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## 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><table><tr><td>FR</td><td>Notes (Mandatory)</td><td>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>ICAI SM of other subjects can be carried also.</p></li></ul> |                |  | 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)  |  |    |                   |                |     |                   |                |       |                   |                |    |                   |                |     |                   |                |     |                   |               |      |                      |               |

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|-----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Index to be Carried</b>              | <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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                  |
| <b>How to Attempt Paper</b>             | <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> |                                                                                                                                                                  |
| <b>Important Topics<br/>(Not Fixed)</b> | <u>Important Topics based on Past Papers, RTP, MTP</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                  |
|                                         | 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 |
| <b>Other Specific Points</b>            | <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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                  |