

A NEW APPROACH TO

UPSC INDIAN COST ACCOUNTS SERVICE

ICoAS • AD (Cost), Ministry of Finance, Govt. of India

By **CA Rahul Kumar & Team**

UPSC ICoAS Qualified (2016) • 3 UPSC Interviews • McGraw Hill Author

UPSC ICoAS 2025
RESULTS

15+ Selections

AIR 02 Top Rank

5 in Top 10

9 in Top 20



The only institute in India offering a dedicated ICoAS course,
taught by faculty who have themselves qualified this exam.



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Old Rajinder Nagar, New Delhi



The Smartest Route to Group 'A'

Just ONE MCQ Exam

to become a Group 'A' Officer in the Government of India



No General Studies

Your exam is only on your professional subjects



No Aptitude (CSAT)

No separate qualifying or aptitude paper



No Mains

One Recruitment Test, followed by the interview



Your Own Syllabus

Straight from your CA / CMA professional studies



Steel Frame of India

Join the bureaucracy without the Civil Services Exam

Nature & Role

- Prestigious **Group 'A' Central Civil Service** under the Ministry of Finance (O/o Chief Adviser Cost)
- Government pricing policy, cost audit, tariff analysis, **anti-dumping investigations**
- Financial evaluation of **PSUs and infrastructure projects**

Work-Life Balance

- A well-defined, **predictable work-life balance**, unlike some generalist services
- Stable postings, mostly in **New Delhi and major metros** where ministries and regulators sit

Career Growth & Impact

- A **technical edge** for finance professionals
- Directly influence **national financial reforms** and public fund management
- **Deputations** across ministries, statutory bodies and departments

Why DIADEMY IAS for ICoAS?

The only institute in India offering a dedicated ICoAS course, taught by faculty who have themselves qualified this exam.

Faculty who cleared ICoAS

CA Rahul Kumar & Team

15+ Selections

UPSC ICoAS 2025, incl. AIR 02

UPSC-Dedicated Institute

Old Rajinder Nagar, New Delhi

Complete ICoAS Ecosystem

Lectures, IASBoard, Tracker, MCQs



Congratulations

TO OUR UPSC ICoAS 2025 TOPPERS

AD (Cost), Ministry of Finance, Govt. of India • Students of DIADEMY IAS



Ravi Shankar Sawadia

AIR 02 • ICoAS 2025



Himalaya Garg

AIR 06 • ICoAS 2025



Lavee Goyal

AIR 08 • ICoAS 2025



Durgav Nookaji Palaka

AIR 09 • ICoAS 2025



Pounami G Panicker

AIR 10 • ICoAS 2025



Amit Mangal

AIR 11 • ICoAS 2025



Preeti Saini

AIR 13 • ICoAS 2025



Kotamsetti Gnanendra Kumar

AIR 16 • ICoAS 2025



Shiwendra Awasthi

AIR 20 • ICoAS 2025



Sagar Shivprasad Shedute

AIR 21 • ICoAS 2025



Ankit Bandhu

AIR 22 • ICoAS 2025



Sanjesh Kumar Ranwa

AIR 25 • ICoAS 2025



Ankur Raj

AIR 27 • ICoAS 2025

+2

**More
Selections**

15+

Selections

02

Top AIR

5

in Top 10

9

in Top 20

**Chartered Accountant**

2009 Batch

UPSC ICoAS

Qualified – Reserve Panel, 2016

UPSC CSE

5 Mains • 3 Interviews

McGraw Hill Author

UGC NET Commerce, with IAS Nitin Singhania

UPSC CSE Results

AIR 3, AIR 16 & 100+ more

UPSC ICoAS 2025

15+ Selections, incl. AIR 02

CA Rahul Kumar & Team

5 UPSC Mains & 3 UPSC Interviews • UPSC ICoAS Qualified

Rahul Kumar, a distinguished **Chartered Accountant (CA)** of the 2009 batch, **got success** in the prestigious **UPSC exam** for the **Indian Cost Accounts Service** (Reserve Panel) in 2016. He **got trained** in the Management Development Programme at the National Institute of Financial Management (**NIFM**), **Faridabad**, the institution that trains officers recruited by UPSC for various finance and accounts services.

He is pursuing the **Executive Programme** in General Management at the **Indian Institute of Management (IIM) Calcutta** and has been mentoring UPSC aspirants for over a decade. His expertise in **Commerce, Management & Economics**, with his **own experience of clearing UPSC ICoAS** and appearing **3 times in UPSC CSE Interviews**, has helped his students achieve **AIR 3 and AIR 16 in UPSC CSE**, while **100+ more have qualified for IAS/IPS/IFS** and other services. He also had the privilege of guiding the **All India Rank 1** achiever of UPSC CSE 2023.

He is the **author of McGraw Hill's UGC NET Commerce book**, co-authored with **IAS Nitin Singhania**, whose Indian Economy book also acknowledges his contribution. His early career includes 8 years in Central PSUs, IRCTC and NTPC Ltd, in financial and managerial roles.

