Lesson Plan No. 1.1	Course Name: Business Ethics and Corporate Governance Topic: Morality and Ethics	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able:
	  a. To understand the concepts of morality and ethics.
	  b. To differentiate between morality and ethics.
	  c. To explore the significance of morality and ethics in human life.
	  d. To analyze ethical dilemmas and make informed decisions.

Teaching Aids (if any)	a. ICT usage b. Discussion

Teaching Development	1. **Introduction** (5 minutes)
	  - Begin by asking students to share their understanding of the terms "morality" and "ethics."
	  - Introduce the topic of morality and ethics by explaining their importance in human society and personal development.
	  - Pose thought-provoking questions to stimulate interest, such as: "What does it mean to be a good person?" or "How do our beliefs and values influence our actions?"
	
	2. **Development** (30 minutes)
	  a. Define morality and ethics:
	    Morality: Personal beliefs about right and wrong.
	    Ethics: A system of moral principles that guide behavior.
	  b. Differentiate between morality and ethics:
	    Discuss how morality is personal and subjective, while ethics are often societal or professional standards.
	    Use examples to illustrate the differences (e.g., personal morality vs. medical ethics).
	  c. Explore the significance of morality and ethics:
	    Discuss the role of morality and ethics in building relationships, shaping communities, and promoting social justice.
	    Explore the consequences of unethical behavior and the importance of integrity.
	  d. Analyze ethical dilemmas:
	    Present ethical dilemmas to students.
	    Facilitate a discussion about the different perspectives and potential solutions.
	    Encourage students to consider the ethical principles involved and the consequences of their choices.
	
	3. **Exercise** (5 minutes) –
	Provide a short ethical dilemma or scenario for students to analyze individually or in small groups.
	Ask students to identify the ethical principles at play and suggest possible solutions.
	Facilitate a brief discussion to share and compare responses.
	Collect responses and discuss the answers.

Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading

	3. Homework:
	a. Ask students to research a specific ethical dilemma or issue in the news.
	b. Instruct them to analyze the situation from different ethical perspectives and write a short reflection on their findings.
	Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions
	a. How do your personal beliefs and values align with societal ethics?
	b. What role do morality and ethics play in your decision-making process?
	c. How can you apply ethical principles in your daily life?
	Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 1.2	Course Name: Business Ethics and Corporate Governance Topic: Business Values and Ethics	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able:
	  a. To understand the concept of business values and ethics.
	  b. To identify the importance of business values and ethics in the corporate world.
	  c. To analyze the impact of unethical behavior on businesses and society.
	  d. To develop a sense of ethical responsibility in business practices

Teaching Aids (if any)	a. ICT usage b. Discussion

Teaching Development	1. **Introduction** (5 minutes)
	  - Begin with a thought-provoking question: "What does it mean to be ethical in business?"
	  - Discuss the importance of values in personal and professional life.
	  - Introduce the concept of business ethics and its significance in the corporate world.
	2. **Development** (30 minutes)
	  a. Defining Business Values and Ethics:
	    Explain the terms "values" and "ethics" in the context of business.
	    Discuss the relationship between personal values and business ethics.
	  b. Importance of Business Values and Ethics:
	    Explain the benefits of ethical behavior for businesses (e.g., reputation, customer loyalty, employee morale).
	    Discuss the consequences of unethical behavior (e.g., legal issues, financial losses, societal harm).
	  c. Case Studies:
	    Present case studies of ethical dilemmas in businesses.
	    Analyze the decisions made and their outcomes.
	    Discuss the ethical implications of different choices.
	  d. Ethical Decision-Making:
	    Introduce ethical frameworks (e.g., utilitarianism, deontology, virtue ethics).
	    Discuss the steps involved in making ethical decisions.
	  e. Provide examples of how to apply ethical frameworks to real-world scenarios.
	3. **Exercise** (5 minutes) –
	Divide the class into groups.
	Present ethical dilemmas scenarios.
	Ask groups to discuss and analyze the ethical implications of different choices.
	Facilitate a group discussion to share insights and perspectives.
	
	Collect responses and discuss the answers.

Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading

	3. Homework:
	
	   a. Research a company known for its ethical practices.
	   b. Analyze their ethical policies and initiatives.
	   c. Write a short report on the company's commitment to ethical behavior.
	Spend 5 minutes to wrap up and consolidate the learnings

Evaluation	1. Reflective Questions
	   a. How can personal values be aligned with business ethics?
	   b. What are the challenges in maintaining ethical standards in a competitive business environment?
	   c. How can businesses promote ethical behavior among their employees?
	Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 1.3	Course Name: Business Ethics and Corporate Governance Topic: Approaches and Practices of Business Ethics	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able:
	    a. To understand the concept of business ethics and its importance.
	    b. To explore different ethical approaches and their implications.
	    c. To analyze ethical dilemmas in real-world business scenarios.
	    d. To develop ethical decision-making skills

Teaching Aids (if any)	a. ICT usage b. Discussion

Teaching Development	1. **Introduction** (5 minutes)
	    - Begin by asking students to define "ethics" in their own words.
	    - Discuss the relevance of ethics in everyday life and the specific context of business.
	    - Introduce the concept of business ethics and its importance in building trust, reputation, and long-term sustainability.
	2. **Development** (30 minutes)
	    a. Ethical Approaches:
	
	    Explain the different ethical approaches, such as:
	    Utilitarianism: Maximizing overall happiness or well-being.
	    Deontology: Adhering to moral rules and duties.
	    Virtue ethics: Focusing on developing good character traits.
	    Rights-based ethics: Respecting individual rights and freedoms.
	    Discuss the strengths and weaknesses of each approach and provide examples to illustrate their application.
	    b. Ethical Dilemmas:
	
	    Present case studies or examples of ethical dilemmas in business. Encourage students to analyze these cases using the different ethical approaches.
	    Facilitate a discussion on the challenges of making ethical decisions in complex business environments.
	    c. Ethical Decision-Making:
	
	    Discuss practical strategies for ethical decision-making, such as:
	    Identifying stakeholders and their interests.
	    Considering the long-term consequences of different actions.
	    Consulting with ethical guidelines or codes of conduct.
	    Seeking advice from trusted mentors or colleagues.
	3. **Exercise** (5 minutes) –
	Ask students to reflect on their own ethical beliefs and values.
	
	Collect responses and discuss the answers.

Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading

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	3. Homework: Ask students to reflect on their own ethical beliefs and values. They should consider how these beliefs might influence their future career choices and decision-making Spend 5 minutes to wrap up and consolidate the learnings

Evaluation	1. Reflective Questions
	  a. How does business ethics differ from personal ethics?
	  b. What are the potential consequences of unethical behavior in a business?
	  c. Which ethical approach do you find most compelling, and why?
	  d. How can individuals promote ethical behavior within their organizations?
	Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 1.4	Course Name: Business Ethics and Corporate Governance Topic: Corporate Ethics and Ethics Programs	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able: a. To understand the concept of corporate ethics and its importance. b. To explore the role of ethics programs in organizations. c. To analyze ethical dilemmas in corporate settings. d. To develop skills for ethical decision-making and leadership.
Teaching Aids (if any)	a. ICT usage b. Role Play

Teaching Development	1. **Introduction** (5 minutes)
	  - Begin by asking students to define "corporate ethics" in their own words.
	  - Discuss the relevance of ethics in business and the potential consequences of unethical behavior.
	  - Introduce the concept of ethics programs and their role in promoting ethical conduct within organizations.
	
	2. **Development** (30 minutes)
	  a. Corporate Ethics:
	
	  Explain the key components of corporate ethics, such as:
	  Ethical values and principles
	  Ethical culture and climate
	  Ethical leadership
	  Ethical decision-making processes
	  Discuss the importance of aligning corporate ethics with the organization's mission, vision, and values.
	  b. Ethics Programs:
	
	  Explore the different types of ethics programs, including:
	  Code of conduct
	  Ethics training
	  Ethics hotline
	  Ethical decision-making frameworks
	  Discuss the benefits of implementing effective ethics programs and the challenges that organizations may face in doing so.
	  c. Ethical Dilemmas:
	
	  Present case studies or examples of ethical dilemmas in corporate settings.
	  Encourage students to analyze these cases using ethical frameworks and principles.
	  Facilitate a discussion on the challenges of making ethical decisions in complex business environments.
	  d. Ethical Leadership:
	  Discuss the role of ethical leadership in promoting a positive ethical culture.

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	Explore the characteristics of ethical leaders, such as integrity, honesty, fairness, and empathy. Discuss strategies for developing ethical leadership skills. 3. **Exercise** (5 minutes) – Ethical Leadership Role-Play: Assign students roles as ethical leaders and have them respond to ethical challenges. Collect responses and discuss the answers.
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading 3. Homework: Ask students to reflect on their own ethical beliefs and values. They should consider how these beliefs might influence their future career choices and decision-making Spend 5 minutes to wrap up and consolidate the learnings

Evaluation	1. Reflective Questions
	  a. How does corporate ethics contribute to an organization's overall success?
	  b. What are the potential consequences of unethical behavior for an organization and its stakeholders?
	  c. What are the key characteristics of an effective ethics program?
	  d. How can individuals contribute to a positive ethical culture within their organizations?
	  Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 1.5	Course Name: Business Ethics and Corporate Governance Topic: Codes of Ethics, Ethics Committee; Ethical Behavior: Concepts and Advantages	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able:
	  a. To understand the importance of codes of ethics in organizations.
	  b. To explore the role of ethics committees in promoting ethical conduct.
	  c. To analyze the concept of ethical behavior and its advantages.
	  d. To develop skills for ethical decision-making.

Teaching Aids (if any)	a. ICT usage b. Role play

Teaching Development	1. **Introduction** (5 minutes)
	  - Begin by asking students to define "ethics" in their own words.
	  - Discuss the relevance of ethics in everyday life and the specific context of organizations.
	  - Introduce the concept of codes of ethics and their importance in guiding organizational behavior
	2. **Development** (30 minutes)
	  a. Codes of Ethics:
	
	    Explain the purpose and components of a code of ethics.
	    Discuss common ethical principles such as honesty, integrity, fairness, respect, and responsibility.
	    Analyze examples of codes of ethics from different organizations.
	  b. Ethics Committees:
	
	    Discuss the role and functions of ethics committees.
	    Explore the benefits of having an ethics committee in an organization.
	    Analyze case studies where ethics committees have played a significant role in resolving ethical dilemmas.
	  c. Ethical Behavior:
	
	    Define ethical behavior and its advantages.
	    Discuss the factors that influence ethical decision-making, such as personal values, organizational culture, and external pressures.
	    Explore the concept of ethical leadership and its impact on organizational performance.
	3. **Exercise** (5 minutes) –
	Ethical Dilemma Role Play: Divide students into groups and assign them different roles in an ethical dilemma scenario. Encourage them to discuss the situation from their respective perspectives and develop potential solutions.
	
	Collect responses and discuss the answers.

Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading

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	3. Homework: Ask students to reflect on their own ethical beliefs and values. They should consider how these beliefs might influence their future career choices and decision-making Spend 5 minutes to wrap up and consolidate the learnings

Evaluation	1. Reflective Questions
	   a. What is the role of a code of ethics in shaping organizational culture?
	   b. How can ethics committees contribute to ethical decision-making?
	   c. What are the potential consequences of unethical behavior in an organization?
	   d. How can individuals promote ethical behavior within their organizations?
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Lesson Plan No. 1.6	Course Name: Business Ethics and Corporate Governance Topic: Environmental Ethics	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able: a. To understand the concept of environmental ethics. b. To explore different ethical perspectives on environmental issues. c. To analyze the impact of human activities on the environment. d. To develop a sense of environmental responsibility
Teaching Aids (if any)	a. ICT usage b. Discussion

Teaching Development	1. **Introduction** (5 minutes)
	  - Begin by asking students to define "environment" in their own words.
	  - Discuss the importance of the environment for human survival and well-being.
	  - Introduce the concept of environmental ethics and its relevance in today's world.
	2. **Development** (30 minutes)
	  a. Ethical Perspectives:
	
	  Explore different ethical perspectives on environmental issues, such as:
	  Anthropocentrism: Focusing on human interests and well-being.
	  Biocentrism: Valuing all living beings, including plants and animals.
	  Ecocentrism: Prioritizing the preservation of entire ecosystems.
	  Discuss the strengths and weaknesses of each perspective and provide examples to illustrate their application.
	  b. Environmental Issues :
	
	  Present case studies or examples of environmental issues, such as climate change, deforestation, pollution, and biodiversity loss.
	  Analyze the causes and consequences of these issues, considering the ethical implications.
	  Discuss the role of individuals, businesses, and governments in addressing environmental challenges.
	  c. Ethical Decision-Making (20 minutes):
	
	  Explore ethical decision-making frameworks related to environmental issues.
	  Discuss practical strategies for making environmentally responsible choices, such as:
	  Reducing consumption and waste.
	  Conserving energy and water.
	  Supporting sustainable practices.
	  Engaging in environmental activism.
	3. **Exercise** (5 minutes) –
	  Ethical Dilemma Discussion: Present a hypothetical environmental dilemma and facilitate a class discussion to explore the ethical implications and potential solutions.
	Collect responses and discuss the answers.

Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading 3. Homework:

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	Encourage students to reflect on their own relationship with the environment and their personal environmental values. They should consider how they can make a positive impact on the planet Spend 5 minutes to wrap up and consolidate the learnings

Evaluation	1. Reflective Questions
	   a. What is the relationship between human well-being and environmental health?
	   b. How do different ethical perspectives influence our understanding of environmental issues?
	   c. What are the challenges of balancing economic development with environmental protection?
	   d. What role can individuals play in addressing environmental problems?
	
	Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 1.7	Course Name: Business Ethics and Corporate Governance Topic: Gender Ethics and Corruption	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able: a. To understand the intersection of gender and corruption. b. To explore gender-based biases and stereotypes that contribute to corruption. c. To analyze the impact of corruption on women's rights and empowerment. d. To develop strategies for addressing gender-based corruption
Teaching Aids (if any)	a. ICT usage b. Role play

Teaching Development	1. **Introduction** (5 minutes)
	- Begin by defining "corruption" and "gender equality."
	- Discuss the relationship between gender and power dynamics in society.
	- Introduce the concept of gender-based corruption and its prevalence in different contexts
	
	2. **Development** (30 minutes)
	  a. Gender-Based Biases and Stereotypes:
	
	  Explore how gender-based biases and stereotypes can contribute to corruption.
	  Discuss examples of gendered roles and expectations that may facilitate or perpetuate corrupt practices.
	  Analyze the impact of these biases on women's participation in decision-making and their vulnerability to corruption.
	  b. Impact of Corruption on Women:
	
	  Examine the specific ways in which corruption can negatively affect women's rights and empowerment.
	  Discuss issues such as gender-based violence, discrimination, and limited access to resources and opportunities.
	  Analyze the disproportionate impact of corruption on women in marginalized communities.
	  c. Addressing Gender-Based Corruption:
	
	  Explore strategies for addressing gender-based corruption, including:
	  Promoting gender equality and women's empowerment.
	  Strengthening legal frameworks and enforcement mechanisms.
	  Enhancing transparency and accountability in governance.
	  Fostering ethical leadership and integrity.
	  Discuss the importance of a multi-faceted approach that addresses both the root causes and consequences of gender-based corruption.
	
	3. **Exercise** (5 minutes) –
	Role-Playing: Divide students into groups and assign them different roles (e.g., government officials, civil society activists, women's rights advocates). Have them engage in a role-playing exercise to discuss and negotiate strategies for addressing gender-based corruption.
	Collect responses and discuss the answers.

Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading 3. Homework:

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	Ask students to reflect on their own understanding of gender and corruption. They should consider how gender biases and stereotypes may influence their own perspectives and actions. Spend 5 minutes to wrap up and consolidate the learnings

Evaluation	1. Reflective Questions
	   a. How does gender intersect with power dynamics in corrupt systems?
	   b. What are the specific challenges faced by women in combating corruption?
	   c. How can we promote gender-sensitive approaches to anti-corruption initiatives?
	   d. What role can individuals and communities play in addressing gender-based corruption?
	Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 1.8	Course Name: Business Ethics and Corporate Governance Topic: Sexual Harassment and Discrimination.	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able: a. To understand the definitions of sexual harassment and discrimination. b. To explore the different types of sexual harassment and discrimination. c. To analyze the impact of sexual harassment and discrimination on individuals and workplaces. d. To develop strategies for preventing and addressing sexual harassment and discrimination
Teaching Aids (if any)	a. ICT usage b. Role play

Teaching Development	1. **Introduction** (5 minutes)
	- Begin by defining "sexual harassment" and "discrimination."
	- Discuss the importance of creating safe and inclusive workplaces free from harassment and discrimination.
	- Introduce the legal and ethical implications of sexual harassment and discrimination.
	2. **Development** (30 minutes)
	  a. Types of Sexual Harassment and Discrimination:
	
	  - Explore the different types of sexual harassment, including:
	  Quid pro quo harassment
	  Hostile work environment harassment
	  - Discuss the different types of discrimination, including:
	  Gender discrimination
	  Sexual orientation discrimination
	  Racial discrimination
	  Age discrimination
	  - Analyze the similarities and differences between sexual harassment and discrimination.
	  b. Impact of Sexual Harassment and Discrimination:
	
	  Examine the negative consequences of sexual harassment and discrimination on individuals, including:
	  Emotional distress
	  Loss of self-esteem
	  Difficulty concentrating
	  Physical health problems
	  - Discuss the impact on workplaces, such as:
	  Decreased productivity
	  Increased turnover
	  Damaged reputation
	  - Analyze the broader societal implications of sexual harassment and discrimination.
	  c. Preventing and Addressing Sexual Harassment and Discrimination:
	
	  Explore strategies for preventing sexual harassment and discrimination, including:
	  Developing clear policies and procedures
	  Providing training and education
	  Creating a culture of respect and inclusivity
	  Encouraging open communication and reporting

	Discuss the importance of effective complaint handling processes and remedies for victims.
	3. **Exercise** (5 minutes) – Role-Playing: Divide students into groups and assign them different roles (e.g., employees, supervisors, human resources representatives). Have them engage in a role-playing exercise to discuss and resolve a hypothetical case of sexual harassment or discrimination Collect responses and discuss the answers.
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading 3. Homework: Ask students to reflect on their own understanding of sexual harassment and discrimination. They should consider how they can contribute to creating a more inclusive and respectful environment. Spend 5 minutes to wrap up and consolidate the learnings

Evaluation	1. Reflective Questions
	   a. What are the legal and ethical implications of sexual harassment and discrimination?
	   b. How can individuals and organizations work together to prevent sexual harassment and discrimination?
	   c. What are the challenges in addressing sexual harassment and discrimination in the workplace?
	   d. How can we create a culture of respect and inclusivity
	
	 Spend 5 minutes to evaluate student assimilation of the lesson contents

Lesson Plan No. 2.1	Course Name: Business Ethics and Corporate Governance Topic: Meaning and definition of corporate Governance	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able: a. To understand by the term "corporate governance" b. To Define Corporate governance c. To understand the importance of Corporate governance.
Teaching Aids (if any)	a. ICT usage b. Discussion
Teaching Development	**1. Introduction** (5 minutes) - What do you understand by the term "corporate governance"? - Why do you think corporate governance is essential for businesses? - Can you think of any companies that have faced issues due to poor corporate governance? - How do you believe good corporate governance can impact a company's performance? **2. Development** (30 minutes) a. Define Corporate Governance - Explain the concept of corporate governance - Explore the significance of corporate governance b. Principles of Corporate Governance - Accountability - Fairness - Transparency - Responsibility c. **Exercise** (5 minutes) – Divide the class into small groups and provide each group with a real-life corporate scandal (e.g., Enron, Satyam). Ask them to analyze what went wrong in terms of corporate governance, identify the failures, and suggest how proper governance could have prevented the situation. Each group will present their findings.
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading Book: Business Ethics and Corporate Governance By BN Ghosh Book: Business Ethics by C.S.V. Murthy 3. Homework: Ask students to revise the concept and study examples of companies practicing good corporate governance Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss. -What does the term "corporate governance" mean to you, and why is it significant in the business world? -How would you differentiate between corporate governance and management? Why are both roles important in an organization? In what ways does corporate governance influence the ethical behavior of a

	company?
	-Why is it important to have a clear definition of corporate governance in the context of global business practices?
	-Short quiz on the meaning and definition of Corporate governance and its importance
	Q&A session to address any doubts or questions.
	Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 2.2	Course Name: Business Ethics and Corporate Governance Topic: Historical Perspective of Corporate Governance	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able:
	    a. To understand the history of "corporate governance"
	    b. To understand the phases of evolution of corporate governance
	    c. To understand corporate governance in today's world

Teaching Aids (if any)	a. ICT usage b. Discussion

Teaching Development	**1. Introduction** (5 minutes)
	- What do you understand by the term "corporate governance"?
	- Why do you think corporate governance is essential for businesses?
	- I n which year the concept of corporate governance came into existence
	- How do you believe good corporate governance can impact a company's performance?
	
	2. Development (30 minutes)
	    a. Early Foundations of Corporate Governance
	        The Rise of Public Corporations
	        The Emergence of Shareholder Activism
	        Development of Corporate Governance Codes and Standards
	    b. Impact of Corporate Scandals on Governance Practices
	        Globalization and Its Influence on Corporate Governance
	        Evolution of Regulatory Frameworks
	    c. Role of Institutional Investors in Governance Evolution
	        Technological Advancements and Governance Innovations
	
	3. Exercise (5 minutes) –
	   Timeline Creation of Key Events in Corporate Governance
	   in the form of diagram.

Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: https://www.thecorporategovernanceinstitute.com/insights/lexicon/why-does-corporate-governance-matter-a-look-back-at-history/?srsltid=AfmBOopMAW9dPln6reFuSDoKLJbTeusfN-8s 3. Homework: Individually, students are to choose one key event in the history of corporate governance (e.g., the Enron scandal, the Sarbanes-Oxley Act, the Cadbury Report) and write a short essay (300-400 words) describing the event, its impact on corporate governance practices, and how it influenced modern corporate governance standards. Students should also reflect on the lessons learned from the event and how they apply to current corporate governance challenges. Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss. Short quiz on the history of corporate governance. Q&A session to address any doubts or questions. Spend 5 minutes to evaluate student assimilation of the lesson contents

Lesson Plan No. 2.3	Course Name: Business Ethics and Corporate Governance Topic: Nature and scope of Corporate Governance	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to : a. Understand the fundamental principles of corporate governance. b. Explore the various stakeholders involved in corporate governance. c. Analyze the key roles and responsibilities of the board of directors. d. Discuss the ethical considerations in corporate governance.
Teaching Aids (if any)	a. ICT usage b. Discussion
Teaching Development	**1. Introduction** (5 minutes) 　- Begin with a thought-provoking question or a recent corporate governance scandal. 　- Define corporate governance: Provide a clear and concise definition, emphasizing its role in ensuring accountability, transparency, and ethical behavior in organizations. - Importance: Discuss the significance of corporate governance in promoting sustainable business practices and protecting stakeholder interests. **2. Development** (30 minutes) 　a. Stakeholders in Corporate Governance 　- Identify stakeholders: Discuss the various stakeholders involved in corporate governance, including shareholders, board of directors, management, employees, customers, suppliers, creditors, and the community. 　- Interests and expectations: Explore the different interests and expectations of each stakeholder group. 　- Balancing stakeholder interests: Discuss the challenges of balancing the interests of multiple stakeholders and the importance of ethical decision-making. 　b. The Board of Directors 　- Roles and responsibilities: Explain the key roles and responsibilities of the board of directors, including oversight, strategic planning, risk management, and fiduciary duties. 　- Board composition: Discuss the factors to consider when selecting board members, such as diversity, independence, and expertise. 　- Board committees: Explain the role of board committees, such as audit, compensation, and nominating committees. 　c. Ethical Considerations in Corporate Governance 　- Ethical principles: Discuss the ethical principles that should guide corporate governance, such as honesty, integrity, fairness, and transparency. 　- Ethical dilemmas: Present real-world examples of ethical dilemmas in corporate governance and explore potential solutions. 　- Ethical reporting: Discuss the importance of ethical reporting and disclosure practices **3. Exercise** (5 minutes) 　Class discussion: Encourage active participation in class discussions to assess students' understanding and critical thinking skills
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on

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	these.
	2. Suggested Reading
	    - Corporate Governance Institute:
	      https://www.cgi.org.uk/knowledge/corporate-governance
	    - OECD Principles of Corporate Governance:
	      https://www.oecd.org/en/topics/policy-issues/corporate-
	      governance.html
	    - IFAC Code of Ethics for Professional Accountants:
	      https://www.ifac.org/knowledge-gateway/discussion/international-code-
	      ethics-professional-accountants-key-areas-focus-smes-and-smps
	    - https://indiafreenotes.com/nature-and-scope-of-corporate-governance/
	
	 3. Homework:
	Students will choose a company and research its corporate governance practices. Focus on the application of governance principles, the role of the Board, and any governance challenges.
	
