

BBA II Year	BBA-I406		Semester-IV		
	Ethics & Corporate Social Responsibility				
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Term Examination(ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
3 Hrs.	30(20+10)	70	100	03	30

	Course Outcomes:	Mapped Program Outcomes
CO.1	To develop basic understanding clearly about the importance of ethics in business and practices of good corporate governance.	PO.1, PO4, PO8
CO.2	Familiarity with corporate social responsibility for corporate governance in India applying Indian moral value systems.	PO.1, PO.2, PO.3
CO.3	To create understanding the Role of auditors in enhancing corporate governance	PO.2, PO.3
CO.4	Applying corporate social responsibility for good Governance.	PO.3, PO.5

- Business ethics: Meaning of ethics, why ethical problems occur in business. Ethical principles in business: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics, Moral issues in business: Worker's and employee's rights and responsibilities, Profit maximization vs. Social responsibility. **(10 hours)**
- Corporate governance: concept, Need to improve corporate governance standards, Features of good governance, Role played by regulators to improve corporate governance, accounting standards and corporate governance, corporate disclosure, insider trading. The Board–Quality, Composition and role of Board, Outside Directors on the board (independent, nominee), Executive and Non-Executive directors, SEBI clause 49, directors and financial institutions in enhancing corporate governance, critical issues in governance of board of directors, CEO Duality. **(10 hours)**
- Role of auditors in enhancing corporate governance, duties and responsibilities of auditors, corporate governance and internal auditors, Whistle blowing: Kinds of whistle blowing, precluding the need for whistle blowing. Discrimination, affirmative action, and reverse discrimination: Equal employment opportunity, Affirmative action, Preferential hiring **(10 hours)**
- Corporate social responsibility: Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report. **(10 hours)**

SUGGESTED READINGS:

1. Bhanumurthy, K. V. (2020). *Ethics and Social Responsibility of Business*. New Delhi: Pearson Education.
2. Davies, A. (2018). *Strategic approach to corporate governance*. USA: Gower Pub Co.
3. Fernando, A. C. (2019). *Business Ethics and Corporate Governance*. New Delhi: Pearson Education.
4. Fernando, A. C. (2021). *Corporate Governance*. New Delhi: Pearson Education.
5. Gopalswamy, N. (2016). *Corporate Governance a New Paradigm*. New Delhi: Wheeler Publishing Co Ltd.
6. Gibson, K. (2021). *Ethics and Business- An Introduction Cambridge Applied Ethics*. UK: Cambridge University Press.
7. Jennings, M.M. (2016). *Cases in Business Ethics Indian*. South-Western College Publishing.

NOTE: The list of cases, specific references and books including recent articles will be announced in the class by concerned teachers from time to time

