



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)

TIME TABLE & PROGRAMME- DECEMBER 2025

FOUNDATION COURSE EXAMINATION

(Multiple Choice Questions through offline OMR based from Centre)

Day & Date	Foundation Course Examination Syllabus-2022	
	Time 10.00 A.M. to 12.00 Noon. - IST Paper – 1 & 2 (200 Marks)	Time 02.00 P.M. to 04.00 P.M. - IST Paper – 3 & 4 (200 Marks)
Saturday, 13 th December, 2025	Paper – 1 : Fundamentals of Business Laws and Business Communication (100 Marks 50 Multiple Choice Questions) Paper – 2 : Fundamentals of Financial and Cost Accounting (100 Marks 50 Multiple Choice Questions)	Paper – 3 : Fundamentals of Business Mathematics and Statistics (100 Marks 50 Multiple Choice Questions) Paper – 4 : Fundamentals of Business Economics and Management (100 Marks 50 Multiple Choice Questions)

The Institute has decided to conduct December 2025 Foundation Examination through offline OMR centre based.

Examination Fees

Foundation Course Examination	Inland Candidate	₹1500/-
	Overseas Candidate	US \$ 100

- Application Forms for Foundation Examination has to be filled up through online and fees will be accepted through online mode (including Payfee Module of IDBI Bank)
 - STUDENTS FROM OVERSEAS HAVE TO APPLY OFFLINE AND SEND DD ALONG WITH THE FORM.
- Students can login to the website www.icmai.in and apply online through payment gateway by using Credit/Debit card or Net banking.
 - Students can also pay their requisite fee through pay-fee module of IDBI Bank.
- Last date for receipt of Examination Application Forms is 14th October, 2025 without late fee, and from 15th October, 2025 to 21st October, 2025 with late fee of ₹500/- (Rupees Five hundred only) for December 2025 examination.**
- The Foundation Examination will be conducted in M.C.Q Mode through offline OMR based from Centre.
 - Each paper will carry 100 marks 50 Multiple Choice Questions (Each Question will carry 2 Marks). Each session will have a total of 100 Multiple Choice Questions of 200 marks.
 - All Candidates/students are to appear in the Foundation examination through offline OMR centre based.
- A candidate/student who is completing all conditions for appearing in the examination as per Regulations will only be allowed to appear for the examination.
- There is no negative marking.
- Detailed instructions will be provided along with Admit Card.
- Examination Centres: Adipur-Kachchh (Gujarat), Agartala, Agra, Ahmedabad, Ahmednagar (Maharashtra), Akurdi, Allahabad (Prayagraj), Angul Talcher, Asansol, Anandpur Sahib (Punjab), Aurangabad (Sambhaji Nagar), Balasore (Odisha), Ballari (Karnataka), Bangalore, Bankura, Baroda, Bathinda (Punjab), Berhampur – Ganjam (Odisha), Bharuch Ankleshwar, Bhilai, Bhiwara, Bhiwandi (Maharashtra), Bhiwani (Haryana), Bhopal, Bewar City (Rajasthan), Bhubaneswar, Bilaspur, Bikaner (Rajasthan), Bokaro, Calicut, Chandigarh, Chennai, Coimbatore, Cuttack, Dindigul, Dehradun, Delhi, Dhanbad, Duliajan (Assam), Durgapur, Ernakulam, Erode, Faridabad, Gaya, Ghaziabad, Gorakhpur (Uttar Pradesh), Guntur, Gurgaon, Guwahati, Haridwar, Hazaribagh, Hosur, Howrah, Hubballi (Karnataka), Hyderabad, Indore, Jaipur, Jabalpur, Jalandhar, Jalgaon-Dhule (Maharashtra), Jammu, Jamshedpur, Jeypore (Odisha), Jhunjhunu (Rajasthan), Jodhpur, Kalyan, Kannur, Kanpur, Karnal (Haryana), Kanchipuram, Kharagpur (West Bengal), Kolhapur, Kolkata, Kollam, Kota, Kottakkal (Malappuram), Kottayam, Kurnool, (Andhra Pradesh), Lucknow, Ludhiana, Madurai, Mangalore, Meerut, Mumbai, Muzaffarpur (Bihar), Mysore, Nagpur, Naihati, Nanded (Maharashtra), Nasik, Nellore, Neyveli, Noida, Palakkad, Palghar, Panaji (Goa), Patiala, Patna, Pollachi (Tamil Nadu), Pondicherry, Port Blair, Pune, Raipur, Rajahmundry, Ranchi, Ratnagiri (Maharashtra), Rewari (Haryana), Rourkela, Salem, Sambalpur, Sangrur (Punjab), Satara (Maharashtra), Serampore, Shillong, Shimla, Siliguri, Singrauli (Vindhyanagar), Sivaganga (Tamil Nadu), Solapur, Srinagar, Surat, Thanjavur (Tamil Nadu), Thoothukudi (Tamil Nadu), Thrissur, Tiruchirappalli, Tirunelveli, Tirupati, Trivandrum, Udaipur, Vapi, Varanasi (Uttar Pradesh), Vashi, Vellore, Vijayawada, Visakhapatnam and Overseas Centres at Bahrain, Dubai and Muscat.
- Date of publication of result: Foundation examination latest by 8th January, 2026.