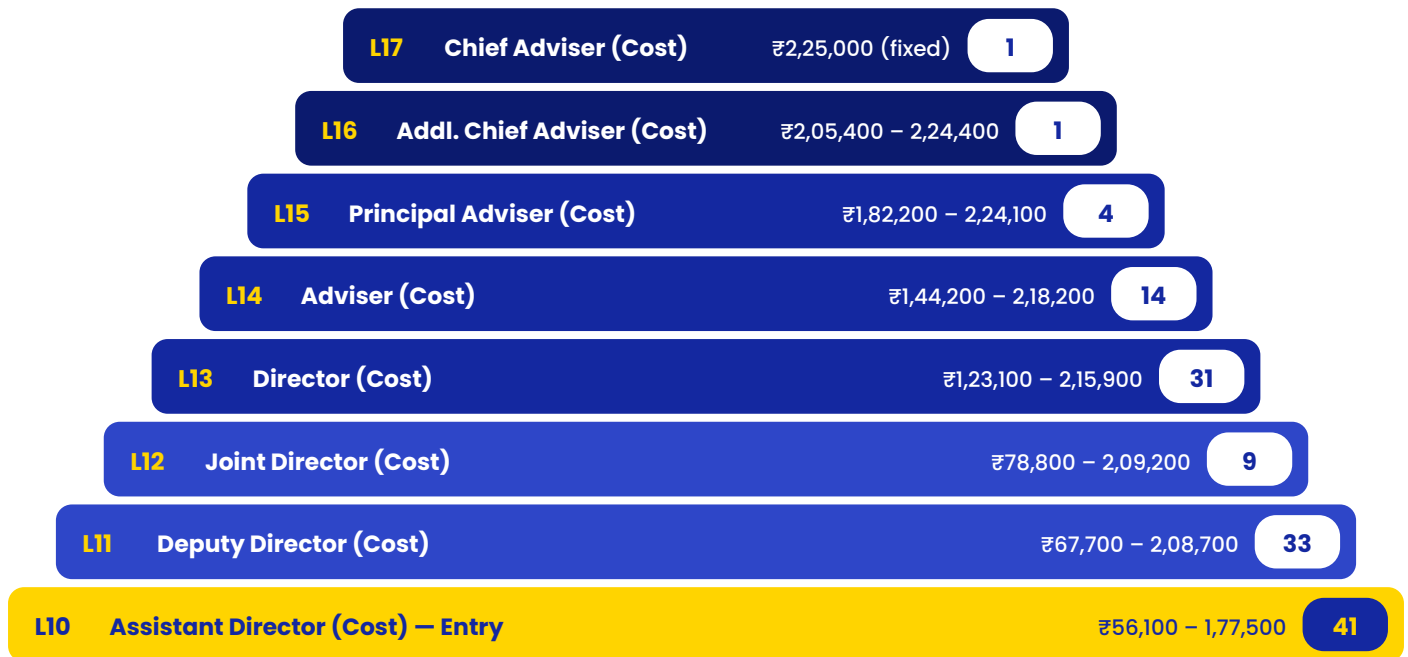
Today he leads DIADEMY IAS in Old Rajinder Nagar, Delhi. The ICoAS course is delivered by **CA Rahul Kumar & Team**, with subject experts for specialised areas, and has produced **15+ selections in UPSC ICoAS 2025**.



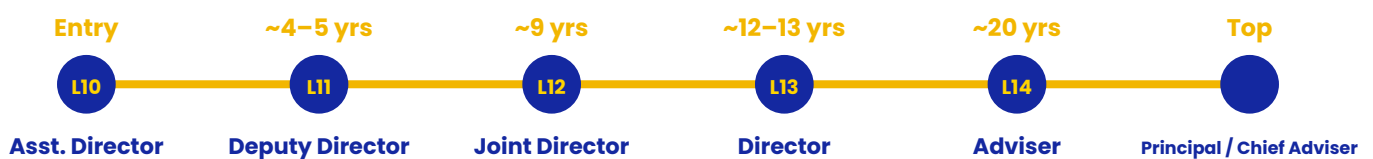
ICoAS: The Real Picture

134Officers in the entire cadre
A small, elite service**35+**Ministries & organisations
where officers serve**~3 in 4**Officers posted in
Delhi-NCR**24-42**Age at entry
of serving officers

The Cadre Pyramid

 Officers in position and pay range at each level

Typical Promotion Journey

 Indicative, based on recent batches in the Civil List

Where ICoAS Officers Serve Today

**Beyond Delhi:** Mumbai, Kolkata, Bengaluru, Chennai, Pune, Ahmedabad, Vadodara, Surat, Jaipur, Chandigarh, Bhopal, Nagpur, Kochi, Coimbatore, Bhubaneswar, Ranchi, Shillong, Dehradun, Visakhapatnam, Neemuch, Mussoorie



Pay, Benefits & Role

As an **Assistant Director (Cost)** in the Office of the Chief Adviser (Cost), Department of Expenditure, Ministry of Finance, you join a **Group 'A' Gazetted** service at **Pay Level 10** of the 7th CPC Pay Matrix.

ENTRY GROSS PAY (METRO)

Basic Pay (Level 10)	₹56,100
DA @ 60% (from 01.01.2026)	₹33,660
HRA @ 30% (X-class city)	₹16,830
Transport Allowance + DA	₹11,520

Gross ≈ ₹1.18 lakh / month

Before deductions; rises with increments, DA & 8th CPC

Healthcare

CGHS for self & family

Housing

Govt. accommodation or HRA

Travel

LTC for self & dependants

Pension

NPS / UPS option

Education

Children's education allowance

Leave

Earned, casual & special leave

Training

Mid-career training, India & abroad

Deputation

Central Staffing & non-CSS posts

Role of ICoAS Officers in Key Organisations

DGTR, Ministry of Commerce	Anti-dumping measures, determination of dumping & injury margin
Ministry of Defence	Contract negotiation, price reasonableness in single-vendor purchases
Ministry of Corporate Affairs	Cost Accounting Records Rules, Cost Audit, SFIO matters
CBIC, Department of Revenue	Anti-evasion, valuation cases, cost-price advice in assessment
NPPA	Pharmaceutical pricing under the Drug Price Control Order, 2013
Tariff Commission	Tariff fixation, cost/price studies, inverted duty structure analysis
Department of Public Enterprises	MoU targets for CPSEs, PRC & wage policy, PE Survey
Consumer Affairs, Food & PD	Claims of States for paddy, wheat & coarse grains; procurement costs

Vision of the Service

"To assist the Government in achieving cost efficiency in operations, schemes and projects", ensuring every rupee of public expenditure delivers maximum value through rigorous cost management and fair pricing.

