



Course Syllabus
Gyanmanjari Institute of Commerce
Semester-2(M.Com)

Subject: Business Ethics & Corporate Social Responsibility - MCOXX12507

Type of course: Major (Core)

Prerequisite: NA

Rationale:

Business Ethics and Corporate Social Responsibility (CSR) encompasses the critical examination of ethical principles, values, and dilemmas in business contexts, alongside the integration of societal and environmental concerns into corporate decision-making processes. Through this course, students gain insights into the ethical dimensions of corporate conduct, cultivate skills for ethical decision-making, and develop a comprehensive understanding of the responsibilities that organizations bear towards society, the environment, and diverse stakeholders in the pursuit of sustainable and socially responsible business practices.

Teaching and Examination Scheme:

Teaching Scheme			Credits C	Examination Marks					Total Marks
CI	T	P		Theory Marks		Practical Marks		CA	
				ESE	MSE	V	P	ALA	
04	00	00	04	60	30	10	00	50	150

Legends: CI-Class Room Instructions; T – Tutorial; P - Practical; C – Credit; ESE - End Semester Examination; MSE- Mid Semester Examination; V – Viva; CA - Continuous Assessment; ALA- Active Learning Activities.



Course Content:

Sr. No	Course content	Hrs	% Weightage
1	<ul style="list-style-type: none"> ❖ Introduction to Business Ethics • Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos, Sources of Ethics, Concept of Corporate Ethics, code of Ethics-Guidelines for developing code of ethics, Ethics Management Programme, Ethics Committee. • Various approaches to Business Ethics - Theories of Ethics-Friedman's Economic theory, Kant's Deontological theory, Mill & Bentham's Utilitarianism theory • Gandhian Approach in Management and Trusteeship-Importance and relevance of trusteeship principle in Modern Business. 	15	25
2	<ul style="list-style-type: none"> ❖ Indian Ethical Practices and Corporate Governance • Ethics in- Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents • Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance • Regulatory Framework of Corporate Governance in India- SEBI Guidelines and clause 49, Audit Committee, Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate Boards. 	15	25
3	<ul style="list-style-type: none"> ❖ Introduction to Corporate Social Responsibility • Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society, Models for Implementation of CSR, Drivers of CSR. • CSR and Indian Corporations- Legal Provisions and Specification on CSR, A Score Card, Future of CSR in India. Role of NGO's and International Agencies in CSR, Integrating CSR into Business. 	15	25

4	<ul style="list-style-type: none"> ❖ Areas of CSR and CSR Policy • CSR towards Stakeholders- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society. • CSR and environmental concerns. • Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR 	15	25
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Continuous Assessment:

Sr. No	Active Learning Activities	Marks
01	<p>Code of Ethics Development:</p> <ul style="list-style-type: none"> • Students have to do some research and bring examples of codes of ethics from well-known companies. • In small groups (three students in group), have to analyze the common elements and principles in these codes and prepare observation report. Upload report on GMIU Web Portal. 	10
02	<p>CSR Impact Assessment</p> <ul style="list-style-type: none"> • Assign groups to choose a real company and conduct an impact assessment of its CSR initiatives. • Students have to present findings, discussing the social, environmental, and economic impact of the company's CSR activities and upload it on GMIU Web Portal. 	10
03	<p>CSR Policy Brainstorming:</p> <ul style="list-style-type: none"> • In group of three students, have students brainstorm factors that should be considered when designing a CSR policy. • Each group has to prepare report on list of factors affecting CSR policies. 	10
04	<p>Poster making</p> <ul style="list-style-type: none"> • Faculty will assign topics and students have to prepare poster as per criteria given by faculty. Upload poster on GMIU Web Portal. 	10
05	<p>Compare Corporate Culture:</p> <ul style="list-style-type: none"> • Students must do some analysis on how ethical leadership effective on corporate culture and prepare comparison chart of any two companies/firms. Upload comparison on GMIU web Portal. 	10
Total		50



Suggested Specification table with Marks (Theory):60

Distribution of Theory Marks (Revised Bloom's Taxonomy)						
Level	Remembrance (R)	Understanding (U)	Application (A)	Analyze (N)	Evaluate (E)	Create (C)
Weightage	30%	40%	30%	-	-	-

Note: This specification table shall be treated as a general guideline for students and teachers. The actual distribution of marks in the question paper may vary slightly from above table.

Course Outcome:

After learning the course, the students should be able to:	
CO1	Understand the historical development and evolution of business ethics.
CO2	Examine the ethical practices prevalent in the Indian business landscape.
CO3	Define Corporate Social Responsibility (CSR) and its significance in contemporary business.
CO4	Develop and understand the challenges and opportunities associated with implementing CSR initiatives.

Instructional Method:

The course delivery method will depend upon the requirement of content and need of students. The teacher in addition to conventional teaching method by black board, may also use any of tools such as demonstration, role play, Quiz, brainstorming, MOOCs etc.

From the content 10% topics are suggested for flipped mode instruction.

Students will use supplementary resources such as online videos, NPTEL/SWAYAM videos, e-courses, Virtual Laboratory

The internal evaluation will be done on the basis of Active Learning Assignment

Practical/Viva examination will be conducted at the end of semester for evaluation of performance of students in laboratory.



Reference Books:

- [1] Sharma J.P ‘ Corporate Governance, business ethics and CSR, Ane Books Pvt Ltd, New Delhi
- [2] Sharma J.P. Corporate Governance and Social Responsibility of business, Ane Books Pvt ltd, New Delhi
- [3] S.K.Bhatia, Business Ethics and Corporate Governance
- [4] William Shaw, Business Ethics, Wordsworth Publishing Company, International Thomson Publishing Company.

