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Prepared By: CA.Anil Khatri



# How to Study Accounts for CA Foundation (Without Getting Overwhelmed)



# The Reality of Studying Accounts

Accounts looks scary at first. Big textbook. Lots of formats. No idea where to start.

But here's the truth — Accounts is one of the easiest papers to score in, if you study it the right way.

Every year, many CA Foundation students lose marks in Accounts not because it's hard, but because they study it in the wrong way.

Here's how to do it. 🙌

## Fix Your Basics First (Don't Skip This)

Before anything else, get these three things crystal clear:

**The Accounting Equation** —  $\text{Assets} = \text{Liabilities} + \text{Capital}$

**Golden Rules** — Personal, Real, Nominal accounts

**Debit & Credit Logic** — Spend 2–3 days just on this

Weak basics = struggling in every chapter later. Don't rush this part.

## Study Topics in the Logical Accounting Flow

Don't jump around randomly. Follow this sequence:

1

Journal → Ledger → Trial Balance → Financial Statements → Bank Reconciliation → Depreciation → Partnership → Everything else

Each topic builds on the previous one. When you follow the accounting flow, concepts start connecting automatically.

# Practice Every Single Day

Reading accounts  $\neq$  knowing accounts.

You have to solve problems daily, especially from ICAI study material and illustrations. Try solving at least **10–15 questions per chapter** before moving on.

Accounts is a skill subject — practice is the only shortcut.

## Tackle Hard Chapters Like This

Struggling with Partnership or Incomplete Records? Try this approach:

01

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Watch one concept explanation first (lecture or video)

03

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Solve 5 easy problems

02

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Then read ICAI material carefully

04

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Then move to moderate and difficult ones

Don't start with the hardest questions. Build confidence first.

## Keep a Formula & Format Sheet

Make one page per big chapter — key formulas, formats, adjustment rules, and common mistakes.

Review it every few days. This habit alone can boost your exam performance significantly.

## Practice Presentation for Exam Marks

Even if your concept is correct, messy presentation can cost marks.

Always:

Write proper narrations

Show working notes clearly

Follow formats correctly

**Presentation matters a lot in Accounts papers.**

# Quick Study Schedule

**Weekdays** → 1 new topic + 15 practice questions (1.5 hrs)

**Saturday** → Solve past ICAI or mock paper questions

**Sunday** → Revise the week using your formula sheet

**Consistency beats intensity every time.**

## Final Thought

Accounts rewards students who practice daily, revise regularly, and build concepts step by step. Start early, stay consistent, and the marks will follow.

If you want structured guidance, doubt support, and regular test practice, studying Accounts with the right mentor can make the journey much easier.

# Weekly Study Planner

Monday	Tuesday	Wednesday	Thursday	Sunday
	Financial Accounting 	Managerial Accounting 	Financial Accounting 	
	Managerial Accounting 	Taxation 	Taxation 	
	Auditing 	Cost Accounting 	IFRS Review 	
		IFRS Review 		
	Practice Problems 			Practice Problems 