1978

Indian Cost Accounts Service constituted

1982

Recruitment rules notified

31

Participating offices coordinated by the Chief Adviser (Cost)

Group 'A'

Gazetted central service, Ministry of Finance

What Our ICoAS 2025 Selections Say

AD (Cost), Ministry of Finance, Govt. of India • Students of DIADEMY IAS



DIADEMY IAS
Get Crowned with Success



Ravi Shankar Sawadia

AIR 02 • ICoAS 2025

"Rahul Sir's guidance gave my preparation a clear direction from day one. The focused, exam-oriented approach helped me convert my professional knowledge into a top rank."



Himalaya Garg

AIR 06 • ICoAS 2025

"Rahul Sir's clarity on what the exam actually tests helped me prioritise the right topics. I always knew what to study and how deeply."



Lavee Goyal

AIR 08 • ICoAS 2025

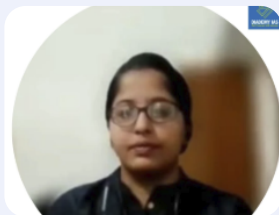
"Balancing a full-time job with preparation was challenging, but the flexible guidance at Diademy made it possible. The support I received kept me consistent."



Durgav Nookaji Palaka

AIR 09 • ICoAS 2025

"The mentorship helped me identify my weak areas early and work on them systematically. That made all the difference in the final result."



Pounami G Panicker

AIR 10 • ICoAS 2025

"The guidance was precise and completely aligned with what the exam demands. It saved me a lot of time and effort."



Amit Mangal

AIR 11 • ICoAS 2025

"Rahul Sir's practical way of explaining concepts brought real clarity. Difficult topics became simple and easy to recall."



Preeti Saini

AIR 13 • ICoAS 2025

"The focus on smart, structured revision helped me greatly in the final phase. I walked into the exam calm and confident."



Exam at a Glance

ELIGIBILITY

Qualification recognised for enrolment as a member of **ICAI (Chartered Accountants)** or **ICMAI (Cost Accountants)**.

UPPER AGE LIMIT

35 yrs

UR/EWS

38 yrs

OBC

40 yrs

SC/ST

45 yrs

PwBD

SELECTION PROCESS

STAGE 1

Recruitment Test (RT)
300 marks

STAGE 2

Interview
100 marks

Final merit: RT & Interview weightage 75 : 25

Recruitment Test Pattern

120

MCQs

2.5

Marks each

300

Total marks

2 hrs

Duration

-1/3

Negative marking

English

Medium

Last Recruitment Snapshot (Advt. 04/2024)

36

Posts filled

2,895

Candidates appeared in RT

~80

Candidates per post

323

Highest marks (Gen)

Cut-off Marks (2024-25 Recruitment)

Category	UR	OBC	SC	ST	EWS
RT – min. suitability (out of 300)	191.68	168.33	134.18	85.83	175.00
Interview – min. (out of 100)	50	45	40	40	50
Final selection (out of 400)	281.18	252.50	207.18	166.00	253.33

Source: UPSC information on Advt. No. 04/2024 (dated 25.09.2025). Cut-offs vary every year; refer to official UPSC notices.

RT Centres: Ahmedabad, Bhopal, Chennai, Delhi, Dispur (Guwahati), Jaipur, Jammu, Kochi, Kolkata, Lucknow, Mumbai, Nagpur, Ranchi, Vishakhapatnam

Recruitment History

2014
2016
2017
2021
2023
2025

Recruitment batches as per the ICoAS Civil List. Recent recruitments have been for **12, 22 and 36 posts**. The next recruitment is expected in **2027**.



Syllabus

1 Cost Concepts & Classifications

Cost Objects, Cost Centres and Cost Unit; Collection, classification, allocation and apportionment of cost – Material Cost, Employee Cost, Direct Expenses, Overheads etc.

2 GACAP, Cost Accounting Standards & Cost Audit

Generally Accepted Cost Accounting Principles (GACAP), Cost Accounting Standards, Cost Audit, Companies (Cost Record & Audit) Rules, 2014 as amended from time to time; Cost Auditing and Assurance Standards.

3 Methods of Costing

Single Output Costing, Job Costing, Batch Costing, Contract Costing, Process Costing, Service Costing.

4 Marginal Costing & Decision Making

Marginal v. Absorption Costing, Cost-Volume-Profit analysis, Decision making involving alternative choices.

5 Pricing Decisions & Strategies

New Product Pricing, Monopoly Pricing v. Competitive Pricing, Pricing of Service Sector.

6 Cost Control & Cost Reduction

Cost Control and Cost Reduction; Cost Control Techniques – Standard Costing & Variance Analysis; Budget and Budgetary Control.

7 Transfer Pricing

Methods (Cost Based, Market Price Based, Negotiated Pricing), Criteria for setting Transfer Prices, Transfer Price in different situations.

8 Emerging Concepts in Cost & Management Accounting

Life Cycle costing, Activity Based costing, Learning Curve and its application, Socio-economic costing, Target costing, Total Quality Management, Environmental Management Accounting, Six Sigma etc.

9 GAAPs & Accounting Standards

Generally Accepted Accounting Principles (GAAPs), Accounting Standards and Ind AS.

