



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 an 'A++' Grade by NAAC CGPA 3.65/4, Category I by UGC

Coimbatore - 641 043, Tamil Nadu, India

Continuous Internal Assessment Test I – Aug 2025

SEMESTER V

Class: III UG

Time: 2 Hours

Major: B.COM (CS)

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

(6X 1=6)

Choose the correct answer

1. ESG stands for CO1:K2
 - a. Environment, security, and Governance,
 - b. Environment, Social, and Governance
 - c. Environmental, sustainability, and Governance,
 - d. Economic, social and governance
2. Which is recognized sustainability reporting framework CO1:K2
 - a. HIPAA
 - b. GAAP
 - c. ISO 9001
 - d. Global Reporting Initiative(GRI)
3. The practice is primarily associated with governance in ESG CO2:K1
 - a. Carbon offsetting
 - b. Community engagement
 - c. Ethical sourcing
 - d. Board diversity
4. Which Is reducing the degree or intensity of, or eliminating, pollution. CO2:K2
 - a. Aeration
 - b. Aerosol
 - c. Absorption
 - d. Abatement
5. CSR stand for CO3:K1
 - a. Corporate Social Regulation
 - b. Corporate Social Responsibility
 - b. Corporate Society Reform
 - d. Corporate Services Regulation
6. CSR is primarily aimed at CO3:K2
 - a. Increasing government taxes
 - b. Improving employee salary
 - c. Contributing to societal goals
 - d. Maximizing short-term profits only

Part- B

(3X 6=18)

Answer all questions

- 7.a. Explain the Objectives and significance of Business sustainability. CO1:K1

Or
- 7.b. Explain the UNSDG and business sustainability. CO1:K2
- 8.a. Elaborate the concept and types of environment. CO2:K1

Or
- 8.b. Explain the Environmental Impacts with examples. CO2:K2
- 9.a. Describe the relationship between CSR and corporate governance. CO3:K2

Or
- 9.b. Explain evolution of CSR at current. CO3:K2

Part- c

(3X12=36)

Answer all questions

- 10.a. Describe Business responsibility sustainability reporting in Indian business sectors. CO1:K2

Or
- 10.b. Explain Emerging social responsibility in business environment. CO1:K2
- 11.a. Explain the importance of energy consumption awareness on environment protection. CO2:K2

Or
- 11.b. Describe the emerging responsibilities of a Company Secretary in 21st-century CO2:K2
- 12.a. Describe the models of CSR in India. CO3:K2

Or
- 12.b. Elaborate the contemporary issues of CSR in India. CO3:K2