It is just my personnel experience it is not any thumb rule. On use of information benefit or loss is up to user. I do not provide guarantee of PASS. PASS result is up to you whether you strongly determined to pass or not. I am providing only some guidance how to avoid fail.

MD IMRAN

1. In theory paper, Time must be managed 100 marks 180 minutes that is 1.8 minutes for 1 marks, for 4 marks maximum 7.2 that is 7 minutes, for 5 marks question maximum 9 minutes. Even Actual answer of 4 marks question may be in 5 to 6 pages which would require 25 minutes but do not write even you know, summarise it within 7 minutes.
2. In a new question only fobia of difficulties although it may be easiest question of paper. A person doesn't look the thing whatever he is looking, he looks the thing whatever predetermined in their mind, you look the exam paper from your prospective whatever you already remembered but CA paper more of the time unexpected paper, although it may be easiest paper of CA history.
3. In exam every second is very important, keep efficiency and avoid wasting of time even a single second.
4. In exam if illogical question has been asked their solution would be illogical, do not deploy your mind to make it logical, do not provide right solution to wrong question, in suggested answer would have been given like that question illogical so their solution is illogical it is not possible. Solve as its being asked, as you deploy mind to change question you got in to hell.
5. Obviously it is rightly said every renowned faculty of CA, CA final exam is a game plan, the question paper can never stands in expectation of any person in the world. More of the time unexpected paper. In CA Exam never expect even a single question from your preparation but be sure 100% question will be from your preparation, if matched then well and good otherwise think in exam hall i was also not expecting any question from my preparation. Never expect never regret, if you heavily depends on your expectation, ones you look question paper and if doesn't match with you expectation the shocked you get there, will leads to a frustration, due to which even unable to solve easiest question of CA history.
6. ICAI is independent, value our actual worth for what i deserve.
7. First of read question very carefully, consider every minutes point with full concentration. English grammar correctly.

8. Make your solution more specific, Wright whatever asked, not merely what do you know.
9. Explore content, Not limited to heading, but expand your knowledge to content.
10. Improve your handwriting.
11. Write more readable and faster. *MAKE PAPER CHECKER'S LIFE EASY. Make him happy with your paper, and he* ***may*** *make you extra happy. So, clean and complete answers, use of underlines, double lines, Units, judgments, Courts etc are the icing on the cake. Good decoration after paper writing over.*
12. ***Atempt the easiest question first*** *which you think you are* ***MOST CONFIDENT*** *about.*
13. ***Imaan ko majboot karo aur allah par bharosa karo bas.***
14. I must have to deserve 100% marks in all subject to become CA. I personnel take 50% standard deduction in CA paper.
15. Conceptual clarity is very necessary.
16. I am going to do hardest and honest labour of life first time in my life. Exercising due diligence , first time in my life serious attempt, please now be serious do not careless and grossly negligence.
17. Segregate Answer of Theroritical Question in four parts
    Fact of the case
    Section and provision
    Relation of fact with section
    Conclusion
18. Think Positive and stay positive. Yes i am going to complete 100% of my target within the specified period of time with very high level of efficiency with very full volume of concentration. And now i am going to become CA.
19. My Remember is very accurate, i will be able to recall every thing whatever i have read out even a ones in my ca preparation during last 7 year.
20. Do labour on writing.
21. Leave the habit to leave in dream now start labour writing and using your analytical power of mind, finish the entire paper within the time frame.

22. There is average marking of 40% to 60% in theory paper, if one successful to solve 100% question perfectly then can get 40% to 60% marks. So solve limited but perfect concept will not be prevail, only whole solution in spite of solution is not to the point.
23. Yes it is not merely a game of writing competition and presentation, who is well in it will be winner and those are lacking in it will be the looser. If solution right you will score 100% other wise zero.
24. Your answer must be segregated in number of paragraph exceeding number of marks.
25. Solution need not be perfect or to the point but should be perfect and around the perfect.
26. Handwriting should be readable, good, fast.
27. Avoid wasting of time rather use it very efficiently and effectively.
28. In exam

    70 Marks – Routine and Easy Qestion

    100% Practice & Practice

    20 Mark....s – Difficult/ Modified / New / From Different Foreign Book

    Only Go through

    10 Marks- possible and may be out of Course require analytical power and reasoning

    Attempt at last.

