



Kot Bhalwal, Jammu



Model Institute of Engineering
& Technology (Autonomous)
Dr. Arun K. Gupta Teaching-Learning Centre

Department of SOL

Details of Lesson Plan

S.No.	Particulars	Details
1.	Course Name	Introduction to Corporate Governance
2.	Course Code	BBALLB 507 (E) (BL1)
3.	Academic Year	2024-25
4.	Semester	5 th
5.	Number of Lesson plans	16
6.	Faculty Assigned	Dr. Rohini Sharma

Dr. Rohini Sharma
Faculty Signature



Version 1.1

Please Do Not Print Unless Necessary





Lesson Plan No. 1	Course Name: Introduction to Corporate Governance Topic: Definition of Corporate Governance	Course No.: BBALLB-507(E) (BL1)
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Objectives	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> a. Understand the definition and key components of corporate governance. b. Explore the principles and significance of corporate governance in organizations. c. Identify the role of corporate governance in business ethics and compliance.
Teaching Aids (if any)	a. Power Point Presentations.
Teaching Development	<ol style="list-style-type: none"> 1. Introduction (5 minutes) <ul style="list-style-type: none"> - Ask questions. What do you understand by governance in general? Can you name some corporate scandals that highlight the need for corporate governance? What, according to you, are the responsibilities of a company's board of directors? - Introduce the concept by briefly discussing students' perceptions of corporate governance and the importance of ethical leadership in businesses. 2. Development (30 minutes) <ol style="list-style-type: none"> a. Definition of Corporate Governance <ul style="list-style-type: none"> - Introduce the term "corporate governance." - Highlight definitions provided by key organizations like OECD and SEBI. - Discuss the basic principles: transparency, accountability, fairness, and responsibility b. Significance and Components <ul style="list-style-type: none"> - Explain the role of governance in maintaining stakeholder trust. - Cover essential elements: Board composition, audit processes, risk management, and compliance. c. Relevance in Modern Context <ul style="list-style-type: none"> - Discuss recent corporate governance failures and lessons learned. - Relate to current business challenges like sustainability and ESG (Environmental, Social, Governance) factors 3. Exercise (5 minutes) – Discussion on the following points: <ul style="list-style-type: none"> - Recent corporate governance failures and lessons learned. - Why is transparency a key principle in corporate governance?



Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading<ul style="list-style-type: none">- https://onlinecourses.swayam2.ac.in/cec24_1w16/preview?user- https://archive.nptel.ac.in/noc/courses/noc20/SEM2/noc20-mg67/- https://core.ac.uk/download/pdf/234630549.pdf- https://www.legalserviceindia.com/legal/article-7435-corporate-governance-in-india.html- https://www.jesd-online.com/dokumenti/upload/separated/Vol%204%20No%201_Paper8.pdf3. Homework<ul style="list-style-type: none">- Outline the evolutionary journey of concept of company in India. Definition and principles of corporate governance. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Analyse the importance of governance in ensuring ethical conduct and regulatory compliance. <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 2	Course Name: Introduction to Corporate Governance Topic: Principles of Corporate Governance	Course No.: BBALLB-507(E) (BL1)
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Objectives	At the end of the lesson the student shall be able to: a. Identify and explain the core principles of corporate governance. b. Understand the application of these principles in real-world corporate environments. c. Analyze the role of these principles in fostering ethical and sustainable business practices. d. Explore the principles and significance of corporate governance in organizations.
Teaching Aids (if any)	a. Power Point Presentations.
Teaching Development	<ol style="list-style-type: none">1. Introduction (5 minutes)<ul style="list-style-type: none">- Ask questions. What do you understand by governance in organizations? Can you name a company known for good governance? Why do you think ethical practices are critical for a company's success?- Introduce the concept by briefly discussing students' perceptions of corporate governance and what are the basic principles of corporate governance.2. Development (30 minutes)<ol style="list-style-type: none">a. Definition and Overview<ul style="list-style-type: none">- Briefly define corporate governance.- Highlight its purpose: to balance the interests of stakeholders.- Discuss the basic principles: transparency, accountability, fairness, and responsibilityb. Core Principles<ul style="list-style-type: none">- Discuss the following principles with examples:- Transparency: Clear communication of financial performance and company policies.- Accountability: Ensuring the board and management are answerable for their actions.- Fairness: Treating all stakeholders, including shareholders, employees, and customers, equitably.- Responsibility: Complying with legal and ethical standards.- Sustainability: Aligning business goals with environmental and social governance (ESG).3. Exercise (5 minutes) – Discussion on the following points:<ul style="list-style-type: none">- Asked students to identify a real-world company practicing that



