

PROGRAM	Bachelors Of Commerce / Bachelors Of Commerce (Hons)
SEMESTER	VI
COURSE TITLE	Corporate Governance, Ethics and Social Responsibility
COURSE CODE	04BC0608
COURSE CREDITS	02
COURSE DURATION	24 Hrs (24 sessions of 1 hr each)

COURSE OUTCOMES:

- Understand the dynamics of business ethics
- Explain the responsibility of organisations to maintain appropriate standards of corporate governance and corporate social responsibility
- Explain how organisations take account of their social responsibility objectives through analysis of the needs of internal, connected and external stakeholders
- Identify the social and environmental responsibilities of business organisations to internal, connected and external stakeholders.

Teaching and Examination Scheme

Teaching Scheme (Hours)			Credits	Internal Marks (50%)		End-Semester Examination (50%)			Total Marks
Theory	Tutorial	Practical		IA	CSE	Theory	Practical/Viva	Term Work (TW)	
2	0	0	2	30	20	0	50	0	100

Course Contents:

Unit No	Unit / Sub Unit	Sessions
I	Business Ethics: <ul style="list-style-type: none"> • Ethics- Meaning • Business Ethics- Meaning & Definition, importance in contemporary organisations • Ethical Principles in Business : • Role of Board of Directors • Organization Climate and Structure and Ethics • Addressing Ethical Dilemmas • Code of Ethics; Ethics Committee; Ethics Training; Integrity 	04

	Pact • Case Studies and Contemporary Developments.	
II	<p>Corporate Governance: Conceptual Framework & Legislative Framework</p> <p>Corporate Governance - Concept, Need, scope & importance in contemporary organisations. Corporate governance theories – Agency, Stewardship, Shareholder, stakeholder theory. • Evolution of Corporate Governance • Developments in Corporate Governance – A Global Perspective. • Developments in India. Factors influencing quality of Corporate Governance. • Failure of Governance and its Consequences. • Elements of Good Corporate Governance.</p> <p>Legislative Framework of Corporate Governance in India: Indian Committees and Guidelines on Corporate Governance • SEBI Regulations • Companies Act, 2013.</p>	10
III	<p>Corporate Social Responsibilities</p> <p>Meaning & Definition of Social Responsibility of Business (will cover CSR and philanthropy). Its importance in contemporary organisations - Approaches to Social Responsibility -Corporate Responsibility -Paradigm Shift of Corporate Responsibility •Types of CSR Activities • CSR in India • CSR Voluntary Guidelines, 2009 • DPE Guidelines on CSR for CPSEs (2010) • National Voluntary Guidelines on Social, Economic and Environmental Responsibilities of Businesses, 2011 • Companies Act, 2013 • Companies (Corporate Social Responsibility Policy) Rules, 2014 • Corporate Citizenship- Beyond mandate of Law. • ISO 26000 CSR Committee and Expenditure •CSR Audit •Reporting requirements</p>	10

SUGGESTED READINGS:

Text Books:

Sr. No	Author/s	Name of the Book	Publisher	Edition & Year of Publication
T-01	A. C. Fernando	Business Ethics and Corporate Governance	Pearson	2 nd edition, 2012
T-02	Daniel Albuquerque	Business Ethics: Principles and practice	Oxford Uni. Press	2010
T-03	Andrew Crane, Dirk Matten	Business Ethics	Oxford Uni. Press	2010

Reference Books:

Sr. No	Author/s	Name of the Book	Publisher	Edition and Year of Publication
R-01	S.K.Chakraborty	Management by Values	Oxford University Press	1991
R-02	Murthy C.S.V.	Business Ethics and Corporate Governance	Himalaya Publishing	1 st edition, 2017
R-03	S K Mandal	Ethics in Business and Corporate Governance	Tata McGraw Hill	2 nd edition, 2012
R-04	Ferrell, Fraedrich, Ferrell	Business Ethics	Cengage Learning	11 th edition, 2017
R-05	Rupani Riya	Business Ethics and Corporate Governance	Himalaya Publishing	4 th edition, 2015