

10/12/24, F.N

RollNo.

--	--	--	--	--	--	--	--	--	--



ANNA UNIVERSITY (UNIVERSITY DEPARTMENTS)

B.E. /B.Tech / B. Arch (Full Time) - END SEMESTER EXAMINATIONS, NOV / DEC 2024

ELECTRICAL AND ELECTRONICS ENGINEERING

Seventh Semester

HM5403 Work Ethics, Corporate Social Responsibility
and Governance
(Regulation2019)

Time:3hrs

Max.Marks: 100

CO1	To impart the value of professional practices with code of conduct and ethical values
CO2	Discuss the various outlooks of roles and responsibilities with work ethics.
CO3	Introduce the Indian constitutional statutes for ethical practices by citizens
CO4	Analyze the ethical commitments to be held by industry with protecting environment
CO5	Insist on corporate and social responsibilities through Governance practices and regulation

BL – Bloom's Taxonomy Levels

(L1-Remembering, L2-Understanding, L3-Applying, L4-Analysing, L5-Evaluating, L6-Creating)

PART- A(10x2=20Marks)
(Answer all Questions)

Q.No.	Questions	Marks	CO	BL
1	Define business ethics and write its importance in professional settings.	2	CO1	L2
2	What are the key attributes of ethical behavior in organizations? Provide examples.	2	CO1	L2
3	Define Ethical Dilemma.	2	CO2	L1
4	What is the Hosmer model of ethics analysis?	2	CO2	L2
5	Enlist the role of Indian constitutional provisions in promoting business ethics.	2	CO3	L3
6	How do political and legal environments influence corporate governance?	2	CO3	L3
7	Write the implications of economic growth on environmental ethics.	2	CO4	L3
8	How do industrial policies affect business ethics and environmental sustainability?	2	CO4	L3
9	What are the challenges in integrating CSR strategies into business operations.	2	CO5	L3
10	Give the relationship between corporate governance and ethical leadership.	2	CO5	L3

PART- B(5x 13=65Marks)

Q.No.	Questions	Marks	CO	BL
11 (a)	Critically discuss the role of ethical theories in addressing complex business dilemmas. Provide examples.	13	CO1	L4
OR				
11 (b)	Evaluate the causes and consequences of unethical behavior in organizations. Suggest strategies to address them.	13	CO1	L5
OR				
12 (a)	Examine the factors influencing ethical decision-making in managerial practices. Provide a framework.	13	CO2	L4
OR				
12 (b)	Discuss in detail the cost of ethical compliance for organizations and the long-term benefits of maintaining ethical standards.	13	CO2	L3
OR				
13 (a)	Evaluate the impact of MRTP and FERA regulations on the ethical practices of Indian businesses	13	CO3	L4
OR				
13 (b)	Analyze the influence of socio-cultural environments on business ethics, with relevant examples.	13	CO3	L5
OR				
14 (a)	Discuss in detail the philosophy of sustainable development and its integration into business ethics. Provide a case study.	13	CO4	L2
OR				
14 (b)	Evaluate the role of government policies in ensuring ethical industrial practices. Propose recommendations for improvement.	13	CO4	L5
15 (a)	Analyze the evolution of CSR and its role in promoting corporate accountability. Provide examples of successful CSR initiatives	13	CO5	L4
OR				
15 (b)	Discuss the significance of corporate governance ratings and their impact on investor confidence.	13	CO5	L1

PART- C(1x 15=15Marks)

(Q.No.16 is compulsory)

Q.No.	Questions	Marks	CO	BL
16.	<p>Case study:</p> <p>Anil is a junior auditor at "Tecneworks Pvt. Ltd.," a rapidly growing manufacturing company that specializes in producing electronic components. The company has been performing well in the market, but recently, there has been increased pressure to meet quarterly profit targets. During a routine audit, Anil uncovers that his manager, Ravi, has been manipulating the company's financial statements. Ravi, who is the senior finance officer, has been inflating revenue figures by recognizing sales before they actually occur. This practice allows the company to report higher profits than what is actually earned. Anil is aware that these adjustments are not in line with accounting standards or ethical financial reporting practices. When Anil confronts Ravi about this, Ravi argues that these "temporary adjustments" are necessary to maintain investor confidence and to meet the expectations of senior management. Ravi also assures Anil that this will not harm the long-term financial health of the company, as the real sales will materialize in the next quarter.</p>	15	CO1 CO2 CO5	L6



Ravi even hints that Anil's career could be at risk if he raises concerns about this practice, suggesting that he might be seen as a troublemaker or someone who lacks business acumen. Anil is now torn. On one hand, he understands that these manipulations violate accounting standards and could have severe consequences for the company and its stakeholders. On the other hand, he is a relatively new employee with limited experience and is afraid of the potential personal and professional consequences of reporting the fraud. To make matters worse, Anil has learned that this practice is widespread across several departments, and senior executives are aware of it, though they turn a blind eye because of the perceived short-term financial gain. Anil must decide whether to report this unethical practice to regulatory authorities, which could result in public scandal, legal ramifications, and a loss of jobs, including his own, or to stay silent and compromise his ethical values.

Answer the following questions based on the case study:

- a) Identify the ethical dilemma faced by Anil in this situation. How it challenges his personal and professional values?
- b) Analyze the consequences of Anil's choices if he reports the unethical practice vs. if he stays silent. Consider the short-term and long-term effects on Anil, the company, employees, investors, and other stakeholders.
- c) If you were in Anil's position, what ethical actions would you take to resolve this dilemma? Suggest concrete steps Anil can take, considering both his ethical responsibilities and professional obligations.
- d) Evaluate the company's failure in upholding proper governance and how it contributed to the unethical behavior in this case.
- e) Propose a comprehensive framework that Tecnoworks Pvt. Ltd. could adopt to prevent unethical accounting practices and ensure compliance with accounting standards.

=====

