

Roll. No. ....

Question Booklet Number

O.M.R. Serial No.

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**B.Com. (Hons.) (SEM.-VI) EXAMINATION, 2025-26**

**(NEP & BACK PAPER)**

**COMMERCE**

**( Business Ethics & Corporate Governance )**

**Paper Code**

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**[ CODE : BCH-603 ]**

**Question Booklet  
Series**

**D**

**Time : 1 : 30 Hours**

**Max. Marks : 75**

**Instructions to the Examinee :**

1. Do not open the booklet unless you are asked to do so.
2. The booklet contains 100 questions. Examinee is required to answer 75 questions in the OMR Answer-Sheet provided and not in the question booklet. All questions carry equal marks.
3. Examine the Booklet and the OMR Answer-Sheet very carefully before you proceed. Faulty question booklet due to missing or duplicate pages/questions or having any other discrepancy should be got immediately replaced.
4. Four alternative answers are mentioned for each question as - A, B, C & D in the booklet. The candidate has to choose the correct / answer and mark the same in the OMR Answer-Sheet as per the direction :

**(Remaining instructions on last page)**

**परीक्षार्थियों के लिए निर्देश :**

1. प्रश्न-पुस्तिका को तब तक न खोलें जब तक आपसे कहा न जाए।
2. प्रश्न-पुस्तिका में 100 प्रश्न हैं। परीक्षार्थी को 75 प्रश्नों को केवल दी गई OMR आन्सर-शीट पर ही हल करना है, प्रश्न-पुस्तिका पर नहीं। सभी प्रश्नों के अंक समान हैं।
3. प्रश्नों के उत्तर अंकित करने से पूर्व प्रश्न-पुस्तिका तथा OMR आन्सर-शीट को सावधानीपूर्वक देख लें। दोषपूर्ण प्रश्न-पुस्तिका जिसमें कुछ भाग छपने से छूट गए हों या प्रश्न एक से अधिक बार छप गए हों या उसमें किसी अन्य प्रकार की कमी हो, उसे तुरन्त बदल लें।
4. प्रश्न-पुस्तिका में प्रत्येक प्रश्न के चार सम्भावित उत्तर- A, B, C एवं D हैं। परीक्षार्थी को उन चारों विकल्पों में से सही उत्तर छॉटना है। उत्तर को OMR उत्तर-पत्रक में सम्बन्धित प्रश्न संख्या में निम्न प्रकार भरना है :

**(शेष निर्देश अन्तिम पृष्ठ पर)**

1. Sustainable Development Goals (SDGs) include:
  - (A) Only economic growth
  - (B) Ending poverty, protecting the planet, and ensuring prosperity for all
  - (C) Building more weapons
  - (D) Increasing carbon emissions
2. "Embezzlement" is:
  - (A) A marketing strategy
  - (B) Theft or misappropriation of funds placed in one's trust
  - (C) A type of investment
  - (D) A tax break
3. The "Moral Minimum" for a business is:
  - (A) To maximize profit
  - (B) To at least do no harm
  - (C) To donate all money to charity
  - (D) To follow only the CEO's rules
4. "Social Audit" is a way to:
  - (A) Check bank balances
  - (B) Evaluate a firm's social performance and impact
  - (C) Count the number of employees
  - (D) Audit the IT system
5. Bio-centrism is an ethical view that:
  - (A) Only humans have value
  - (B) All life forms have inherent value
  - (C) Only animals have value
  - (D) Only plants have value
6. "Cartels" are unethical because they:
  - (A) Lower prices
  - (B) Collude to restrict competition and keep prices high
  - (C) Help small businesses
  - (D) Promote innovation
7. A "Living Wage" is:
  - (A) The legal minimum wage
  - (B) A wage sufficient to provide a decent standard of living
  - (C) A very high salary
  - (D) Paid only in cash
8. Ethical Leadership involves:
  - (A) Using fear to manage
  - (B) Fairness, transparency, and setting ethical standards
  - (C) Doing whatever it takes to win
  - (D) Keeping secrets from employees
9. The ultimate goal of Corporate Governance is:
  - (A) To help the CEO get rich
  - (B) To ensure the long-term success and sustainability of the company for all stakeholders
  - (C) To avoid all taxes
  - (D) To hire only family members