	Spend 5 minutes to wrap up and consolidate the learnings

Evaluation	1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.
	    - How does the nature of corporate governance influence the overall culture of an organization?
	    - In what ways does the scope of corporate governance extend beyond just legal compliance?
	    - Why is it important for corporate governance to balance the interests of various stakeholders, and how does this reflect its nature?
	    - Short quiz on the nature and scope of corporate governance.
	
	Q&A session to address any doubts or questions.
	Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 2.4	Course Name: Business Ethics and Corporate Governance Topic: Nature and scope of Corporate Governance	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to : a. Understand the critical role of corporate governance in modern organizations. b. Explore the essential principles and practices of corporate governance. c. Analyze the benefits of effective corporate governance for various stakeholders. d. Discuss the challenges and best practices in implementing corporate governance
Teaching Aids (if any)	a. ICT usage b. Quiz

Teaching Development	**1. Introduction** (5 minutes)
	  - Begin with a thought-provoking question or a recent corporate governance scandal.
	  - Define corporate governance: Provide a clear and concise definition, emphasizing its role in ensuring accountability, transparency, and ethical behavior in organizations.
	  - Importance: Discuss the significance of corporate governance in promoting sustainable business practices and protecting stakeholder interests.
	
	2. Development (30 minutes)
	  a. Need for Corporate Governance
	
	  - Protection of stakeholder interests: Explain how corporate governance safeguards the interests of various stakeholders, including shareholders, employees, customers, suppliers, creditors, and the community.
	  - Enhancement of corporate reputation: Discuss the positive impact of effective corporate governance on an organization's reputation and brand value.
	  - Promotion of ethical behavior: Explore the role of corporate governance in fostering ethical decision-making and preventing corporate misconduct.
	  b. Essentials of Corporate Governance
	
	  - Principles of corporate governance: Discuss the key principles of corporate governance, such as transparency, accountability, fairness, responsibility, and independence.
	  - Governance framework: Explain the components of a robust corporate governance framework, including the board of directors, management, shareholders, and internal controls.
	  - Corporate governance codes: Introduce corporate governance codes and standards, such as the OECD Principles of Corporate Governance and the King III Report.
	  c. Benefits of Effective Corporate Governance
	
	  - Improved financial performance: Discuss the potential benefits of effective corporate governance on an organization's financial performance, including increased shareholder value and reduced risk.
	  - Enhanced access to capital: Explore how strong corporate governance can improve an organization's access to capital markets and lower its cost of capital.
	  - Risk management: Discuss the role of corporate governance in

	identifying, assessing, and mitigating risks.
	d. Challenges and Best Practices
	- Challenges: Identify the common challenges faced in implementing effective corporate governance, such as resistance to change, conflicts of interest, and lack of resources.
	- Best practices: Discuss best practices for overcoming these challenges, including fostering a culture of transparency, promoting diversity on boards, and implementing effective internal controls
	3. Exercise (5 minutes)
	Quiz: Assess students' understanding of corporate governance concepts through a written quiz or exam.
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.
	2. Suggested Reading
	- Corporate Governance Institute: https://www.cgi.org.uk/knowledge/corporate-governance
	- OECD Principles of Corporate Governance: https://www.oecd.org/en/topics/policy-issues/corporate-governance.html
	- IFAC Code of Ethics for Professional Accountants: https://www.ifac.org/knowledge-gateway/discussion/international-code-ethics-professional-accountants-key-areas-focus-smes-and-smps
	3. Homework:
	Analyze the case: Encourage students to analyze the case, identify key issues, and evaluate the actions taken by the involved parties.
	Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.
	- Why do you think transparency is critical in corporate governance? How does it impact investor confidence?
	- Can you think of a real-world example where poor corporate governance led to a significant business failure? What lessons can be learned from it?
	- In what ways does corporate governance help in balancing the interests of various stakeholders (e.g., shareholders, employees, customers)?
	Q&A session to address any doubts or questions.
	Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 2.5	Course Name: Business Ethics and Corporate Governance Topic: Objectives of Corporate Governance, Benefits and Limitations of Corporate Governance	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able:
	   a. To understand the core objectives of Corporate Governance.
	   b. To identify the potential benefits of effective Corporate Governance.
	   c. To analyze the limitations and challenges associated with Corporate Governance

Teaching Aids (if any)	a. ICT usage b. Discussion

Teaching Development	1. **Introduction** (5 minutes)
	     Recap of Corporate Governance
	  - Briefly review the key concepts and principles of Corporate Governance discussed in previous lessons.
	     Importance of Objectives
	  - Explain why it's crucial for companies to have clearly defined Corporate Governance objectives.
	2. **Development** (30 minutes)
	   a. Objectives of Corporate Governance
	  - Core Objectives- Discuss the primary objectives of Corporate Governance, including:
	     Protecting shareholder interests
	     Ensuring accountability and transparency
	     Promoting ethical behavior
	     Enhancing company performance
	     Building trust with stakeholders
	  - Specific Objectives: Explore specific objectives related to different aspects of Corporate Governance, such as:
	     Board effectiveness
	     Risk management
	     Executive compensation
	     Corporate social responsibility
	   b. Benefits of Effective Corporate Governance
	  - Financial Benefits
	     Discuss how effective Corporate Governance can lead to improved financial performance, including:
	     Increased investor confidence
	     Reduced cost of capital
	     Enhanced market valuation
	  - Non-Financial Benefits
	   c. Explore the non-financial benefits of Corporate Governance, such as:
	     Improved reputation
	     Enhanced risk management
	     Stronger ethical culture
	     Better employee morale
	   d. Limitations and Challenges of Corporate Governance
	  - Limitations
	     Discuss the inherent limitations of Corporate Governance, such as:
	     Agency problems
	     Cultural differences
	     Complexity of modern businesses
	  - Challenges

	Identify common challenges faced by companies in implementing effective Corporate Governance, including: Lack of resources Resistance to change Regulatory hurdles. 3. **Exercise** (5 minutes) Discussion and Conclusion- Facilitate a class discussion to explore the following questions: How can companies balance the competing interests of different stakeholders? What are the potential consequences of failing to prioritize Corporate Governance objectives? How can companies overcome the challenges associated with implementing effective Corporate Governance? Summarize the key points covered in the lesson and reinforce the importance of Corporate Governance in modern business. Collect responses and discuss the answers.
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: • https://www.oecd.org/en/topics/policy-issues/corporate-governance.html • https://icg-institut.de/en/ 3. Homework: Evaluate the company's adherence to the core objectives of Corporate Governance. Assess the benefits and challenges the company has faced in implementing its Corporate Governance framework. Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions - How has your understanding of the objectives and benefits of Corporate Governance evolved after completing this lesson? - What are the potential consequences of neglecting Corporate Governance objectives? - How can companies effectively address the limitations and challenges associated with Corporate Governance? Spend 5 minutes to evaluate student assimilation of the lesson contents

Lesson Plan No. 2.6	Course Name: Business Ethics and Corporate Governance Topic: Corporate Governance Structure	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able:
	  a. To understand the basic structure of a corporation.
	  b. To identify the key roles and responsibilities of shareholders, management, and the board of directors.
	  c. To analyze the importance of effective corporate governance in ensuring a company's long-term success.

Teaching Aids (if any)	a. ICT usage b. Discussion

Teaching Development	1. **Introduction** (5 minutes)
	Recap of Corporate Governance:
	Briefly review the core concepts and principles of Corporate Governance discussed in previous lessons.
	Importance of Structure:
	Explain why a well-structured Corporate Governance framework is essential for effective company management.
	- Discuss how the structure can influence decision-making, accountability, and overall performance.
	2. **Development** (30 minutes)
	  a. Key Stakeholders and Their Roles:
	- Shareholders
	Define shareholders as the owners of a company.
	Discuss their rights and responsibilities, including voting rights and the right to receive dividends.
	- Board of Directors
	Explain the role of the board of directors as the governing body of a company.
	Discuss the key responsibilities of board members, such as overseeing management, approving strategic decisions, and ensuring compliance with laws and regulations.
	- Management
	Define management as the group responsible for the day-to-day operations of a company.
	Discuss the relationship between management and the board of directors, and the importance of effective communication and collaboration.
	- Other Stakeholders
	Identify other stakeholders, such as employees, customers, suppliers, and the community.
	Discuss their interests and how they can influence Corporate Governance.
	  b. Board Structure and Composition:
	- Board Size
	Discuss the factors that influence board size, including company size, industry, and regulatory requirements.
	- Board Independence
	Explain the importance of board independence and the criteria used to assess independence.
	- Board Committees
	Discuss the role of board committees, such as audit, compensation, and nomination committees.
	- Diversity
	Explore the benefits of board diversity, including diversity of skills, experience, and perspectives.

