

FR : May 2026 : Target 80+

(For all students of CA Final, Relevant also if already started prep,
Relevant for GI and Both Group students)

Preparation Guide

Step I : Complete Updated Material

Step II : 3 REVISION PLAN → How to start, what to cover etc?

Step III : Writing Skills → How to Write Answers for
Max Marks + Mocks

Step IV : Time Mgt. Skills & Stress Management before Exams

Step I: Complete Updated Material

- ① Amendments - See (A) for amendments from May 2024 till date
- ② Questions Updates - Supplementary QB - See (B)
- ③ ICAI New SM 2026 - No updates except for Questions
- ④ Ind AS Amendment Rules 2025 - Applicable?
- ⑤ FAST Material: QB → Striker Updated till Jan26 Exams
Super 200 QB: To be shared later
Buy or Download? CB → Brahmastra : Updated for J26
SureShot Notes: In FAST App

Step II: Revisions:

① Revision

I

II

III

When? Exam(-)

3 to 4m

1 to 2m

1 Week

Object?

पूरा FR
फिरा 27

Revise 100%
with ABC
Focus

Exam Oriented
Revision

Coverage?

100%

100%

100%

Depth?

100%

ABC focused
Special Research ABC

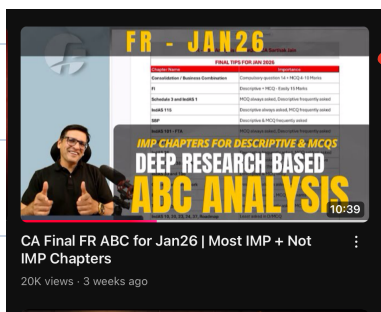
ABC
focused

Descriptive
Qs

MCQs

Chapter-
wise

Topic
wise



Q & A Practise?

Review all
Solve few

Review
Imp

Review
Imp

Mock Test after
Revision?

Optional

Must

Optional

Base material?

CB + Copy

CB + Copy

CB + Copy

Revision

I

II

III

Time Needed?

(Effective Study)

120 hours

to 150 hours

60 hours

to 75 hours

40 to

50 hours

How to Start?

Power/VT

Revising first

then self study

Can give part

Tests

Self study,

need based VT

Revision,

Include RTP

MTP for Exams

Self Study

+

Marathon

② Sequence

Ind AS 1/Sch 3

↳ FI & SBP

↳ Ind AS 16, 38, 40, 36, 105, 116

↳ Ind AS 115

↳ Other Ind AS

↳ Conc. & B. Combi

↳ Ind AS 101

Theory : Intro to Ind AS, Concept. Flow, Ethics & Tech

③ MCQ Preparation

No additional effort as no repeat Qs. Just

Solve May 24 onwards RTP/MTP/Exam Qs.

STEP III : Writing & Presentation Skills

CA Final FR			
How To Write Answers based on Questions 'KEY VERB'			
By CA Sarthak Jain			
Question Demands	How to Solve	IndAS states... needed?	JE Needed
Calculate, Compute, Determine	Just numerical based solution needed. One line explanation may be needed where accounting is conditional like substantial modification of CF, computation of weighted average tax rate, etc.	No	No
Accounting Entries	Provide JN with narrations Compound entires also usually ok	No	Yes
How to present in FS / Prepare Report	As per IndAS explanation BS / SPL Extract given	Yes, if relevant	No
Give Opinion / Advise Accounting treatment / Analyze and Recommend / Discuss	Brief treatment asper IndAS with FACTS - EXPLANATION - ACCOUNTING. IndAS states.... if relevant be given. Correct Accounting treatment to be given. No JE needed (Advise accounting treatment is not like give accounting entries)	Yes, if relevant	No
Explain, Evaluate & Explain	Explanation given like 'As per IndAS ...' Accounting treatment suggested No JE needed	Yes, if relevant	No



How to Write Answers in CA Final FR | Evaluate, Discuss, Explain, Compute Explained

:

Minimum 1 mock

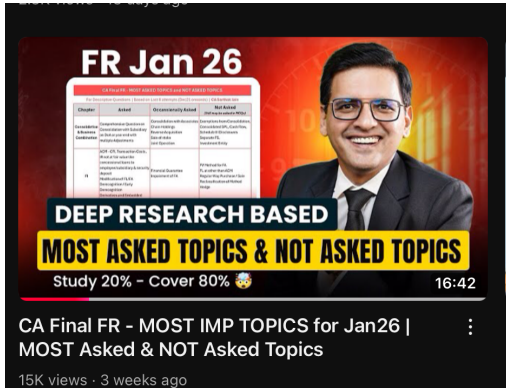
Maximum 2 mock

Optional Part Course Mocks (Suggested if doing Power on appearing for single group only)

Step IV : Time & Stress Mgt. before Exams

- > At 3rd Revision, focus only on 20% of Course, asked 80% of the time

↳ See sheet (C) 'Most Asked Topics'



- > Follow video on How to attempt 100% FR paper

↳ See sheet (D)



CA Final FR Exam Time Management Tips ✓ | Solve 100% Paper | Jan 26