                                                                |           |

## **Study Plan for Week 1**

Portions for Week 1

2.O DOT 1 - 05.07.2026

SESSION I (10.00 am to 02.00 pm)

|                                                                 |    |                                                                                         |    |
|-----------------------------------------------------------------|----|-----------------------------------------------------------------------------------------|----|
| <b><u>ADVANCED ACCOUNTING</u></b>                               | 35 | <b><u>TAXATION</u></b>                                                                  | 35 |
| Buyback of Securities<br>AS – 7, 9, 20, 24, 25                  |    | <b><u>Income Tax</u></b><br>Basics, Residential Status<br>Scope of Total Income, Salary |    |
| <b><u>CORPORATE AND OTHER LAWS</u></b>                          | 30 | House Property                                                                          |    |
| Preliminary, Incorporation of Company<br>Acceptance of Deposits |    |                                                                                         |    |

SESSION II (02.00 am to 05.00 pm)

|                                                                                            |    |                                      |    |
|--------------------------------------------------------------------------------------------|----|--------------------------------------|----|
| <b><u>COST AND MANAGEMENT ACCOUNTING</u></b>                                               | 35 | <b><u>STRATEGIC MANAGEMENT</u></b>   | 30 |
| Material Cost<br>Employee Cost and Direct Expenses                                         |    | Introduction to Strategic Management |    |
| <b><u>AUDITING &amp; ETHICS</u></b>                                                        | 35 | <b><u>FINANCIAL MANAGEMENT</u></b>   |    |
| Nature, Objective and Scope of Audit<br>Audit Strategy, Audit Planning and Audit Programme |    | Ratio Analysis                       |    |

## Weightage

**2.O DOT 1 - 05.07.2026**

### SESSION I (10.00 am to 02.00 pm)

|                                        |            |                            |            |
|----------------------------------------|------------|----------------------------|------------|
| <b><u>ADVANCED ACCOUNTING</u></b>      | <b>12%</b> | <b><u>TAXATION</u></b>     | <b>14%</b> |
| Buyback of Securities                  | 6%         | <b><u>Income Tax</u></b>   |            |
| AS – 7, 9, 20, 24, 25                  | 6%         | Basics, Residential Status | 4%         |
|                                        |            | Scope of Total Income,     |            |
| <b><u>CORPORATE AND OTHER LAWS</u></b> | <b>14%</b> | House property             | 4%         |
| Preliminary                            | 4%         | Salary                     | 6%         |
| Incorporation of Company               | 6%         |                            |            |
| Acceptance of Deposits                 | 4%         |                            |            |

### SESSION II (02.00 am to 05.00 pm)

|                                                    |            |                                      |            |
|----------------------------------------------------|------------|--------------------------------------|------------|
| <b><u>COST AND MANAGEMENT ACCOUNTING</u></b>       | <b>12%</b> | <b><u>STRATEGIC MANAGEMENT</u></b>   | <b>16%</b> |
| Material Cost                                      | 6%         | Introduction to Strategic Management | 10%        |
| Employee Cost and Direct Expenses                  | 6%         |                                      |            |
| <b><u>AUDITING &amp; ETHICS</u></b>                | <b>14%</b> | <b><u>FINANCIAL MANAGEMENT</u></b>   |            |
| Nature, Objective and Scope of Audit               | 6%         | Ratio Analysis                       | 6%         |
| Audit Strategy, Audit Planning and Audit Programme | 8%         |                                      |            |

### **Weightage Group Wise Coverage**

| <b>Group I</b>         | <b>13.50%</b> | <b>Group 2</b>    | <b>14%</b> |
|------------------------|---------------|-------------------|------------|
| Advanced Accounting    | 12%           | Cost Accounting   | 12%        |
| Corporate & Other Laws | 14%           | Auditing & Ethics | 14%        |
| Taxation               | 14%           | FM & SM           | 16%        |

