

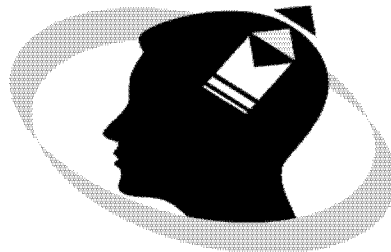
CA - INTER COURSE MATERIAL

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DISCOVER MATERIAL ON ETHICS

(COVERS PAST EXAM QUESTION PAPERS UPTO MAY – 2019)



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14. BASIC PRINCIPLES OF ETHICS & BUSINESS ETHICS

PART 1: DESCRIPTIVE QUESTIONS

1. Comment on the "Utilitarian Approach" and the "Rights Approach" as sources of ethical standards. [N18 (O) 5M]
2. Give four differences between Bailment and pledge. [M18 (N) 4M, M18 (O) 4M]
3. Explain the term "Virtue Approach" as one of the sources of Ethical Standards? [M17 (O) 5M]
4. Explain five sources of ethical standards. [N15 (O) 4M]
5. Bailee has no right to mix the goods bailed with his own goods without the consent of the bailor. [N14 (O) 1M]

PART 2: PRACTICAL QUESTIONS

6. 'To maintain social contract between society and business, the trusteeship relations are essential. "Discuss the role of business ethics in this reference. [N16 (O) 4M]

PART 3: OBJECTIVE QUESTIONS

7. Business ethics helps to promote public reputation. [N15 (O) 3M]
8. Fairness and Justice' are two different approaches as a source of ethical standards. [M15 (O) 3M]
9. Ethics programs are not helping to manage values associated with quality management, strategic planning and diversity management. [N14 (O) 2M]

2. CORPORATE GOVERNANCE & CSR

PART 1: DESCRIPTIVE QUESTIONS

1. What do you understand by Corporate Social Responsibility (CSR) and its policies? Discuss. [N18 (O) 4M]
2. What do you mean by corporate citizenship? Explain the benefits of corporate citizenship [M18 (O) 4M]
3. Explain the meaning of the "Iron Law of Responsibility". State the resulting benefits which may be acquired by achieving the long-term objectives through the business activities. [M17 (O) 2M, M16 (O) 4M]
4. Write short note on United nation global compact [M17 (O) 2M]
5. Write a short note on "social Accountability 8000". [N16 (O) 4M]
6. What is meant by 'Corporate Governance'? State the 'measures of Corporate Governance' with reference to Indian companies [M15 (O) 4M]
7. What corporate governance measures are required to be implemented by the Indian Companies as per clause 49 of the listing agreement? Explain in brief. [N14 (O) 4M]
8. Explain briefly the key strategies which can be used at the time of implementation of Corporate Social Responsibility policies and practices in a company. [N14 (O) 4M]
9. Write a short note on Global Reporting Initiative. [M18 (O) 4M]
10. The responsibility of the corporate management lies towards shareholders only. [M16 (O) 4M, M11 (O) 2M]
11. The institution of business exists only if it fulfills the society's expectations [N12 (O) 2.5M]
12. The phrase "Iron Law of Responsibility" means that the institution of business exists only because it performs invaluable services towards its promoters. [M14 (O) 2M]

3. ETHICS IN WORKPLACE

PART 1: DESCRIPTIVE QUESTIONS

1. What do you mean by discrimination in employment? State the basic elements involved in Discrimination in employment. [M19 (O) 4M]

2. Familiarity threats may occur when a finance and accounting professional develops a close relationship at the time of working as a consultant making it difficult to impart selfless attitude towards work. Describe the circumstances. [M19 (O) 4M]
3. Discuss any four practices widely recognized as discriminatory at the workplace. [N18 (O) 4M]
4. Discuss the problems that may arise at workplace when ethical behavior is not adopted [M18 (O) 4M]
5. Explain how the following measures can help in managing ethics in the work place
 - i) Codes of conduct and ethics
 - ii) Appointing an ombudsperson
6. Explain the practices widely recognized as discriminatory in employment. [M17 (O) 4M]
7. State the elements which create discrimination in employment in the business organizations. [N16 (O) 4M, N15 (O) 4M]
8. State in brief the guidelines for managing ethics and to prevent the need for whistleblowing in the work place. [M16 (O) 4M]
9. Explain the various socio-psychological factors responsible for developing negative attitude by an individual at workplace. [M15 (O) 4M]
10. Explain the factors which influence the ethical behavior at work place in an organization [M17(O) 4M ,N14 (O) 4M]