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	3. **Exercise** (5 minutes) **Facilitate a class discussion to explore the following questions:** • How can companies ensure that their board of directors is effective and independent? • What are the potential consequences of board conflicts of interest? • How can companies promote diversity on their boards? **Summarize the key points covered in the lesson and reinforce the importance of a well-structured Corporate Governance framework** Collect responses and discuss the answers.
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: • https://www.oecd.org/en/topics/policy-issues/corporate-governance.html • https://icg-institut.de/en/ 3. Homework: Research a specific company and analyze its board structure and composition. Evaluate the independence and diversity of the board. Assess the effectiveness of the board's committees. Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions - How has your understanding of Corporate Governance structure evolved after completing this lesson? - What are the potential consequences of a poorly structured board? - How can companies promote effective communication and collaboration between the board and management? Spend 5 minutes to evaluate student assimilation of the lesson contents

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| Lesson Plan No. 2.7 | Course Name: Business Ethics and Corporate Governance | Course No.: |
| | Topic: Corporate Governance Theories | BBALLB-304 |

Objectives	At the end of the lesson the student shall be able: a. To understand the key theories of Corporate Governance. b. To analyze the strengths and weaknesses of different theoretical perspectives. c. To apply these theories to real-world corporate governance practices.
Teaching Aids (if any)	a. ICT usage b. Discussion
Teaching Development	1. **Introduction** (5 minutes) Recap of Corporate Governance Structure Briefly review the key components and stakeholders of Corporate Governance discussed in previous lessons. The Role of Theories Explain how theories can provide a framework for understanding and analyzing Corporate Governance practices 2. **Development** (30 minutes) a. Agency Theory : Core Concepts Define agency theory as a theory that focuses on the relationship between principals (owners) and agents (managers). Discuss the agency problem, where managers may pursue their own interests at the expense of shareholders. - Mechanisms to Align Interests: Explore mechanisms to align the interests of managers with those of shareholders, such as: Executive compensation Board oversight Market discipline - Criticisms: Discuss the criticisms of agency theory, including its assumption of self-interested behavior. b. Stewardship Theory:Core Concepts Define stewardship theory as a theory that emphasizes the stewardship role of managers and their commitment to the long-term success of the company. Discuss the idea that managers may be motivated by intrinsic factors, such as a sense of duty and responsibility. - Implications: Explore the implications of stewardship theory for Corporate Governance, including the importance of trust and ethical behavior. - Criticisms Discuss the criticisms of stewardship theory, including its potential to overlook agency problems. c. Resource Dependence Theory: Core Concepts Define resource dependence theory as a theory that focuses on a company's dependence on external resources, such as suppliers, customers, and financiers. Discuss how this dependence can influence Corporate Governance decisions. - Implications Explore the implications of resource dependence theory for Corporate Governance, including the importance of stakeholder relationships. - Criticisms Discuss the criticisms of resource dependence theory, including its emphasis on external factors and neglect of internal factors. 3. **Exercise** (5 minutes)

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	Facilitate a class discussion to explore the following questions: How do the different theories of Corporate Governance complement or conflict with each other? Which theory do you believe is most relevant to modern corporate governance practices? How can companies effectively balance the competing perspectives of agency theory and stewardship theory? Summarize the key points covered in the lesson and reinforce the importance of understanding different theoretical perspectives on Corporate Governance. Collect responses and discuss the answers.
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: • https://www.oecd.org/en/topics/policy-issues/corporate-governance.html • https://icg-institut.de/en/ 3. Homework: Research a specific company and analyze its Corporate Governance practices in light of the different theories discussed. Evaluate the extent to which agency theory, stewardship theory, and resource dependence theory explain the company's behavior. Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions - How has your understanding of Corporate Governance theories evolved after completing this lesson? - Which theory do you believe provides the most accurate explanation of corporate behavior? - How can companies effectively apply these theories to improve their Corporate Governance practices? Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 3.1	Course Name: Business Ethics and Corporate Governance Topic: The Cadbury Committee	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to :
	a. Understand the historical context of the Cadbury Committee. b. Explore the key recommendations of the Cadbury Committee. c. Analyze the impact of the Cadbury Committee on corporate governance practices. d. Discuss the relevance of the Cadbury Committee's principles in today's business environment.
Teaching Aids (if any)	a. ICT usage b. Discussion

Teaching Development	1. **Introduction** (5 minutes)
	   - Begin with a brief overview of corporate governance scandals that occurred in the 1980s and early 1990s.
	   - Define the Cadbury Committee: Introduce the Cadbury Committee as a response to these scandals and its role in shaping corporate governance practices in the UK.
	2. **Development** (30 minutes)
	  a. Historical Context
	
	   - Economic and political climate: Discuss the economic and political climate in the UK during the 1980s and early 1990s, which contributed to the need for corporate governance reforms.
	   - Corporate governance scandals: Explore specific examples of corporate governance scandals that prompted the establishment of the Cadbury Committee.
	  b. Key Recommendations of the Cadbury Committee
	
	   - Board of directors: Discuss the Cadbury Committee's recommendations regarding the composition, roles, and responsibilities of the board of directors.
	   - Audit committees: Explain the importance of independent audit committees and their role in financial reporting and oversight.
	   - Remuneration committees: Discuss the Cadbury Committee's recommendations for the establishment of remuneration committees to oversee executive compensation.
	   - Statement of principles: Explore the Cadbury Committee's development of a statement of principles for good corporate governance.
	  c. Impact of the Cadbury Committee
	
	   - Influence on UK corporate governance: Analyze the impact of the Cadbury Committee's recommendations on corporate governance practices in the UK.
	   - Global influence: Discuss the extent to which the Cadbury Committee's principles have been adopted and adapted in other countries.
	  d. Relevance of the Cadbury Committee Today
	
	   - Enduring principles: Evaluate the enduring relevance of the Cadbury Committee's principles in today's business environment.
	   - Contemporary challenges: Discuss how the Cadbury Committee's principles can be applied to address contemporary corporate governance challenges, such as globalization, technological advancements, and sustainability.

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	3. **Exercise** (5 minutes) Written assignment: Students can write a reflective essay on the enduring significance of the Cadbury Committee in shaping corporate governance practices Collect responses and discuss the answers.
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: 　- The Cadbury Report: Financial Aspects of Corporate Governance (1992): https://en.wikipedia.org/wiki/Cadbury_Report 3. Homework: Research a modern corporate governance scandal: Students should research a recent corporate governance scandal and analyze how the principles of the Cadbury Committee could have been applied to prevent or mitigate the crisis. Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions 　- How have the recommendations of the Cadbury Committee evolved over time? 　- What are the limitations and challenges in applying the Cadbury Committee's principles in different cultural and regulatory contexts? 　- How can the lessons learned from the Cadbury Committee be applied to address emerging corporate governance challenges, such as climate change and cybersecurity? 　- What are the future prospects for corporate governance in the context of globalization and technological advancements? Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 3.2	Course Name: Business Ethics and Corporate Governance Topic: The Greenbury and Hampel Committees	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to :
	   a. Explore the contributions of the Greenbury and Hampel Committees to corporate governance.
	   b. Analyze the key recommendations of these committees and their impact on the business world.
	   c. Discuss the challenges and opportunities facing corporate governance in the contemporary context

Teaching Aids (if any)	a. ICT usage b. Discussion- Case

Teaching Development	1. **Introduction** (5 minutes)
	    - Introduction to Corporate Governance
	    - Define corporate governance and its importance.
	    - Discuss the key stakeholders involved in corporate governance.
	2. **Development** (30 minutes)
	   a. The Greenbury Committee
	
	    Historical context and formation of the committee.
	    Key recommendations, including executive remuneration and disclosure requirements.
	    Impact of the Greenbury Report on corporate governance practices.
	   b. The Hampel Committee
	
	    Formation and objectives of the committee.
	    Focus on strengthening the role of non-executive directors.
	    Recommendations related to board composition, remuneration, and accountability.
	    Impact of the Hampel Report on corporate governance practices.
	   c. The Combined Code
	
	    Overview of the Combined Code, which merged the recommendations of the Greenbury and Hampel Committees.
	    Key principles and best practices outlined in the Combined Code.
	   d. Contemporary Corporate Governance Challenges
	
	    Discuss current challenges facing corporate governance, such as ESG (Environmental, Social, and Governance) factors, executive compensation, and board diversity.
	    Analyze the relevance of the Greenbury and Hampel Committees' recommendations in addressing these challenges.
	3. **Exercise** (5 minutes)
	    Case Study: Present a real-world example of a company that faced corporate governance issues. Discuss how the recommendations of the Greenbury and Hampel Committees could have been applied to address these problems. Collect responses and discuss the answers.

Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.
	2. Suggested Reading:
	    The Greenbury Report: Directors' Remuneration (1995)
	    The Hampel Report: Company Directors: Independence, Performance and Remuneration (1998
	3. Homework:

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	Research a modern corporate governance scandal: Students should research a recent corporate governance scandal and analyze how the principles of the Cadbury Committee could have been applied to prevent or mitigate the crisis.
	Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions - How have the Greenbury and Hampel Committees influenced the evolution of corporate governance? - What are the key challenges and opportunities facing corporate governance in today's globalized business environment? - How can companies effectively balance the interests of various stakeholders in their corporate governance practices? Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 3.3	Course Name: Business Ethics and Corporate Governance Topic: Sarbanes- Oxley Act, 2002 and Blue Ribbon Committee	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to :
	   a. Explore the significance of the Sarbanes-Oxley Act (SOX) in corporate governance.
	   b. Analyze the key provisions of SOX and their impact on corporate practices.
	   c. Discuss the role of the Blue Ribbon Committee in shaping corporate governance standards

Teaching Aids (if any)	a. ICT usage b. Discussion- Case

Teaching Development	1. **Introduction** (5 minutes)
	     - Introduction to Corporate Governance
	     - Define corporate governance and its importance.
	     - Discuss the key stakeholders involved in corporate governance
	2. **Development** (30 minutes)
	   a. The Enron Scandal and Its Aftermath
	
	     Explore the Enron scandal and its implications for corporate governance.
	     Discuss the public outcry and the need for regulatory reforms.
	   b. The Sarbanes-Oxley Act
	
	     Historical context and the passage of SOX.
	     Key provisions of SOX, including:
	     Auditor independence
	     Corporate responsibility
	     Public company accounting oversight board (PCAOB)
	     Management assessment of internal controls
	     Executive compensation
	     Impact of SOX on corporate governance practices.
	   c. The Blue-Ribbon Committee
	
	     Formation and objectives of the committee.
	     Recommendations of the Blue-Ribbon Committee on corporate governance.
	     Comparison of the Blue-Ribbon Committee's recommendations with those of SOX.
	   d. Contemporary Corporate Governance Challenges
	
	     Discuss current challenges facing corporate governance, such as ESG (Environmental, Social, and Governance) factors, executive compensation, and board diversity.
	     Analyze the relevance of SOX and the Blue-Ribbon Committee's recommendations in addressing these challenges.
	
	3. **Exercise** (5 minutes)
	     Case Study: Present a real-world example of a company that faced corporate governance issues after the passage of SOX. Discuss how SOX and the Blue-Ribbon Committee's recommendations could have been applied to prevent or mitigate these problems.
	  Collect responses and discuss the answers.

Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.

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	2. Suggested Reading: The Sarbanes-Oxley Act of 2002 Corporate Governance: Principles, Policies, and Practices by David J. Teece, Michael J. Lechter, and Mark P. Wu 3. Homework: Research a contemporary corporate governance scandal or controversy. Analyze how SOX and the Blue-Ribbon Committee's recommendations could have been applied to prevent or mitigate the issues involved. Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions - How has SOX significantly changed the landscape of corporate governance? - What are the potential costs and benefits of SOX for businesses and investors? - How can companies effectively balance the requirements of SOX with the need for innovation and growth? Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 3.4	Course Name: Business Ethics and Corporate Governance Topic: King Committee, Kumara Mangalam Birla Committee	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to : a. Explore the contributions of the King Committee and the Kumara Mangalam Birla Committee to corporate governance in India. b. Analyze the key recommendations of these committees and their impact on Indian corporate practices. c. Discuss the challenges and opportunities facing corporate governance in India.
Teaching Aids (if any)	a. ICT usage b. Discussion- Case

Teaching Development	1. **Introduction** (5 minutes)
	   - Introduction to Corporate Governance
	   - Define corporate governance and its importance in the Indian context.
	   - Discuss the unique challenges and opportunities facing corporate governance in India.
	2. **Development** (30 minutes)
	  a. The King Committee
	
	   Historical context and formation of the King Committee.
	   Key recommendations, including:
	   Board composition and independence
	   Audit committees
	   Remuneration committees
	   Risk management
	   Impact of the King Committee's recommendations on Indian corporate governance.
	  b. The Kumara Mangalam Birla Committee
	
	   Formation and objectives of the committee.
	   Recommendations related to:
	   Corporate social responsibility (CSR)
	   Stakeholder engagement
	   Ethical practices
	   Impact of the Kumara Mangalam Birla Committee's recommendations on Indian corporate governance.
	  c. The Code of Corporate Governance (India)
	
	   Overview of the Code of Corporate Governance (India), which incorporates the recommendations of the King Committee and the Kumara Mangalam Birla Committee.
	   Key principles and best practices outlined in the Code.
	  d. Contemporary Corporate Governance Challenges in India
	
	   Discuss current challenges facing corporate governance in India, such as:
	   Family-owned businesses
	   Corruption and bribery
	   Environmental and social issues
	   Analyze the relevance of the King Committee and Kumara Mangalam Birla Committee's recommendations in addressing these challenges.
	3. **Exercise** (5 minutes)
	   Case Study: Present a real-world example of a corporate governance issue in India. Discuss how the recommendations of the King Committee and Kumara

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Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: The King Report: The Structure, Responsibilities and Accountability of Boards of Directors (1995) The Kumara Mangalam Birla Committee Report on Corporate Social Responsibility (2008) 3. Homework: Research a contemporary corporate governance scandal or controversy in India. Analyze how the recommendations of the King Committee and Kumara Mangalam Birla Committee could have been applied to prevent or mitigate the issues involved Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions - How have the King Committee and Kumara Mangalam Birla Committee influenced the evolution of corporate governance in India? - What are the key challenges and opportunities facing corporate governance in India today? - How can Indian companies effectively balance the interests of various stakeholders in their corporate governance practices? Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 3.5	Course Name: Business Ethics and Corporate Governance Topic: King Committee, Kumara Mangalam Birla Committee	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to : a. Explore the contributions of the Narayana Murthy Committee and the CII Task Force Committee to corporate governance in India. b. Analyze the key recommendations of these committees and their impact on Indian corporate practices. c. Discuss the challenges and opportunities facing corporate governance in India.
Teaching Aids (if any)	a. ICT usage b. Discussion- Case

Teaching Development	1. **Introduction** (5 minutes)
	    - Introduction to Corporate Governance
	    - Define corporate governance and its importance in the Indian context.
	    - Discuss the unique challenges and opportunities facing corporate governance in India.
	
