



Answers to your Questions from Rankers

- ✓ Hi, in February 2017 we had requested [100s of students](#) from different cities to ask questions and said that we will send those questions to the All India Rankers of their time.
- ✓ We received [more than 750 questions](#), we compiled unique questions, filtered the irrelevant questions, sent them to the Rankers and requested them to answer to them.
- ✓ The purpose behind this was simple, to let the average student know [how do rankers prepare, think and approach towards studies](#).
- ✓ Following are the general opinion of Rankers towards different questions, [utilize this information to the maximum](#) and incorporate habits of these people. We guarantee success in your life.

- CA Mayank Kothari,

Name of the Rankers	About
CA Gaurav Shrawagi	CA Final - AIR 1, Nov 2013 CA IPCC – AIR 23, Nov 2010 Gold Medalist Working in PwC India
CA Ankit Agrawal	CA Final - AIR 24, Nov 2016 CA IPCC – AIR 34, Nov 2013 Father is a Lecturer in Mathematics
CA Sanket Gala	CA Final - AIR 35, May 2014 CA IPCC – AIR 38, May 2011 Worked in Tesco, Bengaluru.



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Topic	Exam Question	Gaurav Shrawagi, AIR 1, Nov 2013	Ankit Agrawal, AIR 24, Nov 2016	Sanket Gala, AIR 35 , May 2014
3 Hours of Exam	How can one remain stress free and focused during those 3 hours of exam?		Stress comes if you are not prepared enough. If you are prepared well for exams, then those 3 hours will pass like anything, and believe me, you will not get time to get stressed.	In the beginning itself, go with cool mind. Keep smiling and also pass on smile to others, so that even they are stress free. And my unique request is go out of class room after 90-100 minutes of exams. Get refreshed. It helps a lot. It's not waste of time, its investment!!
Age Criteria	What is the impact of Age in CA. Suppose my age is 29 and I qualify the exam, can I get the job easily.			Age is no bar. Infact with higher age you are assumed to be experienced and mature. So as rightly said age is just a number.
Articleship	How did you manage your studies effectively along with your office?		You have to be dedicated. Both are your commitments and responsibilities. You cannot sacrifice one for the other. Proper planning & Hard Work.	While doing articleship, you easily get 4 hours a day. Try to give plain reading of all subjects as if you are reading novel, with no tension at all. And also understand the practical concepts in office. Don't take much tension during office.
Audit	What to do for audit to get good marks? How do I study auditing standards for the exams? What does the examiner expect in the	-Refer only one book. Don't refer multiple books - Atleast 3-4 revisions of Audit is must	Do ABC analysis.	Just first understand concepts and then start with Practice manual to understand writing pattern



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Topic	Exam Question	Gaurav Shrawagi, AIR 1, Nov 2013	Ankit Agrawal, AIR 24, Nov 2016	Sanket Gala, AIR 35 , May 2014
	CA FINAL - Auditing Answer Sheet? How to Score in it?	- Read audit as if you are reading a Newspaper. Course is very huge - You cannot afford 10-15 minutes on a Single page. So, don't bother about remembering each and everything. You will recollect everything if you revise each subject atleast 3-4 times. - Write answers to the point - avoid writing unnecessary points. Write answers in bullets - avoid bulky paras - In first revision, cover all the provisions of all provisions. In the second and subsequent revisions, you can skip the basic/ routine provisions and focus only on tough provisions		
Audit	What language institute expects for Auditing paper (for standards, Co. Audit, professional ethics & other chapter of audit).			Practice manual is perfect example. And try to apply as much as provisions as possible
Blue or Black pen?	Do we need to use blue and black or only blue,	Don't use multiple inks. Use either Black or Blue. You should underline the important terms/ Section		