10 Financial Statements & Analysis

Preparation of Corporate Financial Statements, Ratio Analysis, Cash Flow Analysis.

11 Appraisal of Projects

Capital Budgeting, Cost of Capital, Leverage Analysis; Methods of Project Appraisal – Payback Period, Net Present Value (NPV), Financial Internal Rate of Return (FIRR), Economic Internal Rate of Return (EIRR), Benefit Cost Ratio.

12 Project Management

Project Planning, Project Life Cycle, Gantt Charts, PERT and CPM.

13 Government Accounting

General Principles and Comparison with Commercial Accounting; Government Accounting Standards issued by Government Accounting Standards Advisory Board, Role of Comptroller and Auditor General of India and Public Accounts Committee.

14 Goods and Services Tax Act & Rules

Chargeability of GST, Scope of Supply (Section 7 of CGST Act, 2017 read with Schedule I, II and III), Classification of Goods and Services under GST, Time, Value and Place of Supply of Goods and Services, Input Tax Credit (Eligibility, Blocked Credits, Method of Reversal of Credits, Recovery of Input Tax Credit), Exports, Imports and Refunds under GST, Anti-profiteering, Audit under GST.

15 Customs Law

Classification under Customs, Types of Duties (Basic customs duty, IGST replacement of CVD and Special CVD, Protective duties, Safeguard duty, Countervailing duty, Anti-dumping duty), Valuation of Imported and Export Goods, Deemed export, Duty drawback.

16 Companies Act, 2013

Declaration and Payment of Dividend (Chapter VIII, Schedule II), Accounts of Companies (Chapter IX, Schedule III and VII), Audit and Auditors (Chapter X), Government Companies (Chapter XXIII).

17 Corporate Governance

Issues and concepts, Corporate Governance Practices and Codes in India, Corporate Governance in state-owned businesses including the MoU system.



Congratulations

TO OUR SUCCESSFUL CANDIDATES OF UPSC CSE 2025

Beyond ICoAS: the same mentorship produces top ranks in the Civil Services Examination



Akansh Dhull

AIR 03

UPSC CSE 2025

Commerce & Accountancy Optional • DIADEMY IAS



Jayant Garg

AIR 64 • CSE 2025



Gaurav Chopra

AIR 83 • CSE 2025



Aakriti Singla

AIR 122 • CSE 2025



Saurabh Sharma

AIR 146 • CSE 2025



Lakshay Agarwal

AIR 164 • CSE 2025



Akshat Bakliwal

AIR 219 • CSE 2025



Harsh Santosh Lodha

AIR 261 • CSE 2025



Shravan Mundra

AIR 275 • CSE 2025

**From ICoAS Officer to
UPSC CSE Topper**

Saurabh Sanand

AD (Cost), ICoAS 2023 batch

Rank 226, UPSC CSE 2024

100+ UPSC CSE Selections

with Commerce & Accountancy Optional,
including AIR 3, AIR 16 and AIR 64

UPSC ICoAS Online Course

Course Features

by CA Rahul Kumar & Team



DIADEMY IAS
Get Crowned with Success

01 100 Hours of Recorded Lectures – available now

02 Avg. One New Live Evening Class Every Week

03 Topic-wise Online Study Material

04 100% Syllabus Coverage

05 Revision Notes

06 5,000+ Topic-wise MCQs

07 10+ Time-bound Tests

08 MCQ-based Test Portal

09 5 Full-Length Mock Tests

10 Detailed Test Analysis

11 Doubt Clearing Sessions

12 Interview Guidance after RT Results

13 Regular Toppers Strategy Sessions

14 Class Notes on Personal Dashboard

Your Preparation Cycle

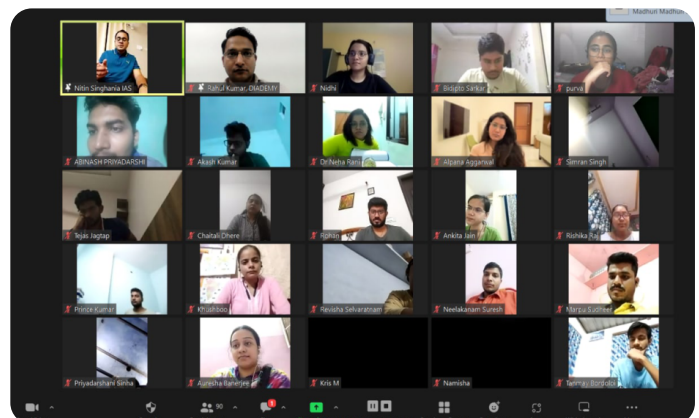


MODE: ONLINE

VALID TILL UPCOMING EXAM

LIMITED SEATS

Live Online & Offline Classes





Recorded Lectures Available Now

46

Lectures

~100

Hours recorded

6

Subjects

1 / week

New live class (avg.)