	 2. **Development** (30 minutes)
	   a. The Narayana Murthy Committee
	   Historical context and formation of the Narayana Murthy Committee.
	   Key recommendations, including:
	   Board composition and independence
	   Audit committees
	   Remuneration committees
	   Risk management
	   Corporate social responsibility (CSR)
	   Impact of the Narayana Murthy Committee's recommendations on Indian corporate governance.
	   b. The CII Task Force Committee
	   Formation and objectives of the CII Task Force Committee.
	   Recommendations related to:
	   Board diversity
	   Stakeholder engagement
	   Ethical practices
	   Technology and innovation
	   Impact of the CII Task Force Committee's recommendations on Indian corporate governance.
	   c. The Code of Corporate Governance (India)
	   Overview of the Code of Corporate Governance (India), which incorporates the recommendations of the Narayana Murthy Committee and the CII Task Force Committee.
	   Key principles and best practices outlined in the Code.
	   d. Contemporary Corporate Governance Challenges in India
	   Discuss current challenges facing corporate governance in India, such as:
	   Family-owned businesses
	   Corruption and bribery
	   Environmental and social issues
	   Technology disruptions
	   Analyze the relevance of the Narayana Murthy Committee and CII Task Force Committee's recommendations in addressing these challenges.
	
	 3. **Exercise** (5 minutes)
	   Case Study: Present a real-world example of a corporate governance issue in India. Discuss how the recommendations of the Narayana Murthy Committee and CII Task Force Committee could have been applied to prevent or mitigate the problem.

	Collect responses and discuss the answers.
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: The King Report: The Structure, Responsibilities and Accountability of Boards of Directors (1995) The Kumara Mangalam Birla Committee Report on Corporate Social Responsibility (2008) 3. Homework: Research a contemporary corporate governance scandal or controversy in India. Analyze how the recommendations of the King Committee and Kumara Mangalam Birla Committee could have been applied to prevent or mitigate the issues involved Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions - How have the Narayana Murthy Committee and CII Task Force Committee influenced the evolution of corporate governance in India? - What are the key challenges and opportunities facing corporate governance in India today? - How can Indian companies effectively balance the interests of various stakeholders in their corporate governance practices? Spend 5 minutes to evaluate student assimilation of the lesson contents

Lesson Plan No. 3.6	Course Name: Business Ethics and Corporate Governance Topic: Anglo-American Corporate Governance Models	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to : a. Explore the key characteristics of the Anglo-American corporate governance model. b. Compare and contrast the Anglo-American model with other models (e.g., Continental European, Asian). c. Discuss the challenges and opportunities facing the Anglo-American model in the contemporary context.
Teaching Aids (if any)	a. ICT usage b. Discussion- Case

Teaching Development	1. **Introduction** (5 minutes)
	   - Introduction to Corporate Governance
	   - Define corporate governance and its importance in the Indian context.
	   - Discuss the key stakeholders involved in corporate governance.
	2. **Development** (30 minutes)
	  a. The Anglo-American Model
	    Key characteristics of the Anglo-American model, including:
	    Shareholder primacy
	    Market-based discipline
	    Strong emphasis on disclosure and transparency
	    Role of institutional investors
	    Comparison with other models (e.g., Continental European, Asian)
	  b. The Role of Shareholders
	    The significance of shareholders in the Anglo-American model.
	    The rights and responsibilities of shareholders.
	    The role of institutional investors in influencing corporate governance.
	  c. The Board of Directors
	    The composition and structure of boards in the Anglo-American model.
	    The role of executive and non-executive directors.
	    The importance of board independence and effectiveness.
	  d. Executive Compensation
	    Executive compensation practices in the Anglo-American model.
	    The debate over executive pay and its impact on corporate governance.
	    The role of shareholder activism in influencing executive compensation.
	  e. Disclosure and Transparency
	    The importance of disclosure and transparency in the Anglo-American model.
	    The role of financial reporting standards and regulatory oversight.
	    The challenges of maintaining disclosure and transparency in a globalized business environment.
	  f. Challenges and Opportunities
	    Discuss the challenges and opportunities facing the Anglo-American model, including:
	    Short-termism
	    Executive pay
	    Global competition
	    ESG (Environmental, Social, and Governance) factors
	
	3. **Exercise** (5 minutes)
	    Case Study: Present a real-world example of a corporate governance issue in a company operating under the Anglo-American model. Discuss how the model's characteristics have influenced the situation

	Collect responses and discuss the answers.
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: The Oxford Handbook of Corporate Governance edited by David Hillier and David J. Teece 3. Homework: Research a contemporary corporate governance scandal or controversy related to a company operating under the Anglo-American model. Analyze how the model's characteristics have influenced the situation. Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions - What are the strengths and weaknesses of the Anglo-American corporate governance model? - How has the Anglo-American model evolved over time? - What are the key challenges facing the Anglo-American model in the 21st century? Spend 5 minutes to evaluate student assimilation of the lesson contents

Lesson Plan No. 3.7	Course Name: Business Ethics and Corporate Governance Topic: German Corporate Governance Model	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to : a. Explore the key characteristics of the German corporate governance model. b. Compare and contrast the German model with other models (e.g., Anglo-American, Continental European). c. Discuss the challenges and opportunities facing the German model in the contemporary context.
Teaching Aids (if any)	a. ICT usage b. Discussion- Case

Teaching Development	1. **Introduction** (5 minutes)
	    - Introduction to Corporate Governance
	    - Define corporate governance and its importance in the Indian context.
	    - Discuss the key stakeholders involved in corporate governance.
	2. **Development** (30 minutes)
	    a. The German Model
	
	    Key characteristics of the German model, including:
	    Stakeholder model
	    Two-tier board structure
	    Supervisory board and management board
	    Codetermination
	    Comparison with other models (e.g., Anglo-American, Continental European)
	    b. The Role of Stakeholders
	
	    The significance of stakeholders in the German model.
	    The rights and responsibilities of various stakeholders (e.g., shareholders, employees, banks).
	    The role of codetermination in balancing the interests of different stakeholders.
	    c. The Two-Tier Board Structure
	
	    The composition and structure of the supervisory board and management board.
	    The powers and responsibilities of each board.
	    The role of employee representation on the supervisory board.
	    d. Codetermination
	
	    The concept of codetermination and its importance in the German model.
	    The legal framework for codetermination.
	    The impact of codetermination on corporate decision-making.
	    e. Corporate Social Responsibility
	
	    The emphasis on corporate social responsibility in the German model.
	    The role of the supervisory board in overseeing CSR initiatives.
	    The impact of CSR on corporate reputation and performance.
	    f. Challenges and Opportunities
	
	    Discuss the challenges and opportunities facing the German model, including:
	    Global competition
	    Technological advancements
	    Changing stakeholder expectations

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	The impact of the European Union 3. **Exercise** (5 minutes) Case Study: Present a real-world example of a corporate governance issue in a German company. Discuss how the model's characteristics have influenced the situation. Collect responses and discuss the answers.

Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.
	2. Suggested Reading:
	     The Oxford Handbook of Corporate Governance edited by David Hillier and David J. Teece
	3. Homework:
	     Research a contemporary corporate governance scandal or controversy related to a German company. Analyze how the model's characteristics have influenced the situation.
	Spend 5 minutes to wrap up and consolidate the learnings

Evaluation	1. Reflective Questions - What are the strengths and weaknesses of the German corporate governance model? - How has the German model evolved over time? - What are the key challenges facing the German model in the 21st century? Spend 5 minutes to evaluate student assimilation of the lesson contents

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| Lesson Plan No. 3.8 | Course Name: Business Ethics and Corporate Governance | Course No.: |
| | Topic: Japanese and Indian Corporate Governance Model | BBALLB-304 |

Objectives	At the end of the lesson the student shall be able to : a. Explore the key characteristics of the Japanese and Indian corporate governance models. b. Compare and contrast these models with each other and with the Anglo-American model. c. Discuss the challenges and opportunities facing corporate governance in Japan and India.
Teaching Aids (if any)	a. ICT usage b. Discussion- Case
Teaching Development	1. **Introduction** (5 minutes) - Introduction to Corporate Governance - Define corporate governance and its importance in the Indian context. - Discuss the key stakeholders involved in corporate governance. 2. **Development** (30 minutes) a. The Japanese Model Key characteristics of the Japanese model, including: Keiretsu system Bank-centered finance Emphasis on long-term relationships Role of main banks Comparison with the Anglo-American and Indian models b. The Indian Model Key characteristics of the Indian model, including: Family-owned businesses Role of government Emphasis on stakeholder interests Influence of cultural factors Comparison with the Anglo-American and Japanese models c. Key Differences and Similarities Compare and contrast the Japanese and Indian models, focusing on: Stakeholder relationships Role of government Board structure Corporate social responsibility Cultural influences d. Challenges and Opportunities Discuss the challenges and opportunities facing corporate governance in Japan and India, including: Global competition Technological advancements Changing stakeholder expectations Regulatory reforms 3. **Exercise** (5 minutes) Case Study: Present a real-world example of a corporate governance issue in a Japanese or Indian company. Discuss how the model's characteristics have influenced the situation. Collect responses and discuss the answers.

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Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: The Oxford Handbook of Corporate Governance edited by David Hillier and David J. Teece 3. Homework: Research a contemporary corporate governance scandal or controversy related to a Japanese or Indian company. Analyze how the model's characteristics have influenced the situation. Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions - What are the strengths and weaknesses of the Japanese and Indian corporate governance models? - How have these models evolved over time? - What are the key challenges facing corporate governance in Japan and India in the 21st century? Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 4.1	Course Name: Business Ethics and Corporate Governance Topic: Role of Promoters	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to : a. Understand the concept of promoters in corporate governance. b. Analyze the roles and responsibilities of promoters. c. Discuss the challenges and opportunities faced by promoters.
Teaching Aids (if any)	a. ICT usage b. Discussion- Case

Teaching Development	1. **Introduction** (5 minutes)
	   - Define promoters and their significance in the formation of a company.
	   - Discuss the historical context of promoters and their evolution over time.
	   - Explore the legal framework governing promoters in different jurisdictions.
	2. **Development** (30 minutes)
	  a. Roles and Responsibilities of Promoters:
	
	   Identify the key roles and responsibilities of promoters in the formation of a company, including:
	   Identifying the business opportunity
	   Assembling the initial team
	   Raising capital
	   Negotiating contracts
	   Filing necessary documents
	   Discuss the ethical and legal obligations of promoters.
	  b. Promoter's Duties and Liabilities:
	
	   Explain the duties and liabilities of promoters, including:
	   Duty of disclosure
	   Duty of good faith
	   Duty of care
	   Liability for pre-incorporation contracts
	   Liability for misrepresentation
	   Discuss the remedies available to the company or shareholders if a promoter breaches their duties.
	  c. Promoter's Conflicts of Interest:
	
	   Identify potential conflicts of interest that promoters may face, such as:
	   Personal interests that may conflict with the company's interests
	   Conflicts with other promoters or shareholders
	   Discuss strategies to mitigate conflicts of interest.
	  d. Promoter's Exit Strategy:
	
	   Explore the various exit strategies available to promoters, including:
	   Selling their shares
	   Stepping down from the board
	   Continuing to be involved in the company's management
	   Discuss the factors that influence a promoter's decision to exit.
	3. **Exercise** (5 minutes)
	   Case Study: Present a real-world example of a promoter who faced ethical or legal challenges. Discuss the implications of their actions and the potential consequences for the company.
	Collect responses and discuss the answers.

