

Reg.No : .....

Name : .....

**MAHATMA GANDHI UNIVERSITY, KOTTAYAM**  
**MGU-UGP (HONOURS) REGULAR EXAMINATION MARCH 2025**  
**SECOND SEMESTER**

**Discipline Specific Core Course (DSC) - MG2DSCBST100 - BUSINESS AND  
SUSTAINABLE DEVELOPMENT**  
(2024 ADMISSION ONWARDS)

**Duration: 1 Hours****Maximum Marks: 50**

*Remember(K), Understand(U), Apply(A), Analyse(An), Evaluate(E), Create(C), Skill(S), Interest(I)  
and Appreciation(Ap)*

Students should attempt at least one question from each course outcome to enhance their overall  
outcome attainability.

**Part A**

MCQ Questions

Answer any **20** questions

Each question carries **1** marks

1. The Paris Agreement (2015) was adopted under the framework of the international body named as ..... [U] / [CO1]
  - a). UNEP
  - b). UNFCCC
  - c). IPCC
  - d). UNDP
  
2. The global event behind Agenda 21 was the ..... [U] / [CO1]
  - a). UN Climate Change Conference 2015
  - b). Brundtland Commission 1987
  - c). Stockholm Conference 1972
  - d). Earth Summit 1992
  
3. .... is an activity which promotes sustainable development. [U] / [CO1]
  - a). Excessive use of plastic
  - b). Use of renewable energy sources
  - c). Deforestation
  - d). Overfishing



12. Biomimicry plays a crucial role in business sustainability by..... [U] / [CO2]
- a). Fostering innovation                      b). Reducing environmental impact
- c). Promoting resource efficiency      d). All of the other options
13. Masala Green Bonds were first introduced by ..... in 2014 for [U] / [CO3]  
funding green projects.
- a). ICICI    b). IFC
- c). IDBI    d). IFCl
14. The year in which World Bank entered the green bonds was..... [U] / [CO3]
- a). 2008    b). 2010
- c). 2015    d). 2021
15. Sustainable Finance is primarily concerned with..... [U] / [CO3]
- a). Profit maximiation                      b). Wealth maximisation
- c). Reducing operational cost              d). Integrating sustainability with  
finance
16. "Social accounting is the measurement and reporting of information [U] / [CO3]  
concerning the impact of an entity and its activities on society" is the  
definition as given by.....
- a). Richard Dobbins and David      b). William Digbay  
Fanning
- c). Ralph Estes                                      d). National Association of  
Accountants
17. Which of the dimensions are common in both Sustainability Reporting [U] / [CO3]  
and TBL Reporting?
- a). Economic and Social                      b). Economic performance and  
performance                                      Governance
- c). Environmental and Social              d). Social performance and  
performance                                      Governance
18. River,wildlife, air, groundwater and glaciers, etc. are examples of which [U] / [CO3]  
assets?
- a). Non-renewable assets                      b). Renewable assets
- c). Non-marketable environmental      d). Marketable environmental  
assets    assets

19. The sequence of Economic Accounts in SEEA consist of ..... [U] / [CO3]
- a). Production account                      b). Production account and income account only
- c). Production, income and capital account                      d). Production, income and financial account only
20. .... is a key component of social accounting metrics. [U] / [CO3]
- a). Profit margins                      b). Environmental impact reports
- c). Employee turnover rates                      d). Sales revenue
21. Which among the following is not a scope of Corporate Financial Reporting? [U] / [CO3]
- a). Adherence to standards                      b). Preparation of financial statements
- c). Regulatory Reporting                      d). Schedules and notes to accounts
22. The presense of Sustainability reporting can be traced from the year ..... [U] / [CO3]
- a). 1980                      b). 1985
- c). 1965                      d). 1990

[1x20 = 20]

### Part B

#### MCQ Questions

Answer any **15** questions

Each question carries **2** marks

23. Which of the following is a cross-cutting mission under the National Action Plan on Climate Change (NAPCC), impacting multiple sectors including agriculture, energy, and water? [U] / [CO1]
- a). National Electric Mobility Mission                      b). National Adaptation Fund for Climate Change
- c). National Mission for Sustainable Agriculture                      d). National Mission on Strategic Knowledge for Climate Change
24. Match the following: [U] / [CO1]

(a) Economic Sustainability	(i) Equal access to resources, education, and healthcare
(b) Social Sustainability	(ii) Long-term financial growth, stable employment

(c) Environmental Sustainability	(iii) Conservation of natural resources, reducing carbon footprint
(d) Intergenerational Equity	(iv) Fairness between current and future generations

- a). a-ii, b-i, c-iii, and d-iv                      b). a-i, b-ii, c-iii, and d-iv
- c). a-i, b-ii, c-iv, and d-iii                      d). a-iii, b-i, c-ii, and d-iv

25. Technological factors in the macro environment can impact a firm's micro environment by influencing its ..... [U] / [CO1]

- a). By changing customer tastes                      b). By affecting the competitive landscape with innovation
- c). By altering inflation rates                      d). By modifying government policy