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	whether ink pen or ball pen?	numbers (with the same ink) Ball Pen is advisable		
Case Laws	Whether to quote case law is compulsory in DT/IDT & from where to study case laws. & whether it will be enough to study from supplementary on case law given by institute. How to present the case law facts... If we don't remember the case law names, is it sufficient we explain the whole facts.	If any question is case law based, then divide your answer in following paras: - Facts of the case - Applicable provisions - Facts of the case vs. Applicable provisions - Conclusion If you don't remember the name of case law, you can just mention - As per the High court/ Supreme court decision. If you don't remember this, then simply mention - As per the judicial precedent.	If you quote then it will fetch you more marks. Case law book of ICAI is sufficient.	If quoted, it is better. But not necessary. Supplementary is enough. Prepare notes wherein you write case study summary in one line and in front of it, name of parties involved. It is easiest way to remember names. Revise it again and again as it will take just half an hour
Corporate Law	What is the approach for studying law that is what type of questions they ask case study or provision & how to write ans. For law?		They can ask or to be more precise they ask all type of questions. Case law & other practical questions should follow a proper pattern. 1. Provision along with section no. if u remember. 2. Any exception of the above.	Generally accepted practice is to first quote the relevant section or provision. Then write the facts of case. After that apply that particular provision to given case study and lastly conclude with the conclusion



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			3. What is given in the present case. 4. Analysis w.r.t. above 5. Conclusion	
Costing & QT	How you attempted AMA Paper in exam means what's the strategy to attempt 70+ & which books you refer for AMA subject? If costing and QT is solved only from practice manual is it sufficient?	Advisable to refer your Coaching notes. If you have not joined any coaching, then please read Study material (because PM may not cover basic questions).		You just require to understand all topics and manage time accordingly in the first 15 minutes as to which question you can do well and that needs to be first solved. Solve the ones which are less time consuming
Costing and QT & Direct Taxes	How you manage AMA & DT One day before exam ?		Notes will help you. Start preparing notes ASAP. It may be even highlighted portion in your books. Make short notes of provisions while studying. Make charts & tables for Rates etc. Try to remember names of case laws & section no.	After revising 3-4 times, you know which topic to read and which to skip a day before. Don't solve any problem, just read everything. For DT, summary module of Vinod Gupta
Direct Taxes	Chapter's which I need to focus on for DT? How to study CA FINAL - DT? a) Directly Summary Module, Questions given by VG Sir and Practice	- Given equal weightage to each chapter. Though DT syllabus is huge, but it is very easy to understand (when compared with IDT). So even 2/3 revisions should be sufficient. Also, if you are doing Articleship in a mid-size firm, you will get good	Make short notes of provisions while studying. Make charts & tables for Rates etc. Try to remember names of case laws & section no.	Understand theoretical concepts first and then solve related problems. Also prepare from PM for direct theory questions



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	Manual? or b) All the Modules?	exposure of DT and the same will be very helpful whilst solving the questions. - You can refer VG sir's book - Study detailed modules. Don't directly jump to summary modules - You can skip routine chapters (like TDS) if you don't have sufficient time		
Exam Hours	What should be the size of the answer to be written for 4marks questions	There is no thumb rule - It depends upon the type of question Make sure that you have covered every important point. Lastly, don't write unnecessary or irrelevant points.		
Exam Pressure	How to control nervousness in examination Centre when u have a paper with no solutions?			Just sit and keep calm. Have a round of college for 5 minutes. And then again come back to seat. You will remember something. Efforts of three years cannot be a waste.
Exemption in CA Final	what subjects and how to target exemptions in can final group 1		FR & SFM are easier to exempt. If you have solved correctly & with proper working notes, then	Just study normally and try to solve at least 90 marks of paper and you can get exemptions in every subject



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			there is no reason that you will not get good marks.	
Failure	Have you ever had a fear of failure? And how you handle those situations?		Everyone has fear. But work hard & prepare well. There is no substitute for Hard Work.	On the very first day, in FR. I was very much confident that I could score above 80. But I spent 25 minutes in first question for 5 marks and then realized I solved it wrongly. And then I had just 155 minutes for 100 marks and then I found even I didn't know other questions also. I started sweating and thought I could not complete even of 40 marks. I kept pen down for 5 minutes. And drank cold water and remembered all the good times of my life and where I succeed. After 5 minutes I resumed the paper with smile. And ended up scoring 60 marks!!
Financial Reporting & Corporate Law	How to manage time in FR and Law paper?	- Writing practice is must. In first revision, cover all the questions. In the second and subsequent revisions, you can skip the basic/ routine questions and focus only on tough questions	FR requires practice. Solve 2 or 3 model papers before exam, it will help you. Ques. 1 & 7 are short but marks scoring. Attempt them 1st & finish ASAP.	As FR is practical subject, first have conceptual clarity by reading the related theory and then start solving it. You can read problems also and solve mentally. For Law revise it as