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Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: The Oxford Handbook of Corporate Governance edited by David Hillier and David J. Teece 3. Homework: Research a specific company and identify the key promoters involved in its formation. Analyze their roles, responsibilities, and any challenges they may have faced Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions - What are the ethical considerations for promoters in the formation of a company? - How can promoters balance their own interests with the interests of the company and its shareholders? - What are the potential risks and rewards associated with being a promoter? Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 4.2	Course Name: Business Ethics and Corporate Governance Topic: Nominee directors	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to :
	   a. Understand the concept of promoters in corporate governance.
	   b. Analyze the roles and responsibilities of promoters.
	   c. Discuss the challenges and opportunities faced by promoters.

Teaching Aids (if any)	a. ICT usage b. Discussion- Case

Teaching Development	1. **Introduction** (5 minutes)
	   - Define nominee directors and their relationship to the appointing entity.
	   - Discuss the common scenarios where nominee directors are appointed (e.g., parent companies, lenders, venture capitalists).
	2. **Development** (30 minutes)
	   a. Advantages of Nominee Directors:
	
	   Representation of interests: Nominee directors can represent the interests of their appointing entity on the board of the company.
	   Expertise and experience: Nominee directors often bring specialized knowledge and experience to the board.
	   Enhanced oversight: Nominee directors can provide additional oversight and scrutiny of the company's activities.
	   b. Disadvantages of Nominee Directors:
	
	   Potential conflicts of interest: Nominee directors may face conflicts of interest between their appointing entity and the company.
	   Reduced independence: The presence of nominee directors can potentially reduce the independence of the board.
	   Lack of alignment with company's long-term interests: Nominee directors may prioritize the interests of their appointing entity over the long-term interests of the company.
	   c. Legal and Ethical Considerations:
	
	   Disclosure requirements: Nominee directors must disclose their relationship with the appointing entity.
	   Fiduciary duties: Nominee directors have fiduciary duties to the company, regardless of their appointing entity.
	   Ethical considerations: Nominee directors must avoid conflicts of interest and act in the best interests of the company.
	3. **Exercise** (5 minutes)
	   Case Study: Present a hypothetical scenario where a company appoints a nominee director from its largest shareholder. Discuss the potential advantages and disadvantages of this arrangement, considering factors such as the shareholder's interests, the nominee director's qualifications, and the potential for conflicts of interest.
	Collect responses and discuss the answers.

Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: The Oxford Handbook of Corporate Governance edited by David Hillier and David J. Teece 3. Homework:

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	Research and analyze a real-world example of a company that has appointed a nominee director. Discuss the reasons for the appointment, the impact on the company's governance, and any related controversies or issues. Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions - Under what circumstances are nominee directors beneficial for a company? - What measures can be taken to mitigate the potential risks associated with nominee directors? - How can companies ensure that nominee directors act in the best interests of the company and avoid conflicts of interest? Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 4.3	Course Name: Business Ethics and Corporate Governance Topic: Mismanagement, Corporate Frauds - Negligent Role of Auditors	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to : a. Understand the concept of corporate fraud and mismanagement. b. Explore the role of auditors in preventing and detecting corporate fraud. c. Analyze the factors that contribute to auditor negligence. d. Discuss the legal and ethical implications of auditor negligence.
Teaching Aids (if any)	a. ICT usage b. Discussion- Case

Teaching Development	1. **Introduction** (5 minutes)
	     - Define corporate fraud and mismanagement, providing examples of well-known cases.
	     - Discuss the impact of corporate fraud on stakeholders, including shareholders, employees, and the broader economy.
	     - Introduce the role of auditors in providing assurance on financial statements and preventing fraud.
	 2. **Development** (30 minutes)
	    a. Types of Corporate Fraud:
	
	      Discuss common types of corporate fraud, such as:
	      Asset misappropriation
	      Fraudulent financial reporting
	      Corruption
	      Analyze the root causes of corporate fraud, including incentives, opportunities, and rationalizations.
	    b. The Role of Auditors:
	
	      Explain the responsibilities of auditors in detecting and preventing fraud.
	      Discuss the auditing standards and procedures that are designed to identify fraud.
	      Analyze the challenges faced by auditors in detecting fraud, including:
	      Collusion between management and auditors
	      Lack of auditor independence
	      Limitations of auditing techniques
	    c. Factors Contributing to Auditor Negligence:
	
	      Discuss the factors that can contribute to auditor negligence, such as:
	      Lack of professional competence
	      Inadequate supervision
	      Pressure to meet client deadlines
	      Conflicts of interest
	      Analyze the impact of these factors on the quality of audits.
	    d. Legal and Ethical Implications of Auditor Negligence:
	
	      Discuss the legal implications of auditor negligence, including liability to shareholders and other stakeholders.
	      Explore the ethical implications of auditor negligence and the importance of professional integrity.
	      Analyze the role of regulatory bodies in addressing auditor negligence.
	 3. **Exercise** (5 minutes)
	      Case Study: Present a real-world case of corporate fraud where auditor negligence played a significant role.

	Have students analyze the case and identify the factors that contributed to auditor negligence. Discuss the legal and ethical implications of the auditor's actions.. Collect responses and discuss the answers.
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: The Oxford Handbook of Corporate Governance edited by David Hillier and David J. Teece 3. Homework: Research a recent corporate fraud case and analyze the role of the auditors involved. Identify the factors that contributed to auditor negligence and assess the potential legal and ethical implications. Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions - What are the key factors that contribute to auditor negligence? - How can auditors improve their ability to detect and prevent fraud? - What are the implications of auditor negligence for the corporate governance landscape? - How can regulators and professional bodies address the issue of auditor negligence? Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 4.4	Course Name: Business Ethics and Corporate Governance	Course No.:
	Topic: Bank Supervision-corporate governance	BBALLB-304

Objectives	At the end of the lesson the student shall be able to : a. Understand the role of bank supervision in maintaining financial stability. b. Explore the relationship between bank supervision and corporate governance. c. Analyze the key principles and practices of bank supervision. d. Discuss the challenges and opportunities facing bank supervisors in the contemporary context
Teaching Aids (if any)	a. ICT usage b. Discussion- Case

Teaching Development	1. **Introduction** (5 minutes)
	    - Define bank supervision and its importance in the financial system.
	    - Discuss the key objectives of bank supervision, including:
	    - Ensuring the safety and soundness of banks
	    - Protecting depositors and other stakeholders
	    - Maintaining financial stability
	    - Promoting competition and efficiency in the banking sector.
	 2. **Development** (30 minutes)
	   a. Principles of Bank Supervision
	
	    Explain the core principles of bank supervision, such as:
	    Capital adequacy
	    Asset quality
	    Management efficiency
	    Earnings quality
	    Liquidity
	    Discuss the regulatory frameworks and standards that govern bank supervision (e.g., Basel Accords, national regulations).
	   b. Relationship Between Bank Supervision and Corporate Governance
	
	    Explore the interconnectedness between bank supervision and corporate governance.
	    Discuss how effective corporate governance practices can contribute to the safety and soundness of banks.
	    Analyze the role of bank supervisors in promoting good corporate governance practices.
	   c. Bank Supervision Tools and Techniques
	
	    Discuss the various tools and techniques used by bank supervisors, including:
	    On-site examinations
	    Off-site monitoring
	    Stress testing
	    Market discipline
	    Regulatory capital requirements
	   d. Challenges and Opportunities
	
	    Analyze the challenges facing bank supervisors in the contemporary context, such as:
	    Financial innovation
	    Global interconnectedness
	    Technological advancements
	    Regulatory arbitrage

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	Discuss the opportunities for bank supervisors to improve their effectiveness and adapt to changing circumstances. 3. **Exercise** (5 minutes) Case Study: Present a real-world example of a bank failure or crisis. Analyze the role of bank supervision and corporate governance in contributing to or mitigating the problem. Discuss how the situation could have been prevented or addressed more effectively. Collect responses and discuss the answers.
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: The Oxford Handbook of Corporate Governance edited by David Hillier and David J. Teece 3. Homework: Research a specific bank supervision regulatory framework or standard (e.g., Basel III, Dodd-Frank Act). Analyze its key provisions and discuss its impact on bank supervision practices. Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions - How can bank supervisors effectively balance the need for financial stability with the promotion of competition and innovation? - What is the role of corporate governance in preventing bank failures? - How can bank supervisors adapt to the challenges and opportunities presented by technological advancements and financial innovation? - What are the key lessons learned from past bank crises, and how can these lessons be applied to improve bank supervision practices? Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 4.5	Course Name: Business Ethics and Corporate Governance	Course No.:
	Topic: Control of Stock Exchanges -corporate governance	BBALLB-304

Objectives	At the end of the lesson the student shall be able to : a. Understand the concept of corporate governance in relation to stock exchanges. b. Analyze the various mechanisms used to control stock exchanges. c. Evaluate the effectiveness of these control mechanisms. d. Discuss the challenges and future directions in stock exchange governance.
Teaching Aids (if any)	a. ICT usage b. Discussion-
Teaching Development	1. **Introduction** (5 minutes) - Define corporate governance and its importance in financial markets. - Explain the role of stock exchanges as intermediaries in the securities market. - Discuss the potential risks and challenges associated with stock exchange operations 2. **Development** (30 minutes) Control Mechanisms a. Regulatory Oversight: Role of securities regulators (e.g., SEC, SEBI) Regulatory framework and rules Enforcement mechanisms and sanctions b. Self-Regulation: Stock exchange rules and codes of conduct Disciplinary actions and sanctions Role of self-regulatory organizations (SROs) c. Market Forces: Competition among stock exchanges Investor protection and market confidence Role of institutional investors and market participants 3. **Exercise** (5 minutes) Discussion: Facilitate a discussion on the effectiveness of different control mechanisms. Analyze the challenges and limitations of existing governance frameworks. Discuss potential areas for improvement and future directions in stock exchange governance. Collect responses and discuss the answers.
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: The Oxford Handbook of Corporate Governance edited by David Hillier and David J. Teece 3. Homework: Analyse the Bombay stock exchange's governance practices. Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions - What is the primary role of corporate governance in the context of stock exchanges? - How do stock exchanges contribute to the functioning of financial markets?

