PRESIDENCY UNIVERSITY

Presidency University Act, 2013 of the Karnataka Act No. 41 of 2013 | Established under Section 2(f) of UGC Act, 1956
Approved by AICTE, New Delhi

Itgalpur, Rajankunte, Yelahanka, Bengaluru – 560064

SCHOOL OF COMMERCE

Sl.no	Name of the program	Course code	Name of the course	Course integrates to
1	BBA, BCOM, BCOM (Hons), BBA – Business Analytics, BBA – Digital Marketing, BBA – E Commerce and SCM, BBA – Financial Technology, BBA – Aviation	SOC1001	Corporate Governance and Business Ethics	Professional Ethics

Course Code: **SOC1001**	**Course Title: CORPORATE GOVERNANCE AND BUSINESS ETHICS** **Type of Course: Discipline Elective Theory**	**L- P- C**	3	0	3
Version No.	1.0				
Course Pre-requisites	• Basic Communication • General Knowledge in Business world				
Anti-requisites	**Nil**				
Course Description	The aim of course to give overall knowledge of auditing principles and concepts. The course is practices as it designed to provide in-depth study of auditing principles, concepts, and applies mainly to business and investors. Further, it will provide the student with a working knowledge of auditing procedures and techniques, standards as well as audit of various entity.				
Course Out Comes	On successful completion of the course the student will be able to : CO1 : Discuss the fundamental principles of Corporate Governance CO2 : Outline the various codes and systems of Corporate Governance CO3 : Identify the benefits of managing ethics in workplace CO4 : Explain various theories of business ethics CO 5 : Identify ethics in all the aspects of business				
Course objective	The objective of the course is to familiarize the learners with the concepts of Corporate Governance and Business Ethics and attain Skill Development through Participative Learning techniques.				
Course Content:					

Module 1	**Introduction to Corporate Governance**	**Type of class activity**	Specifically mention the class activity	**8 Sessions**
Corporate governance: meaning, definition, scope, objectives; need for corporate governance; fundamental principles; Factors affecting the quality of corporate governance; Benefits to society of good governance to corporation; Issues in Corporate Governance; Benefits of good corporate governance; Case studies				

Module 2	Codes and systems of Corporate Governance	Type of class activity	Specifically mention the class activity	12 Sessions

Development of Corporate governance codes; Framework of OECD Principles; 4 Ps' of Corporate governance; Elements of corporate governance to manage Strategic Risk, Corporate governance Systems:- Indian Model of Governance: The Anglo-American Model, German Model, Japanese Model; Obligations to society.

Module 3	Introduction to Business Ethics	Type of class activity	GD	10 Sessions

Business Ethics: meaning, definition, importance, need, evolution; Relation between Business ethics and Corporate Governance; Relationship between Ethics and Law .Code of conduct and ethics for managers; Benefits of managing ethics in workplace; recognizing ethical organizations. Key difference between Ethics and Values. Ethics and Morality, Kohlberg's six stages of moral development, Importance of Business Ethics. Factors impacting Business Ethics.

Module 4	Theories of Business Ethics	Type of class activity	Problem solving	10 Sessions

Consequentialist and non-consequentialist Normative and Applied theories: Egoism, Utilitarianism, Deontological/Kantian theories. Normative theories: Stockholder theory, Stakeholder theory, Social contract theory and criticism. Indian Ethical traditions: Gandhian Principles, Righteousness as the way in Gita, Business and Islam, teachings of the Church

Module 5	Business and Ethics	Type of class activity		10 Sessions

Ethics of consumer protection; Environmental ethics; Marketing ethics; ethical issues and HRM; Financial Management ethics; Ethical dilemma, Ethics and Corporate Governance during Covid-19 pandemic; New trends in Business ethics and Corporate governance globally. Common Misconduct in Organizations

Targeted Application & Tools that can be used: PPT, Videos and board & Chalk Method

Project work/Assignment: Mention the Type of Project /Assignment proposed for this course:
1. Group Discussion
2. Case Study

Reference
Text book
Text Books and Reference Books:
1. A C Fernando (2011). Business Ethics and Corporate Governance: Principles, Policies & Practices, Pearson Education.