In exam hall first of good strategy in selection of question

Selection of question is importance

Must apply common sense after finish of practiced question

In SFM theory have to attempt then take in middle with good writing

Easy question first

- When question is complex tough or ambiguous or wrong, it is such for all the person available in the world, so i should not have very unique feeling.
- If exam paper easy then tough copy checking even small mistake bad presentation is not tolerable. Even minor mistake will leads to deduction of major marks.
- Avoid stress and pressure , be cool and calm then solution possible and normal mind will be stable.

- Success and perfection in solution comes from passion and be positive.
-

29.

a. First impression is the last impression.

- Attempt confident and sure question perfect even it is tough for other.

b. Always attempt all parts of a question together.

c. Always answer your numerical question in tabular form.

Particular		Amount
	Note-1	
	A	
	B	
	(A-B)	

Note-1

d. Theory in numerical paper at end.

e. Write answer **point wise with underlined and heading. Example:**

   1. Holding

   It is consolidation procedure of investment made in associate, subsidiary and joint venture.

   2. Subsidiary

   It is a company of which majority share acquired by other entity known as holding company.

f. Following should be done at the end of the paper.

   In financial reporting formatting for Dr, Cr, Particular, Amount, and total amount with single and double line at end.

Beta imran exercise due diligence and sincere serious it is very critical situation. Please be confidence and well concentrated. Concentrate every writing is final writing no chis chas, final only final while writing avoid, skipping and repeating error.

30. Law

80% case study

Solution

Fact of the case

		Q. No. 1(a)
Q No.	(i)	Fact of the case
	(ii)	Provision of Law Section/ relevant provision Dividend Dividend refers to that portion of profit which is distributed to share holder. SR/ OR/ETC
	(iii)	Explanation & Relation of fact with section
	(iv)	Conclusion

	Practical	
		Q. No. 1(a)

a.		Information summary
		Solution 1. Whenever i have to write something deduction under the calculation statement write it in negative form .... XXX .... (XXX) Net Amount XXX Rounding off in two digit Maintain 1,00,000. 1,00/ Rs in lack Rs in thousand digit of question with my solution in exam hall.

Paper jitna khula ho wo utna acha hai.

Sfm

Advise describe 30% marks is for that

Audit

1. Icai asked question discuss the impact of uncorrect misstatement

Answer told every thing general, how to evaluate uncorrected , etc but not described impact.

2. The fact icai want asked same question as in past but presented in such a manner that it is different. He inject penetrate some unique to make feel that it is new.

3. ICAI asked question of dividend where in pay out ratio resulted 180% the solution arrived at 100% and written it is no possible 180% so pay out ratio nil.

Preparation
Financial reporting **1. Practice icai module and practice manual.** **2. Maintain accuracy in figure 100% while practice as I am in exam hall.** **3.** 1. in practical question if solution is correct as it is as in suggested answer then 100% marks. 2. for theory question if it is right then 40 to 60% marks is allowed. 3. In practical question of suggested answer only mathematical figure solution not you entire knowledge about standards. 4.Try to provide answer in exam to copy same as in suggested answer, examiner sitting does not know any thing, they have only suggested answer, if your solution matched then marks allowed otherwise not. 5. maintain the decimal as per question. 6. do not deploy your own mind to change question while, some exception question is designed in such a way that seeming to be wrong, but it is right provide solution only for what is asked. 7. In theory question marks is provided for knowledge, so provide theory in step by step and paragraph by paragraph, marks is alloted step by step. 8. avoid minor arithmetical error, small arithmetical leads to mismatch of solution result in deletion of full marks. 9. For practical question, marks is not provided for number of step or procedure or stage followed,, but only for correct arithmetical figure derived in each step. 10. Stay updated with new revise answer of suggested from latest practice manual. time to time ICAI change their answer
<u>Corporate and allied law</u> **1. Practice all RTP, PP and PM question.** **2. Study in detail again and again.** **3. Remember important section accurately.** **4. Complete study not partial.** **5. Learn drafting of minutes book and other reporting properly** **6. Remember important case law.** **7. Increase knowledge to provide adequate amount of content in exam.** **8. 100% coverage and 100% coverage to score pass marks.**

