

# M.Com. Part I

## Business Ethics and Professional Values

<b>Semester II</b>	<b>Subject Code MCM 21503</b>	<b>Lectures (Lects.): 60</b>
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### Objectives:

- To develop clear understanding of concepts and issues concerning Business Ethics
- To provide an analysis and examination of significant contemporary ethical issues and challenges existing throughout the professional business arena through the conceptual framework and cases studies
- To make the students aware the significance of institutionalisation of ethical governance in business

### Unit 1: Introduction to Business Ethics

12  
Lects.

- Conceptual framework:  
Nature, concept and definitions of-
  - Ethics
  - Values
  - Business Ethics
- Importance of Ethics in Business
- Classification of Ethics
- Profession and Values
- Indian Ethos and Global Ethos
- Work Ethos
- Guidelines of Socio-ethical System at General Level
- Social Ethics
  - Issues related to Social Ethics
  - Factors affecting Social Ethics

### Unit 2: Indian Ethical Practices

14  
Lects.

- A) Pricing
  - Challenges
  - Policies
- B) Advertising :
  - Impact of Ethics in Advertising
  - Government General Rules of Conduct in Advertising -India
  - Code of ethics for advertising issued by the Advertising Council of India
- C) Copy rights and Patents:
  - Current scenario and Challenges
  - Remedies for IP protection



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Rama Venkat

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- Index of Issues
  - Ethics pertaining to Copywriting
- D) Whistle Blowing:
- Concept
  - Cases
  - Whistle Blowers' Policy
- E) Gender Challenges at Workplace:
- Causes
  - Remedies
- F) Accounting Disclosures:
- Issues
  - Causes
  - Remedies
  - Role of Statutory Bodies

### Unit 3: Institutionalisation of Ethical Governance for Corporations

14  
Lects.

- Corporate Governance: Concept and Overview
- Board structure
- Roles and Responsibilities of Board of Directors
- Emergence of Corporate Governance Code
  - Cadbury Committee
  - Organisation for Economic Co-operation and Development
  - Sarbanes- Oxley act 2002
- Development of Indian Corporate Governance
  - Mis-governance and Corruption
  - Emergence of Corporate Governance
  - Kumar Mangalam Birla Committee
- Best Practices in Corporate Governance
- Commitments of Ethical Culture
- Ethics Audit



### Unit 4: Indian Approach to Business Ethics

8  
Lects.

- Gandhian Approach in Management and Trusteeship
- Gandhi's Doctrine of Satya and Ahimsa
  - Concept
  - Importance and relevance of Trusteeship Principle in Modern Business
- Emergence of new values in Indian Industries after Economic Reforms of 1991
- Progressive Business Dharma

Shankar  
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Rajni Singh  
29/06/15

Bimbo  
29/6/15

Kama Venkat

Uthayakumar  
29/6/2015

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- Guest Lectures
- Project Work
- Case Studies

12  
Lects.

### Books Recommended

1. Wg- Cdr – B.R.Chavala , Swastik Publishers .
2. Management by Values- 3.S.K.Chakraborti , Oxford University Press
3. Foundations to Managerial Work – Contribution from Indian Thought— S. K.Chakraborti , Himalaya Publications
4. Business Ethics- Principles and Practices- Daniel Albuquerque
5. A Study in Business Ethics- Rituparna Raj
6. Ethics in Management-S.A. Sherlekar , Himalaya Publication
7. Business Ethics and Corporate Governance S. K. Bhatia
8. Business Ethics- Veera Kohli, Huma Zafar

Jebalkar  
29/06/2015

Shankar  
29/06/2015

Rajni Singh  
29/6/15

Binhe  
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Myer  
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Uthasulcar  
29/6/2015

Rama Venkat

G.H. Gudwan