Essential Reading/ Recommended Reading:

1. Balachandran V, & Chandrashekharan V, (2011). Corporate Governance, Ethics and social responsibility, PHI
2. Subhash Chandra Das (2013). Corporate Governance: Codes, Systems, Standards and Practices, PHI
3. P K Ghosh (2014). Corporate Governance, CBS Publishers & Distributors.
4. **S.K.Bhatia (2013). Business Ethics and Corporate Governance, Deep & Deep Publication Pvt.Ltd. New Delhi.**

Web Recourses-

https://www.emerald.com/insight/content/doi/10.1108/S2043-052320140000006010/full/html

Topics relevant to **SKILL DEVELOPMENT: Internal Governance Structure** for <mark>Skill Development</mark> through <mark>Participative Learning Techniques.</mark> This is attained through assessment component mentioned in course handout.	
Catalogue prepared by	Dr. Janmitha Assistant Professor School of Commerce
Recommended by the Board of Studies on	1st BoS on 27th July 2022
Date of Approval by the Academic Council	18th Academic council on 3rd August 2022

PRESIDENCY UNIVERSITY

GAIN MORE KNOWLEDGE
REACH GREATER HEIGHTS

(Established under the Presidency University Act, 2013 of the Karnataka Act 41 of 2013)

CORPORATE GOVERNANCE AND BUSINESS ETHICS- [2021] - COURSE HANDOUT

SCHOOL: School of Management   **DEPT: Commerce**

DATE OF ISSUE: 30/01/2023

NAME OF THE PROGRAM: B.B. A and B.B.A (Aviation Management), BBE, BBD, BBF, BBB,

P.R.C. APPROVAL REF: **PU/AC-18.13/SOC01/BBA/2020-23**

SEMESTER/YEAR: IV/ 2020-21

COURSE TITLE & CODE: Corporate Governance and Business Ethics & SOC1001

COURSE CREDIT STRUCTURE: 3-0-3

CONTACT HOURS: 60 Hours

COURSE INSTRUCTOR: Dr. Janmitha

COURSE URL:

PROGRAM OUTCOMES: BBA

PO 1   : An ability to integrate functional knowledge and apply managerial skills in improving business environment.

PO 2   : An ability to identify various management function problems in different management functions and solve through strategic planning, critical thinking and innovation.

PO 3   : An ability to effectively communicate with different stakeholders.

PO 4   **: An ability to realize and follow professional and ethical principles.**

PO 5   **: An ability to demonstrate commitment to continuous learning.**

PO 6   **: An ability to function in multidisciplinary teams.**

PO 7   **: An ability and desire to go for higher education in business administration.**

PROGRAM OUTCOMES: BBA (Aviation Management)

PO 1   **: An ability to acquire knowledge and skills in the field of aviation management.**

PO 2   : An ability to apply the managerial skills for effective aviation management.

PO 3   **: An ability to acquire employability skills through the practical awareness in airport and aircrafts on aviation management.**

PO 4   **: Develop legal and ethical value for management and operation of aviation activities.**

PO 5   **: An ability to realize and follow professional and ethical principles.**

PO 6   **: An ability to demonstrate commitment to continuous learning.**

PO 7   : An ability to function in multidisciplinary teams.

BBA Digital Marketing

PO 1: An ability to acquire knowledge and skills in the field of Digital Marketing.

PO 2 : An ability to apply the managerial skills in the domain of Digital Marketing.

PO 3: An ability to acquire employability skills through the practical awareness in Digital Marketing Industry.

PO 4: Develop tools and techniques to facilitate Digital Marketing activities.

PO 5: An ability to realize and follow professional and ethical principles.

PO 6: An ability to demonstrate commitment to continuous learning.

PO 7: An ability to function in multidisciplinary teams.

BBA E Commerce and Supply Chain Management

PO 1 : An ability to acquire knowledge and skills in the field of E-Commerce & Supply Chain Management

PO 2 : An ability to apply the managerial skills in the domain of E-Commerce & Supply Chain Management

PO 3 : An ability to acquire employability skills through the practical awareness in E-Commerce & Supply Chain Management Industry.

PO 4 : Develop tools and techniques in to facilitate E-Commerce & Supply Chain Management activities.

PO 5 : An ability to realize and follow professional and ethical principles.

PO 6 : An ability to demonstrate commitment to continuous learning.

PO 7 : An ability to function in multidisciplinary teams.

BBA Financial Technology

PO 1 : An ability to acquire knowledge and skills in the field of Financial Technology.

