



Semester: I	
Paper Name: Ethics, CSR & Corporate Governance	
Type: Minor	Code: B1BMS2312
Credit: 4	Marks: 100

LEARNING OBJECTIVES:

The present course offers students should have a solid foundation in ethical decision-making, corporate social responsibility, and the ability to analyze and navigate ethical challenges in the business environment critically. The objectives of the course are as follows:

1. To give the students a profound insight into ethics in business
2. To understand the application of various ethical theories in business
3. To assess the rudiments of Corporate Governance and its relevance.
4. To examine the concept of Corporate Social Responsibility and its significance.

LEARNING OUTCOMES:

On successful completion of the course, the students should possess the capability to:

1. Understand the significance of ethics and CSR in the day-to-day working of organizations
2. Learn the issues entailed in maintaining ethics and how to deal with such situations
3. Gain knowledge of the legal and regulatory frameworks governing corporate governance practices and their relationship to ethical conduct.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics (# Lectures)	
1	Introduction to Business Ethics	<ul style="list-style-type: none"> ● <i>Concept & Nature of Ethics</i> ● <i>Morality – Concept; Relationship between Ethics and Morality</i> ● <i>Relationship between Ethics and Law</i> ● <i>Moral Development – Concept; Theories of Lawrence Kohlberg and Carol Gilligan</i> ● <i>Values – Concept; Types (Instrumental & Terminal); Rokeach Value Survey</i> ● <i>Business Ethics – Concept; Arguments in favour of and against Business Ethics</i> 	20L
2	Theories of Ethics	<ul style="list-style-type: none"> ● <i>Ethical Dilemma & Decision-making</i> ● <i>Theories of Ethics: Theory of Utilitarianism, Deontology (Kantian Ethics; Ethics of Duty); Ethics of Rights; Ethics of Justice; Virtue Ethics; Social Contract Theory</i> 	20L
3	Corporate Social Responsibility (CSR)	<ul style="list-style-type: none"> ● <i>Concept; Social responsibilities of business towards Stakeholders (Internal & External)</i> ● <i>Corporate Philanthropy – Concept; Corporate Philanthropy vs CSR</i> ● <i>Provisions of the Companies Act, 2013 regarding CSR Expenditure</i> ● <i>CSR Model of Archie Carroll</i> 	15L

4	Corporate Governance (CG)	<ul style="list-style-type: none"> ● <i>Corporate Governance—Concept; Objectives; Need; Importance</i> ● <i>Role played by Regulators in maintaining Corporate Governance—SEBI [Board of Directors: Composition, Functions; Role of Audit Committee; Remuneration of Executive and Non-Executive Directors, Role of Audit Committee,</i> ● <i>Whistle-blowing: Types and Need for Whistle-blowing, Whistle-blower Policy</i> ● <i>Recent resolutions and changes in the above parameters</i> 	15L
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SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. *Shekar, R.S, Ethical Dilemma in Business, Sage Publications.*
2. *Murthy, C.S.V, Business Ethics, Himalaya Publishing House.*
3. *Chakraborty, S.K, Values and Ethics for Organizations, Theory and Practice, Oxford India Press.*
4. *Rituparna Raj, A Study in Business Ethics, Himalaya Publishing House*
5. *Manuel G Velasquez: Business ethics- concepts and cases Pearson.*
6. *Luthans Hodgetts and Thompson: Social issues in business, Macmillan USA*
7. *A.C. Fernando: Business Ethics Pearson Education.*
8. *A.C. Fernando: Corporate Governance Pearson Education.*
9. *Adrian Davies: Strategic approach to corporate governance Gower Pub Co.*
10. *N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.*
11. *Marianne M Jennings: Cases in Business Ethics Indian South-Western College Publishing India.*