	principle effectively and discuss its impact.
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading<ul style="list-style-type: none">- https://onlinecourses.swyam2.ac.in/cec24_lw16/preview?userhttps://archive.nptel.ac.in/noc/courses/noc20/SEM2/noc20-mg67/https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1506.pdfhttps://www.oecd-ilibrary.org/docserver/9789264236882-en.pdf?expires=1732379766&id=id&accname=guest&checksum=5BEDED30B712E68E08D1629789F879D3https://egyankosh.ac.in/bitstream/123456789/67136/1/Unit-10.pdf3. Homework<ul style="list-style-type: none">- Importance of transparency, accountability, fairness, responsibility, and sustainability in governance. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Why is fairness critical in corporate governance?2. How does accountability protect stakeholders? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 3	Course Name: Introduction to Corporate Governance Topic: Models of Corporate Governance	Course No.: BBALLB-507(E) (BL1)
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Objectives	At the end of the lesson the student shall be able to: a. Understand the key models of corporate governance and their characteristics. b. Analyze the differences between governance models based on cultural, legal, and organizational structures. c. Evaluate the relevance and applicability of different models in a global context.
Teaching Aids (if any)	a. Power Point Presentations.
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">Ask questions. How do you think corporate governance practices differ across countries? What factors might influence the structure of governance in an organization?Highlight the importance of understanding these models in a globalized economy.Development (30 minutes)<ol style="list-style-type: none">Overview of Corporate Governance Models<ul style="list-style-type: none">Introduce the main models with definitions and key features:Anglo-American Model: Features: Shareholder-oriented, focus on maximizing shareholder value. Example countries: USA, UK. Example companies: Apple, Microsoft.German Model: Features: Dual board structure (Management Board and Supervisory Board), stakeholder-oriented. Example countries: Germany, Netherlands. Example companies: Volkswagen, SiemensComparative Analysis<ul style="list-style-type: none">Discuss differences in board structure, shareholder rights, and stakeholder involvement.Highlight advantages and challenges of each model Transparency: Clear communication of financial performance and company policies.Exercise (5 minutes) – Discussion on the following points:<ul style="list-style-type: none">Asked students to present one strength and one limitation of their assigned model.
Closure	<ol style="list-style-type: none">Summarize the Lesson Learning Outcomes and get affirmation from students on these.Suggested Reading



	<ul style="list-style-type: none">- https://onlinecourses.swayam2.ac.in/cec24_lw16/preview?user- https://archive.nptel.ac.in/noc/courses/noc20/SEM2/noc20-mg67/- https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1506.pdf- https://www.oecd-ilibrary.org/docserver/9789264236882-en.pdf?expires=1732379766&id=id&accname=guest&checksum=5BEDED30B712E68E08D1629789F879D3- https://egyankosh.ac.in/bitstream/123456789/67136/1/Unit-10.pdf <p>3. Homework</p> <ul style="list-style-type: none">- Which model emphasizes shareholder value the most? <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>1. How does the dual board structure in the German model work?</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 4	Course Name: Introduction to Corporate Governance Topic: Models of Corporate Governance	Course No.: BBALLB-507(E) (BL1)
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Objectives	At the end of the lesson the student shall be able to: a. Understand the key models of corporate governance and their characteristics. b. Analyze the differences between governance models based on cultural, legal, and organizational structures. c. Evaluate the relevance and applicability of different models in a global context.
Teaching Aids (if any)	a. Power Point Presentations.
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">Ask questions. How do you think corporate governance practices differ across countries? What factors might influence the structure of governance in an organization?Highlight the importance of understanding these models in a globalized economy.Development (30 minutes)<ol style="list-style-type: none">Overview of Corporate Governance Models<ul style="list-style-type: none">Introduce the main models with definitions and key features:Japanese Model: Features: Strong influence of keiretsu (business networks), consensus-based decision-making. Example country: Japan. Example companies: Toyota, Sony.Indian Model: Features: Balance between shareholder and stakeholder interests, influenced by regulatory bodies like SEBI. Example country: India. Example companies: Infosys, Tata Group.Comparative Analysis<ul style="list-style-type: none">Discuss differences in board structure, shareholder rights, and stakeholder involvement.Highlight advantages and challenges of each model Transparency: Clear communication of financial performance and company policies.Exercise (5 minutes) – Discussion on the following points:<ul style="list-style-type: none">Asked students to present one strength and one limitation of their assigned model.
Closure	<ol style="list-style-type: none">Summarize the Lesson Learning Outcomes and get affirmation from students on these.Suggested Reading



