



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, 13 th 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

- 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
- 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.
- 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, 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, Muzaaffarpur (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.
- 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