

BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY



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Objective: This Paper introduces students to the relationship between business and ethics, and tries them to understand how ethical principles could influence management decisions. It also signifies the concept of CSR and its implications on business.

Unit I

Business Ethics: Characteristics, Principles, Types, Importance, Factors highlighting the importance of Business Ethics, Myths about Business Ethics. Ethical Values, Theories of Ethics, Absolutism verses Relativism, Teleological approach, the Deontological approach, Kohlberg's six stages of moral development (CMD), Code of Ethics. Business Ethics and Social Responsibilities of the firm - relationship of the firms with customers, competitors, stockholders, dealers and suppliers. Ethics v/s Ethos, Indian v/s Western Management, Globalisation and Business Ethics. Emerging issues of Business Ethics.

Unit II

Ethical Dilemma; Characteristics, ethical decision making, ethical reasoning, the dilemma resolution process. Ethical Considerations in Marketing, Ethics in Accounting and Finance, Ethical Implications at Top Level. Ethical considerations in Human Resource Management, Environmental Ethics. Note: Relevant Case Studies regarding ethical issues in Marketing, HRM, Accounting and Finance and Environment Management should be discussed in the class.

Unit III

Corporate Social Responsibility: Concept, Definition, Need, Arguments in favour of and against CSR. Historical Phases of Corporate Social Responsibility, Perspectives of CSR. Models of CSR, Drivers of CSR, Corporate Governance, Business Ethics and CSR. Corporate Social Responsibility and Corporate Sustainability: Meaning, Need and importance of Sustainability, Sustainability Case Studies-Triple Bottom Line (TBL). Corporate Sustainability Reporting Frameworks- Global Reporting Initiative Guidelines, National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business.

Unit IV

Corporate Social Responsibility within the organisation, CSR and Society, Strategic Planning and CSR, Environmental Aspects of CSR, CSR under the Companies Act, 2013, CSR Practices in India, Case Studies of Major CSR Initiatives. Corporate Governance: Introduction, Need, Models.

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