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# BRAINWARE UNIVERSITY

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Brainware University
Barasat, Kolkata -700125

**Term End Examination 2025-2026**
**Programme – MBA-2025**
**Course Name – Financial and Sustainability Accounting**
**Course Code - MBA17403 (T)**
**( Semester I )**

**Full Marks : 40** **Time : 2:0 Hours**

[The figure in the margin indicates full marks. Candidates are required to give their answers in their own words as far as practicable.]

## Group-A

(Multiple Choice Type Question) 1 x 10=10

1. *Choose the correct alternative from the following :*

(i) Recognize the system that ensures every transaction affects at least two accounts.

a) Cash system
b) Single-entry system
c) Double-entry system
d) Budgeting system

(ii) State the rule for nominal accounts.

a) Debit what comes in, Credit what goes out
b) Debit the receiver, Credit the giver
c) Debit all expenses and losses, Credit all incomes and gains
d) Debit the owner's equity, Credit capital

(iii) Define GAAP.

a) Global Accounting Assurance Practices
b) Generally Accepted Accounting Principles
c) Government Authorized Accounting Policies
d) General Analysis of Account Procedures

(iv) Name the standard-setting body for IFRS.

a) SEC
b) FASB
c) IASB
d) SEBI

(v) State the rule for personal accounts.

a) Debit what comes in
b) Credit all incomes and gains
c) Debit the receiver, Credit the giver
d) None of the above

(vi) Show where "Dividend Paid" appears in Cash Flow Statement.

a) Operating Activities
b) Investing Activities
c) Financing Activities
d) Not shown

(vii) Review what a vertical analysis focuses on.

a) Comparing companies vertically
b) Examining trends over time
c) Comparing line items as % of base item
d) Adjusting entries over years

(viii) Estimate what a low ESG score may indicate.

a) Excellent sustainability
b) Potential environmental and social risks

c) Strong internal controls d) High profitability

(ix) Select the primary benefit of ESG reporting for investors.

a) Promotes philanthropy b) Shows social popularity

c) Assesses long-term risk and sustainability d) Reduces profit margins

(x) Predict how automation will impact ESG reporting.

a) Increase errors b) Eliminate the need for review

c) Improve speed and consistency d) Remove stakeholder engagement

## Group-B

(Short Answer Type Questions) 3 x 5=15

2. List the steps involved in the accounting cycle. (3)
3. Differentiate between current assets and non-current assets. (3)
4. Explain the purpose of ratio analysis in financial statement interpretation. (3)
5. Explain the concept of materiality in ESG reporting. (3)
6. Evaluate the impact of greenwashing on ESG disclosures. (3)

**OR**

Illustrate how ESG data can be visualized using a dashboard. (3)

## Group-C

(Long Answer Type Questions) 5 x 3=15

7. Analyze the role of ESG frameworks (GRI, SASB, TCFD) in corporate sustainability reporting. (5)
8. Explain the difference between fixed costs and variable costs, and provide examples. (5)
9. Evaluate the impact of the SEBI-mandated BRSR on ESG reporting in India. (5)

**OR**

Illustrate how integrated reporting (IIRC) combines financial and non-financial information. (5)

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