



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 PA

Time: 3 Hours
Max. Marks: 100

23BCPSE3A Human Resources Accounting

Course Outcomes:

- CO1: Ability to implement participative management in organizations.
CO2: Competency to recruit, train, and appraise the performance of employees.
CO3: Ability to Draft Human Resource Accounting planning.
CO4: Ability to handle employee issues and evaluate the new trends in Human Resource Accounting.
CO5: Ability to analyze the balance sheet of companies.

Part A

10 x 1 = 10

Choose the Correct Answer

1. Business Responsibility and Sustainability Reporting (BRSR) is mandated by which regulatory body in India? CO1 K2
 - a. RBI
 - b. SEBI
 - c. IRDA
 - d. NITI Aayog
2. Emerging social responsibilities include: CO1 K2
 - a. Limiting competition
 - b. Promoting only economic interests
 - c. Diversity and inclusion, climate action
 - d. Minimising employee training
3. Which of the following is a renewable energy source? CO2 K2
 - a. Coal
 - b. Petroleum
 - c. Wind
 - d. Natural Gas
4. Which global initiative focuses on climate change mitigation? CO2 K2
 - a. WTO
 - b. UNFCCC
 - c. IMF
 - d. SAARC
5. Which is a CSR model prevalent in India? CO3 K2
 - a. Shareholder Value Model
 - b. Mahatma Gandhi Model
 - c. Corporate Dictatorship Model
 - d. Strategic Diversification Model
6. Strategic CSR focuses on: CO3 K2
 - a. Tax benefits
 - b. Philanthropy only
 - c. Long-term business goals through social engagement
 - d. Cost reduction
7. Which of the following is not part of corporate governance framework? CO4 K2
 - a. Board structure
 - b. Stakeholder rights
 - c. Environmental law
 - d. Disclosure and transparency
8. OECD guidelines are related to: CO4 K2
 - a. Trade
 - b. Labour rights
 - c. Corporate Governance
 - d. Education
9. One major challenge in ESG implementation in India is: CO5 K2
 - a. Abundant data availability
 - b. Standardised metrics
 - c. Regulatory gaps
 - d. Global benchmarks
10. Principles of responsible investment (PRI) were launched by: CO5 K2
 - a. UN
 - b. WTO
 - c. IMF
 - d. SEBI

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

5 x 6 = 30

11. a. Define Business Sustainability. Explain its key objectives. CO1 K3
(or)
- 11.b. Explain the significance of Business Responsibility Sustainability Reporting (BRSR). CO1 K3
- 12.a. Define environmental policy and its significance. CO2 K3
(or)
- 12.b. Explain the evolving role of Company Secretary in environmental sustainability. CO2 K3
- 13.a. Trace the evolution of CSR in India. CO3 K3
(or)
- 13.b. Explain the relationship between CSR and Corporate Governance. CO3 K3
- 14.a. Explain the core principles of Corporate Governance. CO4 K3
(or)
- 14.b. Highlight the importance of governance codes in business ethics. CO4 K3
- 15.a. Explain the role of stakeholder engagement in ESG implementation. CO5 K3
(or)
- 15.b. Define Responsible Investment and explain its core concept. CO5 K3

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

5 x 12 = 60

- 16.a. Discuss the components of Business Responsibility and Sustainability Reporting (BRSR) in India. CO1 K3
(or)
- 16.b. Elaborate on the role of UNSDGs in promoting business sustainability. CO1 K3
- 17.a. Discuss the importance of energy conservation and management in corporate practices. CO2 K4
(or)
- 17.b. Explain types of environment and their impact on business decision-making. CO2 K4
- 18.a. Describe different models of CSR in India and their relevance today. CO3 K4
(or)
- 18.b. Analyze emerging trends and opportunities in CSR. CO3 K3
- 19.a. Discuss the Indian and International corporate governance frameworks. CO4 K4
(or)
- 19.b. Elaborate on the evolution of Corporate Governance. CO4 K4
- 20.a. Explain the significance of ESG performance and its best practices across different sectors. CO5 K3
(or)
- 20.b. Discuss the challenges faced in ESG implementation in India and suggest strategies to overcome them. CO5 K4
