UPSC Commerce and Accountancy Optional Previous Year Question Papers

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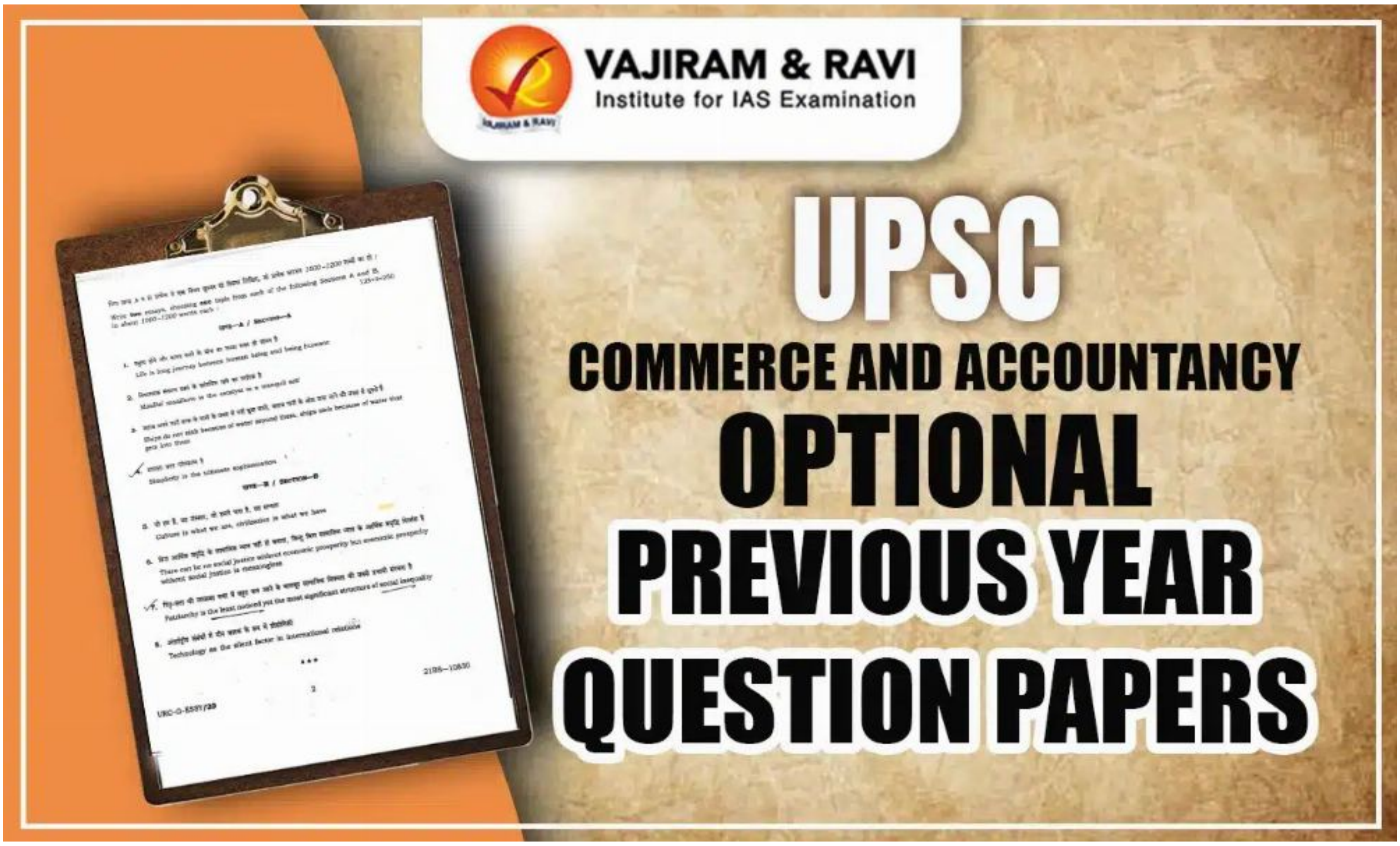

UPSC Commerce and Accountancy Optional Subject is one among the 48 optional subjects provided by the UPSC in the UPSC CSE Optional Subject list. This subject is considered a scoring optional, as it allows candidates who had commerce as a background as their prior academic knowledge, practical exposure, and analytical skills. Moreover, its application-oriented questions often give a benefit to aspirants who can connect theoretical concepts with real-world examples. In this article, we are going to cover all the UPSC Commerce and Accountancy Optional Previous Year Question Papers.