- ✓ 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

- ✓ **13.50 %** in Group 1 Syllabus
- ✓ **14 %** 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 Advanced Accounting**

|                          |                                                                                                                                                                                                                           |                |                      |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------|
| <b>Buyback</b>           | <b>Topic 1</b>                                                                                                                                                                                                            | <b>Topic 2</b> | <b>Topic 3</b>       |
|                          | Buyback Provisions                                                                                                                                                                                                        | Section 70     | Accounting Treatment |
|                          | <b>Topic 4</b>                                                                                                                                                                                                            | <b>Topic 5</b> | <b>Topic 6</b>       |
|                          | Maximum number of shared Bought Back                                                                                                                                                                                      | Rules          |                      |
| <b>AS</b>                | <b>Topic 1</b>                                                                                                                                                                                                            | <b>Topic 2</b> | <b>Topic 3</b>       |
|                          | AS 7                                                                                                                                                                                                                      | AS 9           | AS 20                |
|                          | <b>Topic 4</b>                                                                                                                                                                                                            | <b>Topic 5</b> | <b>Topic 6</b>       |
|                          | AS 24                                                                                                                                                                                                                     | AS 25          |                      |
| <b>Problems Practice</b> | <b>Buyback:</b> <ul style="list-style-type: none"> <li>✓ Understand the Rules clearly. Journal entries will be tested.</li> <li>✓ Solve All problems in New &amp; Old Study Material, Recent Attempt RTP, MTP.</li> </ul> |                |                      |

|                        |                                                                                                                                                                                                                               |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                        | <b>AS:</b> <ul style="list-style-type: none"> <li>✓ Important from Exam point of View. Solve Problems in Study Material. Take Summary Notes. While solving each Illustration in Study Material, take theory notes.</li> </ul> |
| <b>Time Management</b> | <ul style="list-style-type: none"> <li>✓ Practice Cash Flow Statement both Direct &amp; Indirect format within a Time Frame at Home for Time Management. Time Consuming.</li> </ul>                                           |
| <b>Presentation</b>    | <ul style="list-style-type: none"> <li>✓ AS Questions must be Presented with AS terms. Try to write in Bullet Points.</li> <li>✓ Cash Flow Statement format required.</li> </ul>                                              |

|                        |                                                                                                                                                                                                                                                                                                   |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Time Management</b> | <ul style="list-style-type: none"> <li>✓ Practice Balance sheet / Profit &amp; 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</li> </ul>                                              |
| <b>Presentation</b>    | <ul style="list-style-type: none"> <li>✓ Balance sheet &amp; Note to Accounts must be as per Schedule III.</li> <li>✓ Working Notes : Present it good tabular format as given in the Material.</li> <li>✓ AS Questions must be Presented with AS terms. Try to write in Bullet Points.</li> </ul> |

| 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                     |

|                     |                                                                                                                                                                                                                                                                                                                                          |                              |                                           |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------------------------------------------|
|                     | <b>Topic 1</b>                                                                                                                                                                                                                                                                                                                           | <b>Topic 2</b>               | <b>Topic 3</b>                            |
|                     | <b>Prohibition on Acceptance</b>                                                                                                                                                                                                                                                                                                         | <b>Repayment of Deposits</b> | <b>Acceptance of deposits from public</b> |
|                     | <b>Topic 4</b>                                                                                                                                                                                                                                                                                                                           | <b>Topic 5</b>               | <b>Topic 6</b>                            |
|                     | <b>Punishment for contravention</b>                                                                                                                                                                                                                                                                                                      |                              |                                           |
| <b>Preparation</b>  | <ul style="list-style-type: none"> <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>                                                                                                |                              |                                           |
| <b>Presentation</b> | <ul style="list-style-type: none"> <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 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                                    |                                                   |
| Income Tax House Property | Topic 1                                          | Topic 2                                   | Topic 3                                           |
|                           | Deemed Owner                                     | Pre Incorporation Interest                | Self Occupied / Let Out                           |

|                     |                                                                                                                                                                                                    |                                  |  |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|--|
|                     | <b>Topic 4</b>                                                                                                                                                                                     | <b>Topic 5</b>                   |  |
|                     | Coownership                                                                                                                                                                                        | Arrears of rent/ Unrealised Rent |  |
| <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> </ul> |                                  |  |
| <b>Presentation</b> | <ul style="list-style-type: none"> <li>✓ Provisions must be Clearly written along with Notes.</li> <li>✓ Underline / Box the important answers</li> </ul>                                          |                                  |  |

