



Key areas to review

- Professional Examination
- SWOT analysis
- Understanding and Studying the Course and Contents
- Time management for studies
- Review of study
- A help of Professional Coaching Tutor



Key areas to review

- Communication A key for success Planning for week before the exam
- Checklist to proceed to exam hall
- Entering the examination hall
- Examination hall planning
- After exam but, before the result



Professional Examination

- Chartered Accountancy (C.A.) exam is conducted by The Institute of Chartered Accountants of India (ICAI), New Delhi.
- The exam is conducted at par or even above with reference to International Professional Examinations.
- Passing C.A. examination is considered as an attainment of highest order.
- High standards both in examinations and in the profession are maintained scrupulously by the ICAI.



- Success in the exam rests heavily on depth and solidity of preparation and sincerity.
- There are no soft options and easy way-outs to fulfill the dream.
- Hard work is key to success.
- Success needs no explanations, failure has none.
- If my mind can conceive it,
 If my heart can believe it,
 I know I can achieve it.



	ZAWARE
Professional Ex	camination
The expected level of k students increases step	—
Examination	Expected level of knowledge
Common Proficiency Test (CPT)	Basic
Intermediate (Integrated Professional Competence)	Working
Final	Expert

Professional Examination – A Review

10 + 2 or University Exam

- Reasonable understanding is tested
- Set pattern of questions
- Reasonable presentation skills
- Practice makes students perfect

Donkey Work

C.A. exam

- Understanding of the subject is fully tested.
- No set pattern of questions
- Presentation skills of high order
- Strong Fundamentals make Perfect students Perfect
- Monkey & Donkey Work

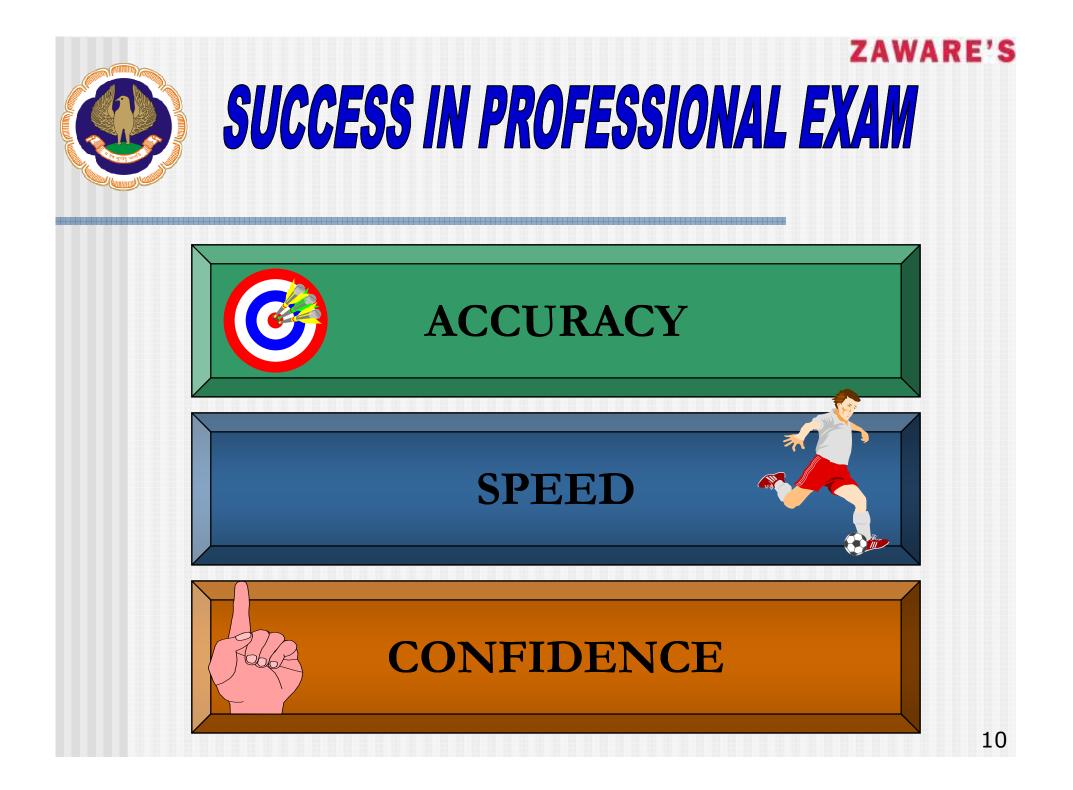
Professional Examination – A Review

10 + 2 or University Exam

- Reasonable and Functional knowledge is sufficient.
- Passing Percentage is high (Majority)
- Preparation at eleventh hour makes a student successful

C.A. exam

- Technical and conceptual knowledge required is of high order
- Passing Percentage is low (Minority)
- Continuous and planned study makes a student successful.