UPSC Mains Commerce and Accountancy Optional 2025

For UPSC CSE Main Examination 2025, the Commerce & Accountancy Optional Paper will be conducted on 31st August 2025 in two sessions.

- Paper I: 9:00 AM – 12:00 PM
- Paper II: 2:30 PM – 5:30 PM

Both papers will be conducted on the same day, carrying 250 marks each, and together contributing 500 marks, which accounts for 25% of the total weightage of the Written Exam and Personality Test. This makes the choice of optional subject a decisive factor in determining the final rank of a candidate. Aspirants can download the Commerce and Accountancy Optional Paper 2025 once the exam is complete.

Download PDFs:

- UPSC Commerce & Accountancy Optional Paper I – 2024 (PDF)
  UPSC Commerce & Accountancy Optional Paper II – 2024 (PDF)

Commerce and Accountancy as an Optional Subject

Choosing Commerce and Accountancy as an optional has a number of benefits:

1. Familiarity for Commerce Background Students: Aspirants from B.Com, CA, CMA, CS, MBA, and M.Com backgrounds find the syllabus manageable due to prior exposure.
2. High Scoring Potential: With clear conceptual understanding and structured answer writing, candidates can score well, especially in areas like Accounting, Financial Management, and Auditing.
3. Overlap with Other Papers: Certain areas such as Economics, Management, and Finance overlap with General Studies (GS) and Essay papers, aiding overall preparation.
4. Balanced Syllabus : The syllabus is evenly divided between theory and application-based topics, giving aspirants opportunities to showcase both conceptual clarity and analytical skills.
5. Availability of Resources: Standard books, previous year papers, and coaching guidance are widely available for this optional subject.

UPSC Commerce & Accountancy Optional Previous Year Papers

Studying previous year papers is an indispensable part of preparation. It allows aspirants to:

- Identify recurring themes and important topics.
- Understand question framing and presentation requirements.
- Practice time management for descriptive answers.

UPSC Commerce and Accountancy Optional Previous Year Question Papers PDF		
Year	**UPSC Commerce and Accountancy Optional Question Paper**	**PDF Link**
2025	Paper 1	Download Link

	Paper 2	Download Link
2024	Paper 1	Download Link
	Paper 2	Download Link
2023	Paper 1	Download Link
	Paper 2	Download Link
2022	Paper 1	Download Link
	Paper 2	Download Link
2021	Paper 1	Download Link
	Paper 2	Download Link
2020	Paper 1	Download Link
	Paper 2	Download Link

UPSC Commerce & Accountancy Optional Syllabus

UPSC Commerce & Accountancy Optional is divided into two papers- Paper 1 and Paper 2. The Commerce & Accountancy Optional paper has the following syllabus

UPSC Commerce & Accountancy Optional Paper I

The paper focuses on theoretical clarity and the ability to write structured concept based answers with examples

- Accounting Standards and Practices
- Auditing Principles and Technique
- Cost and Management Accounting

- Financial Management
- Corporate Governance and Ethics

UPSC Commerce & Accountancy Optional Paper II

This paper requires application-oriented thinking, as candidates are expected to analyze scenarios, interpret policies, and apply economic/financial knowledge effectively.

- Indian Economy and Global Economy
- Financial Institutions and Markets
- International Trade
- Business Environment and Policy
- Strategic Management

UPSC Commerce & Accountancy Optional Preparation Strategy

To prepare for UPSC Commerce and Accountancy Optional, the following strategy can be used:

1. Start with the Basics : Cover NCERTs and standard commerce textbooks for conceptual clarity.
2. Refer to Standard Books : Some recommended ones include:
    - Accounting by R.L. Gupta & Radhaswamy
    - Auditing by Ravinder Kumar & Sharma
    - Financial Management by Prasanna Chandra
    - Indian Economy by Ramesh Singh
3. Solve Previous Year Papers : Practice at least the last 10 years' question papers to get a command over pattern and expectations.
4. Write Practice Tests – Improve answer writing skills, time management, and presentation style.
5. Integrate Current Affairs : Use examples from Indian economy, corporate governance cases, and international trade policies in Paper II.
6. Revise Regularly: Consolidate notes and revise formulas, theories, and models periodically.

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