




# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

**Board of Studies (Academic)**

**The Institute of Chartered Accountants of India**

## **Charcha ka Vishay: CA Pariksha May 2025 Examinations**

 **Date:** 25th April 2025

 **Time:** 3:00 PM to 4:00 PM

### **Queries and its Hints for Chartered Accountancy Examinations**

1.	How to handle pressure during chartered accountancy examination time and how to maintain consistency in discipline manner during preparation to stay motivated?
Hints	<p><b>Pressure during chartered accountancy examination time</b></p> <p>To follow a structured revision plan, practice mock tests regularly and maintain a calm mindset through breaks and mindfulness.</p> <p><b>Consistency in a disciplined manner &amp; stay motivated during CA preparation</b></p> <p>In the final stretch of exam preparation to stay balanced – focus on thorough revision, practise past ex papers, target the daily and weekly goals, follow the routine study and track your progress regularly. Minimize distractions, take short breaks to avoid burnout, and stay motivated by reminding yourself of your long-term goal.</p> <p>At various moments, the pressure may feel overwhelming, but if we are well prepared, we can reassure ourselves that we've put in our best effort.</p>
2.	<b>What are some effective time management strategies for the CA exam?</b>
Hints	<p>Time management is critical in the CA exam because success depends not only on knowing the content but also on writing efficiently within the 3-hour time limit. Use the 15-minute reading time to plan the order in which you'll attempt questions. Write answers that are clear, concise, and accurate—avoid overwriting. Don't get stuck on any single question; if one is taking too long, move on and return to it later if time allows. Allocate time based on the marks assigned to each question, aiming to complete the entire paper for the best results.</p>
3.	<b>How can we study effectively to secure one of the top 3 AIR positions?</b>
Hints	<p>To secure a top 3 AIR in the CA examination, focus deeply on ICAI study material, RTPs, MTPs and past papers. Build strong conceptual clarity and avoid rote learning.</p> <p>Follow a disciplined study plan with multiple revisions and regular mock tests. Practice answer writing with proper presentation and structure. Stay consistent, manage stress with a healthy routine, and maintain a confident, focused mindset throughout your preparation. With dedication, strategy, and self-belief, one can achieve their goal.</p>

<b>4.</b>	<b>What are the key strategies for effective answer writing in the Law paper?</b>
Hints	Business Laws not only requires conceptual understanding but also the ability to apply the law. In application-oriented questions, one can divide the answer in different paragraphs i.e. firstly write the relevant legal provision, secondly in brief discuss the facts of the question and in the last, correlate the legal provision with facts of the question and conclude the answer. Practice the questions from study material, RTP, Model Test Booklet, Suggested Answers and MTP. Remember focus on writing precise and well-structured answers. Don't forget "Presentation matters". Use bullet points or sub-headings if necessary. Keep your handwriting clear and organized.
<b>5.</b>	<b>Facing difficulties in understanding and preparing for the Audit paper. What strategies can help in improving?</b>
Hints	<p>It is advised that to prepare and to revise auditing. First, understand your syllabus, go through the section-wise &amp; skill-wise weightage given on the BoS knowledge portal.</p> <p><b>For Final: Advanced Auditing, Assurance &amp; Professional Ethics</b></p> <p>A strategic study approach can be adopted, beginning with Section I, which encompasses Engagement and Quality Control Standards (SA, SAE, SRE, SRS And SQC), as it holds the highest weightage (45%-55%) in the exam. Next, prioritise Section V, focusing on Professional Ethics and Liabilities of auditor, which constitutes 17%-24% of the total weightage. These two sections are very important because at least 70 marks examination is asked from these two.</p> <p><b>For Intermediate: Auditing &amp; Ethics</b></p> <p>To prepare and revise Auditing &amp; Ethics, first understand your syllabus, go through the section wise &amp; skill wise weightage given on the BoS knowledge portal. Do Not skip Chapter 5 "Audit of Items of Financial Statements" has it carries highest weightage and student makes a mistake by leaving it. Give special attention to Section IV (Audit Evidence &amp; Audit Documentation) carry weightage of 12%-18% i.e. 14-21 marks and Section VIII (Special Features of Audit of Different Type of Entities &amp; Audit of Banks) carry weightage of 12%-18% i.e. 14-21 marks.</p> <p>Next, study the ICAI study material in depth while simultaneously preparing your handwritten notes for better retention or you can refer "Saransh Booklet" for your revision purpose.</p> <p>Once the concepts are clear, then Practice questions from the Study material, Model Test papers Booklet, Case Scenario Booklet, Suggested Answers, RTPs and MTPs.</p> <p>In auditing, do written practice as much as you can do as it will help recall the provisions, identify the requirement of the question and enhances answer presentation skills.</p> <p>Also, in examination there's no need to reproduce content verbatim, write answers in your own language but don't forget to write the Keywords and Name, No. of Engagement and Quality Control Standards (SA, SAE, SRE, SRS And SQC)/ Clauses of CARO,2020 or Professional ethics (for final level).</p>
<b>6.</b>	<b>How important is the articleship in a CA's journey and how can one effectively balance it with studies?</b>

Hints	<p>Articleship is a cornerstone of the Chartered Accountancy journey. It bridges the gap between academic knowledge and real-world application, offering invaluable hands-on experience in areas such as auditing, taxation, accounting and compliance. Practical training not only enhances professional competence but also builds discipline, responsibility, and time management skills.</p> <p>Balancing articleship with studies requires a thoughtful and disciplined approach. Begin by planning a schedule effectively—utilize weekends, early mornings or evenings for consistent preparation and design a practical timetable that aligns with both work and academic demands.</p> <p>Maximize study leave by following a structured revision plan and consistently practicing previous exam papers. When work pressure builds up, don't hesitate to communicate with the principal or seniors—they are often understanding of the demands of the CA course and can offer valuable support.</p>
<b>7.</b>	<b>What are the techniques for CA students to retain and recall topics during exam preparation?</b>
Hints	<p>It is advised to focus on understanding concepts rather than rote learning. Break topics into smaller parts, use visual aids like charts or mind maps and revise regularly using active recall. Teach someone else or say it aloud to reinforce memory.</p> <p>Please note that focused revision sessions are more effective than long hours of cramming. Most importantly, stay consistent revision over time builds strong retention</p>
<b>8.</b>	<b>Which books are allowed to be carried into the examination hall for the IBS exam?</b>
Hints	Feel free to refer to any study material you are comfortable with. It is advisable to carry the material that forms the foundation of your preparation, as it may be helpful.
<b>9.</b>	<b>Revision Strategy</b>
Hints	A smart revision strategy starts with creating a well-structured timetable, focusing on high-weightage topics and subjects that require more attention. Use active recall by closing books and attempting to write or explain what is remembered. Break revision into manageable slots with short breaks to prevent fatigue. Create concise notes, mind maps, or flashcards for efficient revision. Prioritize practicing past papers, MTPs, and RTPs under timed conditions to replicate the exam environment. Supplement revision with resources such as LVC, Revisionary classes, Webcasts, and Success at CA Examination. Above all, maintain consistency and stay calm throughout the preparation process.
<b>10.</b>	<b>What is the ideal approach to writing answers in the Audit papers to clear the CA exam effectively?</b>
Hints	<p><b>To answer application-based question:</b> Students are required to answer in three parts comprising of facts of the case, applicable provisions and conclusion based on interlinking of the facts with the provisions applicable.</p> <p>Further, it is advised to mention the name and number of the Standards as it enhances the quality of the answer and demonstrates sound knowledge.</p> <p><b>For direct theoretical Questions:</b> Highlight the main points with brief description- such as bullet points with headings</p> <p>-Break the answer in brief points or paragraphs-Answer in properly framed language</p> <p>-Flowchart/Diagrammatic presentation to be avoided.</p>

<b>11.</b>	<b>What are some effective ways to manage nervousness and anxiety before entering the exam hall?</b>
Hints	<p>It's completely natural to feel nervous before or at the beginning of an examination. Take a few deep breaths and give a moment to settle.</p> <p>Avoid panic during exams by carefully reading each question and identifying those you feel most confident about. Begin writing from that point to build momentum. If shivering or anxiety is experienced before exams, calming techniques such as deep breathing, positive self-talk and visualizing success to be practiced. Remember, confidence is gained through preparation. Hard work to be trusted and focus to be placed on one step at a time. Success is within reach!</p>
<b>12.</b>	<b>What is the best way to prepare for the CA Inter exams, including both written and MCQ-based sections ?</b>
Hints	<p>For CA Inter preparation: focus first on ICAI Study Material, RTPs, MTPs, and past papers. Practice writing answers in the proper format and revise regularly using short notes.</p> <p>For MCQs, use ICAI case scenario booklets, MCQ Dashboard, reliable compilers, and take timed quizzes to improve accuracy. Consistent revision and mock tests will boost both confidence and performance.</p>
<b>13.</b>	<b>What is the best approach to prepare for the IBS paper ?</b>
Hints	<ol style="list-style-type: none"> <li>1. It is advised to start by carefully analysing the case study for identifying key issues and factors. Analytical approach in this context would mean approach/ method based on breaking down a complex problem/process into small parts so that one can understand the whole thing and then address various issues involved in the case study.</li> <li>2. Integrate knowledge from various subjects forming part of syllabus to develop comprehensive solutions.</li> <li>3. Apply concepts and frameworks to analyse and solve problems. Think critically about the implications of the decisions and consider alternative perspectives.</li> <li>4. Clearly communicate the analysis and recommendations in the responses. Use concise and professional language and support the arguments with evidence from the case study.</li> <li>5. Manage the time effectively during the exam to ensure that all the questions are completed within the allocated time. Prioritize responses based on the marks allocated to each question.</li> <li>6. As it is an open book exam, take relevant material along with you pertaining to each included subject in the paper so that in case of need, it can be easily referred to.</li> </ol>
<b>14.</b>	<b>What is the most effective technique for attempting MCQs in the Quantitative Aptitude section?</b>
Hints	It is recommended to strengthen foundational math skills, practice regularly, develop mental math abilities, learn useful shortcuts & strategies and enhance question comprehension through consistent practice.
<b>15.</b>	<b>How to tackle MCQs in the Audit paper and overcome the fear of failing the exam?</b>
Hints	It is advised to develop a strong conceptual understanding of the subject. Merely memorising theory is not sufficient, practical application of concepts plays a crucial role. With clear comprehension, students can confidently answer

	MCQs. Further, there are case scenario booklet issued by BoS for your practice, you can refer that or practice at BoS MCQ portal.
<b>16.</b>	<b>How to improve the performance in objective papers in CA Foundation exam ?</b>
Hints	<p>It is recommended to focus on understanding the concepts thoroughly. Practice multiple-choice questions (MCQs) regularly to build speed and accuracy. During the exam, carefully read each question and use the elimination method to narrow down options.</p> <p>Negative marking should be approached with caution—questions to only be attempted when reasonable confidence is held. Key points, formulas and commonly asked questions to be revised frequently and attention to be paid to past mistakes to prevent it from being repeated. Most importantly, calmness and focus should be maintained during the exam, as many questions are simply reworded versions of what has already been practiced.</p>
<b>17.</b>	<b>Please share some tips and tricks to clear the subjective paper in CA Foundation.</b>
Hints	<p>It is advised to excel in the subjective paper, focus on understanding the concepts from the syllabus and practice consistently. Create a well-organized study schedule that covers the syllabus and allocates ample time for revision.</p> <p>While attempting the subjective paper during exams, structure your answers with a clear introduction, a detailed main body and a concise conclusion. Ensure the handwriting is neat &amp; clean and keep your explanations concise yet comprehensive.</p> <p>For the Law paper, follow the IRAC method: identify the issue in the question, state the Rule to be applied, provide the Application of the law and end with a clear Conclusion.</p>
<b>18.</b>	<b>After clearing Group 1 in Nov 2024 and giving Group 2, what approach should be followed for the IBS paper to score well? While solving MCQs in Direct Tax, how to avoid silly mistakes. How to overcome this and improve DT Score?</b>
Hints	<p>The preparation strategy for attempting MCQs and descriptive questions is same for Direct Tax. Only the manner of answering is different. For MCQs, reasoning is not required but students have the knowledge of provisions of law and have to apply the same correctly to the case on hand to choose the correct answer. Practice for the case scenario based MCQs from RTP, MTP series I and II, Model Test Papers and Case scenario booklet. Additionally, independent MCQs have also been uploaded on the BoS knowledge portal for practice.</p> <p><b>For IBS-</b></p> <p>Even if the primary focus is on Group II, it's a smart strategy to select one or two papers from Group I and prepare them thoroughly in addition to Group II Papers (DT &amp; IDT).</p> <p>At the same time, build a basic conceptual understanding of the remaining subjects. Because during the exam, one will need to:</p> <ul style="list-style-type: none"> <li>• Identify the relevant concepts quickly, and</li> <li>• Apply them accurately using your understanding of the case and the open-book material.</li> </ul>