	<ul style="list-style-type: none">- https://onlinecourses.swayam2.ac.in/cec24_lw16/preview?user- https://archive.nptel.ac.in/noc/courses/noc20/SEM2/noc20-mg67/- https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1506.pdf- https://www.oecd-ilibrary.org/docserver/9789264236882-en.pdf?expires=1732379766&id=id&accname=guest&checksum=5BEDED30B712E68E08D1629789F879D3- https://egyankosh.ac.in/bitstream/123456789/67136/1/Unit-10.pdf <p>3. Homework</p> <ul style="list-style-type: none">- Which model emphasizes shareholder value the most? <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>1. How does the dual board structure in the Indian model work?</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 5	Course Name: Introduction to Corporate Governance Topic: Theories of Corporate Governance	Course No.: BBALLB-507(E) (BL1)
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Objectives	At the end of the lesson the student shall be able to: a. Understand the key theories of corporate governance and their underlying concepts. b. Analyze the practical implications of these theories in corporate decision-making and management. c. Evaluate the relevance of different theories in modern corporate governance practices.
Teaching Aids (if any)	a. Power Point Presentations.
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">Ask questions. What role do shareholders, stakeholders, and managers play in governance? Explain that corporate governance is rooted in various theoretical frameworks that provide insights into managing and balancing corporate relationships and responsibilities.Introduce the Agency and Stewardship theory to the students.Development (30 minutes)<ol style="list-style-type: none">Overview of Corporate Governance Theories<ul style="list-style-type: none">Introduce and explain the following theories:<ul style="list-style-type: none">Agency Theory: Focuses on the relationship between principals (shareholders) and agents (managers). Explains issues like conflict of interest and ways to align goals through incentives. Example: CEO compensation structures.Stewardship Theory: Assumes that managers act as stewards of the company and align their goals with organizational success. Example: Family-owned businesses like Tata Group.Comparative Analysis<ul style="list-style-type: none">Discuss how the theories overlap and diverge in addressing governance challenges.Highlight practical applications in different organizational and cultural contexts.Exercise (5 minutes) – Discussion on the following points:<ul style="list-style-type: none">Asked students to identify one practical example or case study supporting their assigned theory and present a brief explanation.
Closure	<ol style="list-style-type: none">Summarize the Lesson Learning Outcomes and get affirmation from students on these.Suggested Reading



	<ul style="list-style-type: none">- https://onlinecourses.swayam2.ac.in/cec24_1w16/preview?user- https://archive.nptel.ac.in/noc/courses/noc20/SEM2/noc20-mg67/- https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1506.pdf- https://iaeme.com/MasterAdmin/Journal_uploads/IJM/VOLUME_11_ISSUE_12/IJM_11_12_002.pdf <p>3. Homework</p> <ul style="list-style-type: none">- What is the primary focus of agency theory?- How does agency theory differ from stewardship theory? <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>1. How does the agency theory differ from stewardship theory?</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 6	Course Name: Introduction to Corporate Governance Topic: Theories of Corporate Governance	Course No.: BBALLB-507(E) (BL1)
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Objectives	At the end of the lesson the student shall be able to: a. Understand the key theories of corporate governance and their underlying concepts. b. Analyze the practical implications of these theories in corporate decision-making and management. c. Evaluate the relevance of different theories in modern corporate governance practices.
Teaching Aids (if any)	a. Power Point Presentations.
Teaching Development	<ol style="list-style-type: none">1. Introduction (5 minutes)<ul style="list-style-type: none">- Ask questions. What role do shareholders, stakeholders, and managers play in governance? Explain that corporate governance is rooted in various theoretical frameworks that provide insights into managing and balancing corporate relationships and responsibilities.- Introduce the Stakeholder theory, Resource dependency theory and Shareholder Primacy theory to the students.2. Development (30 minutes)<ol style="list-style-type: none">a. Overview of Corporate Governance Theories<ul style="list-style-type: none">- Introduce and explain the following theories:- Stakeholder Theory: Emphasizes balancing the interests of all stakeholders, not just shareholders. Example: Companies with strong CSR initiatives like Infosys and Unilever.- Resource Dependency Theory: Highlights the importance of board members in providing access to essential resources and networks. Example: Large conglomerates with diverse board expertise.- Shareholder Primacy Theory: Focuses on maximizing shareholder value as the primary goal of governance. Example: Companies with strong shareholder activism like Tesla.b. Comparative Analysis<ul style="list-style-type: none">- Discuss how the theories overlap and diverge in addressing governance challenges.- Highlight practical applications in different organizational and cultural contexts.3. Exercise (5 minutes) – Discussion on the following points:<ul style="list-style-type: none">- Asked students to identify one practical example or case study supporting their assigned theory and present a brief explanation.



Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading<ul style="list-style-type: none">- https://onlinecourses.swayam2.ac.in/cec24_1w16/preview?user_https://archive.nptel.ac.in/noc/courses/noc20/SEM2/noc20-mg67/https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1506.pdfhttps://iaeme.com/MasterAdmin/Journal_uploads/IJM/VOLUME_11_ISSUE_12/IJM_11_12_002.pdf3. Homework<ul style="list-style-type: none">- What is the primary focus of Stakeholder theory?- <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. How does the Shareholder theory differ from Stakeholder theory? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 7	Course Name: Introduction to Corporate Governance Topic: OECD principles of Corporate Governance	Course No.: BBALLB-507(E) (BL1)
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Objectives	At the end of the lesson the student shall be able to: a. Understand the six OECD principles of corporate governance. b. Analyze how these principles promote transparency, accountability, and ethical practices. c. Evaluate the global relevance and application of these principles in diverse corporate settings.
Teaching Aids (if any)	a. Power Point Presentations.
Teaching Development	<ol style="list-style-type: none">1. Introduction (5 minutes)<ul style="list-style-type: none">- Ask questions. What do you know about international standards for corporate governance? Why do you think global guidelines like the OECD principles are important?- Introduce the OECD (Organization for Economic Co-operation and Development) as a global body providing guidance on corporate governance.2. Development (30 minutes)<ol style="list-style-type: none">a. Overview of the OECD Principles<ul style="list-style-type: none">- Explain the six key principles with examples:- Ensuring the Basis for an Effective Corporate Governance Framework.- The Rights and Equitable Treatment of Shareholders and Key Ownership Functions: Focuses on protecting shareholder rights and ensuring fair treatment. Example: Shareholder activism in Tesla.- Institutional Investors, Stock Markets, and Other Intermediaries Highlights the role of investors and market participants in governance. Example: ESG investments influencing governance decisions.- The Role of Stakeholders in Corporate Governance: Advocates for stakeholder engagement and respect for their rights. Example: Tata Group's CSR initiatives.- Disclosure and Transparency: Calls for accurate and timely information about financial performance and governance. Example: Infosys' transparency in financial reporting.- The Responsibilities of the Board: Stresses the board's role in guiding strategy, overseeing management, and ensuring accountability.b. Importance of the Principles



	<ul style="list-style-type: none">- Highlight practical applications in different organizational and cultural contexts.- Discuss the principles' role in promoting trust among stakeholders. <p>3. Exercise (5 minutes) – Discussion on the following points:</p> <ul style="list-style-type: none">- Importance of the OECD principles in establishing robust governance frameworks.
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading<ul style="list-style-type: none">- https://onlinecourses.swyam2.ac.in/cec24_1w16/preview?user_- https://archive.nptel.ac.in/noc/courses/noc20/SEM2/noc20-mg67/- https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1506.pdf- https://iaeme.com/MasterAdmin/Journal_uploads/IJM/VOLUME_11_ISSUE_12/IJM_11_12_002.pdf- https://one.oecd.org/document/C/MIN(99)6/En/pdf3. Homework<ul style="list-style-type: none">- Write a reflection on the principle you think is the most critical for modern businesses and why. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Which principle emphasizes shareholder rights?2. Why is transparency critical in corporate governance? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 8	Course Name: Introduction to Corporate Governance Topic: Salient Features of Sarbanes-Oxley Act, 2002	Course No.: BBALLB-507(E) (BL1)
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Objectives	At the end of the lesson the student shall be able to: a. Understand the context and purpose of the Sarbanes–Oxley Act (SOX). b. Identify the key provisions and features of the Act. c. Evaluate the significance of SOX in improving corporate governance and accountability.
Teaching Aids (if any)	a. Power Point Presentations.
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">Ask questions. Have you heard of corporate scandals like Enron or WorldCom? Why do you think laws like the Sarbanes–Oxley Act are necessary?Introduce SOX as a U.S. federal law designed to improve corporate accountability and restore investor confidence.Development (30 minutes)<ol style="list-style-type: none">Overview of the Sarbanes–Oxley Act<ul style="list-style-type: none">Purpose: Strengthen corporate governance, enhance financial disclosures, and combat fraud.Applicability: Publicly traded companies in the U.S. and foreign companies listed on U.S. stock exchanges.Salient Features of the Act<ul style="list-style-type: none">Discuss the principles' role in promoting trust among stakeholders. Discuss the following key provisions:<ul style="list-style-type: none">Section 302: Corporate Responsibility for Financial Reports, CEOs and CFOs must certify the accuracy of financial statements.Section 404: Management Assessment of Internal Controls, Requires companies to establish and report on internal controls over financial reporting.Section 802: Criminal Penalties for Altering Documents, Imposes penalties for destroying, altering, or falsifying financial records.Section 906: Criminal Penalties for Certifying False Financial Reports, Holds executives accountable for knowingly submitting false reports.Public Company Accounting Oversight Board (PCAOB): Established to oversee the audits of public companies and ensure compliance with SOX.Whistleblower Protection: Protects employees who report fraudulent activities.Exercise (5 minutes) – Discussion on the following points:



	<p>How SOX improved corporate transparency and accountability. Highlight its global influence on governance laws in other countries.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading<ul style="list-style-type: none">- https://onlinecourses.swayam2.ac.in/cec24_1w16/preview?user_https://archive.nptel.ac.in/noc/courses/noc20/SEM2/noc20-mg67/file:///C:/Users/acer/Downloads/ssrn-489046.pdf- https://www.webpages.uidaho.edu/wegman/JerryWegmanPapers/IMPACT%20OF%20SARBANES-OX%20revised.pdf3. Homework<ul style="list-style-type: none">- Write a short reflection on the importance of internal controls in corporate governance. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Discussion on key sections of the Sarbanes–Oxley Act. <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 9	Course Name: Introduction to Corporate Governance Topic: Cadbury Report, Greenbury Report and Hampel Report	Course No.: BBALLB-507(E) (BL1)
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Objectives	At the end of the lesson the student shall be able to: a. Understand the historical background and significance of the Cadbury, Greenbury, and Hampel Reports in shaping corporate governance. b. Analyze the key recommendations of each report. c. Evaluate the collective impact of these reports on corporate governance in the UK and globally.
Teaching Aids (if any)	a. Power Point Presentations.
Teaching Development	<ol style="list-style-type: none">1. Introduction (5 minutes)<ul style="list-style-type: none">- Ask questions. Why do you think guidelines on corporate governance are essential for businesses? Can you think of instances where weak governance led to corporate failures?- Briefly explained how the Cadbury, Greenbury, and Hampel Reports collectively laid the foundation for the UK Corporate Governance Code.2. Development (30 minutes)<ol style="list-style-type: none">a. Overview of the Reports<ul style="list-style-type: none">- Cadbury Report (1992): Focused on financial reporting and accountability. Key concept: Separation of the roles of CEO and chairman, strengthening non-executive directors, and audit committee independence.- Greenbury Report (1995): Addressed directors' remuneration. Key concept: Transparency in executive pay and the link between pay and performance.- Hampel Report (1998): Integrated the recommendations of previous reports. Key concept: Broader focus on corporate governance principles like accountability and shareholder relations.b. Key Recommendations and Their Importance<ul style="list-style-type: none">- Cadbury Report: Establishment of boards with a balance of executive and non-executive directors. Focus on financial transparency to restore investor confidence post-early 1990s scandals.- Greenbury Report: Proposed remuneration committees comprised of independent non-executive directors. Recommended full disclosure of directors' pay in annual reports.- Hampel Report: Promoted the principle of "comply or explain" for governance practices. Shifted focus from rigid rules to broader



	<p>principles adaptable across organizations.</p> <p>3. Exercise (5 minutes) – Discussion on the following points: How these reports shaped the UK Corporate Governance Code.</p>
Closure	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Suggested Reading</p> <ul style="list-style-type: none">- https://onlinecourses.swayam2.ac.in/cec24_lw16/preview?user- https://archive.nptel.ac.in/noc/courses/noc20/SEM2/noc20-mg67/- https://rajdhnicollege.ac.in/admin/ckeditor/ckfinder/userfiles/files/Codes%20and%20Standards%20on%20CG.pdf- https://www.ecgi.global/sites/default/files/codes/documents/hampel.pdf <p>3. Homework</p> <ul style="list-style-type: none">- Highlight their influence on governance practices worldwide, including India's Clause 49 and similar frameworks. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>1. Asked students to summarize the report's key recommendations and present an example of a company that benefited from implementing them.</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 10	Course Name: Introduction to Corporate Governance Topic: Types of Directors	Course No.: BBALLB-507(E) (BL1)
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Objectives	At the end of the lesson the student shall be able to: a. Understand the various types of directors in a corporate board. b. Analyze the roles, responsibilities, and significance of each type of director. c. Evaluate how the composition of directors impacts corporate governance and decision-making.
Teaching Aids (if any)	a. Power Point Presentations.
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">Ask questions. Who do you think governs a company at the topmost level? Why do companies need a variety of directors on their boards?Briefly explained how different types of directors bring diverse perspectives and expertise to the board.Development (30 minutes)<ol style="list-style-type: none">Types of Directors<ul style="list-style-type: none">Explain the following types with definitions, roles, and examples:<ul style="list-style-type: none">Executive Directors: Full-time employees actively involved in the day-to-day operations of the company. Example: CEO or Managing Director.Non-Executive Directors (NEDs): Not involved in daily operations; focus on strategic oversight and guidance. Example: Industry experts or retired executives.Independent Directors: Non-executive directors free from any material relationship with the company. Role: Ensure objectivity and protect shareholder interests. Example: Required by SEBI under Clause 49 for listed companies in India.Nominee Directors: Represent specific stakeholders, such as investors or creditors. Example: A director nominated by a venture capital firm.Alternate Directors: Appointed temporarily to act on behalf of a director who is unavailable.Additional Directors: Appointed by the board to fill a vacancy or meet specific expertise needs until the next general meeting.Woman Directors: Mandated in many jurisdictions to ensure gender diversity. Example: Mandatory under Indian law for certain listed companies.Significance of Diverse Board Composition<ul style="list-style-type: none">Discuss how a mix of executive, non-executive, and independent directors promotes balanced decision-making.Highlight legal requirements for board composition in India and



