



GUJARAT TECHNOLOGICAL UNIVERSITY

Syllabus for Master of Business Administration, 1st Semester
Subject Name: Business Ethics & Corporate Governance (BE&CG)
Subject Code: 4519205

With effective
from academic
year 2018-19

1. Learning Outcomes:

Learning Outcome Component	Learning Outcome (Learner will be able to)
Business Environment and Domain Knowledge (BEDK)	<ul style="list-style-type: none">• <i>Relate</i> the concepts and principles of ethical reasoning to specific ethical issues.• <i>Comprehend</i> the legal and regulatory structure of business and its bearing on ethical issues in business.
Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI)	<ul style="list-style-type: none">• Critically <i>evaluate</i> the concepts and mechanics of internal auditing that are applied to determine and ensure compliance with corporate governance and ethical policies.
Global Exposure and Cross-Cultural Understanding (GECCU)	<ul style="list-style-type: none">• <i>Relate</i> the evolution of diverse ownership and governance structures across different economies and cultures.
Social Responsiveness and Ethics (SRE)	<ul style="list-style-type: none">• <i>Assess</i> the ethical basis of corporate organisation and governance, including the ethical arguments for and against the concepts of corporate social responsibility and stakeholder management
Effective Communication (EC)	<ul style="list-style-type: none">• <i>Develop</i> and <i>demonstrate</i> an ability to write and debate about aspects of business ethics and corporate governance in a manner that is analytical, logical and critical.• <i>Explain</i> the external reporting requirements relating to corporate governance which apply to organisations.
Leadership and Teamwork (LT)	<ul style="list-style-type: none">• <i>Function</i> effectively as a member or leader of a team for identifying ethical issues and developing solutions.

2. **Course Duration:** The course duration is of **40 sessions of 60 minutes each.**

3. Course Contents:

Module No.	Modules / Sub-Modules	No. of Sessions	70 Marks (External Evaluation)
I	Introduction to Business Ethics: <ul style="list-style-type: none">• Nature of Ethics• Ethical Concepts and Theories• Morals and Values• Importance and need of ethics in business• Distinction between values and ethics• Kohlberg's six stages of moral development (CMD)	10	17
II	<ul style="list-style-type: none">• Managerial Ethics:• Categories of management morality• Ethical Problems-Dilemma at Work-Sources and Resolutions• Overview of Creative Accounting-Its role in business scandals• Corporate Ethical Leadership	10	18



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	<ul style="list-style-type: none"> Whistle Blowing. 		
III	<p>Corporate Governance: <u>Meaning of Corporate Governance:</u></p> <ul style="list-style-type: none"> Difference between Governance and Management. Purpose of Good Governance Potential Consequence of poor CG. Governance risk and Financial Stability <ul style="list-style-type: none"> The balancing of conflicting objectives. <p><u>Indian and Global Scenario:</u></p> <ul style="list-style-type: none"> Sarbanes Oxley Act of 2002 Overview of Anglo-American, Japanese, German models of CG Reports and recommendations of Narayan Murthy & Ganguly Committees 	10	18
IV	<p>Strengthening Corporate Governance: <u>Key Issues in CG:</u></p> <ul style="list-style-type: none"> Role and composition of the board, remuneration of directors and senior executives Rights and responsibilities of shareholders Ownership of independent directors <p><u>Corporate Social Responsibility (CSR):</u></p> <ul style="list-style-type: none"> Introduction to CSR Advantages and Scope Indian Scenario CG and CSR Corporate governance rating 	10	17
V	<p>Practical: The students may be given a term paper either individually or in group of 2 to 3 students on topic like:</p> <ul style="list-style-type: none"> Study of the CSR activities of corporates Important religious tenets (any one of them) and their implication for social and spiritual enhancement. Significance of Values contained in Scriptures like Ramayana, Mahabharata, Bible, Quran, etc., for Social and Spiritual Welfare. Important Values prescribed by historical leaders of India, viz. Chanakya, Kautilya, Akbar, Maharana Pratap, Mahatma Gandhi, Mother Teresa, etc., and their significance in guiding Human Behaviour. Relevant values as practiced by corporate / business leaders and their role in empire building. The students may also be asked to conduct the survey of 3 to 4 organizations to study the Ethical practices pursued by them and the way Ethical Dilemmas ,if any, are resolved and also the system of corporate governance in those organizations 	----	(30 marks CEC)



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4. Pedagogy:

- ICT enabled Classroom teaching
- Case study
- Practical / live assignment
- Interactive class room discussions

5. Evaluation:

Students shall be evaluated on the following components:

A	Internal Evaluation	(Internal Assessment- 50 Marks)
	• Continuous Evaluation Component	30 marks
	• Class Presence & Participation	10 marks
	• Quiz	10 marks
B	Mid-Semester examination	(Internal Assessment-30 Marks)
C	End –Semester Examination	(External Assessment-70 Marks)

6. Reference Books:

No.	Author	Name of the Book	Publisher	Year of Publication / Edition
1	S K Mandal	Ethics in Business and Corporate Governance	Tata McGraw Hill	2011 or Latest
2	Murthy C.S.V.	Business Ethics and Corporate Governance	Himalaya Publishing	2009 or Latest Edition
3	A.C. Fernando	Business Ethics: An Indian Perspective	Pearson	Latest
4	Riya Rupani	Business Ethics and Corporate Governance	Himalaya Publishing	Latest Edition
5	David J.Fritzsche	Business Ethics; a Global and Managerial Perspective	McGraw-Hill Irwin, Singapore	Latest Edition
6	Andrew Crane & Dirk Matten	Business Ethics : Managing Corporate Citizenship and Sustainability in the Age of Globalization	Oxford University Press	Latest Edition
7	Neeru Vasisth Namita Rajpu	Corporate Governance Values & Ethics	Taxmann	2010
8	Ashok K Nadhani	Business Ethics and Business Communications	Taxmann	Latest Edition
9	Murthy C.S.V	Business Ethics	Himalaya Publishing	Latest Edition
10	Daniel Albuquerque	Business Ethics: Principles and practice	Oxford Uni. Press	Latest Edition

7. List of Journals / Periodicals / Magazines / Newspapers / Web resources, etc.

1. Journal of Human Values
2. IBA Journal of Management & Leadership
3. International Journal of Business Ethics in Developing Economies
4. Journal of Business Law and ethics
5. Indian Journal of Corporate Governance