

**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) (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 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 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.
- The mode of examination will be offline-centre based.
- 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.
- 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, Bawar City (Rajasthan), Bhubaneswar, Bilaspur, Bikaner (Rajasthan), Bokaro, Brahmapur – Ganjam (Odisha), Chandigarh, Chennai, Chhatrapati Sambhajanagar (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.
- 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 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