



**Avinashilingam Institute for Home Science and Higher Education for Women
(Deemed to be University under Category 'A' by MHRD, Estd. u/s 3 of UGC Act 1956) Re-
Accredited with A++ Grade by NAAC. Recognized by UGC Under Section 12B**

Coimbatore-641043, Tamil Nadu, India

Continuous Internal Assessment Test II– Oct 2025

**Class: III UG
Major: B.COM (CS)**

**Time: 2 Hours
Max.Marks:60**

23BCRSE3B - Environmental, Social and Governance (ESG) – Principles and Practice

Course outcomes:

CO1: Understand the concepts and codes in Indian corporate governance

CO2: Able to analyze and evaluate the structure and process of corporate governance India

CO3: Gain knowledge on various disciplines in governance investment

CO4: Familiarize with concepts of environment protections

CO5: Develop the skills in identifying and analyzing to rights, safety, prevention activities at workplace.

Part- A

Choose the correct answer

(1 X 6=6)

1. The main objective of CSR is to CO3:K1
 - a) Maximize shareholder wealth only
 - b) Contribute to sustainable development and society
 - c) Avoid legal responsibly
 - d) Increase short term profits
2. In India CSR was made mandatory under which Act? CO3: K2
 - a) Indian contract act, 1872
 - b) Companies act, 1956
 - c) Companies act, 2013(sec135)
 - d) Consumer act, 2019
3. Independent directors are appointed in a company mainly to: CO4:K1
 - a) Look after sales and marketing
 - b) protect the interests of minority shareholders
 - c) Handle day to day operations
 - d) maintain accounting books
4. CSR stands for CO4:K1
 - a) Corporate Social Responsibility
 - b) Corporate Social Return
 - c) Company Sustainability Report
 - d) Corporate Service Regulation
5. Which stakeholders' group is most directly impacted by a companies environmental practice CO5:K1
 - a) Employees
 - b) Customers
 - c) Local community
 - d) Investors
6. Which of the following is not a part of business sustainability goals? CO5: K2
 - a) Environmental protection
 - b) Social equity
 - c) Economic growth
 - d) Short term speculation

Part- B

(3X 6=18)

Answer all questions

7. a. Write a note on contemporary issues of CSR. CO3: K2
or
7. b. Describe strategic business tools for sustainable development. CO3: K2
8. a. Explain in brief the role of SEBI in Indian corporate governance. CO4: K2
or
8. b. Distinguish between Indian and International concepts of corporate governance. CO4: K2

9. a. Describe ESG practice in developed nations. CO5: K2
or
9. b. Write a note on the challenges in ESG implementation in India CO5: K1

Part- C

(3X12=36)

Answer all questions

- 10 a. Classify the various models of CSR in India and explain each CO3: K2
or
10. b. Explain the trends and opportunities in CSR CO3: K2
11. a. Explain the legislative framework supporting corporate governance in India. CO4: K2
or
11. b. Elaborate how do codes help in improving transparency and accountability in corporations CO4: K2
12. a. Elucidate the significance of ESG performance of companies CO5:K3
or
12 b. Explain in detail the concept and principles of responsible investment with example CO5: K2

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Staff In charge: Ms.M. Deepashree