



**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> |
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| 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<br>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<br>January 2025 Examination alongwith RTP for<br>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<br>January 2025 Examination alongwith RTP for<br>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<br>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<br>November 2024                                                                                                                       | April, 2023                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Paper 2: Advanced Financial Management                                                                                                                                                                                                 | April, 2023<br>(Reprint October 2023)                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Paper 3: Advanced Auditing, Assurance and<br>Professional Ethics<br>(Module 1, 2, 3)<br>To be read with RTP of Advanced Auditing,<br>Assurance and Professional Ethics for November<br>2024 Examinations                               | April, 2023                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Paper 4: Direct Tax Laws & International<br>Taxation<br>(Module 1, 2, 3, 4)<br>To be read along with Statutory Update &<br>Judicial update for November 2024 Examination<br>alongwith RTP of Paper 4 for November 2024<br>examination. | October, 2023                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Paper 5: Indirect Tax Laws<br>(Module 1, 2, 3, 4)<br>To be read along with Statutory Update for<br>November 2024 Examination alongwith RTP for<br>IDTL (Paper 5) for November, 2024 examination.                                       | October, 2023                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Paper 6: Integrated Business Solutions<br>(Multidisciplinary Case Study with Strategic<br>Management)                                                                                                                                  | Study material of Papers 1<br>to 5 of Final Course relevant<br>for November 2024<br>Examination + Statutory<br>Update & Judicial Update of<br>Papers of Final Course<br>(wherever applicable) +<br>Study material of<br>Self-Paced Online Modules<br>Set A: Corporate and<br>Economic Laws (April, 2023<br>edition) (Module 1 and 2) +<br>Relevant Amendments<br>and Set B: Strategic Cost &<br>Performance Management<br>(October, 2023 edition)<br>(Module 1 and 2) |