PO 2 : An ability to apply the managerial skills in the domain of Financial Technology.

PO 3 : An ability to acquire employability skills in the field of Financial Technology.

PO 4 : Develop tools and techniques to facilitate Financial Technology decisions.

PO 5 : An ability to realize and follow professional and ethical principles.

PO 6 : An ability to demonstrate commitment to continuous learning.

PO 7 : An ability to function in multidisciplinary teams.

BBA Business Analytics

PO 1 : An ability to acquire knowledge and skills in the field of Business Analytics.

PO 2 : An ability to apply the managerial skills in the domain of Business Analytics.

PO 3 : An ability to acquire employability skills in the field of Business Analytics.

PO 4 : Develop technical programs for Business Analytics activities.

PO 5 : An ability to realize and follow professional and ethical principles.

PO 6 : An ability to demonstrate commitment to continuous learning.

PO 7 : An ability to function in multidisciplinary teams.

COURSE PREREQUISITES:

- Basic Communication
- General Knowledge in Business world

COURSE DESCRIPTION:

This course provides a detailed overview of corporate governance and business ethics from elementary to complex concepts. The objective of this course is to explain the importance of corporate governance and managing business ethics that yields good economic prosperity and social development.

COURSE OUTCOMES:

TABLE 1: COURSE OUTCOMES		
CO Number	**CO**	**Expected BLOOMS LEVEL**
CO1:	Discuss the fundamental principles of Corporate Governance	Knowledge
CO2:	Outline the various codes and systems of Corporate Governance	Comprehension
CO3:	Identify the benefits of managing ethics in workplace	Comprehension
CO4:	Explain various theories of business ethics	Comprehension
CO5:	Identify ethics in all the aspects of business	Analysis

COURSE OBJECTIVE

TABLE 2: CO PO Mapping ARTICULATION MATRIX of B.B.A

C.O. No.	P.O. 01	P.O. 02	P.O. 03	P.O. 04	P.O. 05	P.O. 06	P.O. 07
CO 1	M	M	M	M	L	L	L
CO 2	M	M	M	M	L	L	L
CO 3	M	M	M	M	L	L	L
CO 4	M	M	M	M	L	L	L
CO 5	L	M	M	M	L	L	L

TABLE 2: CO PO Mapping ARTICULATION MATRIX of B.B.A [Aviation Management]

C.O. No.	P.O. 01	P.O. 02	P.O. 03	P.O. 04	P.O. 05	P.O. 06	P.O. 07
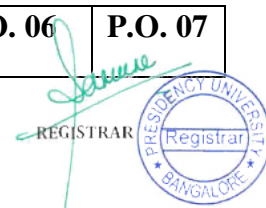
CO 1	H		L	L	H	L
CO 2	L		L	L	M	L
CO 3	H		L	L	M	L
CO 4	L		L	L	M	L
CO 5	L		L	L	H	L

TABLE 2: CO PO Mapping ARTICULATION MATRIX of BBA Digital Marketing

C.O. No.	P.O. 01	P.O. 02	P.O. 03	P.O. 04	P.O. 05	P.O. 06	P.O. 07
CO 1	H		L	L	H	M	
CO 2	L		L	L	H	M	
CO 3	H		L	L	M	M	
CO 4	L		L	L	H	M	
CO 5	L		L	L	H	M	

TABLE 2: CO PO Mapping ARTICULATION MATRIX of BBA E Commerce and Supply Chain Management

C.O. No.	P.O. 01	P.O. 02	P.O. 03	P.O. 04	P.O. 05	P.O. 06	P.O. 07
CO 1	H		L		H	M	
CO 2	L		L		H	M	
CO 3	H		L		M	M	
CO 4	L		L		H	M	
CO 5	L		L		H	M	

TABLE 2: CO PO Mapping ARTICULATION MATRIX of BBA Financial Technology

C.O. No.	P.O. 01	P.O. 02	P.O. 03	P.O. 04	P.O. 05	P.O. 06	P.O. 07
CO 1	H		L		H	M	
CO 2	L		L		H	M	
CO 3	H		L		M	M	
CO 4	L		L		H	M	
CO 5	L		L		H	M	