ZAWARE'S **Essential Qualities to become** CA WATCH TIME MAINTAIN SPEED

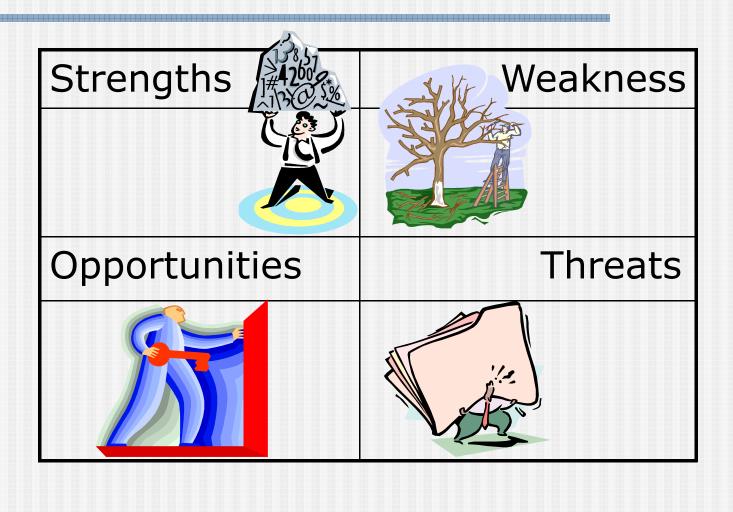
HIT THE TARGET







SWOT analysis





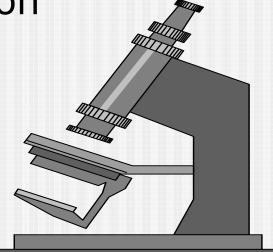
Strength / Weakness / Threats

- Physical health
- Level of intelligence
- Power of Concentration
- Analytical mind
- Ambition
- Optimism
- Motivation and Dedication
- Patience



Strength / Weakness / Threats

- Language and Communication Competence / Skills
- Reading ability
- Self confidence
- Commitment
- Courage
- Searching attitude for newer things
- Academic track record
- Handwriting





Opportunities

- High remunerative prospects
- Family background
- To become a professional at an early age
- To deliver professional services to the society
- To gainfully employ knowledge in the field of Accounts, finance and taxes.
- Highly educated person in the society
- Diversification from traditional educational courses
- Social acceptance
- International Employment Opportunities



- Develop reasonable command on language to communicate effectively
 - Talking skills
 - Listening skills
 - Writing skills
 - Communicate with friends in English
 - Read newspapers regularly
 - Develop reasonable command on grammar
 - Refer English to English dictionary
 - Add on new words to the memory dictionary.
 - Develop communication skills directly in English



- Practice Meditation to improve concentration power.
 - Concentrated mind retains the studied matter and the subject effectively.
- Stress on understanding the Basics, fundamental and logic of the subject matter.
 - Get the help of the Professors for Basic clarity
 - Refer text books.
- Mere quantitative inputs will not be sufficient to clear the professional exam. Qualitative efforts are essential.



- Study from Day 1. Time is crucial factor.
 Yesterday has gone forever but you can catch today and tomorrow.
- Sacrifice for yourself and devote sufficient time for planned and methodical studies.
- Continue sports and other activities of interest for about an hour, but keep in mind that C.A. course is core and focused activity.





Some tips to remove weakness/threats

God gives every bird its food, but he does not throw it into the nest. Bird has to take efforts.



The fool said " I have ruined my past and my present "

The wise said "But the future is still safe".





Some tips to remove weakness/threats

Think in an innovative manner.There are four types of people.

×	Think		Act	Inqualitative Output
	Think	×	Act	No output
×	Think	×	Act	Dormant output
	Think		Act	Qualitative output

Apply studied subject matter with possible deviations and think of the revised output



Some tips to remove weakness/threats

 Brave warrior Napoleon Bonaparte did not have "no" in his dictionary. He looked with optimistic and positive attitude. Nothing is impossible.



