

PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)

BCom DEGREE EXAMINATION DECEMBER 2024
(Fifth Semester)

Branch – COMMERCE (BUSINESS PROCESS SERVICES)

MAJOR ELECTIVE COURSE – I: CORPORATE SOCIAL RESPONSIBILITY

Time: Three Hours

Maximum: 50 Marks

SECTION-A (5 Marks)

Answer **ALL** questions

ALL questions carry **EQUAL** marks

(5 x 1 = 5)

1. _____ is a primary motivation for companies to engage in CSR activities.
(i) Avoiding taxes (ii) Enhancing brand reputation
(iii) Reducing employee salaries (iv) Maximizing shareholder wealth
2. The term "triple bottom line" in CSR refers to _____ dimensions.
(i) Profit, people, planet (ii) Finance, marketing, operations
(iii) Revenue, costs, net profit (iv) Innovation, growth, sustainability
3. The term "Green washing" refers to _____.
(i) Genuine sustainability efforts
(ii) Misleading claims about the environmental benefits of a product or service.
(iii) Effective environmental management
(iv) Government regulations on environmental practices
4. The main purpose of the SA8000 standard is _____.
(i) To enhance product quality
(ii) To ensure social accountability in the workplace.
(iii) To improve environmental performance
(iv) To manage financial risk
5. The main purpose of the ILO Tripartite Declaration is to _____.
(i) Regulate international trade agreements
(ii) Establish guidelines for MNC in relation to social policy.
(iii) Promote globalization without restrictions
(iv) Ensure that governments have the final say in labor issues

SECTION - B (15 Marks)

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks

(5 x 3 = 15)

- 6 a. Interpret the Pyramid of Corporate Social Responsibility.
OR
b. Identify the activities are not covered in CSR Expenditure.
- 7 a. Summarize the Stakeholders' participation & perspectives of about CSR.
OR
b. Infer the types of CSR Activities.
- 8 a. Explain the various benefits of CSR.
OR
b. Analyze the key stakeholders of CSR.

Cont...

- 9 a. Explain about the CSR Reporting and its elements.

OR

- b. Interpret the role of Government as a Regulator of CSR.

- 10 a. ILO tri-partite declaration of principles on multinational enterprises.

OR

- b. Analyse the relationship between CSR and Sustainable development goals.

SECTION -C (30 Marks)

Answer any **Three** questions

ALL questions carry **EQUAL** Marks

(3 x 10 = 30)

11. Analyze the CSR framework in India and List out CSR initiatives under Companies' Act 2013.
12. Examine the Relationship between CSR and development of an organization.
13. Explain the challenges to CSR in India and suggest the steps can be taken to address the challenges.
14. Examine the Standards for CSR.
15. Analyse the current trends and opportunities in CSR.

Z-Z-Z

END