	- What are the key risks and challenges associated with stock exchange operations? Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 4.6	Course Name: Business Ethics and Corporate Governance	Course No.:
	Topic: Whistle Blowing Policy - RBI	BBALLB-304

Objectives	At the end of the lesson the student shall be able to : a. Understand the concept of whistle blowing and its importance in corporate governance. b. Analyze the RBI's Whistle Blowing Policy and its key provisions. c. Discuss the challenges and ethical considerations associated with whistle blowing. d. Evaluate the effectiveness of the RBI's policy in promoting transparency and accountability
Teaching Aids (if any)	a. ICT usage b. Discussion-

Teaching Development	1. **Introduction** (5 minutes)
	  - Define whistle blowing and its significance in organizations.
	  - Discuss the ethical dilemmas faced by employees who witness wrongdoing.
	  - Explain the role of whistle blowing policies in protecting employees and promoting transparency
	2. **Development** (30 minutes)
	  a. RBI's Whistle Blowing Policy
	
	  Present the key provisions of the RBI's Whistle Blowing Policy.
	  Analyze the scope and coverage of the policy.
	  Discuss the protection mechanisms offered to whistle blowers.
	  b. Challenges and Ethical Considerations
	
	  Explore the potential challenges and risks faced by whistle blowers.
	  Discuss the ethical dilemmas involved in reporting wrongdoing.
	  Analyze the importance of confidentiality and protection for whistle blowers.
	3. **Exercise** (5 minutes)
	  Discussion: Present relevant case studies involving whistle blowing in the financial sector.
	
	  Analyze the impact of whistle blowing on organizations and individuals
	Collect responses and discuss the answers.

Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: The Oxford Handbook of Corporate Governance edited by David Hillier and David J. Teece 3. Homework: What are the potential consequences of not having a strong whistle blowing policy in place? Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions a. What are the ethical considerations involved in whistle blowing? b. How can organizations create a culture that encourages employees to report wrongdoing?

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	c. What are the challenges faced by whistle blowers in India?
	Spend 5 minutes to evaluate student assimilation of the lesson contents

Lesson Plan No. 4.7	Course Name: Business Ethics and Corporate Governance Topic: Whistle Blowing Policy – Ministry of Corporate Affairs	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to : a. Understand the concept of whistle blowing and Identify the importance of whistle blowing policies. b. Analyze the ethical dilemmas faced by whistle blowers. c. Discuss the protections and challenges faced by whistle blowers. d. Apply the principles of whistle blowing to real-world scenarios.
Teaching Aids (if any)	a. ICT usage b. Discussion-

Teaching Development	1. **Introduction** (5 minutes)
	 - Begin by engaging students in a discussion about ethical dilemmas in the workplace. Ask them to share examples of situations where they have observed or heard about unethical behavior.
	 2. **Development** (30 minutes)
	     a. The Concept of Whistle Blowing:
	     Define whistle blowing as the act of reporting unethical or illegal activities within an organization to a higher authority or external agency.
	     Discuss the different types of whistle blowing, such as internal and external reporting.
	     b. The Importance of Whistle Blowing:
	     Highlight the role of whistle blowing in preventing fraud, corruption, and other unethical practices.
	     Discuss how whistle blowing can contribute to good corporate governance and enhance organizational reputation.
	     c. Legal and Ethical Implications of Whistle Blowing:
	     Explore the legal protections available to whistleblowers in India, such as the Whistleblower Protection Act.
	     Discuss the ethical dilemmas that whistleblowers may face, such as concerns about job security and retaliation.
	     d. Challenges and Protections for Whistleblowers:
	     Discuss the potential challenges faced by whistleblowers, including retaliation, social isolation, and financial hardship.
	     Examine the measures that organizations can take to protect whistleblowers and create a safe environment for reporting unethical behavior.
	     e. Case Study:
	     Present a real-world case study of whistle blowing, such as the Satyam Computer Services scandal.
	     Analyze the ethical dilemmas faced by the whistleblower and the impact of their actions on the organization and society..
	 3. **Exercise** (5 minutes)
	 Discussion: Facilitate a discussion among students to explore their thoughts on whistle blowing and its importance.
	 Summarize the key points of the lesson and emphasize the importance of ethical behavior and transparency in business.
	 Collect responses and discuss the answers.

Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading:

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	The Oxford Handbook of Corporate Governance edited by David Hillier and David J. Teece ☐ Whistleblower Protection Act, India ☐ Ministry of Corporate Affairs Guidelines on Whistle Blowing 3. Homework: What are the potential consequences of not having a strong whistle blowing policy in place? Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions a. What are the challenges faced by whistle blowers in India? Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 4.8	Course Name: Business Ethics and Corporate Governance Topic: Whistle Blowing Policy- Towards Building Ethical and Sustainable Organization	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to : a. Analyze the challenges faced by whistleblowers and the protections available to them. b. Explore best practices for organizations to implement effective whistle blowing policies.
Teaching Aids (if any)	a. ICT usage b. Discussion-

Teaching Development	1. **Introduction** (5 minutes)
	   - Begin by discussing the concept of ethics in business, emphasizing the importance of integrity and transparency.
	   - Introduce the concept of whistle blowing as a mechanism to expose unethical or illegal activities within an organization.
	2. **Development** (30 minutes)
	  a. The Concept of Whistle Blowing:
	   Define whistle blowing as the act of reporting unethical or illegal activities within an organization to a higher authority or external agency.
	   Discuss the different types of whistle blowing, such as internal and external reporting.
	  b. The Significance of Whistle Blowing:
	   Highlight the role of whistle blowing in preventing fraud, corruption, and other unethical practices.
	   Discuss how whistle blowing can contribute to good corporate governance and enhance organizational reputation.
	   Explore the relationship between whistle blowing and sustainable business practices.
	  c. Ethical and Legal Implications of Whistle Blowing:
	   Discuss the ethical dilemmas that whistleblowers may face, such as concerns about job security and retaliation.
	   Examine the legal protections available to whistleblowers in India, such as the Whistleblower Protection Act.
	   Explore the potential legal consequences for organizations that retaliate against whistleblowers.
	  d. Challenges Faced by Whistleblowers and Protections Available:
	   Discuss the potential challenges faced by whistleblowers, including retaliation, social isolation, and financial hardship.
	   Examine the measures that organizations can take to protect whistleblowers and create a safe environment for reporting unethical behavior.
	   Explore the role of government agencies and civil society organizations in supporting whistleblowers.
	  e. Best Practices for Implementing Whistle Blowing Policies:
	   Discuss the key elements of an effective whistle blowing policy, including clear reporting channels, confidentiality protections, and safeguards against retaliation.
	   Examine best practices for investigating whistleblower complaints and taking appropriate action.
	   Explore the importance of training employees on the whistle blowing policy and fostering a culture of ethical behavior.
	3. **Exercise** (5 minutes)

	Discussion: Facilitate a discussion among students to explore their thoughts on whistle blowing and its importance. Summarize the key points of the lesson and emphasize the importance of ethical behavior and transparency in business Collect responses and discuss the answers.
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: The Oxford Handbook of Corporate Governance edited by David Hillier and David J. Teece ☐ Whistleblower Protection Act, India ☐ Ministry of Corporate Affairs Guidelines on Whistle Blowing 3. Homework: What are the potential consequences of not having a strong whistle blowing policy in place? Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions a. What are the challenges faced by whistle blowers in India? Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 5.1	Course Name: Business Ethics and Corporate Governance Topic: Corporate Social Responsibility- Concept of CSR	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to : a. Understand the definition and importance of Corporate Social Responsibility (CSR). b. Identify the different dimensions of CSR (economic, legal, ethical, and philanthropic). c. Analyze the benefits and challenges of CSR for businesses. d. Explore case studies of successful CSR initiatives.
Teaching Aids (if any)	a. ICT usage b. Discussion-

Teaching Development	1. **Introduction** (5 minutes)
	   - Begin by discussing the role of businesses in society.
	   - Introduce the concept of CSR as a company's commitment to operating in a way that is socially and environmentally responsible.
	2. **Development** (30 minutes)
	  a. Defining CSR:
	    Provide a clear definition of CSR, emphasizing its focus on ethical, legal, and philanthropic responsibilities.
	    Discuss the evolution of CSR and its increasing importance in today's business landscape.
	  b. Dimensions of CSR:
	    Explore the four primary dimensions of CSR:
	    Economic: Generating profits and creating value for shareholders.
	    Legal: Adhering to all applicable laws and regulations.
	    Ethical: Acting in a morally responsible manner and considering the interests of all stakeholders.
	    Philanthropic: Contributing to society through charitable activities and community involvement.
	  c. Benefits of CSR:
	    Discuss the various benefits of CSR for businesses, including:
	    Enhanced reputation and brand image
	    Improved customer loyalty and satisfaction
	    Increased employee morale and engagement
	    Stronger relationships with stakeholders
	    Reduced risks and liabilities
	  d. Challenges of CSR:
	    Explore the potential challenges of CSR, such as:
	    Increased costs and resource allocation
	    Difficulty in measuring and quantifying CSR impact
	    Potential for greenwashing or tokenism
	    Balancing CSR with profit-making objectives
	  e. Case Studies:
	    Present case studies of successful CSR initiatives from different industries.
	    Analyze the strategies used by these companies and the positive impact they have had on society.
	3. **Exercise** (5 minutes)
	    Discussion: Facilitate a discussion among students to explore their thoughts on whistle blowing and its importance.
	    Summarize the key points of the lesson and emphasize the importance of ethical behavior and transparency in business
	    Collect responses and discuss the answers.

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Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.
	2. Suggested Reading:
	The Oxford Handbook of Corporate Governance edited by David Hillier and David J. Teece
	☐ Whistleblower Protection Act, India
	☐ Ministry of Corporate Affairs Guidelines on Whistle Blowing
	3. Homework:
	Students should evaluate the effectiveness of the company's CSR efforts and identify areas for improvement.
	Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions
	a. What is your understanding of CSR?
	b. How does CSR contribute to the sustainability of a business?
	c. What are the ethical responsibilities of businesses in today's society?
	d. How can CSR be measured and evaluated?
	e. What are the potential challenges and risks associated with CSR?
	Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 5.2	Course Name: Business Ethics and Corporate Governance Topic: Corporate philanthropy	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to :
	  a. Understand the concept of corporate philanthropy.
	  b. Discuss the motivations for corporate philanthropy.
	  c. Analyze the benefits and challenges of corporate philanthropy.
	  d. Explore best practices for effective corporate philanthropy.
	  e. Develop a case study to analyze a corporate philanthropy initiative.

Teaching Aids (if any)	a. ICT usage b. Discussion-

Teaching Development	1. **Introduction** (5 minutes)
	    - Begin by discussing the role of businesses in society.
	    - Introduce the concept of corporate philanthropy as a company's voluntary contributions to society through charitable activities.
	2. **Development** (30 minutes)
	    a. Defining Corporate Philanthropy:
	      Provide a clear definition of corporate philanthropy, emphasizing its distinction from CSR.
	      Discuss the different forms of corporate philanthropy, such as donations, volunteer programs, and in-kind contributions.
	    b. Motivations for Corporate Philanthropy:
	      Explore the various motivations for corporate philanthropy, including:
	      Enhancing reputation and brand image
	      Building relationships with stakeholders
	      Attracting and retaining top talent
	      Contributing to social and environmental causes
	      Aligning with corporate values and mission
	    c. Benefits and Challenges of Corporate Philanthropy:
	      Discuss the benefits of corporate philanthropy for businesses, such as improved brand reputation, increased customer loyalty, and enhanced employee morale.
	    d. Explore the potential challenges of corporate philanthropy, including:
	      Increased costs and resource allocation
	      Difficulty in measuring and quantifying impact
	      Potential for greenwashing or tokenism
	      Balancing philanthropy with profit-making objectives
	    e. Best Practices for Effective Corporate Philanthropy:
	      Discuss best practices for effective corporate philanthropy, such as:
	      Aligning philanthropy with corporate values and mission
	      Developing a clear strategy and goals
	      Collaborating with trusted partners
	      Measuring and evaluating impact
	      Communicating philanthropy efforts effectively
	3. **Exercise** (5 minutes)
	    Discussion: Present a case study of a successful corporate philanthropy initiative. Analyze the strategies used by the company and the positive impact it has had on society.
	    Collect responses and discuss the answers.

Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: The Oxford Handbook of Corporate Governance edited by David Hillier and David J. Teece

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	☐ Whistleblower Protection Act, India ☐ Ministry of Corporate Affairs Guidelines on Whistle Blowing 3. Homework: Students should evaluate the effectiveness of the company's CSR efforts and identify areas for improvement. Spend 5 minutes to wrap up and consolidate the learnings

Evaluation	1. Reflective Questions
	    - What is the difference between corporate philanthropy and CSR?
	    - What are the motivations for companies to engage in philanthropy?
	    - How can corporate philanthropy contribute to a company's reputation and brand image?
	    - What are the challenges and risks associated with corporate philanthropy?
	    - How can companies measure and evaluate the impact of their philanthropic initiatives?
	Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 5.3	Course Name: Business Ethics and Corporate Governance Topic: Strategic Relationship of CSR with Corporate Sustainability;	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to :
	   a. Understand the concepts of Corporate Social Responsibility (CSR) and corporate sustainability.
	   b. Explore the interconnectedness between CSR and corporate sustainability.
	   c. Analyze how CSR can contribute to long-term corporate sustainability.
	   d. Discuss the challenges and opportunities associated with integrating CSR into corporate sustainability strategies.

Teaching Aids (if any)	a. ICT usage b. Discussion-

Teaching Development	1. **Introduction** (5 minutes)
	   - Begin by discussing the importance of sustainability in today's business environment.
	   - Introduce the concepts of CSR and corporate sustainability, highlighting their overlapping goals and objectives.
	2. **Development** (30 minutes)
	   a. Understanding CSR and Corporate Sustainability:
	    Define CSR as a company's commitment to operating in a way that is socially and environmentally responsible.
	    Define corporate sustainability as a business approach that aims to meet the needs of the present without compromising the ability of future generations to meet their own needs.
	    Discuss the key elements of both CSR and corporate sustainability, such as environmental stewardship, social responsibility, and economic viability.
	   b. The Interconnectedness of CSR and Corporate Sustainability:
	    Explore the ways in which CSR and corporate sustainability are intertwined:
	    Shared goals: Both focus on creating long-term value for the business and society.
	    Complementary practices: CSR initiatives often contribute to sustainable business practices.
	    Risk management: CSR can help mitigate risks associated with environmental and social issues.
	   c. How CSR Contributes to Corporate Sustainability:
	    Discuss the specific ways in which CSR can contribute to corporate sustainability:
	    Environmental stewardship: Reducing environmental impact through sustainable practices.
	    Social responsibility: Addressing social issues and promoting human rights.
	    Economic viability: Building long-term financial sustainability through ethical and responsible business practices.
	   d. Challenges and Opportunities:
	    Explore the challenges associated with integrating CSR into corporate sustainability strategies, such as:
	    Measuring and quantifying CSR impact
	    Balancing CSR with profit-making objectives
	    Addressing stakeholder expectations
	   e. Discuss the opportunities that CSR can provide for corporate sustainability, such as:
	    Enhancing brand reputation and customer loyalty

	Attracting and retaining top talent
	Building strong relationships with stakeholders
	Mitigating risks associated with environmental and social issues.
	3. **Exercise** (5 minutes)
	Discussion: Present a case study of a company that has successfully integrated CSR into its corporate sustainability strategy.
	Analyze the company's approach, the benefits it has achieved, and the challenges it has overcome.
	Collect responses and discuss the answers.
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.
	2. Suggested Reading:
	https://www.southwales.ac.uk/news/news-2022/childrens-book-co-written-by-usw-academic-warns-of-the-perils-of-plastic/
	3. Homework:
	Students should research a specific company and analyze its CSR and sustainability initiatives
	Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions
	- What is the relationship between CSR and corporate sustainability?
	- How can CSR contribute to the long-term viability of a business?
	- What are the challenges and opportunities associated with integrating CSR into corporate sustainability strategies?
	- How can companies measure and evaluate the impact of their CSR and sustainability initiatives?
	Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 5.4	Course Name: Business Ethics and Corporate Governance Topic: CSR and Business Ethics	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to :
	   a. Understand the concepts of Corporate Social Responsibility (CSR) and business ethics.
	   b. Explore the relationship between CSR and business ethics.
	   c. Analyze the benefits and challenges of integrating CSR into business practices.
	   d. Develop case studies to illustrate the application of CSR and business ethics.

Teaching Aids (if any)	a. ICT usage b. Discussion-

Teaching Development	1. **Introduction** (5 minutes)
	   - Begin by discussing the role of businesses in society.
	   - Introduce the concepts of CSR and business ethics, emphasizing their interconnectedness.
	2. **Development** (30 minutes)
	   a. Defining CSR and Business Ethics:
	     Provide clear definitions of CSR and business ethics.
	     Discuss the different dimensions of CSR (economic, legal, ethical, and philanthropic).
	     Explore the ethical principles that guide business decision-making.
	   b. The Relationship Between CSR and Business Ethics:
	     Discuss how CSR and business ethics are intertwined and mutually reinforcing.
	     Explore how ethical considerations can inform CSR initiatives and vice versa.
	   c. Benefits of Integrating CSR and Business Ethics:
	     Analyze the benefits of integrating CSR and business ethics into business practices, including:
	     Enhanced reputation and brand image
	     Improved customer loyalty and satisfaction
	     Increased employee morale and engagement
	     Stronger relationships with stakeholders
	     Reduced risks and liabilities
	   d. Challenges of Integrating CSR and Business Ethics:
	     Explore the potential challenges of integrating CSR and business ethics, such as:
	     Increased costs and resource allocation
	     Difficulty in measuring and quantifying impact
	     Potential for greenwashing or tokenism
	     Balancing CSR and profit-making objectives
	3. **Exercise** (5 minutes)
	   Discussion: Present case studies illustrating the successful integration of CSR and business ethics.
	   Analyze the strategies used by these companies and the positive impact they have had on society.
	Collect responses and discuss the answers.

Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: https://www.southwales.ac.uk/news/news-2022/childrens-book-co-written-by-usw-academic-warns-of-the-perils-of-plastic/ 3. Homework:

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	Students should evaluate the effectiveness of the company's CSR and ethical efforts and identify areas for improvement. Spend 5 minutes to wrap up and consolidate the learnings

Evaluation	1. Reflective Questions
	    - How are CSR and business ethics related?
	    - What are the benefits of integrating CSR and business ethics into business practices?
	    - What are the challenges and risks associated with integrating CSR and business ethics?
	    - How can companies measure and evaluate the impact of their CSR and ethical initiatives?
	
	Spend 5 minutes to evaluate student assimilation of the lesson contents

Lesson Plan No. 5.5	Course Name: Business Ethics and Corporate Governance Topic: CSR and Corporate Governance	Course No.: BBALLB-304

Objectives	At the end of the lesson the student shall be able to:
	  a. Understand the concepts of Corporate Social Responsibility (CSR) and corporate governance.
	  b. Explore the relationship between CSR and corporate governance.
	  c. Analyze the benefits and challenges of integrating CSR into corporate governance practices.
	  d. Develop case studies to illustrate the application of CSR and corporate governance.

Teaching Aids (if any)	a. ICT usage b. Discussion-

Teaching Development	1. **Introduction** (5 minutes)
	  - Begin by discussing the role of businesses in society.
	  - Introduce the concepts of CSR and business ethics, emphasizing their interconnectedness.
	
	2. **Development** (30 minutes)
	  a. Defining CSR and Corporate Governance:
	  Provide clear definitions of CSR and corporate governance.
	  Discuss the different dimensions of CSR (economic, legal, ethical, and philanthropic).
	  Explore the principles and practices of good corporate governance, including board of directors' roles, executive compensation, and transparency.
	  b. The Relationship Between CSR and Corporate Governance:
	  Discuss how CSR and corporate governance are intertwined and mutually reinforcing.
	  Explore how good governance practices can support CSR initiatives and vice versa.
	  c. Benefits of Integrating CSR into Corporate Governance:
	  Analyze the benefits of integrating CSR into corporate governance practices, including:
	  Enhanced reputation and brand image
	  Improved customer loyalty and satisfaction
	  Increased employee morale and engagement
	  Stronger relationships with stakeholders
	  Reduced risks and liabilities
	  Improved financial performance
	  d. Challenges of Integrating CSR into Corporate Governance:
	  Explore the potential challenges of integrating CSR into corporate governance practices, such as:
	  Increased costs and resource allocation
	  Difficulty in measuring and quantifying impact
	  Potential for greenwashing or tokenism
	  Balancing CSR and profit-making objectives
	  Aligning CSR initiatives with corporate governance principles
	
	3. **Exercise** (5 minutes)
	  Discussion: Present case studies illustrating the successful integration of CSR and corporate governance.
	  Analyze the strategies used by these companies and the positive impact they have had on society.
	Collect responses and discuss the answers.

Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: https://www.southwales.ac.uk/news/news-2022/childrens-book-co-written-by-usw-academic-warns-of-the-perils-of-plastic/ 3. Homework: Students should identify a company and analyze its CSR initiatives and corporate governance practices. Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions - How are CSR and corporate governance related? - What are the benefits of integrating CSR into corporate governance practices? - What are the challenges and risks associated with integrating CSR and corporate governance? - How can companies measure and evaluate the impact of their CSR and governance initiatives? Spend 5 minutes to evaluate student assimilation of the lesson contents

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Lesson Plan No. 5.6	Course Name: Business Ethics and Corporate Governance	Course No.:
	Topic: CSR provisions under the Companies Act, 2013	BBALLB-304

Objectives	At the end of the lesson the student shall be able to: a. Understand the concept of Corporate Social Responsibility (CSR) as per the Companies Act, 2013. b. Discuss the specific provisions and requirements for CSR under the Act. c. Analyze the benefits and challenges of implementing CSR under the Act. d. Explore case studies of companies complying with CSR provisions.
Teaching Aids (if any)	a. ICT usage b. Discussion-

Teaching Development	1. **Introduction** (5 minutes)
	   - Begin by discussing the role of businesses in society.
	   - Introduce the Companies Act, 2013, and its significance for corporate governance in India.
	2. **Development** (30 minutes)
	   a. CSR Provisions under the Companies Act, 2013:
	   Explain the mandatory CSR provisions for companies as per the Act.
	   Discuss the threshold for companies required to spend on CSR activities.
	   Explore the specific areas where CSR expenditure can be directed, such as poverty alleviation, education, healthcare, and environmental protection.
	   b. Benefits of Implementing CSR under the Act:
	   Analyze the benefits of implementing CSR under the Companies Act, including:
	   Enhanced reputation and brand image
	   Improved customer loyalty and satisfaction
	   Increased employee morale and engagement
	   Stronger relationships with stakeholders
	   Reduced risks and liabilities
	   Improved financial performance
	   c. Challenges of Implementing CSR under the Act:
	   Discuss the potential challenges of implementing CSR under the Act, such as:
	   Increased costs and resource allocation
	   Difficulty in measuring and quantifying impact
	   Potential for greenwashing or tokenism
	   Aligning CSR initiatives with corporate governance principles
	3. **Exercise** (5 minutes)
	   Discussion: Present case studies of companies that have successfully implemented CSR under the Companies Act, 2013. Analyze the strategies used by these companies and the positive impact they have had on society.
	Collect responses and discuss the answers.

Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading: https://www.southwales.ac.uk/news/news-2022/childrens-book-co-written-by-usw-academic-warns-of-the-perils-of-plastic/ 3. Homework: Students should research a specific company and analyze its CSR activities in compliance with the Companies Act, 2013.

	Spend 5 minutes to wrap up and consolidate the learnings

Evaluation	1. Reflective Questions
	    - What are the mandatory CSR provisions under the Companies Act, 2013?
	    - What are the benefits of implementing CSR under the Act?
	    - What are the challenges faced by companies in complying with CSR provisions?
	    - How can companies ensure that their CSR initiatives are effective and sustainable?
	
	Spend 5 minutes to evaluate student assimilation of the lesson contents

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