THE BHAWANIPUR EDUCATION SOCIETY COLLEGE

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Date: 26 November 2026 Ref.: PGCOM/2627/08

The M.Com Semester I Internal Assessment will be held on **Thursday, 10 December 2026, from 3:00 p.m. to 5:30 p.m.**

Paper Code	Paper Name
MCM 411	Accounting Theory and Regulations (ATR)
MCM 413	Business Ethics and Corporate Governance (BECG)
MCM 414	Management Accounting (MA)
MCM 415	Statistics for Business Decisions (STAT)

- An invited lecture on **ESG Assurance and BRSR Reporting** will be held on **Wednesday, 16 December 2026**, in place of the internal assessment for **MCM 412 Auditing and Assurance Services and Taxation (AAST)**. **Attendance is mandatory for all Semester I students and will earn them 10 marks in this paper.** The time and venue of the lecture will be communicated shortly.
- Each written paper carries 10 marks and will consist of short-answer questions, multiple-choice questions, or both.
- As per Clause 6.7 of the University of Calcutta's Master of Commerce Regulations, 2026, students *must complete* the Internal Assessment in the semester in which they become eligible to appear for the corresponding End Semester Examination.

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