Cost & Mgmt. Accounting

13 • ongoing

- ✓ Marginal Costing (3 parts)
- ✓ Standard Costing
- ✓ Process Costing (2 parts)
- ✓ Budgetary Control (2 parts)
- ✓ Activity Based Costing & Basics
- ✓ Material Costing
- ✓ Labour Costing
- ✓ Service Costing
- ✓ Corporate Costing
- ✓ Transfer Pricing

Financial Management

10 lectures

- ✓ Orientation & Strategy Session
- ✓ Capital Budgeting (4 lectures)
- ✓ Cost of Capital (2 lectures)
- ✓ WACC, Leverage & Indifference Point
- ✓ Capital Structure: concepts & PYQs
- ✓ Ratio Analysis
- ✓ Cash Flow & Fund Flow Statement

Companies Act, 2013

8 lectures

- ✓ Declaration & Payment of Dividend (2)
- ✓ Accounts of Companies (2)
- ✓ Audit & Auditors (3)
- ✓ Managerial Personnel: Appointment & Pay

GST

7 lectures

- ✓ Introduction & Meaning of Supply (2)
- ✓ Composite & Mixed Supplies: Sections 8 & 9 (2)
- ✓ Place of Supply (2)
- ✓ GST Valuation

Corporate Governance

3 lectures

- ✓ SEBI LODR Regulations 17–20
- ✓ Uday Kotak Committee & Clause 24A
- ✓ Corporate Governance for CPSEs

Customs Law

5 lectures

- ✓ Basics of Customs
- ✓ Types of Duties (2)
- ✓ Customs Valuation (2)

New lectures added every week • Full recorded backup till the exam

Lectures delivered by CA Rahul Kumar & Team



Your complete ICoAS workspace on **IASBoard.com**: chapter-wise Detailed Notes, Revision Notes, PYQs, Mock Tests, My Notes and Highlights, organised exactly as per the UPSC syllabus.

Chapter-wise Workspace Detailed Notes • Revision Notes • PYQs • My Notes • Highlights • Mock Test

UNIQUE FEATURE

Micro Topic-wise Syllabus Tracker

SUBTOPIC	STUDY			NOTES			PRACTICE				REVISION		CONFIDENCE
	CLASS	MATERIAL	BOOK	NOTES	NOTE MAKING	VALUE ADD	PYQ	MCQ	DAW	TEST	ALL DONE	R1-R4	
ICoAS													
PRICING DECISION AND METHODS, EMERGING CONCEPTS AND PROJECT MANAGEMENT													
1. Pricing decisions and Strategies	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	0/10	R1 R2 R3 R4	😊😊😊😊
2. Transfer Pricing Methods	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	0/10	R1 R2 R3 R4	😊😊😊😊
3. Lifecycle costing, ABC and Learning curve	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	0/10	R1 R2 R3 R4	😊😊😊😊
4. Socio-Economic & Target Costing	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	0/10	R1 R2 R3 R4	😊😊😊😊

Track every micro topic across **Study** (Class, Material, Book), **Notes** (Notes, Note Making, Value Add), **Practice** (PYQ, MCQ, DAW, Test), **Revision R1–R4** and your **Confidence** level, so nothing is left uncovered before the exam.

Timed Mock Tests with Negative Marking

Exam-like interface • question palette • mark for review

Practise like the real exam

Every mock follows UPSC's **1/3 negative marking** (+1 correct, –0.33 wrong) with a live timer, question palette and **Mark for Review**, so exam day feels familiar.



E-Book & Detailed Notes

Complete topic-wise study material



Revision Notes

Section-wise quick revision



MCQ & PYQ Practice

5,000+ topic-wise MCQs, PYQs



Mock Tests

Timed, with instant results



My Notes & My Highlights

Your own notes, saved topic-wise



Smart Search

Ask in plain English across notes

More Voices from ICoAS 2025

AD (Cost), Ministry of Finance, Govt. of India • Students of DIADEMY IAS



DIADEMY IAS

Get Crowned with Success



Kotamsetti Gnanendra Kumar

AIR 16 • ICoAS 2025

"Consistent practice and the right guidance built my confidence step by step. By the end, I felt fully prepared."



Shiwendra Awasthi

AIR 20 • ICoAS 2025

"The personal attention and timely feedback kept me on track throughout my journey. I am grateful to the entire Diademy team."



Sagar Shivprasad Shedute

AIR 21 • ICoAS 2025

"Rahul Sir's own experience of clearing UPSC ICoAS gave us a clear strategy on what to focus on. That clarity saved me a lot of time."



Ankit Bandhu

AIR 22 • ICoAS 2025

"The strategy was simple, practical and to the point. It made my preparation efficient and stress-free."



Sanjesh Kumar Ranwa

AIR 25 • ICoAS 2025

"The mentorship at Diademy kept me motivated and focused till the very end. The guidance was always honest and practical."



Ankur Raj

AIR 27 • ICoAS 2025

"From strategy to motivation, the support at Diademy was always there when I needed it. I recommend Diademy to every ICoAS aspirant."

Your name could be next!

Join the ICoAS Online Course • Call 9811599537



Crack ICoAS While You Work

You don't need to leave your job. A disciplined plan of **2 hours on weekdays** and **one full weekend day** (about **18 hours a week**, 400+ hours over six months) is enough to cover the syllabus, practise and revise.

Your Weekly Rhythm

MON	TUE	WED	THU	FRI	SAT	SUN
2 hrs New topic Recorded lecture + notes	2 hrs Revise Topic-wise MCQs on IASBoard	2 hrs New topic Recorded lecture + notes	2 hrs Revise Topic-wise MCQs on IASBoard	2 hrs PYQs Update the Syllabus Tracker	7-8 hrs Deep dive Live class, timed test, weekly revision	Off Recharge Rest & family time

Saturday and Sunday are interchangeable: pick the one weekend day that suits you.

Six-Month Roadmap



5 Rules for Working Aspirants

1**Protect your slots**

Fix your 2-hour window (early morning or late evening) and guard it like a meeting.

2**Use your professional edge**

Link concepts to the costing, audit and finance work you already do.

3**Revise on the go**

Use IASBoard.com and revision notes during commutes and short breaks.

4**Track everything**

Update the micro topic-wise Syllabus Tracker every week.

5**Plan the final push**

Take planned leave before the exam; protect sleep and health throughout.