9. for right solution marks is 40 to 60%, so to pass must attempt 100% question perfectly. **10. Practice exam by writing, become fastest writer of the world, really ca exam is very fastest writing competition.** **11. Attempt every past year paper as in exam hall.**

Exam May -17

While Examination	
Financial Reporting 1. There should proper formatting. Keep financial statement format as it is actual. Provide proper notes to accounts. 2. Provide solution as far as solution can be matched with the suggested answer in all respect format, amount, notes to account, schedule, etc. Examiner has only suggested answer for marking.	Strategic Financial Management
Advanced Audit & Professional Ethics Standard on Auditing - Introduction of standards -	Corporate and allied Law.

- Try and improve your recalling power. When you first see the question the entire answer should be in your mind. Benefit: You'll be able to complete your answer with more valuable content as compare to others and very quickly & within a certain time frame. When other writes 5-6 points you write at least 8-10 points.
- Start your answer from a new page with the heading "Answer to Question No. 1/2/3 or 10"
- Writing skills are important for professional exam, you are required to write clearly so that examiner can easily read and use more technical words especially in exams like ITSM/ISCA
- In practical problems never start your answer with Yes or No unless you are 100% sure. First mention the relevant provision then facts of the case and show in your answer how you reach the conclusion. In the end conclude your answer in the following manner : **"On the basis of above discussion we can conclude that as per the Section-139 Auditor cannot be appointed as per companies act, 2013 ."** (Consider this as an example).

- Try and always mention the relevant section, clause or any other reference. Make it a habit. Do not ask anybody regarding the importance of remembering a section. If you make it a habit now it will 100% pay at the time of your final preparation.
- In distinctive question never segregate 2 provisions with the help of line. For example: Distinguish between **Fixed and Floating Charge**

  Mention the distinction in the following way:

  (i) Fixed charge is created in the specific property on the other hand floating charge is created on the class of property.

  (ii) Fixed charge clutch the property whereas floating charge floats over the property.

  Conclusion: You should use "on the other hand" OR "whereas" to club two different provisions.

- You may underline the relevant provision or any substantial provision or other important key words.
- In theory paper never read practical problems first. First attempt flat questions. Like in Audit or Law first attempt short notes or distinctions etc.
- Reason for not attempting the practical problems first is that in the beginning you have enough time to read it twice or thrice and waste your time.
- If you mention any case law highlight it properly. Write it in the following way:

  Ram Singh Vs. Union of India

- Do not directly start your answer from points. First write introduction (2-3 lines) about the topic then points.
- If in a passage there are various points try and write them separately in points and give them separate number.
- In exam never use short forms like AGM, EGM, CG, CLB, ROC, ICSI, ICAI, SAP, AS.
- When you start your answer by using a section use like this:

  "As per Section-143 of the Companies Act, 2013"

- Do not worry you may start your paper by answering question No. 10 first.
- While writing be specific about your answer. In other words write your answer to the point.
- Try and make an effort to complete your paper 100%. In other words attempt full paper of 100 marks. This is very important for fetching more marks.
- Try and avoid cutting of words

  During your preparation try and study everything. Everything here means each and every topic. The basic idea behind this point is that you must have something relevant to write about the given topic.

- **Mark what you know and what you don't in the entire syllabus –** You may also prefer an **ABC Analysis** here.