10. The "Stakeholder Theory" suggests managers should consider:
- (A) Only shareholders
  - (B) Only the government
  - (C) Anyone affected by the business (employees, customers, community, etc.)
  - (D) Only their own families
11. Case studies in ethics are used to:
- (A) Memorize facts
  - (B) Develop moral reasoning and application skills
  - (C) Increase reading speed
  - (D) Replace the syllabus
12. Ethical analysis involves:
- (A) Guessing the outcome
  - (B) Systematic reasoning and evaluation of moral issues
  - (C) Asking for a bribe
  - (D) Following the loudest person's opinion
13. "Managerial Ethics" refers to:
- (A) The personal life of a manager
  - (B) Standards guiding the behavior of managers in their work
  - (C) The way managers dress
  - (D) How managers spend their vacation
14. Corporate Governance focuses on:
- (A) Day-to-day sales
  - (B) Accountability, fairness, and transparency in leadership
  - (C) Designing the company logo
  - (D) Hiring interns
15. The "Cost of Ethics" is often an investment in:
- (A) Avoiding future crises
  - (B) Buying more advertisements
  - (C) Reducing product quality
  - (D) Expanding to more countries
16. Ethical issues in Marketing include:
- (A) Market segmentation
  - (B) Vulnerable group exploitation (e.g., children)
  - (C) Product design
  - (D) Using social media
17. In Finance, "Window Dressing" refers to:
- (A) Cleaning office windows
  - (B) Manipulating financial statements to look better than they are
  - (C) Investing in real estate
  - (D) Buying new curtains for the office

18. In HR, "Performance Appraisal" should be:
- (A) Based on personal likes
  - (B) Objective and merit-based
  - (C) Done only for top management
  - (D) Kept secret from the employee
19. Cyber-ethics includes:
- (A) Typing speed
  - (B) Preventing cyber-bullying and hacking
  - (C) Using high-speed internet
  - (D) Buying a mouse
20. "Money Laundering" is a major ethical and legal violation in:
- (A) Marketing
  - (B) Finance
  - (C) IT
  - (D) HR
21. Fair trade practices ensure:
- (A) Producers in developing countries get a fair price
  - (B) Goods are stolen
  - (C) Taxes are avoided
  - (D) Markets are closed
22. Employee privacy at work involves:
- (A) Reading all personal emails
  - (B) Balancing monitoring with individual rights
  - (C) Having no cameras
  - (D) Sharing medical records with everyone
23. "Surreptitious Monitoring" is an ethical concern in:
- (A) IT and HR
  - (B) Sales
  - (C) Finance only
  - (D) Logistics
24. Deceptive advertising is unethical because:
- (A) It costs too much
  - (B) It violates the consumer's right to information
  - (C) It uses too many colors
  - (D) It is too short
25. "Hostile Work Environment" is an issue in:
- (A) Finance
  - (B) HR (Ethics and Harassment)
  - (C) Marketing
  - (D) Accounting

26. Ethical behavior usually leads to:
- (A) Lower employee morale
  - (B) Higher long-term brand equity
  - (C) Constant legal battles
  - (D) Short-term stock crashes
27. The "Rights Theory" emphasizes:
- (A) Maximizing total happiness
  - (B) Respecting individual fundamental entitlements
  - (C) Following the boss's orders
  - (D) Survival of the fittest
28. The Hosmer Model of ethical analysis suggests that managers should first:
- (A) Check the budget
  - (B) Identify the moral problem
  - (C) Fire the person involved
  - (D) Call a press conference
29. In the Hosmer Model, "Economic Outcomes" are balanced against:
- (A) Personal greed
  - (B) Social obligations and individual rights
  - (C) Advertising costs
  - (D) Competitors' prices
30. An Ethical Dilemma is best defined as:
- (A) A choice between right and wrong
  - (B) A choice between two equally desirable or undesirable ethical options
  - (C) A mistake in a financial report
  - (D) A disagreement over salary
31. The role of an "Ethics Officer" is to:
- (A) Act as a spy for the CEO
  - (B) Oversee compliance and ethical training
  - (C) Increase the company's tax burden
  - (D) Manage the payroll department
32. "Comparative Ethical Behavior" involves comparing:
- (A) One manager's ethics to another's across cultures or industries
  - (B) Prices of products
  - (C) The size of two different offices
  - (D) Quarterly reports
33. Which of the following is a cost of being unethical?
- (A) Increased customer loyalty
  - (B) High legal fees and loss of reputation
  - (C) Higher employee retention
  - (D) Lower insurance premiums

