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**PRESIDENCY UNIVERSITY**

**Bengaluru**

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| **End - Term Examinations – JANUARY 2025** |
| **Date:** 03-01-2025 **Time:** 09:30 am – 12:30 pm |

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| **School:** SOL | **Program:** B.Com LL.B (Hons.) | |
| **Course Code:** COM2011 | **Course Name :** Accounting for Finance and sustainability | |
| **Semester**: VII | **Max Marks**:100 | **Weightage**:50% |

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| **CO - Levels** | **CO1** | **CO2** | **CO3** | **CO4** | **CO5** |
| **Marks** | **10** | **30** | **30** | **30** |  |

**Instructions:**

1. *Read all questions carefully and answer accordingly.*
2. *Do not write anything on the question paper other than roll number.*

**Part A**

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| **Answer ALL the Questions. (10 x 2 Marks= 20 Marks)** |

**Part A**

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| **Answer ALL the Questions. (10 x 2 Marks= 20 Marks)** | **Bloom's Level** | **CO** |

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| **1** | What are the possible outcomes if environmental factors are not incorporated into the accounting framework? | **2 Marks** | **L1** | **CO1** |
| **2** | * What are the three measures used to monitor financial stability and growth? | **2 Marks** | **L1** | **CO1** |
| **3** | Many companies include a commitment to the SDGs in their sustainability reports. What are the indicators to prepare the report? | **2 Marks** | **L1** | **CO2** |
| **4** | “Mobilizing resources, both domestic and global, to support sustainable development remains a major challenge for many developing countries”-How can developing countries attract sustainable investments? | **2 Marks** | **L1** | **CO2** |
| **5** | How can chemical industries benchmark themselves based on the ESG performance? | **2 Marks** | **L1** | **CO3** |
| **6** | What are the three pillars of sustainability accounting? | **2 Marks** | **L1** | **CO3** |
| **7** | Identify the SASB industry-specific standards for the technology sector. | **2 Marks** | **L1** | **CO4** |
| **8** | How does a lack of stakeholder awareness affect the implementation of sustainability accounting? | **2 Marks** | **L1** | **CO4** |
| **9** | How can the financial institution use impact data to improve sustainable investing? | **2 Marks** | **L1** | **CO3** |
| **10** | What are the expected benefits of the BSRB? | **2 Marks** | **L1** | **CO3** |

**Part B**

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| **Answer the Questions Total 80 Marks** | | | | | |
| **11.** | **a.** | Unilever, a leading consumer goods company, has been recognized for its commitment to sustainability and stakeholder engagement. The company's Sustainable Living Plan focuses on reducing environmental impact, improving social practices, and promoting sustainable consumption.  Unilever's Sustainable Living Plan has enhanced its reputation and brand loyalty. The company's commitment to sustainable agriculture and renewable energy has reduced its environmental impact. Unilever's stakeholder engagement has fostered a partnerships and collaborations.  Questions:  1. How has Unilever's Sustainable Living Plan impacted its reputation and brand loyalty?( 5marks)  2. What role does stakeholder engagement play in Unilever's sustainability strategy?(5marks) | **10**  **Marks** | **L1** | **CO1** |
| **Or** | | | | | |
| **12.** | **a.** | An electronics manufacturer operating in Europe might face the challenge of adhering to the new CSRD (Corporate Sustainability Reporting Directive) regulations. Failure to comply could result in significant compliance fees. Recognizing this, the company could invest in training programs for its compliance teams and implement advanced reporting tools to ensure adherence. Meanwhile, a small local bakery, also keen on sustainability, might be concerned about the increasing costs and scarcity of organic ingredients due to climate change. To address this, the bakery could explore local sourcing or even start a small urban farm to grow some of their own ingredients, ensuring both quality and sustainability. How do you pinpoint and tackle challenges related to sustainability, such as changing regulations, resource constraints, or the impacts of climate change? | **10**  **Marks** | **L2** | **CO2** |
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| **13.** | **a.** | Pune, a city in Maharashtra, has implemented sustainable urban planning initiatives to develop green infrastructure. Pune has developed green spaces and parks. The city has implemented waste management systems. Sustainable urban planning has improved air quality.  Questions  1. How does Pune's sustainable urban planning contribute to India's sustainability goals?(4 marks)  2. What are the benefits of sustainable urban planning for Pune's residents?(2 marks)  3. How can India promote sustainable urban planning nationwide?(4 marks) | **10 Marks** | **L2** | **CO2** |
| **Or** | | | | | |
| **14.** | **a.** | Coca-Cola, a leading beverage company, has been using GRI standards for sustainability reporting. The company's report provides comprehensive disclosure on its sustainability performance. Coca-Cola's GRI report showcases its commitment to water conservation. The company has implemented sustainable agriculture practices.  GRI reporting has helped Coca-Cola identify areas for improvement.  **Questions**  1. How has Coca-Cola benefited from using GRI standards?(2 marks)  2. What sustainability challenges has Coca-Cola addressed through GRI reporting?(4 marks)  3. How has Coca-Cola's GRI report contributed to its reputation?(4 marks) | **10 Marks** | **L2** | **CO3** |

