



TEACHING PLAN – BUSINESS ETHICS AND CORPORATE GOVERNANCE

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| SCHOOL: ASOM | | ACADEMIC SESSION: 2023–24 | B.Com, SEMESTER-II | | |
| SCHOOL: ASOM | | ACADEMIC SESSION: 2023–24 | FOR STUDENTS’ BATCH: 2023-26 | | |
| 1 | Course code | COM – 206 | | | |
| 2 | Course Title | Business Ethics and Corporate Governance | | | |
| 3 | Credits | 4 | | | |
| 4 | Learning Hours | Contact Hours (Classroom and Tutorial) | | 60 | |
| | | Assessment | | 20 | |
| | | Guided Study | | 20 | |
| | | Total hours | | 100 | |
| 5 | Course Objective | <ul style="list-style-type: none"> • Equip students with a comprehensive understanding of ethics, business ethics, and corporate governance. • Develop critical thinking skills to analyze and address ethical issues in business. • Foster an appreciation for the role of corporate social responsibility in sustainable development. • Enhance students' ability to apply ethical theories to real-world business situations. • Provide insights into the contemporary issues and challenges in the field of business ethics and corporate governance. | | | |
| 6 | Course Outcomes | <p>After completing the course, the student shall be able to:</p> <p>CO1: Understand the fundamental concepts and principles of ethics and business ethics.</p> <p>CO2: Analyze and evaluate ethical theories and their application in business scenarios.</p> <p>CO3: Identify and address ethical issues in commerce and management, including marketing, finance, and HR.</p> <p>CO4: Comprehend corporate governance principles and its practices in the Indian context.</p> <p>CO5: Evaluate contemporary issues and understand the role of businesses in sustainable development.</p> | | | |
| 7 | Outline syllabus: | | | | |

| 7.01 | Paper Code | Unit | Introduction | Reference number | Teaching methods |
|------|-------------------------------------|------|--|--------------------------|--|
| 7.02 | Paper Code. Unit I COM – 206 | (a) | <ul style="list-style-type: none"> Introduction and Concept of Ethics Types and Significance of Ethics <p>https://youtu.be/9soMNMf31WE?feature=shared</p> <p>https://youtu.be/ltW7KVYJ1go?feature=shared</p> <p>https://youtu.be/fctf9m52Jfg?feature=shared</p> | T1: 2-5 T2: 1-3 | Direct Lecture, White board, Group discussion, PPT |
| | | (b) | <ul style="list-style-type: none"> Ethics in Business Relationship between Ethics and Business Ethics <p>https://youtu.be/ltW7KVYJ1go?feature=shared</p> <p>https://youtu.be/Y2hqx0uOEYA?feature=shared</p> <p>https://youtu.be/fWJuc7gWB4E?feature=shared</p> | T1: 12-17 T2: 9-19 | Direct Lecture, White board, Group discussion, |
| | | (c) | <ul style="list-style-type: none"> Unethical Issues in Business <p>https://youtu.be/Txf5cYZU78Y?feature=shared</p> <p>https://youtu.be/jkT0yDuQBjQ?feature=shared</p> | T1: 22-26 T2: 21-24 | Direct Lecture, White board, Group discussion |
| 7.03 | Paper Code. Unit II COM – 206 | (a) | <ul style="list-style-type: none"> Ethical Theories – Egoism, Utilitarianism, Deontology, Care Ethics, Virtue Ethics <p>https://youtu.be/0vNXd9m0fiw?feature=shared</p> <p>https://youtu.be/qxUgnxd27-8?feature=shared</p> <p>https://youtu.be/xKh0bOd5jR0?feature=shared</p> | T1: 32-37 T2: 27-31 | Direct Lecture, White board, Group discussion |
| | | (b) | <ul style="list-style-type: none"> Corporate Social Responsibility (CSR) – Introduction and Nature Types of CSR and Social Responsibilities for Economic Growth <p>https://youtu.be/AzHaDKZ-iiI?feature=shared</p> | T1: 42-53 T2: 34 – 45 | Direct Lecture, White board, Group discussion, Q&A Session |

