



# GUJARAT TECHNOLOGICAL UNIVERSITY

Syllabus for Master of Business Administration (Part-Time), 1<sup>st</sup> Semester

Subject Name: Business Ethics and Corporate Governance (BECG)

Subject Code: 4519901

With effective  
from academic  
year 2018-19

## 1. Learning Outcomes:

Learning Outcome Component	Learning Outcome
Business Environment and Domain Knowledge (BEDK)	<ul style="list-style-type: none"><li>• Introduction to core business ethics issues and ethical concepts relevant to resolving moral issues in business</li><li>• Re-examine the knowledge of business and economic concepts from an ethical perspective</li></ul>
Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI)	<ul style="list-style-type: none"><li>• Ability to recognize and resolve ethical issues in business</li></ul>
Social Responsiveness and Ethics (SRE)	<ul style="list-style-type: none"><li>• Enhanced responsibility and accountability towards business and community through ethical conduct</li></ul>
Effective Communication (EC)	<ul style="list-style-type: none"><li>• Effective oral and written communication and application of systematic ethical reasoning to business dilemmas</li></ul>
Leadership and Teamwork (LT)	<ul style="list-style-type: none"><li>• Critically examine the importance of the ethical dimension in workplace decision making.</li></ul>

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	<b>Introduction to Business Ethics:</b> <ul style="list-style-type: none"><li>• Nature of Ethics</li><li>• Ethical Concepts and Theories</li><li>• Morals and Values</li><li>• Importance and need of ethics in business</li><li>• Distinction between values and ethics</li><li>• Kohlberg's six stages of moral development (CMD)</li></ul>	10	17
II	<ul style="list-style-type: none"><li>• <b>Managerial Ethics:</b></li><li>• Categories of management morality</li><li>• Ethical Problems-Dilemma at Work-Sources and Resolutions</li><li>• Overview of Creative Accounting-Its role in business scandals</li><li>• Corporate Ethical Leadership</li><li>• Whistle Blowing.</li></ul>	10	18
III	<b>Corporate Governance:</b> <u>Meaning of Corporate Governance:</u> <ul style="list-style-type: none"><li>• Difference between Governance and Management.</li><li>• Purpose of Good Governance</li><li>• Potential Consequence of poor CG.</li><li>• Governance risk and Financial Stability</li></ul>	10	18



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	<p>- The balancing of conflicting objectives.</p> <p><u>Indian and Global Scenario:</u></p> <ul style="list-style-type: none"> <li>• Sarbanes Oxley Act of 2002</li> <li>• Overview of Anglo-American, Japanese, German models of CG</li> <li>• Reports and recommendations of Narayan Murthy &amp; Ganguly Committees</li> </ul>		
IV	<p><b>Strengthening Corporate Governance:</b></p> <p><u>Key Issues in CG:</u></p> <ul style="list-style-type: none"> <li>• Role and composition of the board, remuneration of directors and senior executives</li> <li>• Rights and responsibilities of shareholders</li> <li>• Ownership of independent directors</li> </ul> <p><u>Corporate Social Responsibility (CSR):</u></p> <ul style="list-style-type: none"> <li>• Introduction to CSR</li> <li>• Advantages and Scope</li> <li>• Indian Scenario</li> <li>• CG and CSR</li> <li>• Corporate governance rating</li> </ul>	10	17
V	<p><b>Practical:</b></p> <p>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"> <li>• Study of the CSR activities of corporates</li> <li>• Important religious tenets (any one of them) and their implication for social and spiritual enhancement.</li> <li>• Significance of Values contained in Scriptures like Ramayana, Mahabharata, Bible, Quran, etc., for Social and Spiritual Welfare.</li> <li>• 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.</li> <li>• Relevant values as practiced by corporate / business leaders and their role in empire building.</li> <li>• 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</li> </ul>	----	(30 marks CEC)

#### 4. Pedagogy:

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



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## 5. Evaluation:

Students shall be evaluated on the following components:

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

## 6. Reference Books:

No.	Author	Name of the Book	Publisher	Year of Publication / Edition
1	S K Mandal	Ethics in Business and Corporate Governance	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.Fritsch	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