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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

Board of Studies
The Institute of Chartered Accountants of India

Applicability of Standards/Guidance Notes/Legislative Amendments etc. for December, 2023 – Foundation Course Examination

Paper 2, Section A: Business Laws for November 2023 examination

Inclusions from the syllabus

(1)	(2)	(3)
S. No. in the syllabus	**Chapters/ Topics of the syllabus**	**Inclusions**
1.	Chapter 1: The Indian Contract Act, 1872	The entire content included in the September 2021 edition of the Study Material and the Legislative amendments hosted on the website for November 2023 examinations, shall only be relevant for the said examinations.
2.	Chapter 2: The Sale of Goods Act, 1930	The entire content included in the September 2021 edition of the Study Material and the Legislative amendments hosted on the website for November 2023 examinations, shall only be relevant for the said examinations.
3.	Chapter 3: The Indian Partnership Act, 1932	The entire content included in the September 2021 edition of the Study Material and the Legislative amendments hosted on the website for November 2023 examinations, shall only be relevant for the said examinations.
4.	Chapter 4: The Limited Liability Partnership Act, 2008	The entire content included in the September 2021 edition of the Study Material and the Legislative amendments hosted on the website for November 2023 examinations, shall only be relevant for the said examinations.
5.	Chapter 5: The Companies Act, 2013	The entire content included in the September 2021 edition of the Study Material and the Legislative amendments hosted on the website for November 2023 examinations, shall only be relevant for the said examinations.

Note:

September 2021 edition of the Study Material is relevant for November 2023 examinations. The amendments - made after the issuance of this Study Material – i.e. for period 1st of May 2021 to 30th April, 2023 shall also be relevant. The relevant Legislative amendments for November 2023 will be available on the BoS Knowledge Portal.

Paper 3 – Business Mathematics. Logical Reasoning and Statistics

The following topics are deleted from the syllabus of Foundation Paper 3: Business Mathematics, Logical Reasoning and statistics from May 2022 examinations:

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Chapter No	Deleted Topics
Chapter 2	Unit II : Matrices
Chapter 13	Syllogism
Chapter 19	Unit II : Time Series

Paper-4: Part-II: Business and Commercial Knowledge

September 2021 edition of the Study Material is relevant for November 2023 examinations. The amendments made after the issuance of this Study Material i.e., the changes in the names of CEO, CFO etc., Forbes 2023 ranking, Fortune 2023 ranking in chapter 3 (Business Organisations) are applicable for November 2023 Examination. The relevant amendments will be available on the BoS Knowledge Portal.

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