

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Programme: B.COM Semester: IV
Syllabus with effect from the Academic Year: 2022-2023

B.COM. SEMESTER-IV		
Paper Code UB04SCOM72	Title of the Paper Corporate Social Responsibility	Total Credit 3
Course Objectives	The object of this course is to impart basic knowledge of Business Ethics, Corporate Social Responsibility, Corporate Governance and Social Responsibility Accounting.	

Course Description		
Unit	Description	Weightage
1.	Business Ethics Meaning of Ethics and Business Ethics Need for Business Ethics Principles of Business Ethics Factors Affecting Business Ethics Benefits of Business Ethics Business Ethics in India	25%
2.	Corporate Social Responsibility Concept of Social Responsibility Guidelines for Social Responsibility Arguments in favor of and against of Social Responsibility Social Responsibility towards various stake holders Social Responsibility of Business in India.	25%
3.	Corporate Governance Concept of Corporate Governance Need and Significance of Corporate Governance Principles of Corporate Governance, SEBI Code on Corporate Governance Corporate Governance in India.	25%
4.	Social Responsibility Accounting Concept of Social Responsibility Accounting Need and Importance of Social Responsibility Accounting Reporting Standards, CSR Provisions under Companies Act 2013 TWO CSR Reports of Public Limited Companies.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	15%

2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
<ul style="list-style-type: none"> • Learn about Business Ethics • Learn fundamentals of Corporate Social Responsibility and Corporate Governance • Get exposure to Social Responsibility Accounting 	

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Business Ethics and Corporate Governance workbook by ICFAI University Press.
2.	Corporate Governance by Devi Singh & Subhash Garg, Excel books.
3.	A handbook of Corporate Governance & Social Responsibility by David Crowther & Guler Ares, Published by Gower Publishing Ltd.
4.	T. Ramasamy, Principles of Management, Himalaya Publishing House.
5.	C.B. Gupta, Management : Theory and Practice by Sultan Chand & Sons, New Delhi
On-Line Resources available that can be used as Reference Material	