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# Why Most Students Fail in Accounts. Harsh Truth.

FOR CA FOUNDATION STUDENTS

5 MIN READ

You studied the whole syllabus. You watched every lecture. Yet the result slips away. Here's what no one tells you — bluntly.

1

## You don't practice. You just watch.

Accounts is not a subject you read — it's a subject you **do**. Period. Watching your teacher solve a journal entry is not the same as solving it yourself at 11pm under pressure. Most students confuse **familiarity with mastery**. They've seen the problem before, so they think they can do it. They can't.

*If you can't solve 10 questions back-to-back without peeking at the solution, you haven't practised enough. Simple as that.*

2

## Overconfidence is silently killing your marks.

**"Accounts is easy for me"** is the most dangerous sentence a CA Foundation student can say. Depreciation? "Done." Bank Reconciliation? "Easy." And then exam day hits — one twisted question and everything falls apart. Overconfidence makes you skip steps, skip revision, and skip questions that seem too basic. Those skipped basics are exactly what cost you **10 marks**.

*The students who top Accounts are not the most intelligent — they're the most careful. Arrogance has no place in a subject built on precision.*

3

## You revise once. That's not revision.

Doing a chapter once and moving on is preparation. Revision is coming back to it on day 7, day 20, and day 45 — and finding you've forgotten half of it. That's normal. That's the point. Your brain needs repetition to convert short-term memory into actual recall under exam conditions. Most students revise accounts only in the last week. By then, it's damage control, not preparation.

**One round = you saw it. Three rounds = you know it. Five rounds = you own it. Set up a revision schedule from week one, not week eight.**

## Bottom Line — No Sugarcoating.

Accounts does not fail you. **Your habits do**. The syllabus is the same for everyone. The ICAI paper is the same for everyone. What's different is who practiced daily, who stayed humble, and who revised consistently. That's it. Fix those three things and Accounts becomes your **scoring paper** — not your nightmare one.



# What To Do Instead — Starting Today

## ACTION PLAN

Stop watching. Start doing. Here is your complete action plan — seven non-negotiable habits that separate students who pass from students who top.



### Solve 10 Questions Daily

Not watch. Not read. **Solve — pen on paper, no peeking.**



### Attempt PYQs Chapter-Wise

Past year questions show exactly **what ICAI actually tests** — attempt them before finishing the chapter.



### Build a Revision Schedule from Week 1

Revisit each chapter on **day 7 → day 21 → day 45**. No skipping.



### Treat 'Easy' Chapters Seriously

Basic journal entries and depreciation questions **drop marks quietly**. Never underestimate them.

## 🕒 Time Yourself — Always

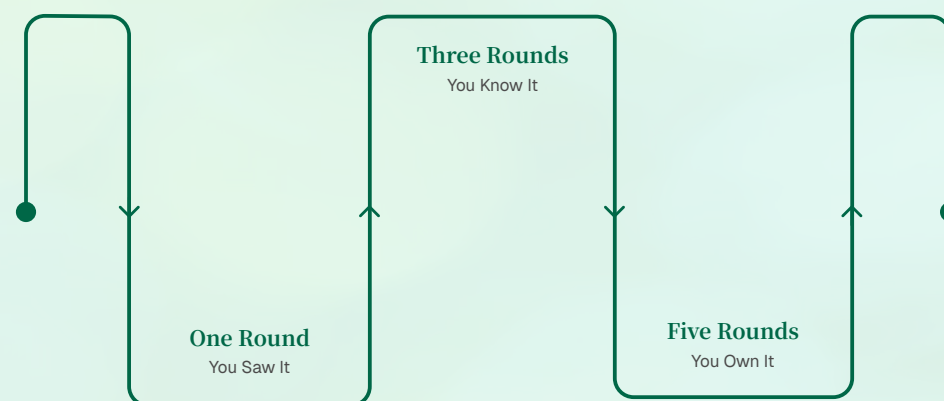
Speed matters. **3-hour paper. 100 marks.** Practice under the clock every single time you sit down to solve.

## 📖 Error Notebook

Write out your mistakes in a dedicated error notebook. **What tripped you once will trip you again** — unless you document and fix it.

## 🖋️ Take at Least 2 Full Mock Tests

Simulate real exam conditions before the actual exam. **No breaks. No phone. No hints.** This is the closest you can get to the real thing without sitting in the exam hall.



📌 **Remember:** Accounts does not fail you. Your habits do. Fix your practice, fix your humility, fix your revision — and Accounts becomes your **scoring paper**, not your nightmare one.