

**B.Com. (Hons.): Semester-II**

**GE-1**

**BCM272: BUSINESS ETHICS AND SUSTAINABILITY**

Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

**Course Objective**

To familiarize the students with the understanding of issues of Business ethics, governance and sustainability.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the essence of business ethics and be able to imbibe it in regular business activities.
- CO2: to relate the social responsibility of business as part of strategy.
- CO3: understand of approaches for long-term sustainability of business.
- CO4: realize that how the concerns of corporate governance can be devastating for business survival.
- CO5: understand the role of business in sustainable development and corporate social responsibility.
- CO6: recognize the Global Reporting Initiatives and its challenges.

**Unit I: Business Ethics**

Business Values and Ethics; Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Corporate Ethics; Benefits of Adopting Ethics in Business; Ethics Programme; Code of Ethics; Ethics Committee.

**Unit II: Corporate Social Responsibility (CSR)**

Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.

**Unit III: Corporate Governance**

Meaning; Management and corporate governance, significance and principles of corporate governance, Theories and Models of corporate governance, principles of corporate governance, independent director board committees and their functions; shareholder activism structure and role of rating agencies, proxy advisory firms.

**Unit IV: Sustainability**

Sustainable Development; Role of Business in Sustainable Development; Sustainability Terminologies; Concept of Corporate Sustainability; Corporate Sustainability and Corporate Social Responsibility; Government role in improving sustainability reporting; KYOSEI; Triple Bottom Line (TBL); Integrated reporting.

Head  
Department of Commerce  
Faculty of Management  
Invertis University, Bareilly (UP)

Registrar  
Invertis University

Dean Academics  
Faculty of Management  
Invertis University, Bareilly (UP)

**Unit V: Corporate Sustainability Reporting Frameworks**


Global Reporting Initiative Guidelines; Business Responsibility Reporting; International Standards; Sustainability Indices; Principles of Responsible Investment; Challenges in Mainstreaming Sustainability Reporting.


**Suggested Readings**


- Tricker, Bob.(2015) Corporate Governance-Principles, Policies, and Practice (Indian Edition). OxfordUniversity Press, New Delhi.
- Sharma, J.P.(2016), Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi
- Kumar A., Gupta L. and R.J. Arora, Auditing and Corporate Governance, (2016), Taxmann Pvt Ltd.

**Additional Readings**

- Mallin, Christine A.(2018), Corporate Governance (Indian Edition), Oxford University Press, NewDelhi.
- Rani, Geeta D., and R.K. Mishra, (2017) Corporate Governance- Theory and Practice, Excel Books, New Delhi.
- Gupta, Kamal and Ashok Arora, (2015) Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co Ltd., New Delhi.

  
Department of Commerce  
Faculty of Management  
Invertis University, Bareilly (U)

Registrar  


  
Dean Academics  
Faculty of Management