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| **15.** | **a.** | IKEA, a leading furniture retailer, has invested in renewable energy to reduce its carbon footprint.  IKEA's renewable energy investments have reduced greenhouse gas emissions. The company has implemented energy-efficient practices. Renewable energy investments have enhanced IKEA's brand reputation.  Questions  1. How has IKEA's renewable energy investments contributed to value creation?(4 marks)  2. What role does ESG play in IKEA's business strategy?(3marks)  3. How has IKEA's commitment to environmental sustainability impacted its business performance?(3 marks) | **10 Marks** | **L2** | **CO3** |
| **Or** | | | | | |
| **16.** | **a.** | Discuss the role of sustainability accounting in promoting sustainable development. | **10 Marks** | **L2** | **CO1** |

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| **17.** | **a.** | You are the president of Silver Fiddle construction (SFC), which specializes in building high-quality, customized homes in the Grand Junction, colorado area. You have just been hired by the Czopeks to build their dream home. You operate as a general contractor and employ only a part-time bookkeeper. You subcontract work to local trade professionals. Housing construction in Grand Junction is booming. You are tentatively scheduled to complete 11 houses this year. You have promised the Czopeks that the final costs will range from $450,000 to $500,000 and that it will take five months to complete the house once groundbreaking has begun. The Czopeks are willing to have the project delayed in order to save costs. You have just finished a preliminary scope statement for the project. You are now branistorming potential risks associated with the project.  Questions:  1. Identify potential risks associated with this project. Try to come up with at least five different risks.(5 marks)  2.Use a risk assessment, to analyse identified risks.( 5marks)  3. Develop a risk response and outline how you would deal with each of the risks.(5 marks) | **15 Marks** | **L2** | **CO3** |
| **Or** | | | | | |
| **18.** | **a.** | The owners of Taiwan’s Taipei 101 tower, the tallest building in East Asia, wanted to show the world that it is possible to make an existing building sustainable by winning a LEED(Leadership in energy and environmental design) certification. When the building was constructed in 1998, advanced elements of sustainability were included, such as low-emissivity windows, energy efficient HVAC systems, and smart controls on its double-deck elevators. The new $1.8 million effort will extend these green elements to include eco-friendly processes (cleaning, solid-waste management, purchasing), healthy office environments (air-quality testing, environmental inspections), energy consumption (optimizing operating and maintenance programs, automatic turnoff lightning in unoccupied restrooms), water usage (replacing toilet and urinal flush valves, reducing washbasin faucet flow rates), and tenant recycling, waste management, and office fit-outs. However, the engineering aspects of the tower refitting were the easy parts of the project. More difficult was getting all 85 organizations occupying the tower, comprising over 10,000 people, on board with the recycling (including purchase of recycled supplies) and other sustainability routines. The project manager does notes that changing people’s attitudes is by far the greatest challenge for sustainability.  QUESTIONS  1. Why did the owners pick such a big building for sustainability refitting? (7.5 marks)  2. What aspect of the tenant’s habits and routines relates to sustainability, as opposed to “green”?(7.5 marks) | **15 Marks** | **L3** | **CO4** |