26. Match the following BoP strategies with their respective examples : [U] / [CO4]  
 Strategy Example a) Microfinance (i) Aravind Eye Care (b) Small packaging (ii) M-Pesa (c) Low-cost healthcare (iii) Grameen Bank (d) Mobile banking (iv) Unilever sachet products

- a). a-i, b-iv, c-iii, d-ii                      b). a-i, b-ii, c-iii, d-iv
- c). a-iii, b-iv, c-i, d-ii                      d). a-iv, b-iii, c-i, d-ii

27. Consider the following statements and choose the most appropriate alternative. Statement I: Sustainopreneurship integrates environmental and social responsibility into business operations. Statement II: Sustainopreneurs prioritize long-term sustainability over short-term profits. [U] / [CO4]

- a). Both statements are true.                      b). Statement I is true, and Statement II is false.
- c). Statement I is false, and Statement II is true.                      d). Both statements are false.

28. Consider the following statements and choose the most appropriate alternative. Statement I - The SDGs promote sustainable cities and communities, which was not covered in the MDGs Statement II - MDGs and SDGs are both legally binding commitments for all UN member states. [U] / [CO2]

- a). Both Statements are true                      b). Statement I is true and Statement II is false
- c). Statement I is false and Statement II is true                      d). Both Statements are false

29. Which of the following is not a feature of biomimicry? [U] / [CO2]
- a). Sustainability is the heart
  - b). Multidisciplinary approach
  - c). Resilience and adoptability
  - d). Reduced efficiency and effectiveness
30. Consider the following statements and choose the most appropriate alternative. Statement I - The SDG India Index is based on 50+ indicators covering economic, social, and environmental factors. Statement II - The SDG India Index aligns with the Global Sustainable Development Report (SDR) [U] / [CO2]
- a). Both Statements are true
  - b). Statement I is true and Statement II is false
  - c). Statement I is false and Statement II is true
  - d). Both Statements are false
31. What is sustainable marketing? [U] / [CO2]
- a). Promoting socially and environmentally responsible products
  - b). Exaggerated claim of eco-friendliness
  - c). Prioritizing immediate profits over long term sustainability goals
  - d). Dishonest marketing practices
32. What is Net Zero Emission? [U] / [CO2]
- a). Reducing greenhouse gas emission
  - b). Increasing greenhouse gas emission
  - c). Eliminating all greenhouse gas emissions
  - d). Achieving a balance between greenhouse gas emissions and removal
33. Consider the following statements and choose the most appropriate alternative. Statement I - SDG 7 deals with Affordable and Clean Energy Statement II - SDG 7 has 8 targets [U] / [CO2]
- a). Both Statements are true
  - b). Statement I is true and Statement II is false
  - c). Statement I is false and Statement II is true
  - d). Both Statements are false
34. The Aalingana project of Tata group aimed at ..... [U] / [CO3]
- a). Reducing carbon emissions
  - b). convert food waste into bio gas
  - c). To provide education facilities
  - d). to provide health care facilities



a). Both statements are true

b). Statement I is true, and  
statement II is false

c). Statement II is true, and  
statement I is false

d). Both statements are false

**[2x15 = 30]**

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**Part A**

MCQ Questions

Answer any **20** questionsEach question carries **1** marks

1. SDG 12 promotes..... [U] / [CO2]
  - a). The circular economy and sustainable production
  - b). The use of single-use plastics
  - c). Over-reliance on fossil fuels
  - d). Increasing waste generation
  
2. The primary focus of Ecopreneurship is ..... [U] / [CO4]
  - a). Maximizing short-term profits
  - b). Developing environmentally sustainable business models
  - c). Expanding corporate monopolies
  - d). Reducing employee wages



10. Biomimicry plays a crucial role in business sustainability by..... [U] / [CO2]
- a). Fostering innovation
  - b). Reducing environmental impact
  - c). Promoting resource efficiency
  - d). All of the other options
11. Which of the following is NOT a characteristic of SDGs? [U] / [CO2]
- a). Universality
  - b). Integration
  - c). Exclusivity
  - d). Transformative nature
12. Which among the following is not a scope of Corporate Financial Reporting? [U] / [CO3]
- a). Adherence to standards
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13. The global event behind Agenda 21 was the ..... [U] / [CO1]
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14. The year in which World Bank entered the green bonds was..... [U] / [CO3]
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16. Sustainable Finance is primarily concerned with..... [U] / [CO3]
- a). Profit maximiation
  - b). Wealth maximisation
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17. River,wildlife, air, groundwater and glaciers, etc. are examples of which assets? [U] / [CO3]
- a). Non-renewable assets
  - b). Renewable assets