#### Paper 4 Cost and Management Accounting

|                         |                                |                                         |                                                                                                                                                    |
|-------------------------|--------------------------------|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
|                         | <b>Topic 1</b>                 | <b>Topic 2</b>                          | <b>Topic 3</b>                                                                                                                                     |
|                         | Valuation of material receipts | Material storage & records              | Inventory Control<br>Re-order Stock Level, Maximum Stock Level, Minimum Stock Level, Average Stock Level, Danger Stock Level, Buffer Stock         |
| <b>Material Costing</b> | <b>Topic 4</b>                 | <b>Topic 5</b>                          | <b>Topic 6</b>                                                                                                                                     |
|                         | EOQ                            | Just In Time (JIT) Inventory Management | Inventory Control- On the basis of Relative Classification<br>ABC, Fast, Slow and Non Moving, Vital, Essential and Desirable, High, Medium and Low |

|                                          |                              |                                                    |                                  |
|------------------------------------------|------------------------------|----------------------------------------------------|----------------------------------|
|                                          | <b>Topic 7</b>               | <b>Topic 8</b>                                     | <b>Topic 9</b>                   |
|                                          | Using Ratio Analysis         | Inventory Stock-Out                                | Physical Control                 |
|                                          | <b>Topic 10</b>              | <b>Topic 11</b>                                    | <b>Topic 12</b>                  |
|                                          | Consumption of materials     | Treatment of normal and abnormal Loss of materials | Valuation of returns & shortages |
|                                          | <b>Topic 13</b>              |                                                    |                                  |
|                                          | Valuation of material issues |                                                    |                                  |
| <b>Employee cost and direct expenses</b> | <b>Topic 1</b>               | <b>Topic 2</b>                                     | <b>Topic 3</b>                   |
|                                          | Rowan System                 | Halsey System                                      | Time Rate System                 |
|                                          | <b>Topic 4</b>               | <b>Topic 5</b>                                     | <b>Topic 6</b>                   |
|                                          | Piece Work                   | Labour Turnover                                    | Overtime Wages                   |
|                                          | <b>Topic 7</b>               | <b>Topic 8</b>                                     | <b>Topic 9</b>                   |
|                                          | Overtime Premium             | Abnormal Idle Time                                 | Holiday & Leave Wages            |
|                                          | <b>Topic 10</b>              | <b>Topic 11</b>                                    | <b>Topic 12</b>                  |
|                                          | Wages Component              |                                                    |                                  |
|                                          |                              |                                                    |                                  |

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Practice</b>        | <ul style="list-style-type: none"> <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> |
| <b>Time management</b> | ✓ Solve a Problem under each method within a Time Frame at home                                                                                                                                                                                                                                                                                                                                                            |
| <b>Presentation</b>    | ✓ 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 | <b>Topic 1</b>                       | <b>Topic 2</b>                                        | <b>Topic 3</b>        |
|                      | Meaning And Nature of Auditing       | Auditing relationship With Diverse Subjects           | Objectives Of Audit   |
|                      | <b>Topic 4</b>                       | <b>Topic 5</b>                                        | <b>Topic 6</b>        |
|                      | Scope of Audit                       | Inherent Limitations of Audit                         | Assurance Engagement  |
|                      | <b>Topic 7</b>                       | <b>Topic 8</b>                                        | <b>Topic 9</b>        |
|                      | Benefits of Audit                    | Engagement and Quality Control Standards: An Overview | Qualities of Auditor  |