	This approach not only boosts your performance in the IBS paper but also strengthens your long-term foundation.
<b>19</b>	<b>Kindly guide how to clear Financial Management and Strategic Management papers?</b>
Hints	<p>It is advised that student must clear the key concepts along with the use of flowcharts to remember formulas, definition and other related information. Financial Management is a problem-solving subject, practice as many numerical questions as possible. Student has also to solve past question papers and MTPs under exam conditions to improve speed and accuracy. You may also refer Saransh for quick revision.</p> <p>To score good marks in <b>Strategic Management</b>, Student has to be focused on understanding concepts thoroughly rather than rote learning. Start with the ICAI study material, as it forms the base of the exam. Prepare concise notes, diagrams, and flowcharts for quick revisions. Practice case scenarios, MCQs, RTPs, and past exam papers regularly. Structure your answers well using headings and bullet points, and write to-the-point, conceptually sound responses. Manage your time wisely during the exam—allocate separate slots for MCQs and descriptive answers. Include examples wherever relevant to enhance presentation. With strategic preparation, consistent revision, and smart writing, one can easily score high in this paper.</p> <p>To prepare and revise <b>Auditing &amp; Ethics</b>, first of all understand the syllabus, go through the section wise &amp; skill wise weightage given on the BoS knowledge portal. Do Not skip Chapter 5 "Audit of Items of Financial Statements" has it carries highest weightage, and student makes a mistake by leaving it. Give special attention to Section IV (Audit Evidence &amp; Audit Documentation) carry weightage of 12%-18% i.e. 14-21 marks and Section VIII (Special Features of Audit of Different Type of Entities &amp; Audit of Banks) carry weightage of 12%-18% i.e. 14-21 marks.</p> <p>Next, study the ICAI study material in depth while simultaneously preparing the handwritten notes for better retention or can refer "Saransh Booklet" for revision purpose.</p> <p>Once the concepts are clear, then Practice questions from the Study material, Model Test papers Booklet, Case Scenario Booklet, Suggested Answers, RTPs and MTPs.</p> <p>In auditing, do written practice more, as it will help to recall the provisions, identify the requirement of the question and enhances answer presentation skills.</p> <p>Also, in examination there's no need to reproduce content verbatim, write answers in own language but don't forget to mention the Keywords and also Name &amp; No. of Standards on Auditing and Clauses of CARO,2020.</p>
<b>20</b>	<b>How to prepare for Income Tax and GST for the CA Intermediate exam in September 2025?</b>
Hints	<p>It is advised to start the study by creating a Study Plan. It is essential to gain Conceptual Understanding for these papers.</p> <p>First, study the topic from Study Material and thereafter write the explanation of the said topic in your own words in a simple language with examples .</p>