	<p>globally.</p> <p>3. Exercise (5 minutes) – Discuss how independent directors played a role in maintaining governance standards</p>
Closure	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Suggested Reading</p> <ul style="list-style-type: none">- https://onlinecourses.swayam2.ac.in/cec24_lw16/preview?user- https://archive.nptel.ac.in/noc/courses/noc20/SEM2/noc20-mg67/- https://rajdhnicollege.ac.in/admin/ckeditor/ckfinder/userfiles/files/Codes%20and%20Standards%20on%20CG.pdf- https://www.ecgi.global/sites/default/files/codes/documents/hampel.pdf- https://icmai.in/upload/PPT_Chapters_RCs/Bhubaneswar-120715.pdf- https://www.odce.ie/Portals/0/Directors%20-%20Lo%20Res.pdf <p>3. Homework</p> <ul style="list-style-type: none">- Write a short reflection on how board composition impacts governance and decision-making. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>1. Define and distinguish between the types of directors.</p> <p>2. Highlight the importance of board diversity for effective governance.</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 11	Course Name: Introduction to Corporate Governance Topic: Duties, Powers and Rights of a Director	Course No.: BBALLB-507(E) (BL1)
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Objectives	At the end of the lesson the student shall be able to: <ol style="list-style-type: none"> Understand the rights granted to directors under corporate law and governance frameworks. Analyze the fiduciary and statutory duties of directors. Evaluate the liabilities directors face in cases of breach of duty or misconduct.
Teaching Aids (if any)	<ol style="list-style-type: none"> Power Point Presentations.
Teaching Development	<ol style="list-style-type: none"> Introduction (5 minutes) <ul style="list-style-type: none"> Ask questions. What responsibilities do you think directors have in a company? Why do you think directors have both rights and liabilities? Briefly highlight the balance of rights, duties, and liabilities as part of their accountability. Development (30 minutes) <ol style="list-style-type: none"> Rights of Directors <ul style="list-style-type: none"> Discuss the following rights with examples: <ul style="list-style-type: none"> Right to Participate in Board Meetings: Attend and contribute to decision-making processes. Right to Access Information: Access financial and operational reports for effective governance. Right to Remuneration: Receive compensation as approved by the board or shareholders. Duties of Directors <ul style="list-style-type: none"> Fiduciary Duties: Duty of care: Acting with diligence and skill, Duty of loyalty: Avoiding conflicts of interest and prioritizing company welfare. Statutory Duties: Ensure compliance with laws and regulations, Disclose conflicts of interest, Approve financial statements and oversee audits. Exercise (5 minutes) – Explain the importance of accountability and ethical behavior in governance.
Closure	<ol style="list-style-type: none"> Summarize the Lesson Learning Outcomes and get affirmation from students on these. Suggested Reading <ul style="list-style-type: none"> https://onlinecourses.swayam2.ac.in/cec24_1w16/preview?user https://archive.nptel.ac.in/noc/courses/noc20/SEM2/noc20-mg67/ https://rajdhanicollege.ac.in/admin/ckeditor/ckfinder/userfiles/files/Codes%20and%20Standards%20on%20CG.pdf