34. Occupational Health and Safety is an ethical duty to:
- (A) Save money
  - (B) Protect the well-being of employees
  - (C) Follow the boss's orders
  - (D) Avoid hiring people
35. "Nepotism" is a form of corruption involving:
- (A) Stealing money
  - (B) Favoritism toward relatives
  - (C) Working late
  - (D) Helping a stranger
36. Climate Change is an ethical issue because it:
- (A) affects the most vulnerable populations unfairly
  - (B) changes the weather
  - (C) is mentioned in the news
  - (D) makes it hotter
37. The "Polluter Pays Principle" means:
- (A) The government pays for cleanup
  - (B) The entity causing pollution should bear the costs of management
  - (C) No one pays
  - (D) Customers pay a fine
38. "Cronyism" involves appointing:
- (A) The most qualified candidate
  - (B) Friends or associates to positions of power regardless of merit
  - (C) A random person
  - (D) An internal candidate
39. A "Diversity and Inclusion" policy helps prevent:
- (A) High profits
  - (B) Discrimination and bias
  - (C) Working together
  - (D) Innovation
40. "Ethical Consumerism" is when:
- (A) Consumers buy the cheapest items
  - (B) Consumers choose products based on the company's ethical reputation
  - (C) Consumers stop buying everything
  - (D) Consumers buy only luxury goods
41. In Business, "Integrity" means:
- (A) Being smart
  - (B) Consistency between words and actions/values
  - (C) Having a lot of money
  - (D) Knowing everyone in town

42. Financial transparency means:
- (A) Using clear glass in the office
  - (B) Full disclosure of financial health to stakeholders
  - (C) Making the balance sheet invisible
  - (D) Showing only the profits
43. Ethics in HR ensures "Equal Opportunity" meaning:
- (A) Everyone gets the same salary regardless of job
  - (B) No one is hired
  - (C) Fair access to jobs regardless of background
  - (D) Only friends are hired
44. Environmental Ethics focuses on:
- (A) Increasing factory smoke
  - (B) Man's moral obligation to the natural world
  - (C) Using all natural resources as fast as possible
  - (D) Building more skyscrapers
45. "Sustainability" means meeting current needs:
- (A) By ignoring the future
  - (B) Without compromising the ability of future generations to meet theirs
  - (C) By spending all company cash now
  - (D) By using only non-renewable energy
46. Corruption in business includes:
- (A) Paying bonuses
  - (B) Bribery and extortion
  - (C) Investing in R&D
  - (D) Hiring a consultant
47. "Gender Ethics" in the workplace addresses:
- (A) Hiring only men
  - (B) Fair treatment and representation of all genders
  - (C) Having separate elevators
  - (D) Ignoring wage gaps
48. Sexual Harassment is:
- (A) A minor social issue
  - (B) A violation of human rights and workplace ethics
  - (C) Acceptable in some cultures
  - (D) Only a legal issue, not an ethical one
49. "Glass Ceiling" refers to:
- (A) A type of modern architecture
  - (B) Invisible barriers preventing women/minorities from reaching top levels
  - (C) Transparent management
  - (D) Cleaning protocols