Past academic record is an outcome of efforts taken for the cause. With planned changes in Input future performance can improve.



- Good seed sown always yields best plant and tasty fruits.
- Keep confidence in self.
- Healthy mind resides in healthy body.
 Keep your health in upright position.
 Develop good habits of physical exercise, eating and sleeping.
- Distractions and temptations must be avoided
- Write Diary regularly about the studies completed

Studying the course and subject

- ICAI emphasises on testing comprehensively and concisely on self expression ability and to application of the knowledge in divergent situations.
- Keeping the objectives of high examination standards, let us find out the way out and decide upon the strategies.



Understanding the Syllabi

- ICAI has prescribed the subject wise syllabi for each stage. Read the syllabus carefully and understand the topics covered.
- Don't leave any topic uncovered.
- ICAI Prospectus, Modules contain the syllabus.



Selection of Study Material

- Sources of Study Material:
 - ICAI study modules
 - Text books (Prospectus of ICAI contains recommended text books)
 - Qualitative notes of coaching organisations
 - Revisional test papers of ICAI (Published before every examination)
 - Suggested answers of the Past examinations of ICAI
 - Chartered Accountant Students Newsletter
 - ICAI allied publications like Accounting Standards, Auditing Standards, Guidance Notes etc.



Using allied material

- In addition to the regular study materials, students can use following allied materials.
 - Chartered Accountant Journal
 - Journals of Other professional bodies like ICWAI, ICSI, ICFAI.
 - 4 RBI bulletin
 - Tax journals like ITR, CTR, CC, Taxcom
 - Newspapers like Economic times, Financial express
 - BCA Journal
 - Past question papers of C.W.A. and C.S. examinations.
 - British Council Library books



- These are scoring subjects.
- Surplus helps for aggregating 50% marks.
- Try to understand concept first.
- Solve the simple problems.
- Don't mug up or read the answers.
- Understand the advanced concepts.
- Practice advanced problems.
- Solve past examination problems.

Studying Practical subjects

- Present answers with supporting working notes.
- After solving the problems think of possible changes in Input data
- By reading the question
 - Find out missing data
 - Plan the answer and working notes to find out missing data
 - Focus on required information
 - Present in a sequential and logical manner
- Avoid silly mathematical mistakes.

- The descriptive subjects not easy for scoring
- Surplus marks are required from practical subjects for aggregating 50% marks.
- Try to understand the subject matter.
- Make the brief notes of the topics.
- Revise the notes prepared by you on regular basis.



- More time is required to prepare theoretical subjects.
- Plan time reading the recommended text books to get concept clarity.
- Time plan is also to write all the theory questions in the examination.
- Answering all questions in good manner is better than answering selected questions in a best manner.



- Writing practice is must to get the confidence and speed.
- Solve past examination questions.
- Length of the answer should match with marks allotted to the question.
- Present answer point wise wherever possible.
- Answer should lead to a logical conclusion.

- Facts of case, suitable examples, related data should be given briefly.
- Language carries a greater weight for higher marks.
- Quoting sections and case laws for law subjects has value added effect.
- Don't bluff.





- Make own notes, clippings, important findings in a separate notebook, which will be of immense use for preparation one week before the examination.
- Highlight important points on the book itself.
- List down the difficult topics while studying and take concentrated efforts to understand those topics.
- Don't indulge in optional studies.Cover the entire syllabus in regular studies.

Time management for studies

- Based on SWOT analysis it is necessary to plan for the time.
 Time is crucial factor for the student.
- Time wasted has gone forever.
- Plan for the studies from the beginning.





Weekly time table

- List down the topics to be covered subject wise.
- Take the help of seniors for expected time of preparation.
- Prepare a weekly time table to cover up all the topics within a time span of about 6 months.



Suggested Format of weekly time table

Subject	Торіс	Week 1	Week 2	Week 23	Week 24
Subject 1	Topic A				
	Topic B				
	Topic C				
	Topic D				
Subject 2	Topic A				
	Topic B			_	
	Topic C			\checkmark	
	Topic D				



Weekly time table

- Time table is not rigid and can be changed with actual syllabus covered.
- Review at the week end the backlog and try to cover up at the earliest.
- Success of planning lies in the implementation, hence avoid backlogs.
- Time table will ensure self regulated studies.
- In corporates if there is target, there is a result. The system will prove to complete regular studies and boost your confidence at higher and higher level.