1. A = You have Solid Understanding of Chapter, so just go through.
2. B = Moderate Understanding , so just solve some more sums.
3. C = No understanding, so restart it.

- **Check weightage of the chapters from trend or amendments –** This is exam Orientation will help you to identify where to add value in your limited time.

- **Make a timeline for each chapter** – start early – not necessarily after completion of tuition only you will start.

- **Start from small chapters first**– Gives a positive feeling that you are sailing ahead.

- **Do big chapters in segments** – reduces the burden

- **Maintain time schedule** – do not exceed the time allotted to a subject. May leave one or two small units for the time being.

- **Chain revision –** 5 mins can help you revise your past study of 3 hours

- **Sit and don't keep moving –** The aura effect – A magical golden hour comes when you sit and study for a long time at one place

- **Do smart work –** visualisation, chart work, summarisation, mnemonics, special attention to theory portions, english language check, presentation skills

- **Practice Mock Exam –** Why make your attempt a mock when you can write a mock before exam and work upon the pitfalls.

One of the most essential part while attempting a question is to **ensure proper planning**. Before you start the paper, the entire paper has to be first read carefully so that the proper planning to attempt the paper can be formulated. Selection of a right question at the right time is the vital key for grand success in this paper which can be ensured through proper planning.

While attempting a question, it is most essential to **read the facts** of the question carefully.

After reading the facts of the question, concentrate whether the requirement is related to **decision-making or to profit and loss statement**.

If the requirement is **related to decision-making** you should **follow Relevant Concept**. Decision-making will always show effect on profit ascertained by working out relevant gain and relevant cost.

If the requirement is **related to profit and loss statement**, you should **follow Total Cost Concept**. Profit and loss statement will always show the profit or loss which is ascertained by working total revenue and total cost.

In some questions, sometimes requirement are given by number a, b, c, & so on. Then in such requirements you should always pre-assume that **each & every requirement are independent** unless & until information are interlinked with each other. Solve these requirements independently with information given in question.

In some questions, it may happen that **all the information given in the question are not required to be used at the same time**. Some information may be useful in requirement number (b) or (c) or so on. The thought on this information shall be given only when you are going to attempt that requirement.

Sometimes much information is given in the question, but this information is not required to be used in the light of requirement of the question. You should identify these information as irrelevant/useless/ baseless and

You always have to **follow the instruction of management blindly** even if sometimes the instruction is contrary to your conceptual understanding. Under no circumstances you have rights to disregard the management instruction.

It should always be kept in mind that each and every information is to be read carefully. **Casual approach or idea approach or plain reading is very dangerous** in most of the cases.

If the question is silent on some point whose interpretation is required for solving the question, we should always **follow the most acceptable practice of the industry to which the firm belongs**. So bear it in mind that only solving sums from study materials wouldn't suffice the preparations. You should read news/online about a few industries for their modus operandi to frame the clear picture in mind of questions asked in exams.

Advice / recommendation to the manage ment should be always specific and unconditional i.e. "doesn't use depend on this or that" but if these appears to be ambiguous in the information, give the advice/recommendation subject to qualifying remarks.

Presentation can vary from student to student. It is not at all a cause of worry but it has to be ensured that the **presentation should be up to acceptable norms (if not the best) with working notes (only essential working notes).**

Ensure proper time management through effective planning choosing the sequence of attempting the question in such a manner so that time management may not go out of control. (For example choosing one lengthy question with some light weight question so that time spent over in one question should be set off against another question). Since the Costing and other practical papers are quite lengthy, it may not be possible to attempt full 100 marks for some students. A target of 90 marks attempt is fair and put sincere efforts to achieve the same through proper and effective planning. If you are able to achieve higher than your own designed benchmark, it will be a bonus for you.

Fr

If some question from AS seeming to out of memory just give definition of AS and give your own appropriate solution.

While solution of AS initially give some background feeling and then start solution.