24MIB422

PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)

MCom (IB) DEGREE EXAMINATION MAY 2026
(Fourth Semester)

Branch – **INTERNATIONAL BUSINESS**

BUSINESS ETHICS

Time: Three Hours Maximum: 75 Marks

SECTION-A (10 Marks)
Answer **ALL** questions
ALL questions carry **EQUAL** marks (10 × 1 = 10)

Module No.	Question No.	Question	K Level	CO
1	1	Business ethics primarily deals with_______. i) Profit maximization ii) Legal compliance only iii) Moral principles in business iv) Marketing strategies	K1	CO1
	2	Stakeholder theory states that a firm should serve ________. i) Only shareholders ii) Only customers iii) All stakeholders iv) Only employees	K2	CO1
2	3	Normative ethical theories focus on __________. i) What is ii) What ought to be iii) Legal rules iv) Profit margins	K1	CO2
	4	Utilitarianism is a __________. i) Religious theory ii) Western modern ethical theory iii) Legal principle iv) Corporate rule	K2	CO2
3	5	Ethical decision-making models help managers to ________. i) Increase profits ii) Avoid taxes iii) Make ethical choices systematically iv) Reduce workforce	K1	CO3
	6	Insider trading is an ethical issue in ________. i) Marketing ii) Finance iii) Human Resource iv) Production	K2	CO3
4	7	A Code of Ethics is designed to ________. i) Increase production ii) Set standards of ethical behavior iii) Reduce taxes iv) Improve advertising	K1	CO4
	8	Corporate Governance mainly deals with_________. i) Daily operations ii) Relationship between management and stakeholders iii) Advertising policy iv) Sales promotion	K2	CO4
5	9	CSR stands for__________. i) Corporate Sales Report ii) Corporate Social Responsibility iii) Corporate Service Rule iv) Company Social Reform	K1	CO5
	10	Triple Bottom Line refers to_________. i) Profit only ii) People, Planet, Profit iii) Production, Price, Place iv) Policy, Profit, Plan	K2	CO5

Cont…

SECTION - B (35 Marks)

Answer **ALL** questions
ALL questions carry **EQUAL** Marks (5 × 7 = 35)

Module No.	Question No.	Question	K Level	CO
1	11.a.	Define Morality, Ethics, and Ethical theory and also Explain the importance of Business Ethics.	K1	CO1
		(OR)		
	11.b.	Explain stakeholder Theory of the firm.		
2	12.a.	Cite Normative Ethical Theories and their relevance to Business Ethics.	K2	CO2
		(OR)		
	12.b.	Extract the alternative perspectives on ethical theory and the pragmatic use of ethical theory in business.		
3	13.a.	Discover the models of ethical decision-making and the individual influences on ethical decision-making.	K3	CO3
		(OR)		
	13.b.	Sketch the Use of ethical issues in Marketing, Finance, Human Resource Management, and Information Technology.		
4	14.a.	Relate the components of business ethics management and the process of designing and implementing a code of ethics.	K3	CO4
		(OR)		
	14.b.	Articulate the meaning, Theories, and Models of Corporate Governance in Detail.		
5	15.a.	Relate the concept of whistle blowing and Corporate Philanthropy.	K3	CO5
		(OR)		
	15.b.	Sketch the drivers and models of CSR and the environmental aspects of CSR.		

SECTION -C (30 Marks)

Answer **ANY THREE** questions
ALL questions carry **EQUAL** Marks (3 × 10 = 30)

Module No.	Question No.	Question	K Level	CO
1	16	Describe business ethics and the law. Explain ethics in different organizational contexts and analyze the challenges posed by globalization in business ethics.	K1	CO1
2	17	Summarise the Western modern ethical theories and explain their application in social entrepreneurship with a suitable case analysis.	K2	CO2
3	18	Relate the situational influences on ethical decision-making and explain environmental ethics with a suitable case analysis.	K3	CO3
4	19	Devise the SEBI guidelines, Clause 49, and the Companies (Amendment) Act 2020 in relation to corporate governance and CSR.	K4	CO4
5	20	Defend and Explain CSR through the triple bottom line approach and analyze the relationship between CSR and corporate governance.	K5	CO5

Z-Z-Z END