TABLE 2: CO PO Mapping ARTICULATION MATRIX of BBA Business Analytics

C.O. No.	P.O. 01	P.O. 02	P.O. 03	P.O. 04	P.O. 05	P.O. 06	P.O. 07
CO 1	H		L		H	M	
CO 2	L		L		H	M	
CO 3	H		L		M	M	
CO 4	L		L		H	M	
CO 5	L		L		H	M	

COURSE CONTENT:

Module 1: Introduction to Corporate Governance   **[08 Hours] [Knowledge]**

Corporate governance: meaning, definition, scope, objectives; need for corporate governance; fundamental principles; Factors affecting the quality of corporate governance; Benefits to society of good governance to corporation; Issues in Corporate Governance; Benefits of good corporate governance. Case studies

Module 2: Codes and systems of Corporate Governance   **[12 Hours] [Comprehension]**

Development of Corporate governance codes; Framework of OECD Principles; 4 Ps' of Corporate governance; Elements of corporate governance to manage Strategic Risk, Corporate governance Systems:- Indian Model of Governance: The Anglo-American Model, German Model, Japanese Model; Obligations to society.

Module 3: Introduction to Business Ethics   **[10 Hours] [Comprehension]**

Business Ethics: meaning, definition, importance, need, evolution; Relation between Business ethics and Corporate Governance; Relationship between Ethics and Law .Code of conduct and ethics for managers; Benefits of managing ethics in workplace; recognizing ethical organizations. Key difference between Ethics and Values. Ethics and Morality, Kohlberg's six stages of moral development, Importance of Business Ethics. Factors impacting Business Ethics.

Module 4: Theories of Business Ethics   **[10 Hours] [Comprehension]**

Consequentialist and non-consequentialist Normative and Applied theories: Egoism, Utilitarianism, Deontological/Kantian theories. Normative theories: Stockholder theory, Stakeholder theory, Social contract

theory and criticism. Indian Ethical traditions: Gandhian Principles, Righteousness as the way in Gita, Business and Islam, teachings of the Church.

Module 5: Business and Ethics   [10 Hours] [Analysis]

Ethics of consumer protection; Environmental ethics; Marketing ethics; ethical issues and HRM; Financial Management ethics; Ethical dilemma, Ethics and Corporate Governance during Covid-19 pandemic; New trends in Business ethics and Corporate governance globally. Common Misconduct in Organizations

DELIVERY PROCEDURE (PEDAGOGY):

			TABLE 3: SPECIAL DELIVERY METHOD/ PEDAGOGY PLANNED WITH TOPICS	
S. No	Lecture Number	Subtopic as per lesson Plan	Pedagogy title/ short explanation of adopted pedagogy	** At end of semester please update whether activity was done
1	L14	Framework of OECD Principles	Group discussion	
2	L27	Business ethics and Corporate Governance	https://www.emerald.com/insight/content/doi/10.1108/S2043-052320140000006010/full/html	
3	L42	Problem solving	Students need to do analysis of Hindenburg report & prepare defense point for Hindenburg-report. https://hindenburgresearch.com/?p=2500	

Self-learning: Benefits of good corporate governance, recognizing ethical organizations.
Participative learning: Marketing ethics, Environmental ethics.

REFERENCE MATERIALS:

Text Books and Reference Books:
2. A C Fernando (2011). Business Ethics and Corporate Governance: Principles, Policies & Practices, Pearson Education.

Essential Reading/ Recommended Reading:

5. Balachandran V, & Chandrashekharan V, (2011). Corporate Governance, Ethics and social responsibility, PHI
6. Subhash Chandra Das (2013). Corporate Governance: Codes, Systems, Standards and Practices, PHI
7. P K Ghosh (2014). Corporate Governance, CBS Publishers & Distributors.
8. S.K.Bhatia (2013). Business Ethics and Corporate Governance, Deep & Deep Publication Pvt.Ltd. New Delhi.

