

M.COM - I

SEM - I

JAN - 2019

7/01/19

4. A) State whether the following statements are true or false: 5

- i. Ethical practices enable a firm to improve its performance.
- ii. Ads in poor taste are ethical in nature..
- iii. The HR professionals must be involved in designing the CSR policy.
- iv. Environment sustainability reporting is mandatory in India.
- v. Planet refers to sustainable environmental practices.

B) Fill in the blanks with appropriate options: 5

- i. _____ theory of ethics is very old theory existing since the time of Aristotle.
(Virtue, Justice, Teleological, Deontological)
- ii. Conflict of interest in allocating contracts and projects is an unethical practice in
_____ (marketing, advertising, management, finance and accounting)
- iii. _____ refers to go being of others published work.
(Plagiarism, Duplication, Editing, Rewriting)
- iv. The aim of fair Labour Association is to improve _____ conditions in
factories. (working, welfare, women, child)
- v. _____ places emphasis on meeting the needs of present and future generations.
(Sustainable Development, Education, Health, Environment)

C) Match the Pairs:

Group A

- 1. Sources of value
- 2. Infringement
- 3. Philanthropic
- 4. SA 8000
- 5. GRI

Group B

- a) Donation
- b) Audit able Social Certification
- c) International Reporting
- d) Unethical
- e) Genetic

OR

4. Write short notes (any three) 15

- a) CSR and Environmental Concerns
- b) AA 1000 series
- c) Major Codes on CSR
- d) CSR and Sustainable Development
- e) Ethical Issues in Financial Accounting

(2 Hours)

Marks : 60

N.B. (1) All questions are compulsory

(2) Figures to the right indicate full marks

1.a) Explain the need and importance of Business ethics. 8

b) What is an ethics committee? State and explain their responsibilities 7

OR

c) Explain any four approaches to business ethics. 8

d) Describe Gandhi's Doctrine of Satya and Ahimsa. 7

2.a) Explain the specific issues in marketing ethics. 7

b) Define Corporate Governance. Explain the factors influencing corporate Governance. 8

OR

c) What is an Audit Committee? State their responsibilities. 8

d) Explain the role of Board in Corporate Governance. 7

3. a) Explain the scope of Corporate Social Responsibility. 7

b) State and explain any four models of CSR practices in India. 8

OR

c) Discuss CSR practice in any four Indian Corporations..

d) What are the legal provisions and specifications on CSR in India?