Prafulla Chandra College
NAAC REACCREDITED
(Formerly City College Commerce Dept.
South Kolkata Evening)

श्रद्धावान् लभते ज्ञानम्

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Ref. No.:_____ Date :_____

NOTICE Date: 13.11.2026

B. Com Semester - I Internal Assessment, 2026

As per the latest CU guidelines Internal assessment of **20 marks** for each of the DSCC/ Minor/ SEC Papers for 4 year B com programme Under CCF 2022 and CC/ Minor/ SEC Papers for B.Com (MDC) 3-year Programme (under CCF 2022) has to be conducted.

All students of B.Com Semester I under B.Com. 4-year Programme and B.Com (MDC) 3-year Programme (under CCF 2022) must submit **One hard copy of assignment separately for each of the following subjects**which will be followed by **viva-voce** to be held on the date of Assignment submission.**No assignment will be accepted beyond the specified date of Submission.**

Students of semester I must submit separate assignments for each of the following subjects for the internal assessment component of 20 marks each-

a) Financial accounting I
b) Principles and Practice of Management
c) Entrepreneurship Development

Students must refer to Assignment submission notice Uploaded in the college website for the topics of assignment.

The Dates of assignment submission and Viva Voce[All subjects]

DATE	B.COM SECTION	TIME
04.12.2026 [Friday]	1 AND 2	6 P.M. – 8 P.M.
07.12.2026 [Monday]	3 AND 4	6 P.M. – 8 P.M.

PRAFULLA CHANDRA COLLEGE KOL-29

R.P.

Principal
Prafulla Chandra College
23/ 49, Gariahat Road
Kolkata-700029

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a) Financial accounting I
b) Principles and Practice of Management
c) Entrepreneurship Development

Students of B.Com Semester I under B.Com. 4-year Programme and B.Com (MDC) 3-year Programme (under CCF 2022) are hereby informed about the following guidelines regarding the INTERNAL ASSESSMENT, 2026.

I. Assignment can be hand written or typed
II. Number of pages 8 to 10
III. Students must write their NAME, CU Registration number and CU Roll number clearly on first page OF THE ASSIGNMENT
IV. Pages must be properly stapled
V. The date of submission will be notified in the college website.
VI. Students must visit the college website regularly for any for any further updates

Students must submit their assignment on the following topics:

Financial accounting I for B.Com. 4-year Programme and B.Com (MDC) 3-year Programme (under CCF 2022)

i. Factors used in the computation of depreciation

ii. Methods used for computation of depreciation - straight line method and diminishing balance method with the help of an example of each

iii. Explain the key theoretical Comparison between Cash Basis and Accrual Basis of accounting with proper examples

Principles and Practice of Managementfor B.Com. 4-year Programme and B.Com (MDC) 3-year Programme (under CCF 2022)

i. Discuss Fayol's Principles of Management.

ii. State the importance of Delegation of Authority

iii. Discuss Maslow's theory of Motivation with a suitable example

iv. State Likert's four styles of leadership

Entrepreneurship Development for B.Com. 4-year Programme and B.Com (MDC) 3-year Programme (under CCF 2022)

I. Need for innovation in Entrepreneurship

II. Role of Self - Help Groups

III. Concept & Role of venture Capital

IV. Advantages & Disadvantages of MSME