

SARDAR PATEL UNIVERSITY
B. Com. (Honours) (3 Years)
Specialization in International Accounting and Corporate Banking & Insurance
(Under Choice Based Credit System Based on UGC Guidelines)
Semester: IV
Syllabus with effect from: November / December -2019

Paper Code: UB04SCOH21	Total Credits:03
Title of Paper: Business Ethics	

Objective: Ethical practice is a must in the era of Globalization. On one hand when Business Houses are making huge profits and on the other hand their practices are harming Societies and Environment. Therefore, for the students of Commerce and Management it is important to understand the Subject well.

Unit No.	Description in Detail	Weightage
1	INTRODUCTION TO BUSINESS ETHICS <ul style="list-style-type: none"> • Introduction, Ethics and Morals, Business Ethics • Need for Business Ethics, Benefits of Business Ethics, Principles of Business Ethics • Ethical Issue in Corporate Governance 	25%
2	ENVIRONMENTAL ETHICS <ul style="list-style-type: none"> • Introduction, Sustainable Development, Pollution and Resource • Depletion: Air Pollution and Land Pollution, Ecological Ethics, • Conservation of Natural Resource • Business and Environmental Ethics. • Eco-friendly Business Practices. 	25%
3	WORKPLACE ETHICS <ul style="list-style-type: none"> • Introduction, Factors Influencing Ethical Behavior at work • Ethical Issue: Business Relationships, Conflicts of Interest, Fairness and Honesty • Communications. Discrimination, Harassment, • Importance of ethical Behavior at workplace • Guidelines for managing ethics in the workplace 	25%
4	ETHICS IN MARKETING, ACCOUNTING AND FINANCE <ul style="list-style-type: none"> • Ethic and marketing, behaving ethically in Marketing • Accounting and Finance: Introduction, Potential Conflicts, Creating ethical Environment, Reasons for Unethical Behavior • Fundamental principles relating to ethics 	25%

❖ **Evaluation:**

- Internal: 40 Marks (Theory):
- External: 60 Marks (Theory) – Two Hours Examination

❖ **Reference Books:**

- “Business Ethics”: A.C.Fernado . Pearson
- Principles of Management: T Ramasamy, Himalaya Publishing House.
- “Business Laws, Ethics and Communication” Vol.1, Institute of Chartered Accountants of India, New Delhi.