- c). Non-marketable environmental assets      d). Marketable environmental assets
18. Which among the following is a social challenge to green economy? [U] / [CO2]
- a). Technological gaps      b). Food insecurity
- c). Political will      d). Biodiversity loss
19. Which of the dimensions are common in both Sustainability Reporting and TBL Reporting? [U] / [CO3]
- a). Economic and Social performance      b). Economic performance and Governance
- c). Environmental and Social performance      d). Social performance and Governance
20. .... is a key component of social accounting metrics. [U] / [CO3]
- a). Profit margins      b). Environmental impact reports
- c). Employee turnover rates      d). Sales revenue
21. A balanced and sustainable logistics system is an example of..... [U] / [CO2]
- a). Green Product      b). Green Price
- c). Green Place      d). Green Promotion
22. The sequence of Economic Accounts in SEEA consist of ..... [U] / [CO3]
- a). Production account      b). Production account and income account only
- c). Production, income and capital account      d). Production, income and financial account only

[1x20 = 20]

### Part B

#### MCQ Questions

Answer any **15** questions

Each question carries **2** marks

23. What is Net Zero Emission? [U] / [CO2]
- a). Reducing greenhouse gas emission      b). Increasing greenhouse gas emission
- c). Eliminating all greenhouse gas emissions      d). Achieving a balance between greenhouse gas emissions and removal

24. Consider the following statements and choose the most appropriate alternative. Statement I: Social accounting is a way by which a company attempts to quantify the influence of its operations on environment Statement II: It is a systematic examination of the organization's effects on its shareholders, with stakeholder input included in the data that is analyzed for the accounting statement [U] / [CO3]
- a). Both statements are true                      b). Statement I is true, and statement II is false
- c). Statement II is true, and statement I is false                      d). Both statements are false
25. Consider the following statements and choose the most appropriate alternative. Statement I - The SDG India Index is based on 50+ indicators covering economic, social, and environmental factors. Statement II - The SDG India Index aligns with the Global Sustainable Development Report (SDR) [U] / [CO2]
- a). Both Statements are true                      b). Statement I is true and Statement II is false
- c). Statement I is false and Statement II is true                      d). Both Statements are false
26. Which of the following statements are true? Statement I: TBL Reporting promotes sustainable business practices that consider only the short-term well-being of people and the planet. Statement II: It encourages organizations to be accountable only to shareholders of the company. [U] / [CO3]
- a). Both the statements are true                      b). Both the statements are false
- c). Statement I is true and Statement II is false                      d). Statement I is false and Statement II is true
27. Consider the following statements Assertion (A) and Reasoning (R). Choose the correct alternative. Assertion (A): Social accounting is mainly concerned with measuring the social and ethical impacts of an organization. Reasoning (R): Social accounting focuses only on the impact on people of an organization, neglecting its social responsibility. [U] / [CO3]
- a). Both Assertion and Reasoning are correct, and Reasoning is the correct explanation of Assertion                      b). Both Assertion and Reasoning are correct, but Reasoning is not the correct explanation of Assertion
- c). Assertion is correct, but Reasoning is incorrect                      d). Both Assertion and Reasoning are incorrect
28. The Aalingana project of Tata group aimed at ..... [U] / [CO3]

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32. Technological factors in the macro environment can impact a firm's micro environment by influencing its ..... [U] / [CO1]

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- a). a-ii, b-i, c-iii, and d-iv                      b). a-i, b-ii, c-iii, and d-iv
- c). a-i, b-ii, c-iv, and d-iii                      d). a-iii, b-i, c-ii, and d-iv

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- a). Promoting socially and environmentally responsible products                      b). Exaggerated claim of eco-friendliness
- c). Prioritizing immediate profits over long term sustainability goals                      d). Dishonest marketing practices

36. Which among the following are correct about the components of sustainability reporting? (i)Materiality assessment (ii)Stakeholder engagement (iii)Reporting framework (iv)SASB [U] / [CO3]

- a). i,ii, and iii only                      b). i,ii, and iv only
- c). i,ii, iii and iv                      d). ii, iii and iv

37. Which of the following is a cross-cutting mission under the National Action Plan on Climate Change (NAPCC), impacting multiple sectors including agriculture, energy, and water? [U] / [CO1]

- a). National Electric Mobility Mission                      b). National Adaptation Fund for Climate Change
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38. Consider the following statements and choose the most appropriate alternative. Statement I - The SDGs promote sustainable cities and communities, which was not covered in the MDGs Statement II - MDGs and SDGs are both legally binding commitments for all UN member states. [U] / [CO2]

- a). Both Statements are true                      b). Statement I is true and Statement II is false

- c). Statement I is false and Statement II is true                      d). Both Statements are false

39. Match the following: (a) Green Masala Bonds (i) Is imposed depending on carbon emissions. (b)SLB (ii) Socially Responsible Mutual Funds (c ) SRMF (iii) Sustainability Linked Bonds (c) Carbon Tax (iv) Bonds Issued outside India for funding projects that have positive environmental impacts.

[U] / [CO3]

- a). a-iii, b-ii,c -iv ,d-i                      b). a -iv,b-iii, c- ii, d - i
- c). a-i,b-ii,c-iii,d-iv                      d). a-ii,b-iii,c-iv,d-i

**[2x15 = 30]**