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| | | https://youtu.be/L_Q9rXAFZeg?feature=shared https://youtu.be/iIwuDvZI8t0?feature=shared https://youtu.be/ek9OZw2M_gE?feature=shared | | |
| | | <ul style="list-style-type: none"> • Religion and Ethics in Business • Business Ethics and CSR in New Economy, Ethical Climate https://youtu.be/6O8WjrUffCY?feature=shared https://youtu.be/uvkyGM4qi0c?feature=shared https://www.youtube.com/watch?v=PTp08MeQCoU&list=PLmFN7_8sAtp8as8heVS8BGUwJcsJvrlpM | T1: 77-89 T2: 52-62 | Direct Lecture, White board, Group discussion |
| 7.04 | Paper Code. Unit III COM – 206 | <ul style="list-style-type: none"> • Ethics in Marketing and Ethical Issues in Marketing Mix • Unethical Practices in Marketing https://www.youtube.com/watch?v=x9WWy0JnG98&pp=ygU74oCiCUV0aGljcyBpbjBNYXJrZXRpbmcgYW5kIEV0aGljYWwgSjXNzdWVzIGluIE1hcmtldGluZyBNaXg%3D https://youtu.be/vpa8iOoNt3E?feature=shared https://youtu.be/hm8K5j6mCI8?feature=shared | T1: 92-107 T2: 75-92 | Direct Lecture, White board, Group discussion, PPT |
| | | <ul style="list-style-type: none"> • Ethics in Finance and Code of Ethics in Finance https://youtu.be/OB4Dn1x69FU?feature=shared https://youtu.be/qGvX0UWPkGE?feature=shared | T1: 115-133 T2: 97-109 | Direct Lecture, White board, Group discussion, Q&A Session |
| | | <ul style="list-style-type: none"> • Introduction to Ethics in HRM • Ethical Issues in HR https://youtu.be/xHqkGdabutE?feature=shared https://youtu.be/JhQMGUTT0IE?feature=shared | T1: 172-193 T2: 127-145 | Direct Lecture, White board, Group discussion, Q&A Session |

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| | | https://youtu.be/i9ExYHT4Ytg?feature=shared https://youtu.be/gJYXweCcRRc?feature=shared | | |
| 7.05 | Paper Code. Unit IV COM - 206 | (a) <ul style="list-style-type: none"> • Concept of Corporate Governance and its Need • Principles of Corporate Governance • Present Scenario of Corporate Governance in India https://youtu.be/U6qPQ7NcqXY?feature=shared https://youtu.be/n-bqtII9diU?feature=shared https://youtu.be/EB0IG2m0LEw?feature=shared https://youtu.be/FN0kRR98518?feature=shared | T1: 212-223 T2: 156-178 | Direct Lecture, White board, Group discussion, Q&A Session |
| | | (b) <ul style="list-style-type: none"> • Board of Directors – Composition and Functions • Committees in Corporate Governance – Birla Committee, Naresh Chandra Committee, Narayan Murthy Committees, Cadbury Committee https://youtu.be/nw0XygvGD0w?feature=shared https://youtu.be/iMAS4gfsVx0?feature=shared https://youtu.be/pOne_4-w31U?feature=shared https://youtu.be/tR6NtjcvxLo?feature=shared | T1: 231- 245 T2: 183 - 197 | Direct Lecture, White board, Group discussion, Q&A Session |
| | | (c) <ul style="list-style-type: none"> • Changes in Corporate Governance issues as per Companies Act, 2013 https://youtu.be/y4mAcYXjFq4?feature=shared | T1: 257-269 T2:212-233 | Direct Lecture, White board, Group discussion, Q&A Session |

