

**C P PATEL AND F H SHAH COMMERCE COLLEGE, ANAND (AUTONOMOUS)**  
**(MANAGED BY SARDAR PATEL EDUCATION TRUST, ANAND)**

**AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR**

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified  
GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56 – GRADE **A<sup>+</sup>** KCG-Dept of Edu. Govt. of Gujarat-April 2017

NAAC Reaccredited - CGPA 3.30 - GRADE **'A<sup>+</sup>'** UGC – MHRD, Govt. of India – June 2022

Syllabus as per NEP 2020 with effect from the Academic Year 2025-2026

**Bachelor of Commerce (BCOM)**

**SEMESTER - V**

<b>Course Code</b>	<b>UB5SECOM02</b>	<b>Title of the Course</b>	<b>BUSINESS ETHICS</b>
<b>Total Credits of the Course</b>	<b>02</b>	<b>Hours per Week</b>	<b>02</b>

<b>Course Objectives</b>	1. Initiate new ventures or significantly growing existing firms through innovation and change
	2. Foster a culture of integrity and ethical behavior in organizational contexts.
	3. Develop leadership skills rooted in ethical values and demonstrate their effectiveness in organizational settings.
	4. Highlight the importance of environmental sustainability and conservation of natural resources

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>INTRODUCTION TO BUSINESS ETHICS</b> Introduction Ethics and Morals Business Ethics Need for Business Ethics Benefits of Business Ethics Principles of Business Ethics Ethical Issue in Corporate Governance	<b>50%</b>
<b>2.</b>	<b>ENVIRONMENTAL ETHICS</b> 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	<b>50%</b>

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<b>Teaching-Learning Methodology</b>	<ul style="list-style-type: none"><li>• Lecture Method</li><li>• Online Lectures</li><li>• Group Discussion</li><li>• Practical Problem Solving</li></ul>
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<b>Evaluation Pattern</b>		
<b>Sr. No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1.	Internal Written	<b>30%</b>
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	<b>20%</b>
3.	External Examination	<b>50%</b>

<b>Course Outcomes: Having completed this course, the students will be able to</b>	
1.	Explore the traits of ethical leadership and its impact on corporate culture and stakeholder trust.
2.	Explain major ethical theories and apply them to real-world business scenarios.
3.	Identify ethical dilemmas and analyze them to arrive at responsible and fair solutions.
4.	Grasp the importance of CSR and how businesses can implement sustainable and socially responsible practices.

<b>Suggested References</b>	
<b>Sr. No.</b>	<b>References</b>
1	Fernando, A. C. (2019). <i>Business ethics: An Indian perspective</i> , 3 <sup>rd</sup> Edition, Pearson Education.
2	Ramasamy, T. (2011). <i>Principles of management</i> (2nd ed.). Himalaya Publishing House.
3	The Institute of Chartered Accountants of India. (2016). <i>Business laws, ethics and communication</i> (Vol. I). ICAI.

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<b>On-line resources to be used if available as reference material</b>
➤ Business Ethics and Corporate Governance e book: <a href="https://g.co/kgs/1A6WKsN">https://g.co/kgs/1A6WKsN</a>
➤ Business Ethics: <a href="https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/Business%20ethics.pdf">https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/Business%20ethics.pdf</a>

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