

Telegram Channel: [AIR1CA Guidance & Notes](#)

Website: [air1ca.com](http://air1ca.com)

Whatsapp Channel: [AIR1CA Career Institute](#)

Instagram: [air1caatul](#)

Youtube Channel: [Atul Agarwal](#)

## CA FINAL IBS

### Detailed Strategy & Resources

<b>Paper Pattern &amp; Case Studies Types</b>	<ul style="list-style-type: none"> <li>▪ <b><u>Paper Pattern</u></b> <ul style="list-style-type: none"> <li>✓ 5 Case Studies</li> <li>✓ 5 MCQ of 10 Marks and 3-4 Descriptive Questions of 15 Marks in each case study</li> <li>✓ You need to attempt any 4 case studies</li> <li>✓ MCQ answers are to be filled in the OMR sheet (no explanation required)</li> </ul> </li> <li>▪ <b><u>Case Studies Types</u></b> <ul style="list-style-type: none"> <li>✓ Different/Separate clients assignments in a case study <b>(Easy)</b></li> <li>✓ Multiple Assignments of a single client in a case study <b>(Moderate)</b></li> <li>✓ Mixed/Combined case study <b>(Tough)</b></li> </ul> </li> </ul>																					
<b>Subject-wise Weightage (Not Fixed)</b>	<ul style="list-style-type: none"> <li>▪ <u>DT &amp; IDT</u>: 40 Marks</li> <li>▪ <u>AUDIT, LAW, SCPM</u>: 45 Marks (Easy/Average Questions)</li> <li>▪ <u>FR &amp; AFM</u>: 40 Marks</li> </ul>																					
<b>Knowledge Required</b>	<ul style="list-style-type: none"> <li>▪ <u>DT &amp; IDT</u>: Complete Knowledge</li> <li>▪ <u>AUDIT, LAW, SCPM</u>: Chapter names and topic names knowledge</li> <li>▪ <u>FR &amp; AFM</u>: Basic knowledge (for both group students), Chapter names &amp; topic names knowledge (for group 2 students)</li> </ul>																					
<b>Material &amp; Resources to be Carried</b>	<ul style="list-style-type: none"> <li>▪ IBS Case Studies Compilation (Updated)</li> <li>▪ <u>Other Subjects</u></li> </ul> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 30%;">FR</td> <td style="width: 40%;">Notes (Mandatory)</td> <td style="width: 30%;">QB (Mandatory)</td> </tr> <tr> <td>AFM</td> <td>Notes (Mandatory)</td> <td>QB (Mandatory)</td> </tr> <tr> <td>AUDIT</td> <td>Notes (Mandatory)</td> <td>QB (Mandatory)</td> </tr> <tr> <td>DT</td> <td>Notes (Mandatory)</td> <td>QB (Mandatory)</td> </tr> <tr> <td>IDT</td> <td>Notes (Mandatory)</td> <td>QB (Mandatory)</td> </tr> <tr> <td>LAW</td> <td>Notes (Mandatory)</td> <td>QB (Optional)</td> </tr> <tr> <td>SCPM</td> <td>Notes/SM (Mandatory)</td> <td>QB (Optional)</td> </tr> </table> <p style="margin-top: 10px;">ICAI SM of other subjects can be carried also.</p>	FR	Notes (Mandatory)	QB (Mandatory)	AFM	Notes (Mandatory)	QB (Mandatory)	AUDIT	Notes (Mandatory)	QB (Mandatory)	DT	Notes (Mandatory)	QB (Mandatory)	IDT	Notes (Mandatory)	QB (Mandatory)	LAW	Notes (Mandatory)	QB (Optional)	SCPM	Notes/SM (Mandatory)	QB (Optional)
FR	Notes (Mandatory)	QB (Mandatory)																				
AFM	Notes (Mandatory)	QB (Mandatory)																				
AUDIT	Notes (Mandatory)	QB (Mandatory)																				
DT	Notes (Mandatory)	QB (Mandatory)																				
IDT	Notes (Mandatory)	QB (Mandatory)																				
LAW	Notes (Mandatory)	QB (Optional)																				
SCPM	Notes/SM (Mandatory)	QB (Optional)																				

