



# 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**

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**APPLICABLE STUDY MATERIAL FOR MAY/ JUNE 2023 EXAMS**  
**FOUNDATION, INTERMEDIATE AND FINAL COURSE**

**FOUNDATION COURSE - Applicable material for May/ June 2023 Exams**

<b>Subjects</b>	<b>Edition Month &amp; Year</b>
<b>Paper 1: Principles and Practices of Accounting (Module 1 and Module II)</b>	September, 2021
<b>Paper 2: Business Law &amp; Business Correspondence and Reporting</b> Section A: Business Law	September, 2021 + RTP May 2023
Section B: Business Correspondence and Reporting	September, 2021
<b>Paper 3: Business Mathematics and Logical Reasoning &amp; Statistics</b>	September, 2021
<b>Paper 4: Business Economics &amp; Business and Commercial Knowledge</b> Part I: Business Economics	September, 2021
Part II: Business and Commercial Knowledge	September, 2021  + Capsule on Business and commercial knowledge published in Student journal December 2022 issue



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**INTERMEDIATE COURSE – Applicable material for May/ June 2023 Exams**

<b>Subjects</b>	<b>Edition Month &amp; Year</b>
<b>Accounting SM</b> (Module 1, 2 and 3)	September, 2021 + RTP May, 2023
<b>Accounting Pronouncement</b>	September, 2021
<b>Corporate and Other Laws – SM</b> Part I and II (Modules 1 & 2)	September, 2021 + RTP May, 2023 + MCQ's Booklet January 2022
<b>Cost and Management Accounting – SM</b> (Modules 1 and 2)	September, 2021
<b>Taxation – Section A: Income tax Law – SM</b> (Module 1, 2 and 3)	May 2022 edition + + Statutory update for May 2023 Exams + RTP May 2023 Exam.
<b>Taxation Section B: Indirect Taxes – SM</b> Module 1 and 2	Study August, 2021 + Supplementary July 2022 edition + Statutory updates for May, 2023 Exam + RTP May 2023 exam
<b>Group II</b>	
<b>Advanced Accounting SM</b> (Module 1, 2 and 3)	September, 2021 + RTP May 2023
<b>Accounting Pronouncement –</b>	July, 2019
<b>Auditing and Assurance SM – Module 1 and 2</b>	Study material September, 2021 + RTP May 2023 + Revision in BOS Publications webhosted on BOS knowledge portal + MCQs and Case scenarios booklet (January 2022 edition)
<b>Auditing Pronouncement –</b>	July, 2019
<b>Enterprises Information Sys. SM</b>	September, 2021 edition + Booklet on MCQs and case scenarios January 2022 edition + RTP May 2023
<b>Strategic Management</b>	September, 2021 + Booklet on MCQs and case scenarios January 2022 edition
<b>Section A: Financial Management – SM</b> Module 1 and 2	September, 2021
<b>Section B: Economics for Fin. SM</b>	September, 2021



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**FINAL COURSE - Applicable material for May/ June 2023 Exams**

<b>Subjects</b>	<b>Edition Month &amp; Year</b>
Paper 1: Financial Reporting (Module 1, 2, 3 and 4)	October, 2021 + RTP May 2023
Paper 2: Strategic Financial Management	October, 2021
Paper 3: Advanced Auditing and Professional Ethics (Module 1, 2 and 3)	October, 2021 + RTP May 2023
Paper 3: Auditing Pronouncement,	June, 2019
Paper 4: Corporate and Economic Laws Part I: Corporate Laws (Module 1 & 2) Part II: Economic Laws (Module 3)	October, 2021 + RTP May 2023
Paper 5: Strategic Cost Management and Performance Evaluation (Module 1, 2 and 3)	October, 2021 + Case Study digest January 2022
<b>Paper 6: Elective Paper:</b>	
6A Risk Management	August, 2019
6B Financial Services & Capital Markets	Part A: November, 2020 Part B: July, 2022
6C International Taxation	October, 2021 + Supplementary Study Paper 2022
6D Economic Laws	October, 2021 + Case Laws Booklet + Case Study Digest, 2022 + Amendments for May 2023
6 E Global Financial Reporting Standards	October, 2021
6F Multi – disciplinary Case Study	All Core papers edition of SM (October, 2021) + RTP May 2023 + Supplementary of Core Paper
Paper 7: Direct Tax Laws & International Taxation Part I: Direct Tax Laws Part II: International Taxation (Module 1, 2, 3 and 4)	October, 2021 + Supplementary Study Paper 2022 + Judicial Update + RTP May 2023
Paper 8: Indirect Tax Laws Part I: Goods and Services Tax Part II: Customs & FTP (Module 1, 2, 3 and 4)	October, 2021 + Supplementary Study Paper + RTP May 2023

Director, Board of Studies