



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Set up by an Act of Parliament)

**Board of Studies**  
**The Institute of Chartered Accountants of India**

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**APPLICABLE BOS PUBLICATION FOR  
FOUNDATION COURSE, INTERMEDIATE COURSE JANUARY, 2025 EXAMINATION  
AND FINAL COURSE, NOVEMBER, 2024 EXAMINATION**

**FOUNDATION COURSE – Applicable BoS Publication for January, 2025 Examination**

| <b>Subjects</b>                                | <b>Edition Month &amp; Year</b> |
|------------------------------------------------|---------------------------------|
| Paper 1: Accounting<br>(Module 1 and Module 2) | April, 2023                     |
| Paper 2: Business Laws                         | April, 2023                     |
| Paper 3: Quantitative Aptitude                 | April, 2023                     |
| Paper 4: Business Economics                    | April, 2023                     |



**INTERMEDIATE COURSE – Applicable BoS Publication for January, 2025 Examination**

| <b>Subjects</b>                                                                                                                                                                                                   | <b>Edition Month &amp; Year</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| Paper-1: Advanced Accounting<br>(Module 1, Module 2, Module 3)                                                                                                                                                    | April, 2023                     |
| Paper-2: Corporate and Other Laws<br>(Module 1, Module 2, Module 3)<br>+ Relevant Amendments for January 2025 Examination                                                                                         | April, 2023                     |
| Paper-3: Taxation<br>Section A - Income-tax Law<br>(Module 1 and Module 2)<br>To be read along with Statutory Update for January 2025 Examination alongwith RTP for Paper 3A for January 2025 Examination         | June, 2023                      |
| Paper-3: Taxation<br>Section B - Goods and Services Tax<br>(Module 1 and Module 2)<br>To be read along with Statutory Update for January 2025 Examination alongwith RTP for Paper 3B for January 2025 examination | June, 2023                      |
| Paper-4: Cost and Management Accounting<br>(Module 1 and Module 2)                                                                                                                                                | April, 2023                     |
| Paper-5: Auditing and Ethics<br>(Module 1 and Module 2)                                                                                                                                                           | April, 2023                     |
| Paper-6A: Financial Management<br>(Module 1 and Module 2)                                                                                                                                                         | April, 2023                     |
| Paper-6B: Strategic Management alongwith RTP for Paper 6B for January 2025 exams                                                                                                                                  | April, 2023                     |



**FINAL COURSE - Applicable BoS Publication for November, 2024 Examination**

| <b>Subjects</b>                                                                                                                                                                                                            | <b>Edition Month &amp; Year</b>                                                                                                                                                                                                                                                                                                                                                                                       |
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| Paper 1: Financial Reporting<br>(Module 1, 2, 3, 4)<br>alongwith RTP of Financial Reporting for November 2024                                                                                                              | April, 2023                                                                                                                                                                                                                                                                                                                                                                                                           |
| Paper 2: Advanced Financial Management                                                                                                                                                                                     | April, 2023<br>(Reprint October 2023)                                                                                                                                                                                                                                                                                                                                                                                 |
| Paper 3: Advanced Auditing, Assurance and Professional Ethics<br>(Module 1, 2, 3)<br>To be read with RTP of Advanced Auditing, Assurance and Professional Ethics for November 2024 Examinations                            | April, 2023                                                                                                                                                                                                                                                                                                                                                                                                           |
| Paper 4: Direct Tax Laws & International Taxation<br>(Module 1, 2, 3, 4)<br>To be read along with Statutory Update & Judicial update for November 2024 Examination alongwith RTP of Paper 4 for November 2024 examination. | October, 2023                                                                                                                                                                                                                                                                                                                                                                                                         |
| Paper 5: Indirect Tax Laws<br>(Module 1, 2, 3, 4)<br>To be read along with Statutory Update for November 2024 Examination alongwith RTP for IDTL (Paper 5) for November, 2024 examination.                                 | October, 2023                                                                                                                                                                                                                                                                                                                                                                                                         |
| Paper 6: Integrated Business Solutions<br>(Multidisciplinary Case Study with Strategic Management)                                                                                                                         | Study material of Papers 1 to 5 of Final Course relevant for November 2024 Examination + Statutory Update & Judicial Update of Papers of Final Course (wherever applicable) + Study material of Self-Paced Online Modules Set A: Corporate and Economic Laws (April, 2023 edition) (Module 1 and 2) + Relevant Amendments and Set B: Strategic Cost & Performance Management (October, 2023 edition) (Module 1 and 2) |