



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Board of Studies (Academic)
The Institute of Chartered Accountants of India

BOS STUDY MATERIAL APPLICABLE FOR FOUNDATION AND INTERMEDIATE COURSE, SEPTEMBER 2026 EXAMINATION

Foundation Course – BoS Study Material applicable for September 2026 Examination

Subjects	Edition Month & Year
Paper 1: Accounting (Module 1 and Module 2)	August, 2024 (Reprint August, 2025 and onwards)
Paper 2: Business Laws	August, 2024 (Reprint August, 2025 and onwards) + RTP for September 2026
Paper 3: Quantitative Aptitude	August, 2024 (Reprint August, 2025 and onwards)
Paper 4: Business Economics	August, 2024 (Reprint August, 2025 and onwards)

Intermediate Course – BoS Material applicable for September 2026 Examination

Subjects	Edition Month & Year
Paper-1: Advanced Accounting (Module 1, Module 2, Module 3)	July, 2024 (Reprint August, 2025 and onwards)+ RTP for September 2026
Paper-2: Corporate and Other Laws (Module 1, Module 2, Module 3)	July, 2024 (Reprint August, 2025 and onwards)+ RTP for September 2026
Paper-3: Taxation: Section A - Income-tax Law (Module 1 and Module 2)	July, 2025 + RTP for September 2026 + Statutory Update for September 2026
Paper-3: Taxation: Section B - Goods and Services Tax (Module 1 and Module 2)	July, 2025 + RTP for September 2026 + Statutory Update for September 2026
Paper-4: Cost and Management Accounting (Module 1 and Module 2)	July, 2024 (Reprint August, 2025 and onwards)+ RTP for September 2026
Paper-5: Auditing and Ethics (Module 1 and Module 2)	July, 2024 (Reprint August, 2025 and onwards)+ RTP for September 2026
Paper-6A: Financial Management (Module 1 and Module 2)	July, 2024 (Reprint August, 2025 and onwards) + RTP for September 2026
Paper-6B: Strategic Management	July, 2024 (Reprint August, 2025 and onwards) + RTP for September 2026

Joint Director & Secretary, Board of Studies (Academic)