

(6 pages)

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M.Com. (CBCS) DEGREE EXAMINATION,
APRIL 2023

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. Corporate Social Responsibility is the responsibility of business towards the
(a) community (b) enemy
(c) foe (d) none of the above
2. Corporate Social Responsibility dates back to
(a) 1900 (b) 1800
(c) 1700 (d) none of the above

3. Corporate Social Responsibility is applicable for all companies with net worth of _____
(a) 100 crores or more
(b) 400 crores or more
(c) 500 crores or more
(d) 600 crores or more
4. A minimum of _____ or more Board members should form a CSR Committee.
(a) 1 (b) 2
(c) 3 (d) 4
5. Corporate Social Responsibility help to reduce _____ cost.
(a) social (b) company
(c) corruption (d) none of the above
6. Corporate Social Responsibility helps to improve _____ image.
(a) public (b) private
(c) cousin (d) none of the above
7. CSR reporting helps to know the _____ of benefits to the society.
(a) profit (b) impact
(c) loss (d) none of the above



8. Companies communicate about CSR to _____ their responsibility.
- (a) get expenses (b) to get income
(c) prove (d) none of the above
9. ISO _____ provides guidance on CASR to the company.
- (a) 2600 (b) 260
(c) 26000 (d) none of the above
10. Certain expenses of CSR can be set off against _____
- (a) CST (b) SST
(c) GST (d) none of the above

PART B — (5 × 5 = 25 marks)

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

Each answer should not exceed 250 words.

11. (a) List out any five strategies of Corporate Social Responsibility that Companies apply.
- Or
- (b) Give a brief account of the five faces of Corporate Responsibility.

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12. (a) Explain in brief any five factors that influence Corporate Social responsibility.

Or

- (b) Enumerate any five Corporate Social Responsibility Partnership programs.

13. (a) What are the five implications of CSR for Boards?

Or

- (b) What are the CSR metrics for various CSR initiatives.(Any five).

14. (a) Explain any five CSR expenditure which are disallowed as per law.

Or

- (b) Give a short note of any five ideas to bring CSR into daily business.

15. (a) List out the five steps in CSR audit and explain.

Or

- (b) What should a Corporate Social Responsibility Report achieve?

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PART C — (5 × 8 = 40 marks)

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

Each answer should not exceed 600 words.

16. (a) Give a detailed account of any eight points to overcome the difficulties in implementing Corporate Social Responsibility.

Or

- (b) List out in detail any eight benefits of Corporate Social Responsibility.

17. (a) Give any eight examples of Corporate Social Responsibility. Explain.

Or

- (b) Give an elaborate account of Corporate Social Responsibility Committee.

18. (a) Enumerate any eight questions for CSR to Senior Management and explain.

Or

- (b) What are the eight simple steps to create a CSR project? Explain in detail.

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19. (a) Explain any eight key factors for evaluating and monitoring CSR in a Company.

Or

- (b) Stake holders can give feedback on certain matters — Discuss in detail.

20. (a) Explain the scope of the ISO 26000 Act and how it guides organizations.

Or

- (b) Explain CSR ratings and the key areas where rating are made.

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