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**FIRST-YEAR OF MASTER OF COMMERCE  
MAJOR BANKING AND FINANCE REVISED  
SYLLABUS ACCORDING TO CBCS NEP  
2020**

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**COURSE TITLE: BUSINESS ETHICS  
SEMESTER-I, W.E.F. 2023-2024**

**RECOMMENDED BY THE BOARD OF STUDIES IN COMMERCE  
AND**

**APPROVED BY THE ACADEMIC COUNCIL**

Devrukh Shikshan Prasarak Mandal's

Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and  
Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh.  
Tal.Sangmeshwar, Dist. Ratnagiri-415804, Maharashtra, India

Academic Council Item No: \_\_\_\_\_

Name of the Implementing Institute	:	Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh. Tal. Sangmeshwar, Dist. Ratnagiri-415804,
Name of the Parent University	:	University of Mumbai
Name of the Programme	:	Master of Commerce
Name of the Department	:	Commerce
Name of the Class	:	First Year
Semester	:	First
No. of Credits	:	02
Title of the Course	:	Business Ethics
Course Code	:	C404BKT
Name of the Vertical in adherence to NEP 2020	:	Major and Minor
Eligibility for Admission	:	Any graduate seeking Admission to Master Programme in adherence to Rules and Regulations of the University of Mumbai and Government of Maharashtra
Passing Marks	:	40%
Mode of Assessment	:	Formative and Summative
Level	:	PG
Pattern of Marks Distribution for TE and CIA	:	30:20
Status	:	NEP-CBCS
To be implemented from Academic Year	:	2023-2024
Ordinances /Regulations (if any)		

*Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce and Vid. Dadasaheb Pitre Science College, Devrukh (An Autonomous College Affiliated with University of Mumbai)*

## Syllabus for First Year of Master of Commerce in Banking and Finance

(With effect from the academic year 2023-2024)

**SEMESTER-I**

**Paper No.— I**

**Course Title: Business Ethics**

**No. of Credits - 02**

**Type of Vertical: Major and Minor**

**COURSE CODE: C404BKT**

### Learning Outcomes Based on BLOOM's Taxonomy:

After completing the course, the learner will be able to...

Course Learning Outcome No.	Blooms Taxonomy	Course Learning Outcome
CLO-01	Understand	To understand the concept and scope of business ethics
CLO-02	Apply	To learn to apply the business ethics for business
CLO-03	Analyze	To analyze the relative importance of business ethics in business scenario

## Syllabus for First Year of Master of Commerce in Banking and Finance

(With effect from the academic year 2023-2024)

**SEMESTER-I**

**Paper No.— I**

**Course Title: Business Ethics**

**No. of Credits - 02**

**Type of Vertical: Major and Minor**

**COURSE CODE:C404BKT**

<b>COURSE CONTENT</b>			
<b>Module No.</b>	<b>Content</b>	<b>Credits</b>	<b>No. of Lectures</b>
1	Introduction to Business Ethics • Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos, • Sources of Ethics, Concept of Corporate Ethics, code of Ethics-Guidelines for developing code of ethics, Ethics Management Programme, Ethics Committee. • Various approaches to Business Ethics - Theories of Ethics-Friedman’s Economic theory, Kant’s Deontological theory, Mill & Bentham’s Utilitarianism theory • Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principle in Modern Business, Gandhi’s Doctrine of Satya and Ahimsa, • Emergence of new values in Indian Industries after economic reforms of 1991	01	15
2	<b>Indian Ethical Practices and Corporate Governance</b> • Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents • Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance, • Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Audit Committee, Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate Boards. • Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences 3 Introduction to Corporate Social Responsibility • Corporate Social Responsibility: Concept, Scope & Relevance and Importance o	01	15
<b>Total</b>		<b>02</b>	<b>30</b>

### Access to the Course

The course is available for all the students admitted for Bachelor of Commerce as a Major or a minor. The students seeking admission in other disciplines may select the course as a minor considering the terms and conditions laid down by the University of Mumbai, the Government of Maharashtra, and the college, from time to time.

### Forms of Assessment

The assessment of the course will be of Diagnostic, Formative and Summative type. At the beginning of the course diagnostic assessment will be carried out. The formative assessment will be used for the Continuous Internal Evaluation whereas the summative assessment will be conducted at the end of the term. The weightage for formative and summative assessment will be 30:20. The detailed pattern is as given below.

#### Term End Evaluation (30 Marks)

##### Question Paper Pattern

Time: 2 hours

Question No.	Unit/s	Question Pattern	Marks
Q.1	I	Attempt any 2 out of 3	16
Q.2	II	Attempt any 2 out of 3	14
<b>Total</b>			<b>30</b>

#### Internal evaluation (20 Marks)

Sr. No.	Description	Marks
1	Mid Term Examinations	10
2	Active Participation in teaching learning Process	05
3	Subject related activities as assigned by the teacher	05
<b>Total</b>		<b>20</b>

### Grading Scale

The grading scale used is O to F. Grade O is the highest passing grade on the grading scale, and grade F is a fail. The Board of Examinations of the college reserves the right to change the grading scale.

References :

- 1) *Sharma J.P ' Corporate Governance, business ethics and CSR, Ane Books Pvt Ltd, New Delhi*
- 2) *Sharma J.P. Corporate Governance and Social Responsibility of business, Ane Books Pvt Ltd, New Delhi*
- 3) *S.K.Bhatia, Business Ethics and Corporate Governance*
- 4) *William Shaw, Business Ethics, Wordsworth Publishing Company, International Thomson Publishing Company.*
- 5) *Corporate Crimes and Financial Frauds, Dr. Sumit Sharma, New Delhi India*
- 6) *R.C. Sekhar, Ethical choices in Business, Sage Publications, New Delhi*
- 7) *Business Ethics, Andrew Crane and Dirk Matten, Oxford University Press.*
- 8) *Business Ethics, Text and Cases, C.S.V. Murthy, Himalaya Publication House.*
- 9) *Mallin, Christine A. Corporate Governance (Indian Edition) Oxford University press. New Delhi*