| Chapter              | Audit Strategy, Audit Planning and Audit Programme                                                                                                                                            | Marks Tested in Main Exam | 1 Question of 4 Marks              |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------------------------------|
| Topics to be Covered | Topic 1                                                                                                                                                                                       | Topic 2                   | Topic 3                            |
|                      | Establishing the overall audit strategy                                                                                                                                                       | Developing an audit plan  | knowledge of the client's business |
|                      | Topic 4                                                                                                                                                                                       | Topic 5                   | Topic 6                            |
|                      | Preliminary engagement activities                                                                                                                                                             | Audit Plan                | Audit Programme                    |
| Preparation          | ✓ Cover All Topics. Take Summary Notes. Mark the Key Points. Do memory testing of Notes & Key Points<br>✓ 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                  | <ul style="list-style-type: none"><li>✓ Cover All Topics. Take Summary Notes. Mark the Key Points. Do memory testing of Notes &amp; Key Points</li><li>✓ More importance given to Bullet Point Questions / Topics as given in study material</li></ul> |                                                  |                 |
| Presentation                 | <ul style="list-style-type: none"><li>✓ Avoid Paragraph writing. Try to write in Bullet Points. Underline Key Points</li></ul>                                                                                                                         |                                                  |                 |
| Paper 6 Financial Management |                                                                                                                                                                                                                                                        |                                                  |                 |
|                              |                                                                                                                                                                                                                                                        |                                                  |                 |
| Ratio Analysis               | Topic 1                                                                                                                                                                                                                                                | Topic 2                                          | Topic 3         |
|                              | Liquidity Ratios                                                                                                                                                                                                                                       | Leverage Ratio                                   | Activity Ratios |
|                              | Topic 4                                                                                                                                                                                                                                                | Topic 5                                          |                 |
|                              | Profitability Ratios                                                                                                                                                                                                                                   | Application of Ratio Analysis in decision making |                 |
| Practice                     | <ul style="list-style-type: none"><li>✓ Easy to Complete and score. Formula oriented. Write down All the Formula and Revise it Properly</li><li>✓ Solve All Problems given in ISM, RTP, MTP &amp; Old Books.</li></ul>                                 |                                                  |                 |
| Time management              | <ul style="list-style-type: none"><li>✓ Solve a Problem under each method within a Time Frame at home</li></ul>                                                                                                                                        |                                                  |                 |
| Presentation                 | <ul style="list-style-type: none"><li>✓ Refer Study material for Presentation. Present it with clear Tabular format.</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.

## 2.0 DOT 1 - Daily Schedule

| Day/<br>Session | Session 1                                          | Session 2                                                                   | Session 3                        | Session 4                                               |
|-----------------|----------------------------------------------------|-----------------------------------------------------------------------------|----------------------------------|---------------------------------------------------------|
| Day 1           | <b>Adv Acc G1</b><br>Buy Back                      | <b>Audit G2</b><br>Nature, Objective and Scope<br>of Audit                  | <b>Law – G1</b><br>Preliminary   | <b>SM G2</b><br>Introduction to Strategic<br>Management |
| Day 2           | <b>Adv Acc G1</b><br>AS 7 & 9                      | <b>Audit G2</b><br>Nature, Objective and Scope<br>of Audit                  | <b>Law – G1</b><br>Incorporation | <b>SM G2</b><br>Introduction to Strategic<br>Management |
| Day 3           | <b>Adv Acc G1</b><br>AS 20, 24, 25                 | <b>Audit G2</b><br>Audit Strategy, Audit<br>Planning and Audit<br>Programme | <b>Law – G1</b><br>Incorporation | <b>FM G2</b><br>Ratio Analysis                          |
| Day 4           | <b>Income Tax G1</b><br>Basics                     | <b>Audit G2</b><br>Audit Strategy, Audit<br>Planning and Audit<br>Programme | <b>Law – G1</b><br>Deposit       | <b>FM G2</b><br>Ratio Analysis                          |
| Day 5           | <b>Income Tax G1</b><br>Residential Status & Scope | <b>Costing G2</b><br>Material Costing                                       | <b>Income Tax G1</b><br>Salary   | <b>Costing G2</b><br>Material Costing                   |
| Day 6           | <b>Income Tax G1</b><br>House Property             | <b>Costing G2</b><br>Employee Cost                                          | <b>Income Tax G1</b><br>Salary   | <b>Costing G2</b><br>Employee Cost                      |
| 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 details will be available in Hall Ticket.

