



Course Syllabus
Gyanmanjari Institute of Management Studies
Semester-4 (B.com)

Subject: Business Ethics and Corporate Governance – BCOXX14316

Type of course: Major (Core)

Prerequisite:

A foundational understanding of basic business principles and ethical theories is essential for studying Business Ethics and Corporate Governance.

Rationale:

This course aims to ensure responsible decision-making and accountability, fostering trust and long-term success in organizations.

Teaching and Examination Scheme:

Teaching Scheme			Credits	Examination Marks			Total Marks
CI	T	P		C	SEE	CCE	
			MSE			ALA	
4	0	0	4	100	30	70	200

Legends: CI-Classroom Instructions; T – Tutorial; P - Practical; C – Credit; SEE - Semester End Evaluation; MSE- Mid Semester Examination; V – Viva; CCE-Continuous and Comprehensive Evaluation; ALA- Active Learning Activities.

4 Credits * 25 Marks = 100 Marks (each credit carries 25 Marks)

SEE 100 Marks will be converted in to 50 Marks

CCE 100 Marks will be converted in to 50 Marks

It is compulsory to pass in each individual component.



Course Content:

Sr.No	Course content	Hrs	% Weightage
1	<p>Introduction To Business Ethics:</p> <ul style="list-style-type: none"> • 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. • Approaches to Business Ethics - Mill & Bentham’s Utilitarianism theory, Gandhian Approach in Management and Trusteeship, Gandhi’s Doctrine of Satya and Ahimsa. 	15	25
2	<p>Introduction to Corporate Governance</p> <ul style="list-style-type: none"> • Meaning, Significance, Principles, Models, Advantages & Dis-Advantages, Roles and Responsibilities of Corporate Governance • Corporate Governance in India • Meaning of Stakeholder and Types of Stakeholder • Stakeholder Roles and Responsibilities 	15	25
3	<p>Indian Ethical Practices and Corporate Governance</p> <ul style="list-style-type: none"> • Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents • Regulatory Framework of Corporate Governance in India - SEBI Guidelines and clause 49, Role of Independent Directors. • Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences 	15	25
4	<p>Introduction to Corporate Social Responsibility</p> <ul style="list-style-type: none"> • Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. • Corporate philanthropy, Models for Implementation of CSR, Drivers of CSR. • CSR and Indian Corporations- Legal Provisions and Specification on CSR. • Role of NGO’s and International Agencies in CSR, Integrating CSR into Business 	15	25



Continuous Assessment:

Sr.No	Active Learning Activities	Marks
1	Report Drafting: Students will select one recent news article related to Corporate Governance controversy. Students have to analyze the article, identify the governance issues, discuss potential consequences and propose recommendations for improvement and upload the PDF file on GMIU Web Portal.	10
2	Business Ethics Presentation : Faculty will give a topic related to 'Business Ethics and Corporate Governance' Students will prepare the PPT and upload the PDF report on GMIU Web Portal.	10
3	Ethical Analysis of Business Scenarios : Students will select a company of their choice and analyze ethical principles applied in that company. Draft their recommendations in the report and upload the PDF on GMIU Web Portal.	10
4	Poster Making: Students will select one company of their choice and study the CSR activities conducted by that company and prepare a poster showing the activities of that company and upload the poster on GMIU Web Portal.	10
5	Ethical Guideline Framework : Students will evaluate how effective are SEBI guidelines in promoting good corporate governance and upload the PDF report on GMIU Web Portal.	10
6	Case Study Analysis : Students will be provided a case study related to Business Ethics and Corporate Governance. Students have to analyze the case and upload the solution on GMIU Web Portal.	10
7	Attendance	10
Total		70

Suggested Specification table with Marks (Theory): 100

Distribution of Theory Marks (Revised Bloom's Taxonomy)						
Level	Remembrance (R)	Understanding (U)	Application (A)	Analyze (N)	Evaluate (E)	Create (C)
Weightage	40%	30%	10%	20%	0%	0%

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 influence of Business Ethics in ethical decision-making.
CO2	Gain the knowledge of corporate governance and stakeholder relationships.
CO3	Analyze various regulatory frameworks, and ensure effective and responsible management.
CO4	Apply CSR practices in Contemporary Society.

Instructional Method:

The course delivery method will depend upon the requirement of content and the needs of students. The teacher, in addition to conventional teaching methods by black board, may also use any 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. 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 the laboratory.

Reference Books:

- [1] Sharma, P. K. (2015). Corporate Governance Practices in India: A Synthesis of Theories, Practices, and Cases. Springer.
- [2] SS, K. (2014). Business Ethics and Corporate Governance (Principles and Practices). S. Chand Publishing.
- [3] Shaw, W. H. (2010). Business Ethics. Wadsworth Publishing Company.
- [4] Balachandran, V., & Chandrasekaran, V. (2011). Corporate governance, ethics and social responsibility, Second Edition. PHI Learning Pvt. Ltd.
- [5] Simpson, J., & Taylor, J. R. (2013). Corporate Governance ethics and CSR. Kogan Page Publishers.