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| 7.06 | Paper Code. Unit V COM – 206 | (a) | <ul style="list-style-type: none"> • Role of SEBI in Governance and Extent of Compliance of Governance Code in India • Governance Rating in India https://youtu.be/sspsOx4n604?feature=shared https://youtu.be/nC8KLRicMW4?feature=shared | T1: 276-287 T2: 237-245 | Direct Lecture, White board, Group discussion, Q&A Session |
| | | (b) | <ul style="list-style-type: none"> • Concept of Sustainable Development and Objectives https://youtu.be/6M5INMddqyQ?feature=shared https://youtu.be/iFQfTYw5W0o?feature=shared | T1: 289-298 T2: 249-262 | Direct Lecture, White board, Group discussion, Q&A Session |
| | | (c) | <ul style="list-style-type: none"> • Evolution and Principles of Sustainable Development • Global Goals of Sustainable Development https://youtu.be/oRHr1mpYoPw?feature=shared https://youtu.be/nIKkb1HkWnQ?feature=shared https://youtu.be/7dzFbP2AgFo?feature=shared https://youtu.be/X5zHBCsz42I?feature=shared | T1: 312-323 T2: 267-283 | Direct Lecture, White board, Group discussion, Q&A Session |
| 8 | Course Evaluation | | | | |
| 8.10 | CA: 40% | | | | |
| 8.11 | Attendance | 5% | | | |
| 8.12 | Homework | 20% | | | |
| 8.13 | Quizzes | 15% | | | |
| 8.14 | Projects | 5% | | | |
| 8.15 | Presentation | 15% | | | |
| 8.16 | Any other | -- | | | |
| 8.2 | MTE(IA) | 20% | | | |
| 8.3 | End-term examination: 60% | | | | |
| 9 | Text Books & References | | | | |
| 9.1 | Text books | | | | |

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| | | <ul style="list-style-type: none"> • Thomas Clarke: Theories of Corporate Governance (ed.), Rutledge Publishers, London. • Kesho Prasad: Corporate Governance, PHI, New Delhi. • A.C.Fernando: Corporate-Governance, Principles, Policies and Practices, Pearson Education, New Delhi • Joseph R. Desjardins; An introduction to business ethics; TMH, New Delhi • Chakraborty S.K. Ethics in management, Oxford University Press, New Delhi |
| 9.2 | References | <ul style="list-style-type: none"> • Vasudha Joshi: Corporate Governance – The Indian Scenario Foundations Books, New Delhi • David J. Fritzsche; Business Ethics: A global and Managerial perspective, TMH, New Delhi • R.C.Shekhar; Ethical Choices in business, response Book, New Delhi • Rituparana Raj; A study in business ethics, Himalaya, Bombay |
| 9.3 | Video References | <ul style="list-style-type: none"> • https://shodhganga.inflibnet.ac.in/simple-search? • https://www.inflibnet.ac.in/ • https://ndl.iitkgp.ac.in/ • https://openlibrary.org/search?q=Corporate+Governance&mode=everythin |

Mapping of Outcomes v. Topics

| Outcome no. → Syllabus topic↓ | 1 | 2 | 3 | 4 | 5 |
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| Paper Code.Unit I (a) | ✓ | | | | |
| Paper Code. Unit I (b) | ✓ | | | | |
| Paper Code. Unit I (c) | ✓ | | | | |
| Paper Code.Unit II (a) | | ✓ | | | |
| Paper Code. Unit II(b) | | ✓ | | | |
| Paper Code. Unit II(c) | | ✓ | | | |
| Paper Code.Unit III (a) | | | ✓ | | |
| Paper Code. Unit III(b) | | | ✓ | | |
| Paper Code. Unit III(c) | | | ✓ | | |
| Paper Code.Unit IV (a) | | | | ✓ | |
| Paper Code. Unit IV(b) | | | | ✓ | |
| Paper Code. Unit IV(c) | | | | ✓ | |
| Paper Code.Unit V (a) | | | | | ✓ |
| Paper Code. Unit V(b) | | | | | ✓ |
| Paper Code. Unit V(c) | | | | | ✓ |

QUESTION BANK

Unit 1

1. What is the concept of ethics, and how does it differ from business ethics?
2. Discuss the nature and objectives of ethics in a broader context.
3. Enumerate the types of ethics and elaborate on their significance in different fields of application.
4. Explain the evolution of business ethics and its principles.
5. Analyze the relationship between ethics and business ethics.
6. Identify and discuss unethical issues commonly encountered in business.
7. How does business ethics contribute to ethical decision-making in organizations?
8. Explore the significance of ethics in specific fields of application.
9. Elaborate on the principles that guide business ethics.
10. Evaluate the importance of incorporating ethical considerations in various aspects of business.