50. A "Bribe" is unethical because it:
- (A) is too small
  - (B) subverts fair competition and justice
  - (C) is paid in cash
  - (D) is taxable
51. Workplace harassment includes:
- (A) Constructive feedback
  - (B) Bullying, intimidation, and offensive comments
  - (C) Giving a promotion
  - (D) Inviting a team to lunch
52. "Deep Ecology" is a philosophy that:
- (A) values nature only for its use to humans
  - (B) recognizes the inherent worth of all living beings
  - (C) suggests we should pave over all forests
  - (D) is only for scientists
53. Transparency International is an organization that fights:
- (A) Global warming
  - (B) Corruption
  - (C) Poverty
  - (D) Illiteracy
54. "Eco-efficiency" means:
- (A) Producing more with less environmental impact
  - (B) Producing less and losing money
  - (C) Ignoring the environment
  - (D) Using only manual labor
55. Gender-sensitive policies include:
- (A) Flexible working hours and parental leave
  - (B) Paying men more
  - (C) Having no female managers
  - (D) Ignoring harassment complaints
56. "Extortion" occurs when:
- (A) Someone offers a gift
  - (B) Someone demands money through threats
  - (C) A product is sold at a discount
  - (D) A contract is signed
57. "Green Marketing" is ethical when:
- (A) It is based on genuine environmental benefits
  - (B) It uses green ink
  - (C) It hides the truth
  - (D) It is done by oil companies only

58. The word "Ethics" is derived from the Greek word 'Ethos', which means:
- (A) Policy
  - (B) Character/Custom
  - (C) Law
  - (D) Profit
59. Which ethical theory focuses on the inherent nature of the act rather than the consequences?
- (A) Utilitarianism
  - (B) Deontology (Kantian Ethics)
  - (C) Egoism
  - (D) Altruism
60. A "Conflict of Interest" occurs when:
- (A) A manager works too many hours
  - (B) Personal interests interfere with professional duties
  - (C) Two companies compete for the same client
  - (D) Employees disagree on a project
61. Which of the following is a characteristic of Business Ethics?
- (A) It is dynamic and changes with society
  - (B) It is synonymous with the law
  - (C) It only applies to top management
  - (D) It is a fixed, universal set of rules that never change
62. The "Divine Command Theory" posits that ethics are derived from:
- (A) Scientific logic
  - (B) Social consensus
  - (C) Religious or supernatural sources
  - (D) Economic trends
63. "Virtue Ethics" is primarily associated with which philosopher?
- (A) Immanuel Kant
  - (B) John Stuart Mill
  - (C) Aristotle
  - (D) Adam Smith
64. Unethical behavior in business is often caused by:
- (A) High levels of transparency
  - (B) Over-emphasis on short-term profits
  - (C) Strong internal controls
  - (D) Realistic performance goals
65. What is the primary purpose of a "Code of Ethics"?
- (A) To punish employees
  - (B) To provide a moral compass for decision-making
  - (C) To increase market share
  - (D) To replace the company's legal department

66. "Corporate Ethics Evaluation" is used to:
- (A) Rank employees by sales
  - (B) Measure the effectiveness of an organization's ethical programs
  - (C) Determine the bonus for the CFO
  - (D) Select new office furniture
67. In an "Indian Context", business ethics are often influenced by:
- (A) Only Western philosophy
  - (B) Values like Dharma and Karma
  - (C) Disregarding the law
  - (D) Purely short-term goals
68. Ethical Managers should function as:
- (A) Dictators
  - (B) Role models who lead by example
  - (C) People who ignore the rules for profit
  - (D) Passive observers
69. Organizational size affects ethics because larger firms:
- (A) are always more ethical
  - (B) face more difficulty in maintaining a unified ethical culture
  - (C) do not need a code of conduct
  - (D) are exempt from environmental laws
70. Profitability and Ethics are:
- (A) Mutually exclusive
  - (B) Positively correlated in the long run
  - (C) Only related in non-profits
  - (D) Irrelevant to each other
71. A "Code of Ethics" differs from a "Code of Conduct" because it is:
- (A) Shorter
  - (B) More focused on broad values and principles
  - (C) A set of specific legal rules
  - (D) Only for the board of directors
72. Environmental issues in Unit II emphasize:
- (A) Using more paper
  - (B) Ecological sustainability and business harmony
  - (C) Maximizing carbon footprint
  - (D) Ignoring pollution for the sake of jobs
73. "Competitiveness" is ethically maintained by:
- (A) Sabotaging competitors
  - (B) Innovation and fair market practices
  - (C) Spying on rival companies
  - (D) Price-fixing agreements