	<p>https://www.ecgi.global/sites/default/files/codes/documents/hampel.pdf https://icmai.in/upload/PPT_Chapters_RCs/Bhubaneswar-120715.pdf https://www.odce.ie/Portals/0/Directors%20-%20Lo%20Res.pdf</p> <p>3. Homework</p> <ul style="list-style-type: none">- Asked students to identify real-world examples and present their findings briefly. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>1. Highlight the balance between the rights, duties, and liabilities of directors</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 12	Course Name: Introduction to Corporate Governance Topic: Duties, Powers and Rights of a Director	Course No.: BBALLB-507(E) (BL1)
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Objectives	At the end of the lesson the student shall be able to: a. Understand the rights granted to directors under corporate law and governance frameworks. b. Analyze the fiduciary and statutory duties of directors. c. Evaluate the liabilities directors face in cases of breach of duty or misconduct.
Teaching Aids (if any)	a. Power Point Presentations.
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">Ask questions. What responsibilities do you think directors have in a company? Why do you think directors have both rights and liabilities?Briefly highlight the balance of rights, duties, and liabilities as part of their accountability.Development (30 minutes)<ol style="list-style-type: none">Statutory Duties:<ul style="list-style-type: none">Ensure compliance with laws and regulations.Disclose conflicts of interest.Approve financial statements and oversee audits.Liabilities of Directors<ul style="list-style-type: none">Civil Liabilities: Misrepresentation in prospectuses, Failure to comply with statutory requirements.Criminal Liabilities: Fraudulent activities under the Companies Act, Non-compliance with regulatory laws (e.g., tax laws, labor laws).Exercise (5 minutes) – Explain the importance of accountability and ethical behavior in governance.
Closure	<ol style="list-style-type: none">Summarize the Lesson Learning Outcomes and get affirmation from students on these.Suggested Reading<ul style="list-style-type: none">https://onlinecourses.swayam2.ac.in/cec24_lw16/preview?userhttps://archive.nptel.ac.in/noc/courses/noc20/SEM2/noc20-mg67/https://rajdhanicollege.ac.in/admin/ckeditor/ckfinder/userfiles/files/Codes%20and%20Standards%20on%20CG.pdfhttps://www.ecgi.global/sites/default/files/codes/documents/hampel.pdfhttps://icmai.in/upload/PPT_Chapters_RCs/Bhubaneswar-120715.pdfhttps://www.odce.ie/Portals/0/Directors%20-%20Lo%20Res.pdfHomework<ul style="list-style-type: none">Asked students to identify real-world examples and present their findings briefly.



	Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	<ol style="list-style-type: none">1. Highlight the balance between the rights, duties, and liabilities of directors <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 13	Course Name: Introduction to Corporate Governance Topic: Stakeholders Relationship Committee and Nomination and Remuneration Committee	Course No.: BBALLB-507(E) (BL1)
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Objectives	At the end of the lesson the student shall be able to: a. Understand the composition, functions, and statutory requirements of the Stakeholders Relationship Committee (SRC) and Nomination and Remuneration Committee (NRC). b. Analyze how these committees ensure transparency, accountability, and stakeholder trust. c. Evaluate the importance of these committees in corporate governance frameworks.
Teaching Aids (if any)	a. Power Point Presentations.
Teaching Development	<ol style="list-style-type: none">1. Introduction (5 minutes)<ul style="list-style-type: none">- Ask questions. Why do you think it's important to address stakeholder concerns in a company? How does a dedicated committee for nomination and remuneration improve governance?- Highlight how the SRC and NRC address specific aspects of stakeholder and management relations.2. Development (30 minutes)<ol style="list-style-type: none">a. Stakeholders Relationship Committee (SRC)<ul style="list-style-type: none">- Approve financial statements and oversee audits. Applicability: Mandatory for listed companies with more than 1,000 shareholders, debenture holders, or deposit holders.- Composition: Chaired by a non-executive director, Members should include directors responsible for resolving investor grievances.- Functions: Address grievances of shareholders, debenture holders, and other security holders.- Ensure timely redressal of complaints related to share transfers, non-receipt of dividends, etc., Oversee the implementation of SEBI regulations for investor protection.- Significance: Promotes investor confidence by ensuring timely resolution of issues. Example: Case of Infosys handling investor queries during annual general meetings (AGMs).b. Nomination and Remuneration Committee (NRC)<ul style="list-style-type: none">- Mandatory for listed companies and public companies with specific thresholds (e.g., paid-up capital \geq ₹10 crore).- Composition: Minimum of three directors, with a majority being independent directors. Chaired by an independent director.