	<p>Identify the areas where understanding is not up to the mark and once again go through them from the Study Material with the help of examples, illustrations and diagrams given therein and based on the same improvise your explanation.</p> <p>This will help in mastering any topic in a better manner. Thereafter, go through "Let us Recapitulate" section given at the end of all the chapters. Memorize the concepts/ provisions by using different techniques like mnemonics, acrostics, visual presentation.</p> <p>Refer "Saransh-Last mile Referencer for Taxation" Paper.</p> <p>Start from Substantive provisions before progressing to the procedural laws. Go through the tricky issues involved in the Computational Problems. Give special emphasis to Statutory updates to revise all the latest developments in GST.</p> <p>Practise by answering MCQs from Booklet on Case Scenarios for the purpose of regular Revisions - Practice from RTP/MTPs/Model Test Papers.</p>
<b>21</b>	<b>Why do many students struggle in the subject of Business Law?</b>
Hints	<p>Many students find Business Law difficult not because it is a tough subject, but because of how they approach it. Here are the main reasons:</p> <ul style="list-style-type: none"> <li>• Try to memorize without understanding. This simply to be avoided. Law is logical and concept based.</li> <li>• Ignore presentation and lack of writing practice. Writing style matters in Law. Try to present it properly in IRAC format (Issue, Rule, Application, Conclusion).</li> <li>• Skip small chapters or don't revise enough.</li> <li>• They lack regular practice. Law needs regular revision. If student study once and leave it for weeks which results forget the concept.</li> <li>• Fear legal language. But once understand their meaning in simple words which are not difficult at all.</li> <li>• By avoiding and overcoming these, student may be able to present himself/herself in a modified version in the said paper.</li> </ul>
<b>22</b>	<b>How can I revise Tax effectively in 1.5 days?</b>
Hints	<p>Go through "Let us Recapitulate" section given at the end of all the chapters. Refer "Saransh-Last mile Referencer for Taxation" Paper. Start from Substantive provisions before progressing to the procedural laws. Go through the tricky issues involved in the Computational Problems. Give special emphasis to revise all the latest developments/amendments in Taxation.</p>
<b>23</b>	<b>How should I prepare for the CA Final exam, considering my last attempt was in 2007?</b>
Hints	<p>Returning to CA Final after a long gap like since 2007 is commendable and possible with the right approach. To begin with understanding the latest syllabus and exam pattern from the ICAI website. Focus on conceptual clarity, as many updates might have come in law, audit, and tax. Enrol in reliable online or offline classes if needed to cover the new content. Start with one subject at a time and gradually build your pace. Use ICAI study material, RTPs and MTPs, and attempt full-length mock exams under timed conditions.</p>

<b>24</b>	<b>While solving Taxation questions, is it mandatory to write the complete provision?</b>
Hints	No, it's not mandatory to write the entire provision. The need to cite specific parts of the law depends on the requirement of the question. For descriptive questions, it's important to support your answers with proper reasoning and legal backing. Clearly state your assumptions and answer in proportion to the marks allotted. Present your answers neatly and systematically and complete in entirety as per the question.
<b>25</b>	<b>How should I tackle the Integrated Business Solution (IBS) paper effectively?</b>
Hints	<ul style="list-style-type: none"> <li>• Understand the Case Study First Read the case study carefully. Break it into smaller parts to understand the main issues. This helps in solving it step by step.</li> <li>• Use Knowledge from All Subjects Combine what you've learned from different subjects in the syllabus to come up with complete and practical solutions.</li> <li>• Apply Concepts Smartly Use the theories and models you've studied to understand and solve the problems. Think about the results of your decisions and consider different points of view.</li> <li>• Write Clearly and to the Point. Explain your ideas in a clear, simple and professional way. Support your answers with facts from the case study.</li> <li>• Manage Your Time. Don't spend too much time on one question. Plan your time according to the marks each question carries.</li> <li>• Use the Open Book Facility Wisely Since it's an open book exam, take only the important notes and material related to each subject so you can quickly find what you need.</li> </ul>
<b>26</b>	<b>How important is it to mention the following in the Audit paper: a) Standard Numbers      b) Standard Names c) Clause, Part, and Schedule References?</b>
Hints	<p><b>Final Level:</b></p> <p>At the Final Level, it is advised to mention the name and number of the applicable Standards on Auditing (SAs), clauses of CARO, or clauses from Professional Ethics, as relevant to the question. Including these details not only carries specific marks but also reflects the student's confidence and conceptual clarity.</p> <p><b>Intermediate Level:</b></p> <p>While it is not mandatory to mention the name and number of the Standards at the Intermediate Level, it is always advisable to do so, as it enhances the quality of the answer and demonstrates sound knowledge.</p>
<b>27</b>	<b>How should study for the Law paper effectively, and are we allowed to use a pen to draw formats (proforma) in the Accounts examination?</b>
Hints	<p>Start with ICAI Study Material forming the base. Supplement it with the Saransh booklet. Read each provision carefully and understand the logic behind it rather than just memorizing.</p> <p>Focus on understanding the applicability and relevance of each section. Make short notes in your own words. This will help in quick revisions before the exam. Practice writing answers. This will improve your presentation.</p>