74. Human Resource ethics covers:
- (A) Product pricing
  - (B) Fair recruitment and performance appraisal
  - (C) Software development
  - (D) Logistics management
75. An ethical issue in IT (Information Technology) is:
- (A) Software updates
  - (B) Unauthorized data mining and privacy breaches
  - (C) Buying new laptops
  - (D) Learning new coding languages
76. "Price Discrimination" becomes an ethical issue when:
- (A) It is based on costs
  - (B) It targets vulnerable people unfairly
  - (C) It is part of a seasonal sale
  - (D) It is applied equally to all
77. "Bait and Switch" is a deceptive practice in:
- (A) Finance
  - (B) Marketing
  - (C) HR
  - (D) IT
78. Discrimination in HR is based on:
- (A) Merit
  - (B) Skill set
  - (C) Race, gender, or religion
  - (D) Experience
79. Intellectual Property (IP) ethics involves:
- (A) Sharing passwords
  - (B) Respecting patents, copyrights, and trademarks
  - (C) Selling physical assets
  - (D) Hiring more people
80. "Conflict of Interest" in Finance often involves:
- (A) Working two jobs
  - (B) Self-dealing or using company funds for personal gain
  - (C) Saving money in a bank
  - (D) Paying dividends
81. Ethical Marketing requires:
- (A) Hiding product defects
  - (B) Full disclosure of product risks
  - (C) Exaggerating benefits
  - (D) Copying competitor ads

82. "Public Good" refers to resources that are:
- (A) Non-excludable and non-rivalrous
  - (B) Only for government use
  - (C) Sold at high prices to the public
  - (D) Owned by private shareholders only
83. Ethical abuses in marketing often include:
- (A) Offering discounts
  - (B) Truthful advertising
  - (C) Deceptive packaging
  - (D) Market research
84. Social Responsibility is a subset of:
- (A) Financial accounting
  - (B) Business Ethics
  - (C) Labor laws
  - (D) Tax planning
85. The "Categorical Imperative" is a core concept of:
- (A) Utilitarianism
  - (B) Deontology
  - (C) Hedonism
  - (D) Relativism
86. Work Ethics involve:
- (A) Being the fastest worker
  - (B) Diligence, reliability, and accountability
  - (C) Avoiding all social interaction at work
  - (D) Working only when supervised
87. A business that prioritizes the "Triple Bottom Line" focuses on:
- (A) Profit, Power, and Prestige
  - (B) People, Planet, and Profit
  - (C) Price, Product, and Promotion
  - (D) Sales, Revenue, and Growth
88. Ethical Relativism suggests that:
- (A) There is one universal truth
  - (B) Morality depends on cultural or individual perspective
  - (C) Ethics are irrelevant to business
  - (D) Only the law matters
89. Teleological theories focus on:
- (A) Duties
  - (B) Rules
  - (C) Outcomes/Consequences
  - (D) Intentions
90. Which is an example of an "Ethical Abuse" in finance?
- (A) Paying taxes on time
  - (B) Creative accounting to hide debt
  - (C) Auditing financial statements
  - (D) Reinvesting profits
91. "Moral Intensity" refers to:
- (A) How angry a manager gets
  - (B) The degree of importance an ethical issue holds
  - (C) The volume of a code of conduct
  - (D) The size of a bribe

92. The "Precautionary Principle" in environmental ethics suggests:
- (A) Do it first, check later
  - (B) If an action might cause harm, exercise caution even if not proven
  - (C) Never take any risks in business
  - (D) Only follow the law
93. "Facilitation Payments" are often a euphemism for:
- (A) Small bribes to speed up routine tasks
  - (B) Legal processing fees
  - (C) Salary increases
  - (D) Gift cards for customers
94. Gender Discrimination can be:
- (A) Direct or indirect
  - (B) Only against men
  - (C) Only against women
  - (D) Helpful for productivity
95. "Corporate Social Responsibility" (CSR) includes:
- (A) Philanthropy and ethical labor practices
  - (B) Avoiding all taxes
  - (C) Misleading the public
  - (D) Focusing only on profit
96. Corruption leads to:
- (A) Market efficiency
  - (B) Distorted competition and poverty
  - (C) Better public services
  - (D) Honest government
97. "Whistleblowing" is often the only way to:
- (A) Get a promotion
  - (B) Expose deep-rooted corruption or safety violations
  - (C) Make the company look good
  - (D) Sell more products
98. Carbon Footprint refers to:
- (A) The size of a shoe
  - (B) Total greenhouse gas emissions caused by an organization
  - (C) The amount of charcoal used
  - (D) A marketing slogan
99. Ethical issues in "Gender" include:
- (A) Equal pay for equal work
  - (B) Only hiring based on appearance
  - (C) Ignoring maternity leave
  - (D) All of the above
100. Environmental degradation is caused by:
- (A) Sustainable farming
  - (B) Industrial pollution and deforestation
  - (C) Recycling
  - (D) Planting trees