Web Recourses-

https://www.emerald.com/insight/content/doi/10.1108/S2043-052320140000006010/full/html

GUIDELINES TO STUDENTS:

- Attend the classes regularly
- Get doubts cleared by the end of the class
- Must read essential reading materials

COURSE SCHEDULE:

	TABLE 4: COURSE BROAD SCHEDULE			
Sl. No.	**ACTIVITY**	**PLANNED STARTING DATE**	**PLANNED CONCLUDING DATE**	**TOTAL NUMBER OF PERIODS**
01	**Over View of the course**	16-2-2023	17/2/2023	1
02	**Module : 01**	20/2/2023	20/3/2023	08
03	**Module: 02**	21/3/2023	11/4/2023	11
04	**Midterm**	12/4/2023	15/4/2023	
05	**Module:03**	16/4/2023	2/5/2023	10
06	**Module:04**	3/5/2023	16/5/2023	10
07	**Module:05**	17/5/2023	2/6/2023	10
08	**Total hours**			50

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SCHEDULE OF INSTRUCTION:

S. No	Session No	Lesson Title	Topics	Course Outcome Number	Delivery Mode	Reference
1	L1	Course Overview	Course Overview	-	Lecture	
2	L2	Program Integration	Program Integration	-	Lecture	NA
3	L3	Program Integration	Program Integration	-	Lecture	
4	L4		Meaning, Definition and Scope of Corporate Governance	CO 1	Lecture	P K Ghosh (2014). Corporate Governance, CBS Publishers
5	L5		Need for corporate governance	CO 1	Lecture	

				CO 1	Lecture	& Distributors
6	L6	**Module 1: Introduction to Corporate Governance**	Fundamental principles	CO 1	Lecture	
7	L7		Factors affecting the quality of corporate governance	CO 1	Lecture	
8	L8		Perceptions of Corporate Governance;	CO 1	Lecture and Case Study	A C Fernando (2011). Business Ethics and Corporate Governance: Principles, Policies & Practices, Pearson Education
9	L9		Perceptional difference in definitions	CO 1	Lecture	
10	L10		Issues in Corporate Governance	CO 1	Lecture	
11	L11		Benefits of good corporate governance	CO 1	Self-learning	
12	L12		Development of Corporate governance codes;	CO 2	Lecture	P K Ghosh (2014). Corporate Governance, CBS Publishers & Distributors
13	L13		Development of Corporate governance codes;	CO 2	Lecture	
14						
15	L15		Framework of OECD Principles;	CO 2	Lecture	
16	L16	**Module 2: Codes & systems of Corporate Governance**	4 Ps' of Corporate governance;	CO 2	Lecture	
17	L17		Systems of Corporate governance	CO 2	Lecture	A C Fernando (2011). Business Ethics and Corporate Governance: Principles, Policies & Practices, Pearson Education
18	L18		The Anglo-American Model,	CO 2	Lecture	
19	L19		German Model,	CO 2	Lecture	
20	L20		Japanese Model	CO 2	Lecture	
21	L21		Indian Model	CO 2	Lecture	
22	L22		Obligations;	CO 2	Lecture	
23	L23		Key recommendations in Indian Scenario.	CO 2	Lecture	

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24	L24		Business Ethics: meaning, definition,	CO 3	Lecture	A C Fernando (2011). Business Ethics and Corporate Governance: Principles, Policies & Practices, Pearson Education
25	L25		Importance,	CO 3	Lecture	
26	L26		Need	CO 3	Lecture	
27						
28	L28	**Module 3: Introduction to Business Ethics**	Relation between Business ethics and Corporate Governance	CO 3	Lecture	
29	L29		Code of conduct and ethics for managers	CO 3	Lecture	
30	L30		Benefits of managing ethics in workplace	CO 3	Lecture	
31	L31		Benefits of managing ethics in workplace	CO 3	Lecture	
32	L32		Recognizing ethical organizations.	CO 3	Self-learning	
33	L33		Recognizing ethical organizations - Case Study	CO 3	Case Study	
34	L34	**Module 4: Theories of Business Ethics**	Consequentialist and non-consequentialist Normative theories	CO 4	Lecture	A C Fernando (2011). Business Ethics and Corporate Governance: Principles, Policies & Practices, Pearson Education
35	L35		Egoism and Utilitarianism	CO 4	Lecture	
36	L36		Deontological/Kantian theories	CO 4	Lecture	
37	L37		Normative theories: Stockholder theory	CO 4	Lecture	
38	L38		Stakeholder theory, Social contract theory and criticism	CO 4	Lecture	
39	L39		Indian Ethical traditions: Gandhian Principles	CO 4	Discussion	
40	L40		Righteousness as the way in Gita	CO 4	Discussion	
41	L41		Business and Islam, teachings of the Church	CO 4	Discussion	

