ICMAI
THE INSTITUTE OF COST ACCOUNTANTS OF INDIA
भारतीय लागत लेखाकार संस्थान
Statutory Body under an Act of Parliament
(Under the jurisdiction of Ministry of Corporate Affairs)

Headquarters:
CMA Bhawan, 3, Institutional Area
Lodhi Road, New Delhi - 110 003
Website: www.icmai.in

TIME TABLE & PROGRAMME– DECEMBER 2026

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)**
Sunday, 13th December, 2026	**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 2026 Foundation Examination through offline OMR centre based.

Examination Fees

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

1. **Application Forms for Foundation Examination both Domestic & Overseas centers must be filled up and payment through online only. No Offline form and DD payment will be accepted. Please apply through https://icmai.in/ -> Students -> Examination -> Online Application for Examination**
2. **Last date for receipt of Examination Application Forms is 14th October 2026 without late fee, and from 15th October 2026 to 21st October 2026 with late fee of ₹500/- (Rupees Five hundred only) for December 2026 examination.**
3. **(i) The Foundation Examination will be conducted in M.C.Q Mode through offline OMR based from Centre.**
   (i) 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.
   (ii) All Candidates/students are to appear in the Foundation examination through offline OMR centre based.
4. **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.**
5. **There is no negative marking.**
6. **Detailed instructions will be provided along with Admit Card.**
7. **Examination Centres: Adipur-Kachchh (Gujarat), Agartala, Agra, Ahilyanagar (Ahmednagar-Maharashtra), Ahmedabad, Akurdi, Angul Talcher, Asansol, Anandpur Sahib (Punjab), Balasore (Odisha), Ballari (Karnataka), Bankura, Bathinda (Punjab), Bengaluru, Bharuch Ankleshwar, Bhilai, Bhilwara, Bhiwandi (Maharashtra), Bhiwani (Haryana), Bhopal, Bewar City(Rajasthan), Bhubaneswar, Bilaspur, Bikaner (Rajasthan), Bokaro, Brahmapur – Ganjam (Odisha), Chandigarh, Chennai, Chhatrapati Sambhajinagar (Aurangabad), Coimbatore, Cuttack, Dimapur-Nagaland, Dindigul, Dehradun, Delhi, Dhanbad, Duliajan (Assam), Durgapur, Ernakulam, Erode, Faridabad, Gangtok-Sikkim, Gaya, Ghaziabad, Gorakhpur (Uttar Pradesh), Guntur, Gurugram, Guwahati, Haridwar, Hazaribagh, Hosur, Howrah, Hubballi (Karnataka), Hyderabad, Indore, Imphal-Manipur, Itanagar-Arunachal Pradesh, Jaipur, Jabalpur, Jalandhar, Jalgaon-Dhule (Maharashtra), Jammu, Jamshedpur, Jeypore (Odisha), Jhunjhunu (Rajasthan), Jodhpur, Kalyan, Kannur, Kanpur, Karnal (Haryana), Karur (Tamil Nadu), Kanchipuram, Kharagpur (West Bengal), Kolhapur, Kolkata, Kollam, Kota, Kottakkal (Malappuram), Kottayam, Kozhikode, Kurnool (Andhra Pradesh), Lucknow, Ludhiana, Lunglei-Mizoram, Madurai, Mangaluru, Meerut, Mumbai, Muzaffarpur (Bihar), Mysuru, Nagpur, Naihati, Nanded (Maharashtra), Nashik, Nellore, Neyveli, Noida, Palakkad, Palghar, Panaji (Goa), Patiala, Patna, Pollachi (Tamil Nadu), Sri Vijaya Puram (Port Blair), Prayagraj (Allahabad), Puducherry, Pune, Raipur, Rajamahendravaram, Ranchi, Ratnagiri (Maharashtra), Rewari (Haryana), Rourkela, Rudrapur (Uttarakhand), Salem, Sambalpur, Sangrur (Punjab), Satara (Maharashtra), Serampore, Shillong, Shimla, Siliguri, Singrauli (Vindhyanagar), Sivaganga (Tamil Nadu), Solapur, Srinagar, Surat, Thanjavur (Tamil Nadu), Thiruvananthapuram, Thoothukudi (Tamil Nadu), Thrissur, Tiruchirappalli, Tirunelveli, Tirupati, Udaipur, Vadodara, Vapi, Varanasi (Uttar Pradesh), Vashi, Vellore, Vijayawada, Visakhapatnam and Overseas Centres at Bahrain, Dubai and Muscat.**
8. **Date of publication of result: Foundation examination latest by 7th January 2027.**

***** 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 2026 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 2026