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		- Refer only one book. Don't refer multiple books - Give equal importance to Accounting standards.	For Law you need to be specific & to the point. Don't elaborate too much. Just write provision, relation with the given question & conclusion.	much as possible and read it from practice manual to understand how to write answers and score good marks
Exam Pressure	Inspite of revising the concepts several times, we tend to forget, especially on the exam day, may be its due to pressure or simply its that way in mind. How to overcome it.	Stay calm (I know it's impossible :) But on a serious note, if you have read everything with full concentration, this thing will not happen to you. And, before going to exam hall, just remind yourself - "I have given my best. No matter how tough the exam paper is - I'll surely give my best"		
How Many Hours of Studies?	Maximum hours to study??	11-12 hours (when you don't have any coaching and articleship) But, please don't count you study in number of hours.	Preferable to start early in morning around 7:00 or if u can wake up earlier den it is best. Person specific. Still 8 to 10 hours are manageable.	Doesn't matter at all. You know better what it suits. Reading 11-12 hours a day is sufficient
Indirect Taxes	How do I revise IDT before the exams?	The only issue with IDT is that there are so many Sections and Rules to remember. So if you can prepare diagram/ hand-notes for each chapter, it will be very helpful during the revision.		



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IPCC to Final	I am a person who has cleared all exams till IPCC in the first attempt. However, not the same in Final exam, inspite of the efforts. What exactly is that little extra that we really need in.	- CA Final syllabus is huge (but not tough) when compared with IPCC. So make sure that you revise each chapter at least 2-3 times (with full concentration) - Give mock tests - Do writing practice for practical subjects		
ISCA & Law	How to prepare to secure 60+ in ISCA & Law. Is it necessary to remember the internal matter of particular topic? What is the effective way to study ISCA.? How to present answers in exam..?	- Write answers in bullets - avoid bulky paras - Write answers to the point - avoid writing unnecessary points - Try to quote Section numbers (but please don't quote wrong Section numbers) - ISCA - Write technical words and draw diagrams for 6 marks question If any question is case law based, then divide your answer in following paras: - Facts of the case	For ISCA also you need to write in bullets & to the point. Copy paste of PM is not at all required. Still if you can write some technical words then it creates an impact	Not internal matter, but obviously you need to understand that particular topic or concept and then you can use your own language



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		- Applicable provisions - Facts of the case vs. Applicable provisions - Conclusion		
Leave required from Articleship	What is the minimum leave required for preparation apart for coaching?		No specific answer, person specific.	4 months, it is optimum period
Mock Exams	How to evaluate your performance before exams You must have given mock test papers	Yes, I had given two mock tests	Give Test series and solve model papers. No one is a better evaluator than yourself.	Give test series, it's the best way and then revise accordingly
Motivation	What is the best motivation to stick on study consistently? What is your guru mantra or what things motivate you to study hard?	Dream to secure Rank 1 and I had to prove a point to myself!		Your whole remaining life is dependent on the efforts you put in these 4 years. So not a bad deal, 40 good years against 4 years where you put little more efforts
New Questions in Exam	In exam, there can be new questions or the questions can slow you down. How did you manage such questions?	Start your paper with the easiest question (use 15 minutes intelligently) If there are any tough/ new questions, solve them at last. In such questions, prepare as many working notes as possible - even if your final		



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		answer is wrong, you will get marks for each step		
One Day Before Exam	Last day strategy for revision	Highlight important questions/ sections Select question which covers all the adjustment (for eg. In consolidation chapter, mark 1-2 questions which cover all the adjustments.) Skip routine questions If you are very confident about any particular chapter, the same can also be skipped to save some time	Last day management begins on the first day itself. Prepare short notes n formulae booklet (of your own) for the last day. You don't have to solve anything on the last day. Just read the notes & see variety of questions (which you have marked earlier while studying covering all adjustments/ calculations).	You have roughly 20 hours for each subject before exams. 4 hours after the previous paper, 12 hours on rest (second) day and four hours in the morning on the day of exam. Allocate these 20 hours so as to cover the whole subject. In first 4 hours, cover the relatively easier topics and complete 15-20% course. Next day try to complete almost the whole subject. And in last 4 hours, revise the things which you find difficult and read the things that needs to be memorized like formulae, Headings of SA, AS and case study names etc. Also read RTP before exams
Practical Subjects	1. What strategy did you follow to write practical paper in order to attempt 100 mark? 2. Exam writing in	- Start your paper with the easiest question (use 15 minutes intelligently) Prepare as many working notes as possible - even if your final answer is	No needs of lines or formatting. You can draw without using scale with free hands. But try to make tables in main answer like Balance Sheet etc.	It's better to put everything in format as they carry weightage for marks and make easier to understand for examiner