	<p>Solve past papers, RTPs &amp; MTPs – This helps you understand the exam pattern and the type of questions asked.</p> <p>Focus on amendments. Also, make sure to attend webinars and the 'Success at CA Exams' sessions conducted by the Board of Studies (BOS). Revise regularly.</p> <p>Remember, understanding and clarity are the keys to scoring well in Law—not just memorization.</p> <p>Yes, you are allowed to use a pen to draw formats (proforma) in the Accounts paper.</p>
<b>28</b>	<b>How to prepare for the Indirect Tax and Integrated Business Solution (IBS) papers for the CA Final?</b>
Hints	<p><b>For Indirect Tax Paper-</b></p> <p><b>Start with Substantive Provisions:</b> Begin with core concepts before moving on to procedural laws and then to enforcement provisions.</p> <p><b>Use ICAI Study Material as the Base:</b> Thoroughly study each topic from the material.</p> <p><b>Write in Your Own Words:</b> Summarize the topics in simple language, using examples</p> <p><b>Identify &amp; Revisit Weak Areas:</b> Note down concepts you don't fully understand. Revisit them using diagrams, illustrations, and examples from the study material.</p> <p><b>Use "Let Us Recapitulate" Section:</b> Revise key takeaways at the end of each chapter to strengthen retention.</p> <p><b>Practice Computational Problems:</b> Focus on tricky areas and common traps in GST calculations.</p> <p><b>Revise Statutory Updates:</b> Stay updated with the latest amendments and circulars, as these are frequently tested.</p> <p><b>For IBS:</b></p> <p>To prepare effectively for IBS, start by reviewing case studies from the portal, RTPs, MTPs, and Students' Journal to understand the question patterns and time management.</p> <p><b>Focus on mastering key concepts</b> from Financial Reporting, AFM, Audit, Law, and Strategic Cost Management, while also learning how to apply legal provisions to practical scenarios.</p> <p><b>Build a strong, integrated understanding</b> of business environments across subjects like taxation, finance, audit, and costing.</p> <p><b>Regularly practice case studies</b> that require cross-subject application, and work on presenting your answers in a clear, structured, and professional manner.</p> <p><b>Stay updated with recent amendments and developments</b> to provide accurate and relevant solutions.</p>
<b>29</b>	<b>May 2025 will be my third attempt at the CA Foundation exam. I've already solved the MTPs, RTPs, and question papers from the last 10 attempts. What should I focus on next to improve my chances of clearing it this time?"</b>

