D6BCP2305 **Reg. No............................**

Name: ....

SIXTH SEMESTER UG DEGREE EXAMINATION, APRIL 2026

(Regular/Improvement/Supplementary)

B.COM. PROFESSIONAL

GBCP6B29T: CORPORATE GOVERNANCE AND BUSINESS ETHICS

Time: 3 Hours **Maximum Marks: 80**

Part A. Answer *all* the questions. Each carries *one* mark.

Choose the correct answer.

1. Which regulatory body in India issues guidelines for corporate governance in listed companies?
   A) RBI C) SEBI
   B) Ministry of Corporate Affairs D) IRDAI
2. What common governance problem was associated with both Satyam Computer Services Ltd (India) and Andersen Worldwide (USA)?
   A) Insider trading C) Fraudulent financial reporting
   B) Money laundering D) Environmental violations
3. What is the purpose of an Ethics Committee in a business organization?
   A) To maximize profits for shareholders.
   B) To enforce legal regulations.
   C) To monitor employee attendance.
   D) To promote ethical behavior and decision-making within the organization.
4. What is the primary purpose of a CSR Committee in a company, as mandated by the Companies Act 2013 in India?
   A) Maximizing shareholder profits.
   B) Monitoring employee performance.
   C) Overseeing environmental conservation efforts.
   D) Formulating and recommending CSR policies and initiatives.
5. In the context of ethical practices in Accounting and Finance, what is the significance of transparency and accuracy?
   A) To manipulate financial statements for personal gain.
   B) To confuse competitors about the financial health of the company.
   C) To comply with legal regulations and build trust with stakeholders.
   D) To create a competitive advantage in the market.

Fill in the Blanks.

6. Transparency and accuracy in accounting and finance are crucial to comply with legal regulations and build ____________ with stakeholders.
7. The CSR provision under the Companies Act 2013 mandates the formation of a ____________ to formulate and recommend CSR policies, ensuring companies contribute to social and environmental causes.
8. The role of the Chairman of the Board is crucial in providing ____________ leadership and ensuring effective communication between the board, management, and stakeholders.

(PTO)

9. The ____________ is responsible for formulating and recommending ethical policies, fostering a culture of integrity, and addressing ethical issues within a business organization.
10. Policy actions, including major codes and standards, are essential to address and prevent ____________ by establishing guidelines and regulations for ethical corporate conduct.

(10 × 1 = 10 Marks)

Part B. Answer any *eight* questions. Each carries *two* marks.

11. What are the key components of the CSR provision under the Companies Act 2013 in India?
12. What is the relevance of values in management? How do they contribute to ethical practices in business?
13. Discuss ethical issues commonly faced in corporate governance.
14. How does corporate governance address the interests of various stakeholders?
15. What are the functions and responsibilities of the Board of Directors in ensuring effective corporate governance within a company?
16. Mention the significance of CSR reporting in the context of corporate sustainability.
17. Why is the prevention of pollution and conservation of natural resources important in environmental issues?
18. What are the key elements of ethical governance? State its importance for corporate decision-making?
19. What benefits can organizations gain by adopting ethics in their business practices?
20. Why is gender equality emphasized as part of ethical practices in business, and how can it be promoted in the workplace?

(8 × 2 = 16 Marks)

Part C. Answer any *six* questions. Each carries *four* marks.

21. Discuss the role of National Green Tribunal in control and abetment of environment pollution.
22. Illustrate how the implementation of a Whistleblower Policy contributes to ethical corporate governance.
23. Describe CSR models that could be implemented to address environmental issues.
24. Critically assess the influence of shareholder activism on corporate governance, discussing potential benefits and challenges.
25. Summarize the statutory measures governing corporate governance in India, including SEBI Guidelines and Clause 49 of the Listing Agreement.
26. Define corporate social responsibility (CSR). Discuss its role in business ethics.
27. Explain the concept of corporate ethics and its relevance in contemporary management.
28. Critically assess the effectiveness of the Environmental Protection Act 1986 in achieving its objects and scope.

(6 × 4 = 24 Marks)

Part D. Answer any *two* questions. Each carries *fifteen* marks.

29. Provide an overview of major corporate governance failures, including cases such as BCCI, Enron, and Satyam, highlighting the key events and consequences.
30. List and explain the key elements that constitute good corporate governance.
31. Explain the principles of ethical marketing and the importance of protecting the rights and interests of consumers.

(2 × 15 = 30 Marks)