Weekly time table

- You may find difficult even to plan a time table. Still don't give up. Keep in mind that the good days are ahead.
- To begin with set simple, achievable target for first few weeks and then make a final time table for about a month or so.
- Increase the number of hours progressively as the examination comes closer.
- Making the right time table is only half the battle won,the other half is won by following it to the last detail.



Weekly time table

- Consider the following factors before a time table is finalised.
 - Family commitments
 - College commitments
 - Articleship timings
 - A Normal losses
 - Festivities
 - Leave from articleship
 - Provision for contingencies.
 - Any other special event or factor

Busy man can only find out a time.



Help of coaching tutor

- Help of Professional coaching tutor is necessary –
 - To gain conceptual clarity
 - To have practical exposure to apply conceptual abilities.
 - Presentation of answers in the examination.
 - To cover the entire syllabus, thereby avoiding the risk of option study.
 - To practice sufficient number of problems and case studies.
 - To solve the difficulties.



Help of coaching tutor

- To understand the proper approach to solve the problem or answer the question.
- To appear for mock examinations to remove the examination fear.
- To get proper study material to prepare for the examination.
- To develop overall personality



Help of coaching tutor

Coaching tutor should aim at "To make the life of the students easier by covering vast syllabus in the lucid manner with time bound program."

> A teacher is a friend, philosopher and guide of a student, hence coaching organisation plays the eminent role to shape the career of the student.



Value Added with updations

- With Internet service following websites will be of immense use
 - www.icai.org
 - www.rbi.org
 - www.bcasonline.com
 - www.finmin.nic.in
 - www.sebi.gov.in
 - www.capitalmarket.com



Review of studies

- Success in a professional exam lies with recalling and presenting the technical information in a marketable manner.
- Review of studies can be done in following ways.
 - Revising the topics regularly at the week end.
 - Concentrating on difficult subjects as per own SWOT analysis.
 - Reviewing the performance based on periodical tests.
 - Solving the problems regularly of the practical subjects.



Review of studies

- Making a students club [Homogeneous and dedicated Group(3-4)] and hold discussions at least twice a week on pre decided topics for about 2 hours per sitting.
- Study suggested answers of ICAI to match the answers with the expected one.
- Keep in mind that a winner does the same things differently. Hence plan for that winning strategy.
- Attempt for test series to assess yourself.

Communication – A key to success professional examination student In a must develop communication skills. Reading skills Listening skills Writing skills vehicle Answer book is a of communication. Good handwriting has high value in the examination and key to success. Handwriting should be legible enough so that the examiner can understand the answers written.

- Students are supposed to develop reasonable command on the language.
- Answers should be written
 - Precisely with correct technical contents
 - With proper, technical language and even legal language for law papers.
 - With focus to the question
 - With suitable examples.
 - With an appropriate and justifiable assumptions for ambiguities in the question.

- With diagrams and graphs where ever necessary.
- With proper tables for data presentation
- With logical and sequential presentation
- With best tabulated working notes which is a part and parcel of the answer.

Quoting the sections and Landmark case laws has Value Added effect for increasing the marks.

- An examiner has maximum 15-20 minutes time to verify your answer sheets. Students preparation for 8-10 months is required to be presented within 3 hours, hence the quality of the answer should be topmost to tune with the focus of the question.
- CA examination matches with the best professional examinations in the world, hence key to success is a qualitative presentation. Merely quantitative presentations has no value in a Professional examination.

- Presentation in simple and lucid language with concise or precise message which takes the student to the path of success.
- Don't rewrite on the same handwriting.
 Scratch out the earlier handwriting and rewrite the word or sentence again. Avoid scratch outs. A clean answer creates good impression in the minds of the examiner.
- Don't Bluff.If you can't write answer of a particular question, leave it.Try to write precisely what you recall.It will fetch some marks if not full marks.

Oral presentation skills, though not tested formally in exam as at present, are of immense importance for becoming a successful professional.



Articleship exposure

- During articleship students get exposed to the following fields-
 - Business world and its working
 - Computerised Accounting
 - Application of Accounting and Auditing Assurance Standards
 - Other computer Applications
 - Auditing
 - Company law matters
 - Direct taxes and tax procedures
 - Indirect taxes and tax procedures



Articleship exposure

- Financial management
- Project financing
- Management consultancy
- 4 Management strategies
- General knowledge
- Practical and pragmatic thinking
- Drafting of various reports
- Communication with people
- Other related fields.