Hints	<p>Since you have already solved the last 10 attempts' MTPs, RTPs, and past papers, you're on the right track. Now, it's time to sharpen your revision strategy and focus on concept clarity and speed.</p> <p>This is your 3rd attempt in May 2025, let's shift focus from just solving papers to fine-tuning your strategy for success. Analyse your mistakes that were committed earlier, revise smartly, practice writing daily, don't just read but also try to recall and stay consistent.</p>
<b>30</b>	<b>Given the mental challenges and lengthy preparation cycles for CA exams, is ICAI exploring structural changes, such as optional MCQ-based modules or a more flexible attempt system, to make the process more adaptable while maintaining standards?</b>
Hints	ICAI recognizes the mental toll and long preparation cycles associated with CA exams and is exploring ways to make the process more adaptable while maintaining high standards. Initiatives like MCQs have been introduced to assess practical understanding of students while pursuing CA Course. The institute also emphasizes student well-being, offering stress management guidance. While maintaining exam rigor, ICAI continues to find ways to make the journey more manageable for students without compromising professional standards.
<b>31</b>	<b>How to score well in business law?</b>
Hints	Read and revise the complete study material and Saransh booklet thoroughly focusing on understanding of the key concepts and principles. Business Law is all about applying legal provisions, so grasping the basic concepts will help you in framing your answers correctly. Do regular practice of writing answers. Business Law answers should be precise and to the point. Structure your answers well, using the IRAC method (Issue, Rule, Application, Conclusion). The questions for practice can be referred from study material, RTP, Modal Test Booklet, Suggested Answers and MTP. Also attend Webinars and Success at CA Exam conducted by BOS (which is supplement to your revision).
<b>32</b>	<b>Is it necessary to answer Law questions as per the ICAI solutions?</b>
Hints	Suggested Answers provided by the ICAI are standard answers. If student can manage to write in the same manner, it is well and good, however, no student is expected to write verbatim the answers. Yes the answers must fulfil the requirement of the question and must be complete in itself. To develop the skill of writing the answer, practice the questions from study material, RTP, Modal Test Booklet, Suggested Answers and MTP.
<b>33</b>	<b>Being from a science background, is it difficult to complete the CA Foundation syllabus in 6 months?</b>
Hints	CA Foundation may seem challenging initially, but with disciplined study and the right approach, every student can succeed. Don't be discouraged—understanding the basics is key.
<b>34</b>	<b>Is language more important than concepts in Law, given that most CA Foundation students understand the concepts but struggle to write them correctly?</b>
Hints	Language and Concept both are equally necessary to score well. Remember concept is the heart – language is the expression. You can write answers in your own simple language, but that language must reflect legal understanding. This means your answer should include the correct legal provisions. It's best to structure your answer in clear paragraphs: First, state the relevant legal provision or section. Secondly, briefly explain the facts of the given question. Finally, apply the legal provision to the facts and conclude logically. This structured approach not only shows clarity of thought but also helps you present your knowledge effectively.

<b>35</b>	<b>What is the right method to write answers in the exam to ensure success?</b>
Hints	<p>To ensure a successful result in exams, adopt a method that combines effective time management, clear structure and focused answering.</p> <p>First, read the questions carefully before starting; understand what is being asked and note any specific instructions.</p> <p>Prioritize questions based on their marks, starting with those you're most confident about.</p> <p>For each answer, use a clear structure—start with a brief introduction, followed by the body with key points or arguments, and finish with a concise conclusion or summary.</p> <p>Be precise—avoid long-winded explanations and focus on the most important details.</p> <p>Ensure your handwriting is legible and use bullet points or numbered lists where appropriate for clarity. Attempted the entire paper within 3 hrs of examination.</p>
<b>36</b>	<b>How can one score higher marks in Audit and Strategic Management (SM)?</b>
Hints	<p>To score good marks in Strategic Management, focus on understanding concepts thoroughly rather than rote learning.</p> <p>Start with the ICAI study material, as it forms the base of the exam. Prepare concise notes, diagrams, and flowcharts for quick revisions.</p> <p>Practice case scenarios, MCQs, RTPs, and past exam papers regularly. Structure your answers well using headings and bullet points, and write to-the-point, conceptually sound responses.</p> <p>Manage your time wisely during the exam — allocate separate slots for MCQs and descriptive answers.</p> <p>Include examples wherever relevant to enhance presentation. With strategic preparation, consistent revision and smart writing, you can easily score high in this paper.</p> <p>To prepare and revise Auditing &amp; Ethics, first of all understand your syllabus, go through the section wise &amp; skill wise weightage given on the BoS knowledge portal. Do Not skip Chapter 5 "Audit of Items of Financial Statements" as it carries highest weightage, and student makes a mistake by leaving it. Give special attention to Section IV (Audit Evidence &amp; Audit Documentation) carry weightage of 12%-18% i.e. 14-21 marks and Section VIII (Special Features of Audit of Different Type of Entities &amp; Audit of Banks) carry weightage of 12%-18% i.e. 14-21 marks.</p> <p>Next, study the ICAI study material in depth while simultaneously preparing your handwritten notes for better retention or you can refer "Saransh Booklet" for your revision purpose.</p> <p>Once the concepts are clear, then Practice questions from the Study material, Model Test papers Booklet, Case Scenario Booklet, Suggested Answers, RTPs and MTPs.</p>