## **Rough Work**

**Example :**

**Question :**

Q.1 (A) ● (C) (D)

Q.2 (A) (B) ● (D)

Q.3 (A) ● (C) (D)

5. Each question carries equal marks. Marks will be awarded according to the number of correct answers you have.
6. All answers are to be given on OMR Answer Sheet only. Answers given anywhere other than the place specified in the answer sheet will not be considered valid.
7. Before writing anything on the OMR Answer Sheet, all the instructions given in it should be read carefully.
8. After the completion of the examination, candidates should leave the examination hall only after providing their OMR Answer Sheet to the invigilator. Candidate can carry their Question Booklet.
9. There will be no negative marking.
10. Rough work, if any, should be done on the blank pages provided for the purpose in the booklet.
11. To bring and use of log-book, calculator, pager & cellular phone in examination hall is prohibited.
12. In case of any difference found in English and Hindi version of the question, the English version of the question will be held authentic.

**Impt. On opening the question booklet, first check that all the pages of the question booklet are printed properly. If there is any discrepancy in the question Booklet, then after showing it to the invigilator, get another question Booklet of the same series.**

**उदाहरण :**

**प्रश्न :**

प्रश्न 1 (A) ● (C) (D)

प्रश्न 2 (A) (B) ● (D)

प्रश्न 3 (A) ● (C) (D)

5. प्रत्येक प्रश्न के अंक समान हैं। आपके जितने उत्तर सही होंगे, उन्हीं के अनुसार अंक प्रदान किये जायेंगे।
6. सभी उत्तर केवल ओ०एम०आर० उत्तर-पत्रक (OMR Answer Sheet) पर ही दिये जाने हैं। उत्तर-पत्रक में निर्धारित स्थान के अलावा अन्यत्र कहीं पर दिया गया उत्तर मान्य नहीं होगा।
7. ओ०एम०आर० उत्तर-पत्रक (OMR Answer Sheet) पर कुछ भी लिखने से पूर्व उसमें दिये गये सभी अनुदेशों को सावधानीपूर्वक पढ़ लिया जाये।
8. परीक्षा समाप्ति के उपरान्त परीक्षार्थी कक्ष निरीक्षक को अपनी OMR Answer Sheet उपलब्ध कराने के बाद ही परीक्षा कक्ष से प्रस्थान करें। परीक्षार्थी अपने साथ प्रश्न-पुस्तिका ले जा सकते हैं।
9. निगेटिव मार्किंग नहीं है।
10. कोई भी रफ कार्य, प्रश्न-पुस्तिका में, रफ-कार्य के लिए दिए खाली पेज पर ही किया जाना चाहिए।
11. परीक्षा-कक्ष में लॉग-बुक, कैल्कुलेटर, पेजर तथा सेल्युलर फोन ले जाना तथा उसका उपयोग करना वर्जित है।
12. प्रश्न के हिन्दी एवं अंग्रेजी रूपान्तरण में भिन्नता होने की दशा में प्रश्न का अंग्रेजी रूपान्तरण ही मान्य होगा।

**महत्वपूर्ण:** प्रश्नपुस्तिका खोलने पर प्रथमतः जाँच कर देख लें कि प्रश्नपुस्तिका के सभी पृष्ठ भलीभाँति छपे हुए हैं। यदि प्रश्नपुस्तिका में कोई कमी हो, तो कक्षनिरीक्षक को दिखाकर उसी सिरीज की दूसरी प्रश्नपुस्तिका प्राप्त कर लें।