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 : 25.08.2026 ; Group 2 : 30.09.2026

**For Model Exam :** Last date to Submit the Answer Papers – Group 1 : 30.08.2026 ; Group 2 : 05.09.2026

**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.

## Model Exam – August 2026 – Both Groups

| Date       | Subject                                               |
|------------|-------------------------------------------------------|
| 19.08.2026 | Paper 6 – Financial Management & Strategic Management |
| 21.08.2026 | Paper 3 – Taxation                                    |
| 23.08.2026 | Paper 5 – Auditing & Ethics                           |
| 25.08.2026 | Paper 2 – Corporate & Other Laws                      |
| 27.08.2026 | Paper 4 – Cost & Management Accounting                |
| 29.08.2026 | Paper 1 – Advanced Accounting                         |

### Model Exam – August 2026 – Group 1

| Date       | Subject                          |
|------------|----------------------------------|
| 19.08.2026 | Paper 1 – Advanced Accounting    |
| 21.08.2026 | Paper 3 – Taxation               |
| 23.08.2026 | Paper 2 – Corporate & Other Laws |
| 25.08.2026 | Paper 3 – Taxation               |
| 27.08.2026 | Paper 2 – Corporate & Other Laws |
| 29.08.2026 | Paper 1 – Advanced Accounting    |

| <b>Model Exam – August 2026 – Group 2</b> |                                                       |
|-------------------------------------------|-------------------------------------------------------|
| <b>Date</b>                               | <b>Subject</b>                                        |
| <b>21.08.2026</b>                         | Paper 4 – Cost & Management Accounting                |
| <b>23.08.2026</b>                         | Paper 5 – Auditing & Ethics                           |
| <b>25.08.2026</b>                         | Paper 6 – Financial Management & Strategic Management |
| <b>27.08.2026</b>                         | Paper 4 – Cost & Management Accounting                |
| <b>29.08.2026</b>                         | Paper 5 – Auditing & Ethics                           |
| <b>31.08.2026</b>                         | Paper 6 – Financial Management & Strategic Management |

**Students can choose either Set 1 or Set 2 based on their Preparation. Students can register for both model exam as well.**

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

| <b>Fee structure – CA Inter Sep 2026 – Before Discount</b> |                                       |               |
|------------------------------------------------------------|---------------------------------------|---------------|
| <b>TEST</b>                                                | <b>2.O DOT (7 Weeks Chapter wise)</b> |               |
|                                                            | <b>Direct</b>                         | <b>Online</b> |
| Both Groups                                                | 3300                                  | 2700          |
| Group 1 or 2                                               | 1650                                  | 1350          |
| 2 Papers in a Group                                        | 1400                                  | 1100          |
| Model Exam Per Subject<br>(Single Set)                     | 250                                   | 200           |

\*Exclusive of 18% GST

**Register DOT with 1 Model & avail 20% concession on DOT Fee.**

**Register DOT with both Model & avail 20% concession on Total Fee.**

**Existing students can avail 30% Concession on DOT Fee & 20% Concession on Model Fee.**

**For details kindly send a msg to 8072653948**

## 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 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          | <a href="mailto:pradhica4u@gmail.com">pradhica4u@gmail.com</a> |

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

**ALL THE BEST**