Sources for ICoAS Preparation

Your CA/CMA foundation is your biggest asset. Master a few standard sources thoroughly instead of collecting many books, and refer to the **latest editions** applicable to the current scheme.

Cost & Management Accounting

Units 1–8

- ICAI Intermediate: Cost Accounting
- ICAI Final: Strategic Cost Management
- ICAI Intermediate: Cost & Management Accounting

CAS & Cost Audit

Unit 2

- Cost Accounting Standards (CAS) and Cost Auditing Standards (CAAS), ICAI
- Companies (Cost Records & Audit) Rules, 2014

Financial Reporting & Ind AS

Units 9–10

- ICAI Final: Financial Reporting
- Ind AS & Accounting Standards (ICAI)

FM & Project Appraisal

Unit 11

- ICAI Intermediate: Financial Management
- Prasanna Chandra: Projects (for SCBA, IRR, BCR)

Project Management

Unit 12

- ICAI study material on PERT/CPM
- A standard Operations Research text

Government Accounting

Unit 13

- Indian Government Accounting Standards (GASAB website)
- Government Accounting Rules; role of CAG & PAC

GST & Customs

Units 14–15

- ICAI Final: Indirect Tax Laws
- Bare Acts: CGST Act, 2017; Customs Act, 1962; Customs Tariff Act, 1975

Companies Act, 2013

Unit 16

- ICAI: Corporate & Economic Laws
- Bare Act: Chapters VIII, IX, X & XXIII with Schedules

Corporate Governance

Unit 17

- SEBI (LODR) Regulations, 2015
- DPE Guidelines on Corporate Governance for CPSEs
- Uday Kotak Committee Report

Practice & Revision

All units

- UPSC ICoAS previous year questions
- DIADEMY notes, 5,000+ MCQs & tests on IASBoard.com

DIADEMY Tip

The Recruitment Test rewards **depth over breadth**. Finish one standard source per subject, revise it multiple times, and practise MCQs until concepts become reflexes.



Proud Toppers of DIADEMY IAS

UPSC CIVIL SERVICES 2020–2024 • COMMERCE & ACCOUNTANCY OPTIONAL

Year after year, our mentorship has produced IAS, IPS, IFS, IRS and IRMS officers.



Madhav Agarwal
Rank 16 (CSE 2024)



Neepa Manocha
Rank 183 (CSE 2024)



Saurabh Sanand
Rank 226 (CSE 2024)



Kamlesh Kumawat
Rank 608 (CSE 2024)



Sagar
Rank 664 (CSE 2024)



Vijay Raghav Goyal
AIR 229 (CSE 2023)



IRS Divya
AIR 665 (CSE 2023)



Vasudha Arora
IRMS (CSE 2023)



IPS Sujawal Jagga
Rank 84 (CSE 2021) • 137 (CSE 2023)



IRS Shivang Rastogi
Rank 307 (CSE 2022)



Abhishek Vyas
Rank 539 (CSE 2021) • 979 (CSE 2023)



IAS Anirudh Pandey
AIR 64 (CSE 2022)



IRS Ankit Nain
AIR 99 (CSE 2022)



IPS Umesh Goyal
CSE 2021



IFS Aman Akash
CSE 2021



IRS Pankaj Rathee
CSE 2020



IRS C B Rex | IAS Pranshul Khatri
CSE 2021

100+ UPSC CSE Selections

including AIR 3, AIR 16 and AIR 64

...and many more



ICoAS FAQs

Post-Selection Life in ICoAS

1 Do ICoAS officers get a red-light car?

Red beacons were abolished for all officials in India in 2017. Official vehicles are provided as per entitlement, generally at senior levels and on certain postings.

2 Do we get a bungalow?

Government accommodation is allotted as per pay level. At entry (Level 10) it is typically a Type-IV flat in the Delhi general pool, with larger accommodation as you grow senior. Bungalows are generally for the top levels.

3 How does the job compare with IAS, IPS and IRS?

All are Group 'A' services with the same entry pay (Level 10). IAS and IPS are All-India Services with field roles and frequent transfers. ICoAS is a specialist central service advising ministries on cost, pricing and anti-dumping; it is largely Delhi-centric with better work-life balance, and it is the only service where your CA/CMA expertise is used directly.

4 How much is the pay package? What is the gross?

Entry Basic Pay is ₹56,100 (Level 10). With DA at 60% (from 01.01.2026), HRA at 30% in X-class cities and Transport Allowance, entry gross is about ₹1.18 lakh per month in a metro, rising with increments, DA revisions and the 8th Pay Commission.

5 What are the perquisites and facilities?

CGHS medical cover for self and family, LTC, government accommodation or HRA, NPS/UPS pension option, leave benefits, children's education allowance, deputation opportunities, and mid-career training in India and abroad.

6 What exactly does an ICoAS officer do?

Officers work on government pricing policy, cost audit, tariff analysis, anti-dumping investigations and the financial evaluation of PSUs and infrastructure projects, in the Office of the Chief Adviser (Cost) and across ministries.

7 How is the work-life balance and where are the postings?

Work-life balance is well defined and predictable. Most postings are stable and in New Delhi or major metros; about three in four officers are currently posted in Delhi-NCR.

8 Are there deputation opportunities?

Yes. Officers take up specialised assignments and deputations across ministries, statutory bodies and departments, such as SFIO, CBI, NCLT, NPPA, DGTR and LBSNAA.

About the Exam

9 Is this exam conducted regularly?

Yes. As per the ICoAS Civil List, recruitment batches have been held in 2014, 2016, 2017, 2021 and 2023, followed by 2025. The next recruitment is expected in 2027.

