



# 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, INTERMEDIATE AND FINAL COURSE, SEPTEMBER 2025 EXAMINATION**

### **FOUNDATION COURSE –BOS Study Material applicable for September 2025 Examination**

<b>Subjects</b>	<b>Edition Month &amp; Year</b>
Paper 1: Accounting (Module 1 and Module 2)	August, 2024
Paper 2: Business Laws	August, 2024
Paper 3: Quantitative Aptitude	August, 2024
Paper 4: Business Economics	August, 2024

### **INTERMEDIATE COURSE– BOS Study Material applicable for September 2025 Examination**

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



**FINAL COURSE - BOS Study Material applicable for September 2025 Examination**

<b>Subjects</b>	<b>Edition Month &amp; Year</b>
Paper 1: Financial Reporting (Module 1, 2, 3, 4, 5)	November, 2024
Paper 2: Advanced Financial Management	November, 2024
Paper 3: Advanced Auditing, Assurance and Professional Ethics (Module 1, 2, 3)	November, 2024
Paper 4: Direct Tax Laws & International Taxation (Module 1, 2, 3, 4)	November, 2024 + RTP September, 2025 + Statutory Update, September, 2025 + Judicial Update, September, 2025
Paper 5: Indirect Tax Laws (Module 1, 2, 3, 4)	November, 2024 + RTP September, 2025 + Statutory Update, September, 2025
Paper 6: Integrated Business Solutions (Multidisciplinary Case Study with Strategic Management)	<ul style="list-style-type: none"><li>• Study Materials of core papers of Final Papers 1, 2, 3, 4, 5 (November, 2024)</li><li>• Study Material of SPOM Set-A (April, 2023) along with amendments available at - <a href="https://resource.cdn.icai.org/83835bos67607.pdf">https://resource.cdn.icai.org/83835bos67607.pdf</a></li><li>• Study Material of SPOM Set-B (October, 2023)</li><li>• IBS Case Study Digest (July 2024 edition)</li><li>• Case studies are also available online at - <a href="https://boslive.icai.org/sm_chapter_details.php?p_id=18&amp;m_id=74">https://boslive.icai.org/sm_chapter_details.php?p_id=18&amp;m_id=74</a></li></ul> <p>The above BOS inputs may be studied along with the Study Guidelines (for September, 2025 Examination), wherever applicable.</p>