

Programme : B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010606T	Course Title: Business Ethics and Corporate Governance	
Course outcomes: This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario.		
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 75		

Unit	Topics	No. of Lectures
I	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.	17
II	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.	26
III	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well-being of Customers.	16
IV	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory frame work, corporate scams, committees in India and abroad, corporate social responsibility.	16

Suggested Readings:

1. Kitson Alan- Ethical Organisation, Palgrave
2. L. T. Hosmer : The Ethics of Management, Universal Book.
3. D. Murray : Ethics in Organizational, Kogan Page.
4. S. K. Chakraborty : Values and Ethics in Organisation, OUP

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)