10 How many vacancies are expected each time?

It depends on each notification. Recent recruitments have been for 12, 22 and 36 posts.

11 When is the next notification expected? Will the exam surely be held in 2027?

There is no official information in the public domain yet. Based on the past pattern, we expect the notification in the first half of 2027 and the exam within 2027. The gap between notification and exam is usually about 3 months, which is not enough to prepare well. Serious candidates have been preparing since January 2026, because selection depends on who scores highest in the RT. Don't wait for the notification.


12 Is there negative marking?

Yes. One-third of the marks for a question (0.83 of 2.5) is deducted for every wrong answer. There is no penalty for unanswered questions.

13 What matters more: the Recruitment Test or the interview?

The RT carries 75% weightage (300 of 400 marks) and is the main filter. The interview (100 marks) has a minimum qualifying level, so both matter, but the RT decides most of your rank.

14 What is the cut-off level?

In the 2024–25 recruitment, the UR minimum in the RT was 191.68/300 (about 64%) and the UR final selection cut-off was 281.18/400.

15 Is there reservation?

Yes, as per Government of India rules for UR, EWS, OBC, SC, ST and PwBD. The last recruitment's 36 posts were 15 UR, 4 EWS, 10 OBC, 5 SC and 2 ST, with 2 reserved for PwBD.

16 Do we get a calculator? If not, how do we solve numericals?

Calculators are not permitted. Questions are designed to be solved with approximation, option elimination and quick mental maths, and regular timed practice builds the habit.

17 What makes the real difference: speed, accuracy or both?

Both. You get 120 questions in 120 minutes, one minute per question, and 1/3 negative marking makes accuracy critical. Timed practice builds speed without losing accuracy.

Exam Preparation
18 How much time is required?

About 5–6 months with roughly 18 hours a week: 2 hours on weekdays plus one full weekend day.

19 Which sources should I use?

ICAI/ICMAI study material for Costing, FM, Financial Reporting and Indirect Taxes; Bare Acts for GST, Customs and the Companies Act; GASAB and SEBI LODR; and PYQs. See the Sources page.

20 Do I need to leave my job? Can I prepare along with it?

No, you don't need to leave. Most successful candidates prepare while working, and recorded lectures, the weekly class and IASBoard.com are designed for working professionals.

21 How much work experience is mandatory?

None. About 3 years is preferable but not required. Many successful candidates, including Ravi Shankar Sawadia (AIR 02, ICoAS 2025), had less than 3 years of experience.

22 How relevant is my current job profile?

It helps with conceptual understanding and gives you strong material for the interview, but it is not required to clear the Recruitment Test.

23 Do I need ICAI or ICMAI membership?

No. Membership is not mandatory; qualifying the CA or CMA final exam is.

24 Do I need to buy advanced books?

No. Your CA/CMA foundation plus focused material and practice is enough. Avoid collecting too many books.



For Experienced Professionals

25 I have 10 years of post-qualification experience. Is joining worth it at this stage?

Yes, if you are within the age limit (including relaxations). You gain lifelong security, pension, work-life balance and a senior career path, and your experience counts strongly in the interview. Serving officers have joined at ages from 24 to 42.

26 I work in a PSU. Will I get pay protection?

Pay protection is available to eligible Central Government employees and, in specified cases, to employees of Central PSUs and autonomous bodies, as per DoPT rules and subject to conditions. It does not apply to private-sector salaries.

27 Do I need an NOC from my current government or PSU employer?

No. Informing your employer in writing is sufficient, along with an undertaking that you have done so.

28 I work in a private MNC. Is this job suitable for me?

Yes. Many officers have left well-paying jobs, some with ₹40–50 lakh annual packages, for the prestige, stability, national impact and work-life balance of a Group 'A' service.

29 What kind of people have joined the service in the past?

CAs and CMAs from Central PSUs, banks and government departments, professionals from Big 4 firms and private industry, and fresh qualifiers. Many of our own selections were working professionals.

About the Interview

30 What kind of questions are asked?

Questions on your DAF and professional experience, why you want to join government, the role of ICoAS, current issues in cost and pricing (anti-dumping, drug pricing, GST, PSU reforms), and situational questions.

31 How do we prepare for the interview?

After the RT results, DIADEMY conducts structured interview preparation on the UPSC pattern, with guidance material, mock interviews and individual feedback.

32 Is the interview difficult to prepare for?

No. It is a professional conversation rather than a stress test, and with structured preparation it is very manageable.

About the Classes & Course

33 Is it mandatory to join a course or attend the live classes?

Joining a course is not mandatory, but a guided, exam-focused course saves months of trial and error. Within our course, attending live is optional: the recorded video of each lecture is updated in your dashboard within 24 hours of the live class.

34 What is covered in the classes?

Each and every word given in the syllabus is thoroughly covered, with special focus on themes repeated in past year exams.

35 Are past year questions covered in the classes?

Yes. PYQs are solved in the classes themselves, to build confidence.


36 Are class notes shared, or do we have to make running notes?

Class notes (handwritten or typed, as the case may be) are provided after each class and uploaded to every candidate's personal dashboard.

37 How can I ask doubts?

If you attend live, ask on chat or verbally by unmuting. You also get the faculty's contact number and can send doubts directly.

38 What matters more: the classes, the tests or both?

Both. Classes build concepts; tests build speed, accuracy and exam temperament. With 75% weightage on the RT, regular practice is essential.

39 What makes DIADEMY IAS unique for ICoAS?

Faculty led by CA Rahul Kumar, who has himself qualified UPSC ICoAS and faced 3 UPSC CSE interviews; a UPSC-dedicated institute; a proven track record of 15+ ICoAS 2025 selections including AIR 02; and a dedicated ICoAS ecosystem of recorded lectures, IASBoard.com, the Syllabus Tracker, MCQ practice and interview guidance.