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	practical. FR, SFM, Cost. Formats perfect or just illusionary line (no lines) Just writing down as if table invisible.	wrong, you will get marks for each step - In FR, Focus more on Accounting Standards (if you don't have sufficient time, skip consolidation)		
Practice Manual	To cover Practice manual for CA final is enough or not?	To be very honest, ONLY PM is not enough. You will have to read either coaching notes or study material		
Preparation Strategy	Syllabus is too vast that previous topics of any subject is hard to remember so what can be done except revision?		Notes will help you. Start preparing notes ASAP. It may be even highlighted portion in your books. Make short notes of provisions while studying. Make charts & tables for Rates etc. Try to remember names of case laws & section no.	Nothing. :) Just forget the subject once you give exam so there is space to remember the next one
Preparation Strategy	Is it necessary to avoid friends during three months of preparation?		No, not necessary but if u find that it disturbs your study den instead avoiding them, talk to them and explain them your situation.	Not at all!! Infact friends are necessary for some refreshment and Also they keep you motivated. Yes, don't waste much time in discussing unrelated topics. But have 3-4 friends. :-)
Preparation Strategy	How to develop a confidence for CA Exam....???	Give mock test. You can judge your preparation and identify areas of improvement.		



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		Lastly, if you are well prepared, you are bound to be confident.		
Preparation Strategy	What should be my examination strategy for May 2017 attempt? I am giving second group only.			Try to complete 6 revisions and give test series also. You can allot 50, 40 and 30 days for every two revision. Then in 50, allot time subject and chapter wise. Reading 11-12 hours a day is enough. Keep cool.
Presentation Tips	How to present practical and theory papers in exams?	I always believe in Hard work. If you are working 'hard' you will always find ways to do things 'smartly' Practical subjects (FR, SFM) - Writing practice is must. In first revision, cover all the questions. In the second and subsequent revisions, you can skip the basic/ routine questions and focus only on tough questions - Refer only one book. Don't refer multiple books Theory papers	For Law & Audit you need to be specific & to the point. Don't elaborate too much. Just write provision, relation with the given question & conclusion. For ISCA also u need to write in bullets & to the point. Copy paste of PM is not at all required. Still if you can write some technical words then it creates an impact. Practical subjects like FR, AMA & SFM requires proper supporting calculations. Give working notes every time you derive a figure.	For practical, read practice manual or module of institute and present accordingly. Everything should be self-explanatory. Add as much headings and notes as much possible. For theory, show every point separately and write the way you would like to read if you are examiner. :)



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		- Read as if you are reading a Newspaper. Course is very huge - You cannot afford 10-15 minutes on a Single page. So, don't bother about remembering each and everything. You will recollect everything if you revise each subject at least 3-4 times, - Refer only one book. Don't refer multiple books		
Rank	Is it possible to get a rank in 5th attempt?		Nothing is impossible, it has happened in the past too.	Yes, absolutely. You need to decide it first and then have confidence in yourself. And then put whatever efforts needed
Revision	How did you decrease the time for revision i.e. from 1st revision to 2nd or 3rd? Can you give an example of revising SAs?	- In first revision, cover all the provisions of all SAs. In the second and subsequent revisions, you can skip the basic/ routine SAs and focus only on tough SAs - Refer only one book. Don't refer multiple books - Read audit as if you are reading a Newspaper.		



