



BBA

Semester IV

Calicut University

Corporate Governance and Ethics

Course Code: BBA4CJ201 • Module SYLLABUS Notes

Course Syllabus

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Semester: IV

Module I: Fundamentals of Business Ethics

- Unit 1: Concept, Scope, and Importance of Business Ethics in Modern Enterprises.
- Unit 2: Ethical Theories – Teleological, Deontological, Utilitarian, Virtue Ethics.
- Unit 3: Ethical Decision Making Frameworks & Moral Dilemmas in Business.
- Unit 4: Code of Conduct, Ethics Committees, Whistleblowing Policies.

Module II: Corporate Governance Principles & Frameworks

- Unit 5: Meaning, Principles, Need, and Significance of Corporate Governance.
- Unit 6: Theories of Governance – Agency Theory, Stewardship Theory, Stakeholder Theory.
- Unit 7: Board Structure – Independent Directors, Executive Directors, Role of Chairman/CEO.
- Unit 8: Board Committees – Audit Committee, Nomination & Remuneration Committee, Stakeholders Committee.

Module III: Regulatory Framework & Global Best Practices

- Unit 9: Indian Corporate Governance Committees (Cadbury, Kumar Mangalam Birla, Naresh Chandra, Narayana Murthy).

- Unit 10: SEBI LODR Regulations & Companies Act 2013 Governance Mandates.
- Unit 11: Global Governance Frameworks – Sarbanes-Oxley Act (SOX), OECD Principles.
- Unit 12: Corporate Scandals Case Studies (Enron, WorldCom, Satyam, IL&FS).

Module IV: Corporate Social Responsibility & Sustainability

- Unit 13: Corporate Social Responsibility (CSR) Concept, Scope, Section 135 Mandatory CSR.
- Unit 14: Triple Bottom Line (TBL) – People, Planet, Profit.
- Unit 15: Environmental, Social, and Governance (ESG) Reporting Standards & BRSR.
- Unit 16: Sustainable Development Goals (SDGs) & Sustainable Business Practices.

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