

**M.Com. Semester-II Examination, 2020**  
**Subject: Commerce**  
**Paper: COM 201**  
**(Corporate Social Responsibility)**

**Time: 2 Hours**

**Full Marks: 40**

*The figures in the margin indicate full marks.*  
*Candidates are required to give their answers in their own words*  
*as far as possible*

**Module 1**

**Answer any two questions**

**10 X 2 =20**

1. “CSR and Corporate Sustainability represent the way companies achieve enhanced ethical standards and can balance between economic, environmental and social factors by addressing the expectations of their stakeholders...” - Highlighting the above statement, briefly explain through ‘CSR Map’ how Corporate Social Responsibility (CSR) can maintain its inter-linked movement in the corporate world. 10
2. Discuss ‘Triple Bottom Line (TBL)’ in consideration with its indicators required for sustainable development. 10
3. Write short notes on:
  - (a) OECD Principles of Corporate Governance
  - (b) Japanese Model of Corporate Governance 5+5

**Module 2**

**Answer any two questions**

**10 X 2 =20**

4. Briefly discuss the Sustainability Reporting Principles as per the GRI, G4. 10
5. Analyse the Economic Indicators as suggested by the GRI, G4. 10
6. Give a brief account of the modifications made by the Government of India in the Companies Act 2013 , to use the CSR Funds by the companies to manage the COVID-19 situation. 10

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**Note: Use the mail id: [comcsr201@gmail.com](mailto:comcsr201@gmail.com) to send your answer scripts.**