Unit 2

11. Define and compare the ethical theories of egoism, utilitarianism, deontology, care ethics, and virtue ethics.
12. Discuss the intersection of religion and ethics, particularly in the context of business.
13. Evaluate the relationship between business and social responsibility.
14. Examine the current situation of Corporate Social Responsibility (CSR) in India.
15. Enumerate and explain different types of social responsibility.
16. Analyze the ethical dimensions of economic growth and their implications.
17. Explore the role of ethical climate in contemporary organizations.
18. Assess the need for CSR in the context of a new economy.
19. Discuss the ethical issues associated with various aspects of marketing.
20. Investigate the ethical considerations in financial practices and the scope of ethics in finance.

Unit 3

21. Evaluate the ethical implications of marketing mix decisions, including product, pricing, and distribution.
22. Identify and elaborate on unethical practices commonly found in marketing.
23. Discuss the importance and scope of ethics in finance.
24. Examine the code of ethics in finance and its significance.
25. Introduce the concept of Human Resource Information System (HRIS) and its ethical dimensions.
26. Classify different types of HRIS and discuss their ethical implications.
27. Analyze ethical issues in Human Resource Management (HRM).
28. Explore the role of ethics in ensuring fair and responsible advertising.
29. Assess the ethical considerations in financial decision-making within organizations.
30. Discuss the ethical challenges associated with HR practices in contemporary businesses.

Unit 4

31. Define corporate governance and explain its significance.
32. Assess the need for corporate governance in modern business environments.
33. Examine the principles guiding corporate governance.
34. Evaluate the present scenario of corporate governance in India.
35. Discuss the composition and functions of a board of directors in corporate governance.
36. Explore the recommendations and findings of Birla Committee on corporate governance.
37. Analyze the impact of the Companies Act, 2013, on corporate governance issues.
38. Evaluate the role of committees like Naresh Chandra and Narayan Murthy in corporate governance.
39. Discuss the limitations and challenges associated with corporate governance in India.
40. Examine the changes in corporate governance practices over time.

Unit 5

41. Assess the role of SEBI in promoting governance in India.
42. Evaluate the extent of compliance with governance codes in the Indian business context.
43. Discuss the concept, objectives, and scope of sustainable development.
44. Explore the evolution and principles of sustainable development.
45. Analyze the global goals of sustainable development and their implications.
46. Evaluate the effectiveness of governance ratings in India.
47. Discuss the contemporary issues faced by organizations in terms of governance.
48. Assess the contribution of sustainable development to organizational success.
49. Explore the challenges associated with implementing sustainable development principles.
50. Discuss the role of regulatory bodies in promoting sustainable business practices.

PROJECT

1. How does the concept of ethics differ from business ethics, and what is the significance of integrating ethical principles in various fields of application?
2. Explore the evolution of business ethics and its key principles. How has the relationship between ethics and business ethics evolved over time?
3. Analyze the ethical theories of egoism, utilitarianism, deontology, care ethics, and virtue ethics. How can these theories guide decision-making in a business context?
4. Investigate the interplay between religion and ethics, particularly in the context of business. How do religious beliefs impact ethical decision-making in the business world?
5. Examine the nature of corporate social responsibility (CSR) and its need in the current business landscape in India. Discuss the different types of social responsibility and their implications for economic growth.
6. Assess the ethical issues prevalent in marketing, including the ethical considerations in product marketing, pricing strategies, distribution decisions, and advertising. Provide examples of unethical practices in marketing.
7. Explore the importance and scope of ethics in finance. How does the financial sector adhere to a code of ethics, and what are the consequences of unethical behavior in finance?
8. Discuss the concept of Human Resource Information System (HRIS) and the ethical issues associated with its implementation in Human Resource Management (HRM).
9. Analyze the concept of corporate governance, its principles, and the current scenario in India. Examine the composition and functions of the Board of Directors, as well as the committees involved in corporate governance.
10. Investigate the role of SEBI in governance and assess the extent of compliance with governance codes in India. Explore the concept of governance rating and its significance in the Indian business environment. Additionally, discuss the changes in corporate governance issues as per the Companies Act, 2013.