



**BOS STUDY MATERIAL APPLICABLE FOR
FOUNDATION, INTERMEDIATE AND FINAL COURSE, MAY 2026 EXAMINATION**

Foundation Course –BoS Study Material applicable for May 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)
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 May 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 May 2026
Paper-2: Corporate and Other Laws (Module 1, Module 2, Module 3)	July, 2024(Reprint August, 2025 and onwards)+RTP for May 2026
Paper-3: Taxation: Section A - Income-tax Law (Module 1 and Module 2)	July, 2025 + RTP for May 2026 + Statutory Update for May 2026
Paper-3: Taxation: Section B - Goods and Services Tax (Module 1 and Module 2)	July, 2025 + RTP for May 2026 + Statutory Update for May 2026
Paper-4: Cost and Management Accounting (Module 1 and Module 2)	July, 2024(Reprint August, 2025 and onwards)+RTP for May 2026
Paper-5: Auditing and Ethics (Module 1 and Module 2)	July, 2024(Reprint August, 2025 and onwards)+RTP for May 2026
Paper-6A: Financial Management (Module 1 and Module 2)	July, 2024(Reprint August, 2025 and onwards) +RTP for May 2026
Paper-6B: Strategic Management	July, 2024 (Reprint August, 2025 and onwards)



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

Final Course - BoS Material applicable for May 2026 Examination

Subjects	Edition Month & Year
Paper 1: Financial Reporting (Module 1, 2, 3, 4, 5)	November, 2024 (Reprint August, 2025 and onwards)+ RTP May 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 May 2026
Paper 4: Direct Tax Laws & International Taxation (Module 1, 2, 3, 4)	September, 2025 + RTP May, 2026 + Judicial Updates May, 2026
Paper 5: Indirect Tax Laws (Module 1, 2, 3, 4)	September, 2025 + RTP May 2026 + Statutory Update – May 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 May 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 May, 2026 Examination), wherever applicable.</p>

Joint Director & Secretary, Board of Studies (Academic)