Articleship exposure

- Practical training is useful even to answer examination questions.
- Articleship has immense value to become a successful professional.
- Keep your eyes, ears and Mouth open to learn newer and newer things.





Result criteria for CPT

- Total 200 questions will be asked in CPT.
- 50% marks (100 Marks) are required for passing CPT with subject wise securing 30 % marks.
- Marking Scheme:
 - For Correct answers: 1 mark
 - For incorrect answers: (-) 0.25 mark
 - For blank answer: 0 marks



Result criteria for IPCC/Final

- Minimum 40 marks in each subject Aggregate 50% marks in all subjects together.
- Group wise appearance is permitted (but not recommended) for IPCC/PCC and Final Examination.
- It is better to appear for both groups at a time to get the advantage of transfer of surplus marks (in excess of 50) from one group to another
- All India merit rankers are selected only from students appearing for Both Groups.



Result criteria

IPCC and Final Student is entitled for exemption in a particular subject(s) if he has secured 60 marks and attended all the papers in a group. The exemption is valid till subsequent 3 attempts only. The marks of this subject are aggregated for Group passing.



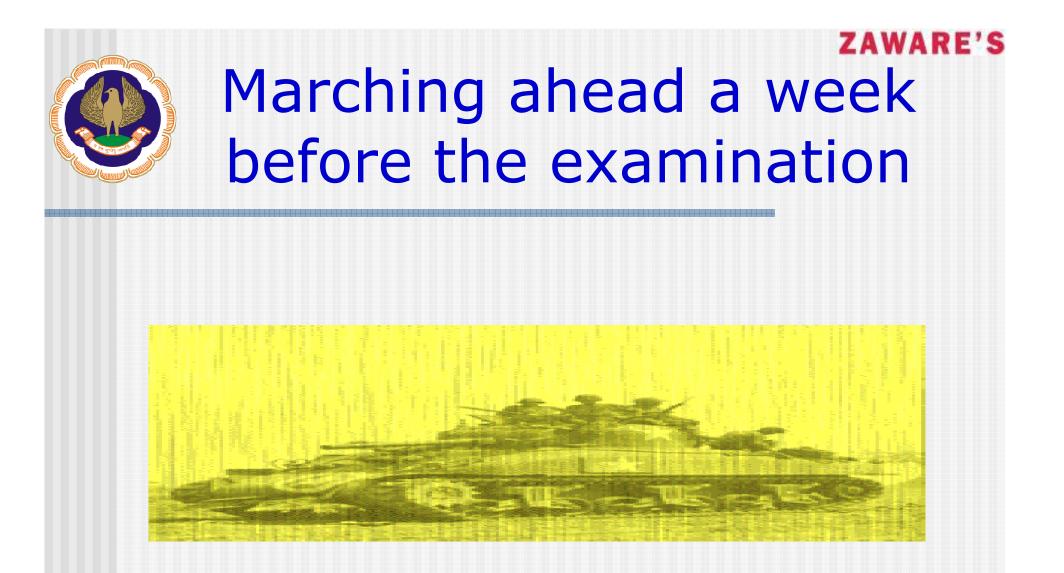
Passing Percentage

- From past examination performance following are the indicatives
 - **↓** CPT 40%
 - ↓ IPCC/PCC/PE-II 25%
 - Final 15%
- There is no truth in saying that C.A. examination is very difficult.
- No examination is difficult for a student who is well prepared.



Admit card

- Students are supposed to download Admit card from ICAI website <u>www.icai.nic.in</u>
- In case of difficulties for Admit card contact ICAI help line.
- Admit cards are kept pending by ICAI for the following reasons
 - Non submission of proper documentary evidence for appearing for Final exam in last six months of articleship
 - Incomplete submission of exam form.



" Wars are won and lost in the mind"

Planning of a week before the examination

- Examination is one week ahead.
- By now you have fully prepared for the examination. Hence keep your confidence at the highest level.
- Don't have "examination fever", a disease which cannot be cured either by parents or by a teacher.
- You only have full control on yourself.