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		Course is very huge - You cannot afford 10-15 minutes on a Single page. So, don't bother about remembering each and everything. You will recollect everything if you revise each subject at least 3-4 times,		
Revision	Normally before final exam how many revisions should take place?	At least 2-3 revisions for Practical subjects (in WRITING) For theory subjects – at least 3-4 revisions	Again it differs on one's ability to grasp & remember. Still, 2 revisions are a must.	3 times along with test series and one more time a day before. So overall 4
Section Numbers	Did you quote section numbers, name of case laws ?	Yes - Do quote Section number and mention name of case law - it creates very good impression. But, please don't quote wrong Section numbers		
Selective Studies	can we skip some topics of chapter if concepts are not clear ?	Not advisable. But if you are running out of time, you should have at least basic knowledge of the chapter so that you can write something in exam		
Self Study or Class	Self study tips who don't go to class		Prepare your own notes and revise as max as possible. Classes are supportive but ultimately it is self study which matters.	Read and practice as much as possible, as it will require little more efforts. Try to decode every line and think as much as possible. Take proper notes



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SFM	How should we revise a vast subject like SFM?	- Writing practice is must. In first revision, cover all the questions. In the second and subsequent revisions, you can skip the basic/ routine questions and focus only on tough questions - Refer only one book. Don't refer multiple books - Don't ignore theory - Prepare a sheet for all the formulas which can be revised easily on the exam day		
Short Notes	Does hand made summary notes helpful a day before exam ?	Yes, it is very helpful. Especially in SFM and Costing where you can prepare summary of all the formulas		
Theory Subjects	Strategy regarding studying theory subjects.	- Read as if you are reading a Newspaper. Course is very huge - You cannot afford 10-15 minutes on a Single page. So, don't bother about remembering each and everything. You will recollect everything if you revise each subject at least 3-4 times,	Notes will help you. Start preparing notes ASAP. It may be even highlighted portion in your books. Make short notes of provisions while studying. Make charts & tables for Rates etc. Try to remember names of case laws & section no.	Read and revise as much as possible. Try to understand concepts properly and fully. Once you learn read Practice manual to understand pattern of reading. Then give test series so as to understand how well you can write. And again start reading accordingly



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		- Refer only one book. Don't refer multiple books - Don't take theory chapters after Lunch and Dinner :)		
Time Table	It's only 3 months left for exam, so what's the best time to read supplementary material of ICAI? How many hours minimum required for study to CLR both GRP & my classes just completed no study yet	Study as many hours as possible. But make sure you have sound sleep of 6-7 hours daily. Initially study any for 0.5 hour - take a break of 5-10 minutes and then again study for 0.5 hour. Gradually, you can increase the time to 1 hour (max). <i>I never used to study on Sunday - Sunday used to be the Fun day. Keep one day for yourself and enjoy it with your friends and family. Else, the life will be very boring. But make sure you give your best in studies during 6 days</i>	It can't be standardized. It differs from person to person. Still I advise to maximize your efficiency with minimum wastage of time.	For theory you can read practice manuals now itself and RTP also. Try to complete 3 revisions and give test series also. You can allot 50, 40 and 30 days for each revision. Then in 50, allot time subject and chapter wise. Reading 11-12 hours a day is enough. Keep cool.
Time Table	1. Aap full subject pura karne ke baad dusra subject lete the ? Ke fir har roz 2 se zyada subject karte the?	First 2.5 years (Articleship period) - I used to do 2-3 subjects daily Last 4-5 months - I used to do all 8 subjects daily (1.5 hr for each subject)		



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	2. How should we actually prepare? Could you please guide us through an entire daily schedule.	If you are not able to study for long hours - Initially study only for 0.5 hour - take a break of 5-10 minutes and then again study for 0.5 hour. Gradually, you can increase the time to 1 hour (max). Try to shuffle the subject after 1 hour. If you keep reading only one subject, you will get bored. After lunch/ dinner, study practical subjects. I used to do all 8 subjects daily (1.5 hr for each subject) Gave 2 mock tests		
Time Table	How to develop sitting hours from now till exams I am giving CA final group 1 and FR class will go on till 22 march.			I personally never used to sit more than 30 minutes at a time. So as far as you are able to study for 11 hours in a day, it is absolutely okay if you are not studying much at a single sitting
Time Table	How to keep away with distractions, which starts as soon as we open the	Initially study only for 0.5 hour - take a break of 5-10 minutes and then		



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	book? How to consistently read unlike reading for 9 hours one day and not reading for 2 days? How to carry that zeal?	again study for 0.5 hour. Gradually, you can increase the time to 1 hour (max). Try to shuffle the subject after 1 hour. If you keep reading only one subject, you will get bored. After lunch/ dinner, study practical subjects. Stay away from Social media - Use it only on Sunday. I never used to study on Sunday - Sunday used to be the Fun day. Keep one day for yourself and enjoy it with your friends and family. Else, the life will be very boring. But make sure you give your best in studies during 6 days		



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