* The Candidates/students are advised to keep regularly in touch with the website of the Institute for further notifications and announcements relating to Foundation Examination of December 2025 and in case of any query or clarification can e-mail us at- exam.helpdesk@icmai.in

CMA Dr. Debaprosanna Nandy
Secretary (Officiating)

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INTERMEDIATE AND FINAL EXAMINATION TIME TABLE & PROGRAMME – DECEMBER 2025

ATTENTION: INTERMEDIATE & FINAL EXAMINATION (DECEMBER – 2025 TERM) WILL BE HELD ON ALTERNATE DATES FOR EACH GROUP.

Day & Date	FINAL (Time: 10.00 A.M. to 01.00 P.M. - IST) PROGRAMME FOR SYLLABUS 2022	INTERMEDIATE (Time: 2.00 P.M. to 5.00 P.M. - IST) PROGRAMME FOR SYLLABUS 2022
Wednesday, 10th December, 2025	Corporate and Economic Laws (P-13)	Business Laws and Ethics (P-05)
Thursday, 11th December, 2025	Cost and Management Audit (P-17)	Operations Management and Strategic Management (P-09)
Friday, 12th December, 2025	Strategic Financial Management (P-14)	Financial Accounting (P-06)
Saturday, 13th December, 2025	Corporate Financial Reporting (P-18)	Corporate Accounting and Auditing (P-10)
Sunday, 14th December, 2025	Direct Tax Laws and International Taxation (P-15)	Direct and Indirect Taxation (P-07)
Monday, 15th December, 2025	Indirect Tax Laws and Practice (P-19)	Financial Management and Business Data Analytics (P-11)
Tuesday, 16th December, 2025	Strategic Cost Management (P-16)	Cost Accounting (P-08)
Wednesday, 17th December, 2025	Electives (Any one of three Papers) : (i) Strategic Performance Management and Business Valuation (P-20A) (ii) Risk Management in Banking and Insurance (P-20B) (iii) Entrepreneurship and Start up (P-20C)	Management Accounting (P-12)

Group (s)	Final Examination	Intermediate Examination
One Group (Inland Centres) (Overseas Centres)	₹1800/- US \$ 100	₹1500/- US \$ 100
Two Groups (Inland Centres) (Overseas Centres)	₹3200/- US \$ 150	₹2800/- US \$ 150