4.ENVIRONMENT & ETHICS

PART 1: DESCRIPTIVE QUESTIONS

1. While resolving the ethical conflicts in a business organization, what are the issues to be considered specifically? [M19 (O) 4M]
2. Various performance and reporting standards have been introduced as external standards." In the context of this, comment on the following standards: [N18 (O) 5M]
 - i) Social Accountability 8000 and ii) AA 1000
3. Discuss in brief any four ethical dilemmas faced while making communication. [N18 (O) 4M]
4. What do you understand by Ecological Ethics? Explain. [N18 (O) 4M]
5. State the social issues with which business corporations have been concerned since a long time. [M18 (O) 5M]
6. Discuss any four NCA's credo for ethical communication [M18 (O) 4M]
7. What do you understand by the term "Acid Rain"? How does it adversely affect the environment? [M17 (O) 4M]
8. What is meant by "Environmental Ethics"? How does its non- adoption lead to 3P's viz., polluter pays principle? Explain. [N16 (O) 3M]
9. Discuss different environmental phenomena of ethical concern? [N15 (O) 4M]
10. Explain the meaning of 'Sustainable Development'? State the special responsibilities of the industries that are based on natural resources. [M15 (O) 4M]

PART 2: PRACTICAL QUESTIONS

11. "Pollution in any form is dangerous to society." In the context of this, comment on [N18 (O) 4M]
 - (i) Air pollution and (ii) Water pollution.
12. Ethics programs are not helping to manage values associated with quality management strategic planning and diversity management do you agree? Give reason [N17 (O) 5M]
13. "A nation or society should satisfy its requirements without jeopardizing of future generations." Comment with reference to Sustainable Development. [M16 (O) 5M]
14. The industries that are based on natural resources, like minerals, timber, fiber and foodstuffs, have some special responsibility for making "environment-friendly products". Examine this statement and also explain in brief the concept of Green Accounting System. [N14 (O) 4M]

PART 3: OBJECTIVE QUESTIONS

15. Ethics helps to promote a strong public image. [M19 (O) 2M]
16. Economic growth has to be environmentally sustainable [M19 (O) 2M]
17. Inclusion of environmental consideration as a part of corporate strategy improves corporate performance. [M15 (O) 2M]
18. There is no economic growth without ecological cost. [N14 (O) 3M]

5.ETHICS IN MARKETING & CONSUMER PROTECTION**PART 1: DESCRIPTIVE QUESTIONS**

1. Discuss reasons forcing marketing executives to adopt ethical behavior in marketing [M18 (O) 4M]
2. The UN guidelines call upon governments to develop strengthen and maintain a strong consumer policy and provide for enhanced protection of consumer by enunciating various steps and measures around eight themes state what are these eight themes. [M17 (O) 4M]
3. State the objectives of the Central Consumer Protection Council in India. [M14 (O) 4M, M16 (O) 4M]
4. Explain the pragmatic reasons for maintaining ethical behavior in marketing through marketing executives. [N09 (O) 5M, N15 (O) 4M]
5. What are the 'United Nations Guidelines Themes' on consumer protection? [M15 (O) 4M]
6. Consumer Interest" and "Public Interest" are synonymous. [M14 (O) 3M]

PART 2: PRACTICAL QUESTIONS

7. S, an hotelier was purchasing butter regularly from EDF Ltd for the purpose of use in his hotel there were defects in the goods in one of the purchase lot and as a result S suffered loss of his share in competition in hotel industry .The hotelier S sued the said company for this reason .The company contended that the goods were purchased for the commercial purpose therefore not bound .Is it a valid contention? Explain clearly the provisions of the competition Act,2002 In this regard. [N16 (O) 4M]

PART 3: OBJECTIVE QUESTIONS

8. Consumer purchases goods and health services for personal purpose only (T/F) [M17 (O) 1M]

6.ETHICS IN ACCOUNTING & FINANCE**PART 1: DESCRIPTIVE QUESTIONS**

1. Explain the concept of Green Accounting System. Also discuss its benefits. [M18 (O) 4M]
2. Certain fundamental principle need to be adhered with for behaving in a ethical manner Explain the principal of integrity and the principle of objectivity in this respect [M17 (O) 4M]
3. What are the safeguards created by the profession, legislation or regulation about accounting and finance which may eliminate or reduce the threats relating to unethical behavior? [M16 (O) 4M]
4. Explain the 'threats faced by an accounting and finance professional adhering to ethical principles' at the time of performing his professional duties. [M15 (O) 4M]
5. Explain the various safeguards that should be adopted for overcoming threats faced by an accounting and finance professional. [N14 (O) 4M]
6. Which threats are existing in environment which adversely affect the fundamental principles of ethics? [M14 (O) 4M]

PART 2: PRACTICAL QUESTIONS

7. Mr. is the chief financial officer of a public limited company and the management of the company orders him to do certain changes in the financial statements against the prescribed accounting standards which was refused by him. Mr. is against those changes. In the light of the above situation, explain the pressures which are normally faced by the finance and accounting professional in an organization in the compliance of fundamentals principles of ethics. [N17 (O) 4M]
8. Mr. Ram is a CEO of a pharmaceutical company. His R & D department, while experimenting with a chemical molecule, sees the possibility that the molecule may be developed into drug for a rare, painful, life-threatening genetic disease that afflicts one child only in ten million. But to develop the drug, his company, may have to invest huge sum of the shareholder's money, despite the drug not having wide salability. Is Mr. Ram confronted by an Ethical Dilemma? If yes, how should he resolve the issue? [N16 (O) 4M]

THE END

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