



End Term (Odd) Semester Examination November 2025

Roll no.....

Name of the Course and semester: B. Com (Hons.)- V SEM

Name of the Paper: Governance Risks and Ethics

Paper Code: BCH-502(ACCA)

Time: 3-hour

Maximum Marks: 100

Note:

- (i) All the questions are compulsory.
- (ii) Answer any two sub questions from a, b and c in each main question.
- (iii) Total marks for each question is 20 (twenty).
- (iv) Each sub-question carries 10 marks.

Q1. (CO:1)

(2X10=20 Marks)

- a. What are the key principles of corporate governance, and how do they contribute to mitigating risks within organizations?
- b. Classify the regulatory frameworks influence governance practices and ethical decision-making within corporations?
- c. Name and explain the relevant fundamental principles on which the concept of corporate governance is based.

Q2. (CO:2) (2X10=20 Marks)

- a. Identify the role do corporate boards play in overseeing governance risks, and how can they enhance transparency and accountability?
- b. Discuss the factors responsible for the disqualification of a corporate board in an organization.
- c. Discern and establish the importance of an ethical corporate culture in managing governance risks and promoting responsible business conduct.

Q3. (CO:3)

(2X10=20 Marks)

- a. Determine the relationship between corporate social responsibility (CSR) initiatives and governance practices in fostering sustainable business practices.
- b. Ascertain the advantages and scope of corporate social responsibility?
- c. Establish the implications of poor governance practices on stakeholder trust and organizational reputation?

Q4. (CO:4)

(2X10=20 Marks)

- a. Write short notes on: (any two)
 - 1. Organization for Economic Cooperation and Development
 - 2. Report and Recommendations of Narayan Murthy and Ganguly Committee
 - 3. Whistle Blower Policy.
- b. Elaborate the concept of whistleblowing and its significance in exposing governance failures and unethical behavior within organizations.
- c. Explain the provisions for identifying the risks associated in maintaining the governance within an organization.

Q5. (CO:5)

(2X10=20 Marks)

- a. Comprehend the common ethical dilemmas faced by organizations in today's business environment, and how can they be addressed effectively?
- b. Figure out how do moral and values form the base of business ethics while achieving the goals of an organization in the long run?
- c. Discern and state the conflicts of interest affect the efficacy of governance, and what steps may be taken to reduce the dangers associated with them?