- Application Forms for Intermediate and Final Examination has to be filled up through online only and fees will be accepted through online mode only (including Payfee Module of IDBI Bank). No Offline form and DD payment will be accepted for domestic candidate.
- STUDENTS OPTING FOR OVERSEAS CENTRES HAVE TO APPLY OFFLINE AND SEND DD ALONGWITH THE FORM.
- (a) Students can login to the website www.icmai.in and apply online through payment gateway by using Credit/Debit card or Net banking.
(b) Students can also pay their requisite fee through pay-fee module of IDBI Bank.
- Last date for receipt of Examination Application Forms is 10th October, 2025 without late fee, and from 11th October, 2025 with late fee of ₹500/- (Rupees Five hundred only) for December 2025 examination.
- The mode of examination will be offline-centre based.
- Candidates are required to follow clarifications of DOS related to December 2025 term of examination and the same will be issued by DOS in due course.
- Examination Centres: Adipur-Kachchh (Gujarat), Agartala, Agra, Ahmedabad, Ahmednagar (Maharashtra), Akurdi, Allahabad (Prayagraj), Angul Talcher, Asansol, Anandpur Sahib (Punjab), Aurangabad (Sambhaji Nagar), Balasore (Odisha), Ballari (Karnataka), Bangalore, Bankura, Baroda, Berhampur – Ganjam (Odisha), Bharuch Andeshwar, Bhilai, Bhilwara, Bhiwandi (Maharashtra), Bhiwani (Haryana), Bhopal, Bhowar City(Rajasthan), Bhubaneswar, Bilaspur, Bikaner (Rajasthan), Bokaro, Calicut, Chandigarh, Chennai, Coimbatore, Cuttack, Dindigul, Dehradun, Delhi, Dhanbad, Duijajan (Assam), Durgapur, Ernakulam, Erode, Faridabad, Gaya, Ghaziabad, Gorakhpur (Uttar Pradesh), Guntur, Gurgaon, Guwahati, Haridwar, Hazaribagh, Hosur, Howrah, Hubballi (Karnataka), Hyderabad, Indore, Jaipur, Jabalpur, Jalandhar, Jalgaon-Dhule (Maharashtra), Jammu, Jamshedpur, Jaypore (Odisha), Jhunjhunu (Rajasthan), Jodhpur, Kalyan, Kannur, Kanpur, Karnal (Haryana), Kanchipuram, Kharagpur (West Bengal), Kolkata, Kollam, Kota, Kottakkal (Malappuram), Kottayam, Kurnool (Andhra Pradesh), Lucknow, Ludhiana, Madurai, Mangalore, Meerut, Mumbai, Muzaffarpur (Bihar), Mysore, Nagpur, Nalhati, Nanded (Maharashtra), Nasik, Nellore, Neyveli, Noida, Palakkad, Palghar, Panaji (Goa), Patiala, Patna, Pollachi (Tamil Nadu), Pondicherry, Port Blair, Pune, Raipur, Rajahmundry, Ranchi, Ratnagiri (Maharashtra), Rewari (Haryana), Rourkela, Salem, Sambalpur, Satara (Maharashtra), Serampore, Shillong, Shimla, Siliguri, Singrauli (Vindhyanagar), Sivaganga (Tamil Nadu), Solapur, Srinagar, Surat, Thanjavur (Tamil Nadu), Thoothukudi (Tamil Nadu), Thiruvananthapuram, Tirunelveli, Tirupati, Tiruvandrum, Udaipur, Vapi, Varanasi (Uttar Pradesh), Vashi, Vellore, Vijayawada, Visakhapatnam and Overseas Centres at Bahrain, Dubai and Muscat.
- A candidate who is fulfilling all conditions specified for appearing in examination will only be allowed to appear for examination.
- Date of publication of result: Inter & Final examination latest by 11th February, 2026.

* The candidates/students are advised to keep regularly in touch with the website of the Institute for further notifications and announcements relating to Examination of December 2025 and in case of any query or clarification can e-mail us only at exam.helpdesk@icmai.in

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