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M.Com. (CBCS) DEGREE EXAMINATION,
APRIL 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. Which is the principle of corporate responsibility?

- (a) Trusteeship principle
- (b) Principle of stewardship
- (c) Principle of charity
- (d) All of the above

2. The framework for establishing good corporate governance and accountability was originally setup by

- (a) Nestle committee
- (b) Rowntree committee
- (c) Cadbury committee
- (d) Thornton committee

3. Which of these activities are listed in Schedule VII of companies Act 2013?

- (a) Promotion of education
- (b) Rural development projects
- (c) Eradicating extreme hunger and poverty
- (d) Production of resources

4. As per companies Act 2013, the companies having constituted a CSR committee, should have minimum _____ directors in its board.

- (a) Four
- (b) Two
- (c) Five
- (d) Three

5. Activities which may be included by companies in their corporate social responsibility policies are mentioned in the

- (a) Schedule VII
- (b) Schedule V
- (c) Schedule VI
- (d) Schedule VIII

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6. Stakeholders are considered more important to an organization when
- (a) They can make use of their power on the organization
 - (b) They do not emphasize the urgency of their issues
 - (c) Their issues are not legitimate
 - (d) They can express themselves articulately
7. Evaluations measure
- (a) The timeliness of a program's activities
 - (b) The outcomes and impact of a program's activities
 - (c) How closely a program kept to its budget
 - (d) How well the program was implemented
8. A good monitoring system helps answer which of the following questions?
- (a) Is the project progress according to schedule
 - (b) Have periodic benchmarks been met
 - (c) Is the project under or overachieving output targets
 - (d) All of the above

9. The relationship between standards of CSR and potential legal requirements governing corporate operation lies at the heart of the
- (a) The business community
 - (b) Unattainable
 - (c) Formulation
 - (d) The social activity
10. The concept of SA 8000 includes
- (a) Sustainable development
 - (b) Psychological development
 - (c) Principles of international human rights
 - (d) None of these

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 evolution of corporate social responsibility.
- Or
- (b) Write a brief note on corporate philanthropy.



12. (a) Narrate the provision of CSR in companies Act 2013.

Or

- (b) Explain the nature of CSR activities and expenditure.

13. (a) Explain the evaluation of CSR projects.

Or

- (b) Describe the CSR committee meeting and placing a report in broad meeting.

14. (a) Explain the concepts of financial monitoring and result monitoring.

Or

- (b) Narrate the structure of CSR reporting.

15. (a) Explain the various issues relating to CSR audit.

Or

- (b) Describe the GST component in CSR.

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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) Discuss the theories of corporate social responsibility.

Or

- (b) Explain the principles of corporate social responsibility.

17. (a) Describe the board responsibility towards corporate social responsibility.

Or

- (b) Explain the constitution of CSR committee and its composition.

18. (a) Describe the stakeholder communication, dialogue and engagement.

Or

- (b) Explain the corporate social responsibility and risk management.

19. (a) Discuss the internal monitoring and evaluation of CSR activities.

Or

- (b) Write a brief note on beneficiary monitoring and organizational monitoring.

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20. (a) Discuss the challenges of corporate social responsibility.

Or

(b) How to prepare and filing of annual CSR report? Explain.