	<p>In auditing, do written practice as much as you can do as it will help you to recall the provisions, identify the requirement of the question and enhances answer presentation skills.</p> <p>Also, in examination there's no need to reproduce content verbatim, you can write answers in your own language but don't forget to mention the Keywords and also Name &amp; No. of Standards on Auditing and Clauses of CARO,2020.</p>
<b>37</b>	<b>How can one pass the CA Foundation exam, and how should student practice questions for Law and Mathematics?</b>
Hints	Read and revise the complete study material and Saransh booklet thoroughly, then practice the questions from study material, RTP, Modal Test Booklet, Suggested Answers and MTP. Also attend Webinars and Success at CA Exam conducted by BOS. Consistently revise and do practice. While practising, concepts is clear first, sections second, practice of writing some answers daily. Use IRAC (Issue → Rule → Application → Conclusion) method in answers. Make revision notes to save the time at the end.
<b>38</b>	<b>In the CA Foundation exam, if student score 70 in Mathematics, 80 in Economics, 50 in Accounts, and 35 in Business Law, can student still achieve a successful result?</b>
Hints	No, because apart from scoring 50% in aggregate, it's also mandatory to score at least 40% in each individual paper. In above case, if this situation occurs, a student has to focus specifically on Business Law in his/her next attempt. Just 10–15 days of focused study and writing practice can help student score well above 50 marks.
<b>39</b>	<b>Can the institute reduce the exam result declaration time to allow students more preparation time for their next attempt?</b>
Hints	When a student doesn't clear an exam, every extra day counts in preparing for the next attempt. Currently, the result processing takes time due to thorough evaluations and quality checks. Our goal is to provide results more quickly—without compromising accuracy so that students have ample time to reflect, regroup and prepare better for future attempts.
<b>40</b>	<b>How can one overcome failure?</b>
Hints	To come out of failure, first understand that it's a part of learning and not the end. Think about what went wrong and what student can do better next time. Set small goals and take one step at a time. Stay positive, learn from your mistakes, and keep moving forward. Be around people who support you, and most importantly, don't be too hard on yourself. Believe that you can bounce back stronger.
<b>41</b>	<b>How to prepare exam and complete it on time?</b>
Hints	<p>To complete the exam on time, it's important to manage both your time and approach wisely:</p> <ol style="list-style-type: none"> <li>1. Understand the Exam Pattern to get familiar with the structure and types of questions.</li> <li>2. Start with Easier Questions and the questions you are most confident about.</li> <li>3. Set Time Limits for Each Section.</li> <li>4. Don't Overthink: If you're stuck, move on to the next question. You can always come back to it later.</li> <li>5. Keep Track of Time: Regularly check the time to ensure pace throughout the exam.</li> <li>6. Practice Time Management: During your practice sessions, focus on completing papers under the exam conditions within the time limit.</li> </ol>

	<p>The more you practice, the better you'll get at managing time during the actual exam.</p> <p>Remember, staying calm and organized is key to finishing the exam on time. With practice, you'll improve your speed and accuracy.</p>
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