

## How to Prepare for Theory Subjects

- Select any one good study material for reading. It might be classroom notes or a good book of a good author or ICAI study material. Do not read from multiple literature.
- Refer other books or literature, only for reference purpose i.e. in case of difficulty. But select one good study material for complete reading like a text book.
- Sit with the English Dictionary of your choice.
- Read with understanding only. Don't read just for the sake of reading. It should be effective study.
- If you feel sleepy, please take a power nap of 15 minutes, wash your face and start reading again.
- Once you finish a topic, make a summary notes in a separate notebook. It should contain only important points for the purpose of revision in future.
- In future, whenever you want to revise the theory subject, you should be able to do it with the help of summary notes. It is possible, if you have done a careful reading with understanding for the first time.

## How to Write Theory Paper

- Do not write a very lengthy answer to the theory question. It is not an essay writing competition.
- ICAI want you to write the answers in brief and to the point, covering all important points. You may write the answers in points format or small paragraphs or in a distinguish between format also.
- You may underline the important points while writing or may use CAPITAL letters to highlight your point.
- Please remember that use of sketch pen, highlighter, red pen, green pen etc. is not allowed. You may either use blue pen or black pen only.
- You may quote an example or case law as may be necessary to improve the quality of your answer. You may use your own language while writing the theory answers, but try to cover all the important points.
- You are not expected to remember the entire answer by heart and reproduce it as it is. It is not possible and it will kill your writing skill as well.
- In case of law and tax related papers, use the legal language, sections, case laws to illustrate your answer.
- If you don't know the answer at all, it is better to avoid the question. Don't bluff and spoil your impression. Do not waste your time and examiner's time.
- Please remember, in ICAI examination, Quality is rewarded and not the Quantity.
- Best of Luck !