

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

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

| Group (s)                                            | Final Examination    | Intermediate Examination |
|------------------------------------------------------|----------------------|--------------------------|
| One Group<br>(Inland Centres)<br>(Overseas Centres)  | ₹1800/-<br>US \$ 100 | ₹1500/-<br>US \$ 100     |
| Two Groups<br>(Inland Centres)<br>(Overseas Centres) | ₹3200/-<br>US \$ 150 | ₹2800/-<br>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](http://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 10<sup>th</sup> October, 2025 without late fee, and from 11<sup>th</sup> October, 2025 to 17<sup>th</sup> 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-Kachhh (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 Ankleshwar, Bhilai, Bhilwara, 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, Satara (Maharashtra), Serampore, Shillong, Shimla, Siliguri, Singrauli (Vindhyanagar), Sivaganga (Tamil Nadu), Solapur, Srinagar, Surat, Thanjavur (Tamil Nadu), Thoothukudi (Tamil Nadu), Thrissur, Tiruchirapalli, Tirunelveli, Tirupati, Trivandrum, 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 11<sup>th</sup> 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](mailto:exam.helpdesk@icmai.in)