Admission & Access
40 What is the admission process?

Our team shares a payment link from the official contact number and official email IDs. After payment, share the screenshot on 9811599537 along with your photo and Aadhaar copy, and fill the Google Form we send you.

41 How can I pay?

Using any UPI or card-based method. A 3% extra charge applies to card payments.

42 When do I get course access?

Once you pay, our team sends your course access credentials by email and WhatsApp.

43 Is there an app or web access?

Both. We have Android (Play Store) and iOS (App Store) apps, and you can also watch lectures in a laptop web browser. App and web login links are shared after admission.

44 Can I log in from two different devices?

Yes, but one device at a time. Logging in on another device automatically logs you out of the earlier one.

45 How many views are allowed for each lecture?

A maximum of 3 views per lecture, which is sufficient for understanding and revision. You can also change the playback speed, for example to 1.5x, to save time.

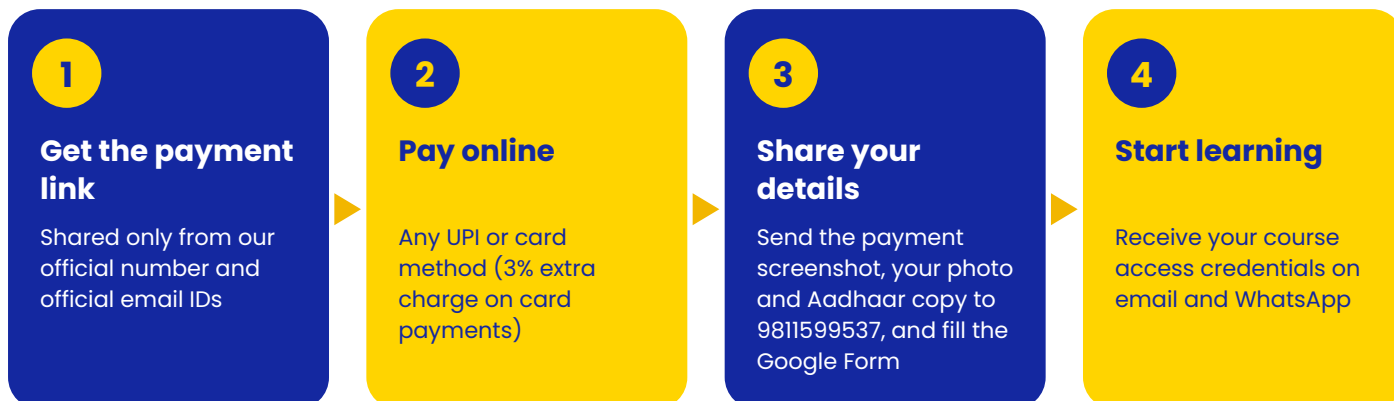
46 How will I know the live class schedule and joining link?

You will get the link of the batch's Telegram channel, where the schedule and Zoom links for live classes are shared.



How to Join & Learn

4 simple steps to enrol



For your safety, pay only through links shared from our official number (9811599537) and official email IDs.

Learning Access at a Glance



App + Web

Android (Play Store) and iOS (App Store) apps, plus lectures on any laptop browser. Links are shared after admission.



Devices

Log in from two devices, one at a time. Logging in on a new device automatically logs out the earlier one.



Lecture Views

Up to 3 views per lecture, enough for learning and revision. Speed control such as 1.5x saves time.



Live Classes

Schedules and Zoom links are shared on the batch Telegram channel.



Recordings

Missed a live class? Every lecture is uploaded to your dashboard within 24 hours.



Class Notes

Handwritten or typed class notes are uploaded to your personal dashboard after each class.



Doubts

Ask live via chat or by unmuting, or send doubts directly to the faculty's contact number.



Validity

Access remains valid till the upcoming exam.

ENROL NOW

Join the UPSC ICoAS Online Course



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Get Crowned with Success

COURSE FEE

₹20,000

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Online Mode • Limited Seats
Validity till the upcoming exam

WHAT YOU GET

- ✓ 100 Hrs Recorded Lectures
- ✓ Class Notes on Dashboard
- ✓ 5,000+ Topic-wise MCQs
- ✓ 5 Full-Length Mocks
- ✓ Toppers Strategy Sessions
- ✓ Weekly Live Evening Class
- ✓ Revision Notes
- ✓ 10+ Time-bound Tests
- ✓ Detailed Test Analysis
- ✓ IASBoard + Syllabus Tracker

Why DIADEMY IAS for ICoAS

FACILITIES / ESSENTIAL SERVICES	Other Institutes	DIADEMY IAS
1. Faculty who has personally qualified UPSC ICoAS	✗	✓
2. Faculty with 3 UPSC CSE interviews' experience	✗	✓
3. 100 hours recorded lectures + a new live class every week	✗	✓
4. 5,000+ topic-wise MCQs, 10+ time-bound tests & 5 full mocks	✗	✓
5. Regular Toppers Strategy Sessions	✗	✓
6. Micro topic-wise Syllabus Tracker on IASBoard.com	✗	✓
7. Proven results: 15+ selections in UPSC ICoAS 2025, incl. AIR 02	✗	✓

FOR ADMISSIONS CALL US AT

9811599537

or visit our centre in Old Rajinder Nagar, New Delhi



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Online Course by CA Rahul Kumar & Team

FOLLOW US FOR MORE DETAILS



YouTube Channel



Telegram Channel



Our Website

Telegram: t.me/assistantdirectorcost2024

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