Useful tips for a weeks preparation

- Don't discuss with friends any topic, except to get the specific difficulties clarified.
- Take the help of a teacher who is your friend and guide for any difficulties in studies.
- With the help of notes, clippings, highlighting cover up in brief manner all the topics and subjects in a week.
- With the help of notebook, check up the mistakes already made while studying the subjects. Avoid these mistakes in the examination.
- Prepare for about 2 subjects in a day.

Useful tips for a weeks preparation

- Revise your own clippings and notes topic wise and subject wise
- Revise for the difficult topics already listed out during regular studies.
- Revise landmark case judgments already listed by you for law subjects.
- Go through Revisional Test Papers (RTP)
- Recall the formats like Final Accounts of Banking, Insurance and Electricity companies etc.



Physical health is as important as mental health

- Practice for not sleeping during examination scheduled timings.
- Take full sleep for at least 6.30 hours.
- Relax for about an hour or so everyday
- Avoid taking medicines, except those which are essential on regular basis. Avoid taking sleeping or non sleeping tablets.
- Take doctors advice one week before exam, if necessary
- Avoid eating in restaurants or unknown eating joints.

Check list to proceed the exam hall

- Visit examination centre a day before and ensure the seat number at the same centre.
- Read the instructions given along with Admit Card by the ICAI carefully and adhere to it strictly.
- Carry the following
 - Admit Card (Original or even downloaded from website <u>www.icai.nic.in</u>)You can download admit card up to 3 times from the website.

Alternatively on the downloaded Admit affix Photograph and take signature and stamp of a C.A. or Bank manager or Govt. Gazetted officer.



Check list

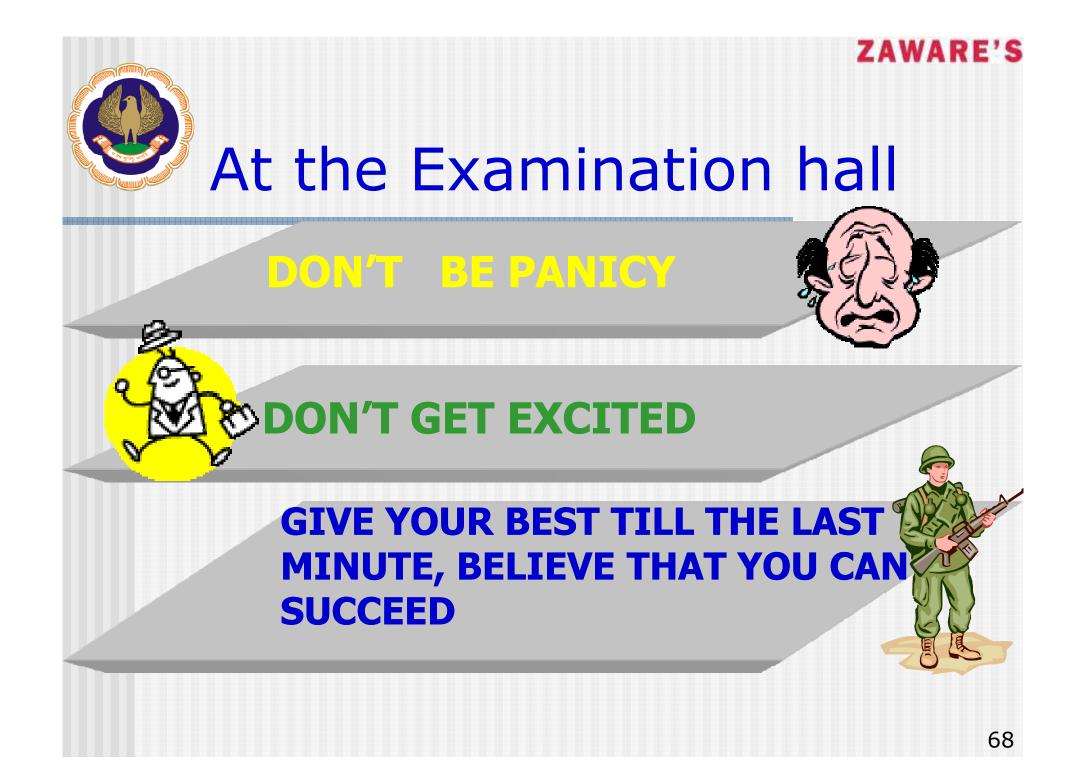
- In case of downloaded Admit Card from the website carry Identity card of the college / ICAI / Coaching organisation / Passport / Driving license
 - **↓** Calculator (12 digit calculator with functions + \div X $\sqrt{}^{\%}$ M+ M- RCM)
 - Ball point / Fountain Pen (At least 2)
 - Only Blue or Blue Black combination is only allowed.
 - Wrist Watch





Check list

- 0.5 Pencil with lead Box. (At least 2)
 12" Ruler
- Hard writing Pad (Benches of the exam hall may not be with smooth surface.)
- Water bottle.
- Stapler with Staple pins.



