

Tips & Suggestions for CA Final Both Groups (Only important topics which help you to get pass):-

Accounts:-

AS – 30, 31, 28,26,22, 17, 16, 7, 5,4 ,19 Valuation of Goodwill, EVA, Brand Valuation, Value Added Statement, Mutual Fund, Share based Payment, Bonus share and in last do amalgamation and CFS.

SFM:

In starting do Derivatives, Forex and Portfolio marks cover around 40-50. After that do Merger & Acquisition surely 8 marks question will be asked. Now do valuation of business and security marks covered 16-20. Mutual fund will surely asked minimum of 5 marks so prepare it well. For theory do Practice Manual as many times it will be repeated. And it's better if you solve practice manual of SFM its will be great to do so.

Advanced Auditing & Professional Ethics:

1. Do professional ethics Ques. 2 will of this topic of 16 marks.
2. Prepare CARO, Form 3 CD very well surely question will be asked of these topics and of around 16 marks.
3. Prepare AS & SA. As time we can't remember all content of SA so just remember title of SA. Important AS -4, 5, 10.
4. Question from Due diligence, Audit of PSU and Management & Operational Audit.
5. Question from GIC & Banking will be in this attempt and Audit in CIS.

Law:

1. Start with Chapter Directors. Around 30 marks questions asked out of it.
2. Now do small topics like Accounts & Audit, Dividend, Inspection and Investigation marks covered 12-20.
3. Now do Prevention of oppression and mismanagement and winding up marks covered 10-12.
4. Now do Companies incorporated outside India & Compromise, Arrangements and reconstruction marks covered 8-12.
5. Now do allied law – Important are SEBI, FEMA, SRFAESI Act, Competition Act & Insurance.

Group 2 (Only important topics which help you to get pass):

Advanced Management Accounting:-

1. Friends start with OR part (Important topics are LPP (Simplex), PERTS, Learning Curve & Transportation. Marks covered minimum 30.
2. Now do theory part. Theory will be asked for 30 marks and even more. (Important theory – Steps in simulation, ABC Costing, Back flushing, JIT, Pricing Decision – Pareto, Costing of service sector, Uniform Costing)
3. Now do transfer pricing and standard costing. Marks covered around 20 questions will be surely asked out of both topics. Standard costing will be easy in comparison to transfer pricing.
4. Now do Decision Making & CVP. In compulsory question you will surely find 5 marks out of it. And later on one 8 marks ques. at least.
5. Now do remaining topics.

ISCA:

1. Start with chapter 5, 6 & 7 easiest chapter n cover 30-32 marks. (Important Topics – Threats, Risk Assessment, Techniques for risk mitigation and Delphi technique, Disaster and procedure, Types of system backup, BIA, software backup techniques, ERP & its characteristics, Challenges in implementation, Kinds of business risks).
2. Now do chapter 10 surely 10 marks question will be asked out of it. So make sure u do it properly.
3. Now do chapter 1, 2 & 3. Around 40 marks question will be asked out of this chapters they are long chapters just make lil analyze and don't read those topics which were in last attempt.
4. Now do remaining topics which are easy ones.

Direct Tax:

1. Straight forward do case laws and amendments which are issues by ICAI. Marks covered 30-32 minimum even more.
2. Now do Capital Gain & Gift. Marks covered by this topic 15.
3. Now do Assessment procedure marks covered by this topic 10-15. And question on due dates of ITR will be surely asked.

4. Now do Assessment of Trust and Companies. 8-10 marks question will be asked in exam.

5. Now do small topics like Assessment of NR, DTAA, TDS etc. marks covered by this topics 10-12.

6. Now time to do 4 heads of Income. I know you all thinking 5 heads in last to friends just once check previous paper not much questions asked out of it. Ques.2 of paper will be of PGBP but it contains all amendments so you can do PGBP from summary module.

Indirect Tax:

1. Again in IDT you should start with Case laws and amendments. Marks covered 40. Question no. 4 & 5 will be of case laws only. And Ques.2 is full of amendments.

2. Now do Valuation of Customs, Valuation of Excise in Ques. 1 both will be asked for 5 marks each and even 15 marks topics this is.

3. Now do service tax and VAT. Theory and practical both will be asked out of these topics. In Ques.1 2 parts will be of VAT & Service Tax.

4. Now do CENVAT Credit and Export Procedures under Central Excise Act.

5. Now do Refund and Remission and destruction of goods.

6. Now do remaining topics as around 20-25 marks will be out of remaining syllabus.

*** Do refer Practice Manual in ISCA & IDT (Latest edition)**

**** For case laws and amendments buy supplementary book issued by ICAI & Amendments are provided in RTP.**

Wish you all the best 😊