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| **19.** | **a.** | Mahindra & Mahindra, an Indian automotive company, has implemented sustainable manufacturing practices. The company has reduced waste, implemented recycling programs, and promoted sustainable supply chain practices.  1. Sustainable manufacturing practices have reduced Mahindra & Mahindra's environmental impact.  2. Waste reduction initiatives have improved operational efficiency.  3. Sustainable supply chain practices have enhanced the company's reputation.  **Questions**  1. What motivated Mahindra & Mahindra to adopt sustainable manufacturing practices?(5 Marks)  2. How have waste reduction initiatives impacted Mahindra & Mahindra's operations?( 5 Marks)  3. What benefits has Mahindra & Mahindra derived from sustainable supply chain practices?( 5 Marks) | **15 Marks** | **L2** | **CO** |
| **Or** | | | | | |
| **20.** | **a.** | Compare the sustainability accounting practices of two companies in the same industry.(With your own examples) | **15 Marks** | **L1** | **CO1** |

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| **21.** | **a.** | Patagonia, a leading outdoor apparel brand, has been recognized for its commitment to supply chain transparency and stakeholder engagement. The company's supply chain transparency strategy focuses on disclosing environmental, social, and labor practices throughout its supply chain.  1. Patagonia's supply chain transparency has enhanced its reputation and brand loyalty.  2. The company's commitment to environmental and social responsibility has improved supplier relationships and practices.  3. Patagonia's stakeholder engagement has fostered a culture of transparency and accountability.  **Questions**  1. How has Patagonia's supply chain transparency impacted its reputation and brand loyalty?(4 Marks)  2. What role does stakeholder engagement play in Patagonia's sustainability strategy?(4 Marks)  3. Analyze the impact of Patagonia's supply chain transparency on its supplier relationships and practices.(4 Marks)  4. How has Patagonia's commitment to environmental and social responsibility benefited its stakeholders?(4 Marks)  5. Discuss the challenges and opportunities of implementing supply chain transparency in the apparel industry. (4 Marks) | **20 Marks** | **L3** | **CO4** |
| **Or** | | | | | |
| **22.** | **a.** | **Calculate the profit as per section 198, with the given information**   |  |  | | --- | --- | | **Particulars** | **Amount** | | Profit before tax( P&L Statement) | **5,00,00,000** | | Manager remuneration | **2,00,00,000** | | Provision of bad debts | **10,00,000** | | Loss on sale of investments | **2,00,00,000** | | Fixed asset written off | **11,00,000** | | Written off investments | **2,00,000** | | Provision for contingencies | **10,00,000** | | Infructures Project expenses | **24,00,000** | | Loss on sale of underwriting | **26,00,000** | | Provision of wealth tax | **7,00,000** | | Compensation paid on VRS | **39,00,000** | | Profit on sale on any undertaking | **2,00,00,000** | | Profit/discount on redemption of shares and debentures | **12,00,000** | | Profit on sale of investments | **1,00,00,000** | | Compensation received on non-competent agreement | **90,00,000** | | Write back of provision for doubtful debts | **45,00,000** | | Write back of provision for doubtful advances | **56,00,000** | | Profit on sale of forfeiture shares and shares of subsidy | **2,00,000** | | Appreciation in the value of any investments | **2,00,00,000** | | Profit on sale of undertaking | **1,00,00,000** | | **20 Marks** | **L3** | **CO4** |

**\*\*\*\*\* BEST WISHES \*\*\*\*\***