



**DR. BABASAHEB AMBEDKAR OPEN UNIVERSITY**  
**SCHOOL OF COMMERCE & MANAGEMENT**  
**B.B.A. (Bachelor of Business Administration)**  
**SEMESTER –5 (Credit -4)**  
**Minor**  
**Corporate Governance and Business Ethics**

Unit No.	Details of Unit	Writers Name and Contact No.
1	<b>Introduction to Business Ethics</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning and definition of ethics</li> <li>• Nature and scope of business ethics</li> <li>• Ethics vs. morals</li> <li>• Importance of ethics in business</li> <li>• Ethical issues in modern business</li> <li>• Exercise</li> </ul>	
2	<b>Values and Ethical Principles</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning of values</li> <li>• Types of values: personal, social, and corporate</li> <li>• Core ethical principles: honesty, integrity, fairness</li> <li>• Role of values in decision making</li> <li>• Ethical value system in organizations</li> <li>• Exercise</li> </ul>	
3	<b>Ethical Decision Making</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning of ethical decision making</li> <li>• Steps in ethical decision-making process</li> <li>• Ethical dilemmas in business</li> <li>• Factors influencing ethical decisions</li> <li>• Role of managers in ethical decision making</li> <li>• Exercise</li> </ul>	
4	<b>Corporate Ethics and Culture</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Concept of corporate ethics</li> <li>• Ethical organizational culture</li> <li>• Code of ethics and code of conduct</li> <li>• Ethics training programs</li> <li>• Role of leadership in promoting ethics</li> <li>• Exercise</li> </ul>	
5	<b>Introduction to Corporate Governance</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning and definition of corporate governance</li> <li>• Objectives of corporate governance</li> </ul>	

	<ul style="list-style-type: none"> <li>• Need and importance of corporate governance</li> <li>• Principles of good governance</li> <li>• Board of Directors</li> <li>• Corporate governance framework in India</li> <li>• Exercise</li> </ul>	
6	<b>Corporate Governance Committees</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Audit committee</li> <li>• Nomination and remuneration committee</li> <li>• Stakeholders relationship committee</li> <li>• Risk management committee</li> <li>• Role of committees in governance</li> <li>• Exercise</li> </ul>	
7	<b>Shareholders and Stakeholders</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning of shareholders and stakeholders</li> <li>• Rights and responsibilities of shareholders</li> <li>• Stakeholder theory</li> <li>• Protection of minority shareholders</li> <li>• Stakeholder engagement practices</li> <li>• Exercise</li> </ul>	
8	<b>Corporate Governance and Internal Control</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning of internal control</li> <li>• Need for internal control system</li> <li>• Internal control and corporate governance</li> <li>• Role of management in internal control</li> <li>• Benefits of effective internal control</li> <li>• Exercise</li> </ul>	
9	<b>Corporate Social Responsibility (CSR)</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning and concept of CSR</li> <li>• Objectives and scope of CSR</li> <li>• CSR activities under Companies Act, 2013</li> <li>• CSR reporting and disclosure</li> <li>• Benefits of CSR to business and society</li> <li>• Exercise</li> </ul>	
10	<b>Legal and Regulatory Framework of Corporate Governance</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Companies Act, 2013</li> <li>• SEBI (LODR) Regulations</li> <li>• Clause 49 of listing agreement</li> <li>• Role of Ministry of Corporate Affairs and SEBI</li> <li>• Compliance and disclosure requirements</li> <li>• Exercise</li> </ul>	
11	<b>Corporate Governance in Financial Institutions</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Governance in banks</li> <li>• Governance in insurance companies</li> </ul>	

	<ul style="list-style-type: none"> <li>• Governance in mutual funds</li> <li>• Role of RBI, SEBI, and IRDAI</li> <li>• Challenges in financial sector governance</li> <li>• Exercise</li> </ul>	
<b>12</b>	<b>Corporate Governance Reporting and Disclosure</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning of reporting and disclosure</li> <li>• Importance of transparency in governance</li> <li>• Types of corporate disclosures</li> <li>• Annual report and its importance</li> <li>• Benefits of proper disclosure</li> <li>• Exercise</li> </ul>	
<b>13</b>	<b>Corporate Fraud and Ethical Failures</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning and types of corporate fraud</li> <li>• Causes of ethical failures</li> <li>• Major corporate scams in India</li> <li>• Role of whistle-blowers</li> <li>• Preventive measures against fraud</li> <li>• Exercise</li> </ul>	
<b>14</b>	<b>Sustainability and Business Ethics</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Concept of sustainable development</li> <li>• Triple Bottom Line approach</li> <li>• Environmental ethics</li> <li>• Social and governance (ESG) factors</li> <li>• Ethical responsibility towards future generations</li> <li>• Global Practices in Corporate Governance</li> <li>• Exercise</li> </ul>	