

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: III

Syllabus with effect from: June 2019

Paper Code: UB03SCOH21	Total Credits:03
Title of Paper: Corporate Citizenship	

Objective: In the emerging era of Globalization, it is very important for the students of Commerce and Management to get familiar with a very important area like Social Responsibility and Social Obligations by the Corporate.

Unit No.	Description in Detail	Weightage
1	Overview of Corporate Citizenship <ul style="list-style-type: none">• Introduction to Corporate Citizenship• Theoretical Justification of Corporate Citizenship• What is Corporation Expected to do?• Models for implementation of CSR• Corporate Citizenship & Indian Companies	25%
2	Business Ethics <ul style="list-style-type: none">• Introduction• Principles of Personal Ethics• Principles of Professional Ethics• Features of Ethics, Nature and objectives of ethics• Meaning of business ethics• Need for business ethics• Factors influencing business ethics• How Corporations observe Ethics in their Organizations?	25%
3	Environmental Concerns and Corporations <ul style="list-style-type: none">• Introduction• Environmental Concerns• History of Environmentalism and Environmental Philosophy• Role of Corporate in Environmental Management• Innovative Business Responses to Environmental Regulations• Waste Management and Pollution Control• Key Strategies for Industrial Pollution Prevention	25%
4	Social Responsibility Accounting <ul style="list-style-type: none">• Introduction• Need & Importance• Practice• Reporting Standards• TWO CSR Reports	25%

❖ Evaluation:

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

❖ **Reference Books:**

- Corporate Governance, A C Fernando, Published by Pearson Publication
- Business Ethics by A C Fernando, Published by Pearson Publication
- Business Ethics and Corporate Governance workbook by ICAI University Press.
- Corporate Governance by Devi Singh & Subhash Garg, Excel books.
- A handbook of Corporate Governance & Social Responsibility by David Crowther & Guler Ares, Published by Gower Publishing Ltd.