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M.Com. (CBCS) DEGREE EXAMINATION,  
NOVEMBER 2022.

Second Semester

Commerce — Core

CORPORATE SOCIAL RESPONSIBILITY

(For those who joined in July 2021 onwards)

Time : Three hours

Maximum : 75 marks

PART A — (10 × 1 = 10 marks)

Answer ALL questions.

Choose the correct answer :

1. The concept of Corporate Social Responsibility originated in which time period?
  - (a) 1920's and 1930's
  - (b) 19<sup>th</sup> century
  - (c) 1980's and 1990's
  - (d) 1960's and 1970's

2. Which of the following does the term corporate social responsibility relate to?
  - (a) Ethical conduct
  - (b) Environmental practice
  - (c) Community investment
  - (d) All of the above
3. CSR is mandatory under which section of the Companies Act 2013?
  - (a) 135
  - (b) 49
  - (c) 2A
  - (d) 245
4. According to Section 135 of the Companies Act 2013, it is mandatory to constitute a CSR committee for every company having net worth of Rs. \_\_\_\_\_ or more
  - (a) Rs.100 Crore
  - (b) Rs.500 Crore
  - (c) Rs.200 Crore
  - (d) Rs.400 Crore
5. The CSR activities shall be undertaken by the company, as per its CSR policy, excluding activities
  - (a) Undertaken by other companies in the same region
  - (b) Undertaken in pursuance of its normal course of business
  - (c) Undertaken by other NGO's in the same field
  - (d) Undertaken by government

6. The stakeholder view of social responsibility states that organizations must respond to the needs of
- (a) Employees and customers
  - (b) Shareholders and owners
  - (c) All interested parties
  - (d) All those who might sue the organization
7. What does a monitoring and evaluation framework include?
- (a) Objectives, assumptions, indicators and a summary of activities.
  - (b) Objectives and indicators
  - (c) Goal and objectives
  - (d) Goal, objectives and indicators
8. Corporate social responsibility report is
- (a) Internal and External facing document
  - (b) Internal document
  - (c) External document
  - (d) None of these
9. External audit of the accounts of a limited company is required
- (a) Because it is demanded by the company's bankers
  - (b) By the companies act 2013
  - (c) At the discretion of the shareholders
  - (d) To detect fraud

10. Which of the following standards are internationally recognized CSR standards?
- (a) ISO 14000                      (b) SA 8000
  - (c) AA 1000                      (d) ISO 26000

PART B — (5 × 5 = 25 marks)

Answer ALL questions, choosing either (a) or (b).

Each answer should not exceed 250 words.

11. (a) Explain the drivers of corporate social responsibility.
- Or
- (b) Write a brief note on corporate citizenship.
12. (a) Narrate the implementation strategy of corporate social responsibility.
- Or
- (b) Explain the policies of corporate social responsibility.
13. (a) Describe the board responsibility towards CSR.
- Or
- (b) How to prepare CSR report? – Explain.

14. (a) Explain the concepts of CSR process and situation monitoring.

Or

- (b) Describe the evaluation of CSR activities.

15. (a) What are the benefits of CSR audit?

Or

- (b) Write a brief note on social accountability 8000 (SA8000).

PART C — (5 × 8 = 40 marks)

Answer ALL questions, choosing either (a) or (b).

Each answer should not exceed 600 words.

16. (a) Discuss the corporate social responsibility and corporate governance.

Or

- (b) Describe the theories of corporate social responsibility.

17. (a) Explain the regulatory requirement of CSR compliance in India?

Or

- (b) Describe the provisions of CSR in companies act 2013.

18. (a) Explain the approaches of CSR project management.

Or

- (b) Discuss the CSR as organization brand building.

19. (a) Explain the external monitoring and evaluation of CSR activities.

Or

- (b) Write a brief note on financial monitoring, compliance monitoring and result monitoring.

20. (a) List out the issues relating to corporate social responsibility audit.

Or

- (b) Explain the importance of Indian Standard Organization 26000-2010 in CSR.