

<b>Course Title</b>	<b>VALUES –ETHICS –ESG</b>
<b>Term/Semester</b>	<b>IV</b>
<b>Course ID</b>	<b>23MBA242</b>
<b>Credits</b>	<b>3</b>

### **Introduction:**

The course is designed to provide an interdisciplinary subject that deals with the nature and scope of Ethics, Values, beliefs, and sustainable development of business. The emphasis of this course is on ethical and social issues affecting society's stakeholder groups (customers, owners, employees, communities, and environmentalists) and the challenges for business in the future. This course encourages a comparative analysis of business ethics, moral standards of the world community, and the development of a sustainable approach.

### **Course Outcomes (COs):**

After successful completion of this course, the student will be able to:

- CO1** - Examine the functioning of the three-tier Government of India.
- CO2** - Accept the nature of Universal Human values and Harmony in society.
- CO3** - Assess the importance of ethics in various disciplines of management.
- CO4** - Describe the legal aspects of business and regulations for organizations.
- CO5** - Evaluate Environmental, Social, and Governance risks handled in the world.

### **Course Content and Structure**

**(36 hours)**

#### **Module 1: Indian Constitution and Three-Tier Government**

**(4 Hours)**

- Constitution: Features, Preamble, Fundamental Rights, and Duties.
- Three-Tier Government: Powers and Functions of Union Legislature and Executive, State Legislature and Executive, Local Administration.

#### **Module 2: Universal Values**

**(10 Hours)**

- Introduction to Value Education, Basic Requirements for Fulfillment of Human Aspirations.
- Role of Education - Sanskar.
- The Content for Self-exploration, Exploring the Meaning of Prosperity.
- Understanding the Human Being, Understanding Harmony in the Family.
- Harmony in Society and in Nature and Existence.

#### **Module 3: Ethics in Business Management**

**(8 Hours)**

- Meaning, Importance of Business Ethics; Characteristics of Business Ethics, Relevance of Ethics in Management.
- Ethics in Marketing: Ethical dilemmas in marketing, unethical marketing practices; role of Consumerism.
- Ethics in Finance: Unethical financial practices - creative accounting, hostile takeovers, tax evasion, corporate crimes.
- Ethics in Human Resources Management: Practices and ethical implications.
- Ethics and Information Technology.

**Module 4: Legal Governance****(10 Hours)**

- Indian Contract Act: Agreement and Contract, Essentials of a valid Contract.
- Companies Act 2013 and 2017: Major principles, Duties and Liabilities of Directors, Winding up of Companies.
- The Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013.
- The Consumer Regulations Act 2019 and RTI Act, 2005.
- Information Technology Act 2002, 2008 Amendment, Cyber Law in India, Salient features of IT Act, Digital Signature.
- Disaster Management Act, 2005: Salient features.

**Module 5: Environment, Social, Governance, and Sustainability****(4 Hours)**

- Importance of environmental, social, and governance risks for the economy.
- The climate change risk, sustainability and climate policy, culture and governance.
- Environmental concerns in Business - Green Audit, Green Products, and Green Energy, Green business through Carbon Credits.
- Green Sustainable Finance - market instruments.

**Pedagogy:**

1. Classroom Discussion.
2. Workshop from Practitioners.
3. Case-based teaching.
4. Experiential Learning.
5. Project-based learning.
6. Mock Parliament.
7. Field Visit.

**Teaching-Learning Resources:****Essential Readings:**

- N.D. Kapoor, Elements of Mercantile Law, Sultan Chand and Company, India, 2006.
- Ashwatappa K, Essentials of Business Environment, Himalaya Publishing House.
- Anderson J.E., (2006) Public Policy-Making: An Introduction, Boston, Houghton.
- Dr. Rajesh Chakraborty and Kaushiki Sanyal, Public Policy in India, Publisher: Oxford University Press.
- A.C. Fernando, Business Ethics - An Indian perspective, Pearson - 2nd edition.
- Anand Singh, Business Ethics and Indian Value System, Himalaya Publishing House.
- Sunny Revankar, Understanding ESG and Sustainability.
- Usha Tandon, Climate Change - Law, Policy, and Governance - Ebook.

**References:**

- The Introduction to the Constitution of India, by Dr. Durga Das Basu, LexisNexis.
- Model Curriculum for Minor Degree course in Universal Human Values (UHV) 2022, AICTE.
- B.D. Singh, "Labor Laws for Managers", Excel Books.
- Bohle, H. G., Downing, T. E., and Watts, M. J. Climate change and social vulnerability: the sociology and geography of food insecurity, Global Environmental Change. No.4, pp.37-48.

### Supplementary Resources

1. ESG Risks and Opportunities- University of Pennsylvania- Coursera<https://www.coursera.org/instructor/witoldhenisz>
2. Steven Levine-ESG Data & Accountability, Interactive Brokers- Coursera
3. Prof. A.K Sharma-Exploring Human Values: Visions of Happiness and Perfect Society- NPTEL MOOC
4. Business and Sustainable Development- Prof. Trupti Mishra-IIT Bombay- SWAYAM MOOC

### CO-PO Mapping:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	1	1	1	1	3	1	1
CO2	3	2	2	1	2	3	1	3
CO3	3	2	2	3	2	3	1	1
CO4	3	2	2	3	2	3	1	3
CO5	3	2	2	1	2	3	3	3

LEVEL 3-Substantial      2-Moderate      1-Slight   - No Co-relation

### Course Evaluation Plan:

Sl. No.	Evaluation Item	Unit of Evaluation	Marks Allotted	Timeline
1	End Term Exam	Individual	50	At the end of the semester
2	Mid – Term Test	Individual	20	After completion of 2-3 modules
3	Attendance and Class participation	Individual	5	At the end of the semester
4	Remaining assignments (Quiz, Individual assignment, Cap-Stone project, Major or minor project, Group assignments etc.)	Individual	25	Full Semester