

5 IMPORTANT POINTS

for CA Foundation September 2026 Students

1

Negative Marking Strategy

- Attempt only if you can eliminate at least 2 of 4 options
- Skip and mark for review if it's a pure guess
- Decide this rule before the exam, not during it

a ~~x~~
~~x~~ d

$$1 \checkmark \quad 4 \times 0.25 = -1$$

$$+1 - 1 = 0$$

2

Understand the Logic, Don't Just Memorize

- Know why a formula works, not just the formula
- ICAI often twists standard questions — understanding lets you adapt
- Focus especially on Time Value of Money, Ratios, Sets/Functions

~~x~~
~~x~~ (-1.25)

3

Time Management Per Question

- ~1.2 min/question average across 100 MCQs in 2 hours
- Set a personal cutoff (e.g. 2 min) — mark for review and move on
- Don't let one tough question eat time meant for easier ones

1Q = 1min

4

Weightage-Based Prioritization

- Maths 40 / LR 20 / Stats 40 — don't split revision time equally
- Give more revision time to high-weightage chapters in final weeks
- Lighter chapters get formula-sheet revision, not full re-study

5

Avoid Silly Errors Under Pressure

- Misreads and calculation slips cost more marks than lack of knowledge
- Practice in strict exam-like conditions (2-hour timer, no pauses)
- Build pressure tolerance before exam day, not on exam day