



J. Gamball

Avinashilingam Institute for Home Science and Higher Education for Women
Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD (now MoE)
Re-accredited with A++ Grade by NAAC. CGPA 3.65/4, Category I by UGC
Coimbatore - 641 043, Tamil Nadu, India

Bachelor's Degree Examination – November 2025
V Semester

Class : III UG
Major: B.Com CS

Time: 3 Hours
Max. Marks: 100

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

10 x 1 = 10

Choose the Correct Answer

1. UNSDGs are related to: CO1 K1
 - a. National legislation
 - b. International military law
 - c. Sustainable development goals
 - d. Political reforms
2. Business responsibility and sustainability reporting is mandated by: CO1 K1
 - a. RBI
 - b. SEBI
 - c. TRAI
 - d. GST Council
3. Environmental impacts include: CO2 K1
 - a. Company dividends
 - b. Carbon emissions
 - c. Training programs
 - d. Consumer loyalty
4. The Company Secretary's evolving role includes: CO2 K1
 - a. Marketing executive
 - b. Environmental compliance advisor
 - c. HR consultant
 - d. Personal assistant
5. CSR was made mandatory in India under which Act? CO3 K1
 - a. Companies Act, 1956
 - b. Companies Act, 2013
 - c. SEBI Act
 - d. Income Tax Act
6. Which model of CSR involves voluntary initiatives beyond legal requirements? CO3 K1
 - a. Statutory Model
 - b. Philanthropic Model
 - c. Strategic Model
 - d. Legal Model
7. Who is responsible for enforcing good corporate governance? CO4 K1
 - a. Customers
 - b. Board of Directors
 - c. Government
 - d. Employees
8. Which committee is famous for proposing Corporate Governance norms in India? CO4 K1
 - a. Kelkar Committee
 - b. Narayan Murthy Committee
 - c. Malhotra Committee
 - d. Swaminathan Committee
9. A key challenge in ESG implementation in India is: CO5 K1
 - a. Excessive reporting
 - b. Over-funding
 - c. Lack of standard framework
 - d. Too many auditors
10. Best practices in ESG include all EXCEPT: CO5 K1
 - a. Transparency
 - b. Greenwashing
 - c. Inclusive hiring
 - d. Carbon disclosure

Part B
Answer ALL questions
Each answer should not exceed 400 words or two pages

5 x 6 = 30

- 11.a. Explain the role of emerging social responsibilities in modern business. CO1 K3
(or)
- 11.b. Describe the relationship between UNSDG and business sustainability. CO1 K3
- 12.a. Define environment and explain its types. CO2 K3
(or)
- 12.b. Explain the components of a good environmental policy. CO2 K3
- 13.a. Define CSR and mention its key objectives. CO3 K3
(or)
- 13.b. Explain the relationship between Corporate Governance and CSR. CO3 K3
- 14.a. Describe key concepts of Corporate Governance with examples. CO4 K3
(or)
- 14.b. What is the significance of good governance in corporate success? CO4 K3
- 15.a. What are the principles of ESG investing? CO5 K3
(or)
- 15.b. State sector-wise ESG practices. CO5 K3

Part C
Answer ALL questions
Each answer should not exceed 800 words or four pages

5 x 12 = 60

- 16.a. Elaborate on Business Responsibility and Sustainability Reporting (BRSR) and its components. CO1 K3
(or)
- 16.b. Analyze the contribution of business enterprises toward achieving UNSDGs. CO1 K3
- 17.a. Discuss the significance and implementation of an Environmental Policy in an organization. CO2 K3
(or)
- 17.b. Examine the environmental challenges facing Indian industries. CO2 K4
- 18.a. Explain the evolution of CSR in India. CO3 K3
(or)
- 18.b. Evaluate the role of CSR in creating competitive advantage. CO3 K4
- 19.a. Trace the evolution of Corporate Governance in India. CO4 K3
(or)
- 19.b. Explain the role of SEBI and Companies Act in ensuring Corporate Governance. CO4 K4
- 20.a. Explain the importance of ESG performance in sustainable business strategy. CO5 K3
(or)
- 20.b. Analyze ESG challenges in Indian corporate sector. CO5 K4
