

Theory Paper

Part A Introduction		
Program: M.Com.	Class: M.Com.Sem. IV	Session: 2025-26

Subject: Corporate Governance Ethics and Sustainability

1.	Course Code	CC42	
2.	Course Title	Corporate Governance Ethics and Sustainability	
3.	Course Type	Core – II	
4.	Pre-requisite (If any)	M.Com. III Sem.	
5.	Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able to: -</p> <ol style="list-style-type: none">1. Understand the concepts, need, and scope of corporate governance.2. Apply the knowledge of board composition and corporate governance committees.3. Analyze the need for legislation on Corporate Governance.4. Recall the concepts of business ethics and social responsibilities.5. Evaluate the concepts of sustainable development.6. Evaluating emerging trends in corporate structure, strategy and culture.	
6.	Credit Value	5	
7.	Total Marks	Max. Marks 40+60	Mini. Passing marks: 40

(Signature)

(36)

Part B- Content of the Course

Total No. of Lectures-

Unit	Topics	No. of Lectures
1.	Corporate Governance: Meaning and Definition - Conceptual Framework of Corporate Governance Need-Scope - Evolution of Corporate Governance Elements of Good Corporate Governance - Corporate Governance in India-National Committees on Corporate Governance CII, Code of Desirable Corporate Governance 1998, Kumar Mangalam Birla.	15
2.	Corporate and Board Management: Board Composition - Diversity in Board - Types of Directors-Roles and Responsibilities of the Board of Directors - Functions and Powers of the Board of Directors-Chairman-CEO-Relationship between Directors and Executives - Board Committees - Various Board Committees Composition Role and Responsibilities Contribution to Board Governance Audit Committee Shareholders Grievance Committee -Remuneration Committee - Nomination Committee Corporate Governance Committee -Corporate Compliance Committee Other Committees.	15
3.	Need for Legislation of Corporate Governance: Legislative Provisions of Corporate Governance in Companies Act 2013- Corporate Governance in PSUs, Banks, and Insurance Companies.	15
4.	Business Ethics: Meaning-Definition Nature Types Sources Ethical Principles - Ethical Dilemma - Ethics and Conflicts of Interests-Factors Influencing Business.	15
5.	Sustainability: Meaning - Definition-Scope Corporate Sustainability - Sustainability Terminologies Triple Bottom Line	15

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(TBL) - Sustainable Development.	
Keywords/Tags: corporate governance, board management, business ethics, sustainability, legislative provisions etc.	
Part C- Learning Resources	
Text Books, Reference books, Other Resources	

1. C.A. Kamal Garg, Corporate Social Responsibility.
2. Dr. Agrawal L. Corporate Governance Vinod Kothari & company.
3. Dr. Sinha Pradeep Kumar Corporate social responsibility and sustainability, Nirali Prakashan Delhi.
4. Dr. S.S. Khanna, Business Ethics and Corporate Governance (Principal and Practices) S. Chand publications.

Suggestive digital platforms, web links:

5. <https://www.wileyindia.com/corporate-governance-theory-and-practice.html>
6. <https://india.oup.com/product/corporate-governance-9780198062233/>
7. https://mguntur.id/files/ebook/ebook_1605608321_e7d8c564877746f1948e.pdf
8. <https://www.phindia.com/Books/BookDetail/9789354438325/corporate-governance-in-india-das?srsId=AfmBOopjwBZYU4NICZAPIp7KO4mzC0-Bf63kmZ1f9Obui2njDixdC6tG>
9. <https://open.umn.edu/opentextbooks/textbooks/124>

Part D- Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE): 60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation (As Per Ordinance- 14(2))	
External Assessment: University Exam Section Time: 3 Hours	Section(A): Short Question Section (B): Long Question	

Any remarks/Suggestions:

