

Department of Commerce, Durgapur Government College

Program Outcome

1. Thorough knowledge about fundamentals of Commerce.
2. Practical exposure that would equip the student to face the modern day challenges in Commerce and Business.
3. Job oriented skills, which ensure that the students are fit for every challenging situation.
4. Ability to address various tax issues and reforms.
5. Ability to set up and run a Computerised Accounting System.
6. Competent to demonstrate the role of Accounting in society and business.
7. Skills for a Financial Accounting career applying both quantitative and qualitative knowledge.
8. Proficiency for completing various professional courses like CA, CS, CMA and others.
9. Ability to recognize the role of businessperson, entrepreneur, manager and consultant.
10. Expertise in ways to contribute towards the development of new practices and procedures of Accounting.

Accounting Honours: Core Paper I (Financial Accounting) ,Semester -1

Unit :I :Basic Concept of Accounting and accounting Process.

Unit:II:(a)Accounting from Incomplete Records.

(b)Accounting for Bills of Exchange.

Unit: III: Accounting for Special Transaction:

-Consignment Accounting.

-Joint Venture Accounting.

Unit :IV: Accounting of Non Trading Concerns.

Unit: V: Sectional Balancing system.

Unit :VI: Partnership Accounting.

Course Outcome

1. First-hand knowledge about general aspects of Financial Accounting.
2. Ability to identify and record transaction, passing adjustment entries, construct financial statements and close the Books of Account at the end of Accounting Period.
3. Skill to ascertain the results in terms of profit/loss and financial position to reveal the financial status and to provide necessary financial information.
4. Ability to describe the accounting principles and regulations that govern financial statements.
5. Proficiency to apply what they have learned in class to the diverse business situations they may face in workplace.

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Accountancy Honours: Core Paper V (Cost Accounting), Semester- 3

Unit: I: Introduction.

Unit: II: Cost Classification.

Unit: III: Materials.

Unit: IV: Employee Cost.

Unit: V: Overhead.

Unit: VI: Cost Book

Keeping.

Course Outcome

1. Understanding of basic concepts and advantages of Cost Accounting
2. Knowledge about Cost Sheet, Stores Ledger, Labour Cost, Overhead, Remuneration system and Incentive Scheme for workers.
3. Expertise in controlling cost through material cost control measures such as fixation of various stock levels, economic ordering quantity etc.
4. Ability to identify the critical role of cost allocation and cost apportionment for ascertaining cost of various cost centres and rates for recovery of overhead.
5. Competence in using the costing system to prepare and analyse the production reports where a large number of products are manufactured.
6. Efficient in providing all necessary information for short term as well as long-term decision-making.