Entering the exam hall

- Official Timings of the exam
 Follow the official timings of the examination.
- Reach at exam hall at least 20 Minutes before the scheduled timings and check your hall Number and take the seat.
- Seat calm and quietly for about 5-10 minutes.
- Question Paper is provided 15 minutes before the scheduled time for reading and planning strategy.



- Keep in mind that student is not allowed to enter the exam hall after half an hour of scheduled time.
- Before the start of scheduled time of the exam complete the following-
 - Write Roll No. in figures as well as words on Answer Book
 - Write Roll No. in figures on Question Paper
 - Write Centre Code on answer book.
 - Write any other required information on the Answer book.

Do's & Don'ts in exam hall

Do's

- Write Roll number on the question book.
- Tick mark questions answered on the cover page of answer book.
- Write Supplement serial
 No. on the Supplement.
- Keep Admit card ready on Bench for verification

Don't write Roll No. on the supplements.

Don'ts

- Don't Write ' Om' or 'Shree' etc either on Answer Book or on Supplement.
- Don't change font size in order to distinguish the answer.
- Don't underline or distinguish points of the answer.

Do's & Don'ts in exam hall

Do's

- Though pencil use is prohibited, pencil can be used for-
 - Journal / Ledger Ruling.
 - Graphical presentations
 - Diagrams
- Do use supplements to the required extent.

Don'ts

- Don't write or distinguish answers by pencil.
- Don't take supplements when it is not required.





Rule out margins by Pencil.

Left Page Right Page



- Available time for 100 marks is 180 minutes.
 Time formula : 1 mark = 1.8 minutes
 Keeping contingencies and switchovers from one to other questions in mind Plan formula : 1 mark = 1.5 minutes
 Use balance about twenty to thirty
 - Dse balance about twenty to thir minutes for
 - Unanswered question
 - Recheck where you feel answer may not be correct.
 - Full coverage of the paper





- Don't leave exam hall before the scheduled timings in any case.
- Read questions carefully and underline crucial points.
- Answer lengthy question though simple at the end only.
- Begin with answering the question where you are confident.
- Confidence created in the beginning help you to accomplish the task fast



- Speed and accuracy are two wheels of success in professional examination.
- Answer all sub parts of the question at one place.
- Start new question on a separate page.
- Use separate answer books of two sections where ever ICAI so requires.e.g. IT & Strategic Management at PCC Level
- Write appropriate and justifiable assumptions to clarify the ambiguities in the question.



- Ask from supervisor the following if required
 - Graph paper
 - Mathematical tables like Annuity factor, Distribution tables, Time value of money etc.
- Try to cover full paper of 100 marks. Maximum coverage is expected to reduce the risk.



- Don't get frustrated even if you are not able to answer question(s) of about 10-20 marks. You can get good marks out of 80-90 marks attempted.
- Staple or tag the supplements with the main answer book.
- During exam scheduled days don't discuss answers relating to questions asked in the examination.

After the exam but before the result

- Evaluate yourself about attempting the examination by –
 - Comparison of answers written with the expected answers
 - Take the total of expected marks subject wise and total.
- If you are expecting marks around 50% (say even up to 55%) there is need for immediate planning.
- If you wish to peruse the course seriously, but expecting the failure, start preparing for the next exam without waiting the result.

After the exam but before the result

- In a professional exam first attempt is always a best attempt.
- As the result is expected after 2 to 2^{1/2} months it is necessary to plan based on the expected results.
- Studies after the exam but before the result is not harmful but will be helpful to a student.
- Keep in mind restricted attempts for PE-I and PE-II examinations.
- Don't become panicky about the results. Do the best and wait for the result.

After the exam but before the result

- Failure may lead towards hard and dedicated effort and will prove to be a step towards success.
- Don't forget that after every sunset there is a sunrise and ray of hopes too!!!
- Failure is not a setback, but an alarm call for better efforts.













Thank You