



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 FINAL COURSE, NOVEMBER 2026 EXAMINATION

Subjects	Edition Month & Year
Paper 1: Financial Reporting (Module 1, 2, 3, 4, 5)	November, 2024(Reprint August, 2025 and onwards) + RTP for November 2026
Paper 2: Advanced Financial Management	November, 2024 (Reprint August, 2025 and onwards)
Paper 3: Advanced Auditing, Assurance and Professional Ethics (Module 1, 2, 3)	November, 2024(Reprint August, 2025 and onwards) + Academic Update/RTP November 2026
Paper 4: Direct Tax Laws & International Taxation (Module 1, 2, 3, 4)	September, 2025 + RTP November, 2026 + Judicial Updates November, 2026
Paper 5: Indirect Tax Laws (Module 1, 2, 3, 4)	September, 2025 + RTP November 2026 + Statutory Update – November 2026
Paper 6: Integrated Business Solutions (Multidisciplinary Case Study with Strategic Management)	<ul style="list-style-type: none">• Study Materials of core papers of Final Papers 1, 2, 3, Edition November, 2024 (Reprint-August, 2025 and onwards) and Paper 4 & 5 September, 2025• Study Material of SPOM Set-A (September, 2025) along with amendments relevant for November 2026 Examination• Study Material of SPOM Set-B (October, 2023)• IBS Case Study Digest (July 2024 edition)• IBS Case Study Digest (July 2025 edition) VOL II• Case studies are also available online at – https://boslive.icai.org/sm_chapter_details.php?p_id=18&m_id=74 <p>The above BOS inputs may be studied along with the Study Guidelines (for November, 2026 Examination), wherever applicable.</p>

Joint Director & Secretary, Board of Studies (Academic)