42						
43	L43		Ethics of consumer protection	CO 5	Lecture	
44	L44		Environmental ethics	CO 5	Participative Learning	
45	L45		Marketing ethics	CO 5	Participative Learning	A C Fernando (2011). Business Ethics and Corporate Governance: Principles, Policies & Practices, Pearson Education
46	L46		Ethical issues and HRM	CO 5	Lecture	
47	L47	**Module 5: Business and Ethics**	Financial Management ethics	CO 5	Lecture	
48	L48		Ethical dilemma,	CO 5	Lecture	
49	L49		Ethical dilemma,	CO 5	Lecture	
50	L50		Ethics and Corporate Governance during Covid-19 pandemic;	CO 5	Lecture	
51	L51		New trends in Business ethics and Corporate governance globally.	CO 5	Lecture	
52	L52		Revision			
53	L53		Revision			
54	L54		Revision			

Topics relevant to "SKILL DEVELOPMENT": Internal Governance Structure <mark>Skill Development</mark> through <mark>Participative Learning Techniques.</mark> This is attained through <mark>Presentation</mark> as mentioned in the assessment

Sl.no	Assessment type	Contents	Course outcome Number	Duration In Hours	Marks	Weightage	Venue, DATE &TIME
1	Assignment I - <mark>Review of digital / E resource from Presidency University [Mandatory to submit screen</mark>	https://www-emerald-com-presiuniv.knimbus.com/insight/content/doi/10.1108/01409170410		1 hour	10 marks	5%	

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	shot accessing digital resource, otherwise it will not be evaluated]	784329/full/h tml					
3	**Participative learning** – Class interaction Class presentation Course project	Internal Governance structure		1 hour 1hour 1hour	20 marks 10 marks 10 marks	10% 5% 5%	
4	Midterm assessment	Module 1 & Module 2	CO1 CO2	1.5	50 marks	25%	
5	End Term Examinations	All modules	CO1 CO2 CO3 CO4	3 hours	100 marks	50%	

ASSESSMENT SCHEDULE:

COURSE CLEARANCE CRITERIA: As Per Academic Regulations of the University

MAKEUP POLICY: As Per Academic Regulations of the University

CONTACT TIMINGS IN THE CHAMBER FOR ANY DISCUSSIONS:

Every Friday 2pm to 3 pm

SAMPLE THOUGHT PROVOKING QUESTIONS:
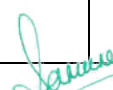
SL NO	QUESTION	MARKS	COURSE OUTCOME NO.	BLOOM'S LEVEL
1	Define the corporate governance system.	5 Marks	CO 1	Knowledge
2	Explain the benefits of good corporate governance.	5 Marks	CO 1	Comprehension

3	Distinguish between German Model and the Anglo American model of Corporate Governance.	10 Marks	CO 2	Comprehension
4	Discuss briefly the Agency Theory relating to public corporations. What are the major criticisms against the theory.	10 Marks	CO 2	Comprehension

Target Set for Course Outcome Attainment:
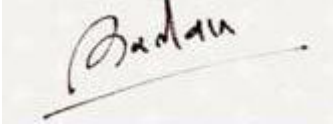
TARGET SET FOR COURSE OUTCOME ATTAINMENT:

TABLE 8: TARGET SET FOR ATTAINMENT OF EACH CO and ATTAINMENT ANALYSIS AFTER RESULTS						
Sl.no	C.O. No.	Course Outcomes	Threshold Set for the CO	Target set for attainment in percentage	Actual C.O. Attainment In Percentage	Remarks on attainment &Measures to enhance the attainment
01	CO1	**Discuss the fundamental principles of Corporate Governance**		60%		
02	CO2	**Outline the various codes and systems of Corporate Governance**		60%		
03	CO3	**Identify the benefits of managing ethics in workplace**		60%		
04	CO4	**Explain various theories of business ethics**		60%		
05	CO5	**Identify ethics in all the aspects of business**		60%		

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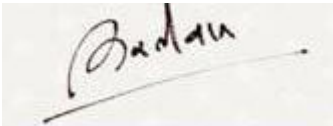Signature of the course Instructor (Dr. Janmitha

APPROVAL:

This course has been duly verified Approved by the D.A.C.

Signature of the Chairperson D.A.C.

Dr. Janmitha

Name and signature of the Instructor In-Charge (s)

Dr. Vinay Joshi

Name and signature of the DAC Chairperson