ATTENTION: INTERMEDIATE & FINAL EXAMINATION (DECEMBER – 2026 TERM) WILL BE HELD ON ALTERNATE DATES FOR EACH GROUP.		
Day & Date	**FINAL** **(Time: 10.00 A.M. to 01.00 P.M. - IST)**	**INTERMEDIATE** **(Time: 2.00 P.M. to 5.00 P.M. - IST)**
	PROGRAMME FOR SYLLABUS 2022	**PROGRAMME FOR SYLLABUS 2022**
Thursday, 10th December, 2026	Corporate and Economic Laws **(P-13)**	Business Laws and Ethics **(P-05)**
Friday, 11th December, 2026	Cost and Management Audit **(P-17)**	Operations Management and Strategic Management **(P-09)**
Saturday, 12th December, 2026	Strategic Financial Management **(P-14)**	Financial Accounting **(P-06)**
Sunday, 13th December, 2026	Corporate Financial Reporting **(P-18)**	Corporate Accounting and Auditing **(P-10)**
Monday, 14th December, 2026	Direct Tax Laws and International Taxation **(P-15)**	Direct and Indirect Taxation **(P-07)**
Tuesday, 15th December, 2026	Indirect Tax Laws and Practice **(P-19)**	Financial Management and Business Data Analytics **(P-11)**
Wednesday, 16th December, 2026	Strategic Cost Management **(P-16)**	Cost Accounting **(P-08)**
Thursday, 17th December, 2026	**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)	₹1800/-	₹1500/-
	(Overseas Centres)	US $ 100	US $ 100
Two Groups	(Inland Centres)	₹3200/-	₹2800/-
	(Overseas Centres)	US $ 150	US $ 150

1. **Application Forms for Intermediate and Final Examination both Domestic & Overseas centers must be filled up and payment through online only. No Offline form and DD payment will be accepted. Please apply through https://icmai.in/ -> Students -> Examination -> Online Application for Examination**

2. **Last date for receipt of Examination Application Forms is 10th October, 2026 without late fee, and from 11th October, 2026 to 17th October, 2026 with late fee of ₹500/- (Rupees Five hundred only) for December 2026 examination.**

3. **The mode of examination will be offline-centre based.**

4. **Candidates are required to follow clarifications of DOS related to December 2026 term of examination and the same will be issued by DOS in due course.**

5. **Examination Centres: Adipur-Kachchh (Gujarat), Agartala, Agra, Ahilyanagar (Ahmednagar-Maharashtra), Ahmedabad, Akurdi, Angul Talcher, Asansol, Anandpur Sahib (Punjab), Balasore (Odisha), Ballari (Karnataka), Bankura, Bengaluru, Bharuch Ankleshwar, Bhilai, Bhilwara, Bhiwandi (Maharashtra), Bhiwani (Haryana), Bhopal, Bewar City(Rajasthan), Bhubaneswar, Bilaspur, Bikaner (Rajasthan), Bokaro, Brahmapur – Ganjam (Odisha), Chandigarh, Chennai, Chhatrapati Sambhajinagar (Aurangabad), Coimbatore, Cuttack, Dimapur-Nagaland, Dindigul, Dehradun, Delhi, Dhanbad, Duliajan (Assam), Durgapur, Ernakulam, Erode, Faridabad, Gangtok -Sikkim, Gaya, Ghaziabad, Gorakhpur (Uttar Pradesh), Guntur, Gurugram, Guwahati, Haridwar, Hazaribagh, Hosur, Howrah, Hubballi (Karnataka), Hyderabad, Indore, Imphal-Manipur, Itanagar-Arunachal Pradesh, Jaipur, Jabalpur, Jalandhar, Jalgaon-Dhule (Maharashtra), Jammu, Jamshedpur, Jeypore (Odisha), Jhunjhunu (Rajasthan), Jodhpur, Kalyan, Kannur, Kanpur, Karnal (Haryana), Karur (Tamil Nadu), Kanchipuram, Kharagpur (West Bengal), Kolhapur, Kolkata, Kollam, Kota, Kottakkal (Malappuram), Kottayam, Kozhikode, Kurnool (Andhra Pradesh), Lucknow, Ludhiana, Lunglei-Mizoram, Madurai, Mangaluru, Meerut, Mumbai, Muzaffarpur (Bihar), Mysuru, Nagpur, Naihati, Nanded (Maharashtra), Nashik, Nellore, Neyveli, Noida, Palakkad, Palghar, Panaji (Goa), Patiala, Patna, Pollachi (Tamil Nadu), Sri Vijaya Puram (Port Blair), Prayagraj (Allahabad), Puducherry, Pune, Raipur, Rajamahendravaram, Ranchi, Ratnagiri (Maharashtra), Rewari (Haryana), Rourkela, Rudrapur (Uttarakhand), Salem, Sambalpur, Satara (Maharashtra), Serampore, Shillong, Shimla, Siliguri, Singrauli (Vindhyanagar), Sivaganga (Tamil Nadu), Solapur, Srinagar, Surat, Thanjavur (Tamil Nadu), Thiruvananthapuram, Thoothukudi (Tamil Nadu), Thrissur, Tiruchirappalli, Tirunelveli, Tirupati, Udaipur, Vadodara, Vapi, Varanasi (Uttar Pradesh), Vashi, Vellore, Vijayawada, Visakhapatnam and Overseas Centres at Bahrain, Dubai and Muscat.**

6. **A candidate who is fulfilling all conditions specified for appearing in examination will only be allowed to appear for examination.**

7. **Date of publication of result: Inter & Final examination latest by 5th February 2027.**

*** 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 2026 and in case of any query or clarification can e-mail us only at exam.helpdesk@icmai.in**

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