<p><b>Index to be Carried</b></p>	<ul style="list-style-type: none"> <li>▪ IBS Case Studies Compilation Index of Descriptive Questions (Subject &amp; Topic wise)</li> <li>▪ <u>Other Subjects Notes &amp; QB Index</u> <ul style="list-style-type: none"> <li>✓ Detailed Index – For students with little or no knowledge about subject</li> <li>✓ Normal Index – For students familiar with the subject</li> </ul> </li> </ul>														
<p><b>How to Attempt Paper</b></p>	<ul style="list-style-type: none"> <li>▪ In 15 minutes reading time, directly read descriptive questions of all case studies and try to identify subject alongwith topic of each descriptive question.</li> <li>▪ Attempt descriptive questions of best identified case study alongwith MCQ and so on.</li> <li>▪ Different/Separate Clients Assignments based Case Study <b>(Easy)</b> can also be attempted first.</li> <li>▪ Try to find questions with the help of topic wise index and subject index.</li> <li>▪ All descriptive questions of a case study must be attempted together. If you can't find answer of any part, leave a blank page and move to the next part.</li> <li>▪ Group 2 students can attempt the FR part at the end, or skip it if they can't find it.</li> <li>▪ Write theory answers in points. Underline keywords and limits in theory answers.</li> </ul>														
<p><b>Important Topics (Not Fixed)</b></p>	<p><u>Important Topics based on Past Papers, RTP, MTP</u></p> <table border="1" data-bbox="399 913 1576 1384"> <tr> <td>FR</td> <td>Ind AS 2, 8, 16, 20, 24, 37, 101, 103, 109, 115</td> </tr> <tr> <td>AFM</td> <td>Merger, Business Valuation, Forex</td> </tr> <tr> <td>AUDIT</td> <td>A &amp; B Category SA, Professional Ethics, Internal Audit</td> </tr> <tr> <td>DT</td> <td>PGBP, TDS, NR Taxation, Capital Gains, Tax Audit</td> </tr> <tr> <td>IDT</td> <td>Supply (Schedules), VOS, POS, ITC, E-way Bill, Customs Valuation</td> </tr> <tr> <td>LAW</td> <td>Directors, Meeting, KMP, Compromise, LODR, FEMA</td> </tr> <tr> <td>SCPM</td> <td>Business Model Canvas, Competitive Advantage, Customer Profitability, McKinsey 7S, EVA, Porter Five Forces, Pricing, OEE, Supply Chain, Value Chain, Outsourcing</td> </tr> </table>	FR	Ind AS 2, 8, 16, 20, 24, 37, 101, 103, 109, 115	AFM	Merger, Business Valuation, Forex	AUDIT	A & B Category SA, Professional Ethics, Internal Audit	DT	PGBP, TDS, NR Taxation, Capital Gains, Tax Audit	IDT	Supply (Schedules), VOS, POS, ITC, E-way Bill, Customs Valuation	LAW	Directors, Meeting, KMP, Compromise, LODR, FEMA	SCPM	Business Model Canvas, Competitive Advantage, Customer Profitability, McKinsey 7S, EVA, Porter Five Forces, Pricing, OEE, Supply Chain, Value Chain, Outsourcing
FR	Ind AS 2, 8, 16, 20, 24, 37, 101, 103, 109, 115														
AFM	Merger, Business Valuation, Forex														
AUDIT	A & B Category SA, Professional Ethics, Internal Audit														
DT	PGBP, TDS, NR Taxation, Capital Gains, Tax Audit														
IDT	Supply (Schedules), VOS, POS, ITC, E-way Bill, Customs Valuation														
LAW	Directors, Meeting, KMP, Compromise, LODR, FEMA														
SCPM	Business Model Canvas, Competitive Advantage, Customer Profitability, McKinsey 7S, EVA, Porter Five Forces, Pricing, OEE, Supply Chain, Value Chain, Outsourcing														
<p><b>Other Specific Points</b></p>	<ul style="list-style-type: none"> <li>▪ Focus on attempting 100 marks paper instead of spending too much time on handwriting and presentation.</li> <li>▪ Try to attempt/solve DT &amp; IDT Questions self instead of finding them to save time.</li> </ul>														