	<ul style="list-style-type: none">- Functions: Nomination-Related: Identify qualified individuals for directorial and senior management positions.- Remuneration-Related: Formulate policies ensuring fair compensation aligned with company performance.- Evaluation: Assess the performance of directors and recommend reappointments.- Board Diversity: Propose policies to ensure a diverse and balanced board.- Significance: Ensures transparency in board appointments and remuneration. <p>3. Exercise (5 minutes) – Discuss how the SRC fosters trust among stakeholders and the NRC ensures transparency in management practices.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading<ul style="list-style-type: none">- https://onlinecourses.swayam2.ac.in/cec24_1w16/preview?user https://archive.nptel.ac.in/noc/courses/noc20/SEM2/noc20-mg67/3. Homework<ul style="list-style-type: none">- Write a comparative essay on the roles of the SRC and NRC in enhancing governance. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Who chairs the Stakeholders Relationship Committee?2. What is the primary responsibility of the NRC regarding board diversity? <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 14	Course Name: Introduction to Corporate Governance Topic: Audit Committee and Ethics Committee	Course No.: BBALLB-507(E) (BL1)
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Objectives	At the end of the lesson the student shall be able to: a. Understand the composition, roles, and statutory requirements of the Audit Committee as per the Companies Act, 2013. b. Analyze the role of the Ethics Committee in fostering ethical corporate practices and compliance. c. Evaluate how these committees contribute to good governance and accountability in companies.
Teaching Aids (if any)	a. Power Point Presentations.
Teaching Development	<ol style="list-style-type: none">1. Introduction (5 minutes)<ul style="list-style-type: none">- Ask questions. Why do you think a dedicated Audit Committee is necessary in companies? What role does ethics play in corporate governance?- Highlight the increasing importance of these committees in light of corporate fraud and ethical lapses.2. Development (30 minutes)<ol style="list-style-type: none">a. Audit Committee<ul style="list-style-type: none">- Applicability: Mandatory for Listed companies Public companies with Paid-up capital \geq ₹10 crore, or Turnover \geq ₹100 crore, or Outstanding loans, borrowings, or deposits \geq ₹50 crore.- Composition: Minimum of three directors, with the majority being independent directors. At least one member should have expertise in accounting or financial management.- Roles and Responsibilities (as per Section 177): Financial Oversight: Review financial statements before submission to the board.- Internal Controls: Evaluate the adequacy of internal control systems.- Compliance: Ensure compliance with legal and regulatory requirements.- Auditor Functions: Recommend appointment, remuneration, and terms of external auditors. Fraud Reporting: Investigate frauds reported under the vigil mechanism (whistleblower policy).- Significance: Ensures transparency and accuracy in financial reporting. Strengthens internal control mechanisms to prevent fraud. Example: How Infosys' Audit Committee enhances investortrust through detailed financial oversight.b. Ethics Committee<ul style="list-style-type: none">- Applicability and Composition: Not mandatory under the



	<p>Companies Act, 2013 but encouraged for fostering an ethical corporate culture. Generally composed of senior executives and independent directors.</p> <ul style="list-style-type: none">- Roles and Responsibilities: Ethical Standards: Establish and promote the company's code of ethics.- Whistleblower Mechanism: Oversee the functioning of the whistleblower policy to ensure employees can report misconduct without fear.- Conflict of Interest: Monitor and resolve conflicts of interest among employees and directors.- Compliance with ESG (Environmental, Social, Governance) Principles: Encourage sustainability and ethical decision-making.- Significance: Strengthens corporate culture by embedding ethical practices. <p>3. Exercise (5 minutes) – Summarize the key points: Audit Committee's statutory role in financial oversight and fraud prevention. Ethics Committee's contribution to embedding a culture of integrity</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading<ul style="list-style-type: none">- https://onlinecourses.swayam2.ac.in/cec24_1w16/preview?user- https://archive.nptel.ac.in/noc/courses/noc20/SEM2/noc20-mg67/- https://www.icsi.edu/media/webmodules/CharterofAuditCommittee19042023.pdf- https://ca2013.com/177-audit-committee/- https://cag.gov.in/uploads/download_audit_report/2021/8_C-4%20Corporate%20Governance-061bb1b6d98c843.75300583.pdf3. Homework<ul style="list-style-type: none">- What is the primary responsibility of the Audit Committee regarding financial statements?- How does the Ethics Committee ensure whistleblower protection? <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Write a short essay on how the Ethics Committee contributes to preventing misconduct and fraud. <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 15	Course Name: Introduction to Corporate Governance Topic: Board committees and Stakeholder Redressal committee	Course No.: BBALLB-507(E) (BL1)
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Objectives	At the end of the lesson the student shall be able to: a. Understand the role of board committees in corporate governance. b. Analyze the composition, functions, and responsibilities of key board committees. c. Evaluate the importance of the Stakeholders Relationship Committee in addressing stakeholder grievances and maintaining trust.
Teaching Aids (if any)	a. Power Point Presentations.
Teaching Development	<ol style="list-style-type: none">Introduction (5 minutes)<ul style="list-style-type: none">Ask questions. Why do companies form specialized committees within their boards? How important is it to address grievances of shareholders and other stakeholders?Highlight the increasing importance of these committees in light of corporate fraud and ethical lapses.Development (30 minutes)<ol style="list-style-type: none">Overview of Risk Management Committee (Non-mandatory under Companies Act)<ul style="list-style-type: none">Identifies and mitigates risks (mandatory for top 1,000 listed companies as per SEBI regulations).Stakeholders Relationship (Redressal) Committee<ul style="list-style-type: none">Applicability: Mandatory for listed companies with 1,000 or more shareholders, debenture holders, or deposit holders.Composition: Chaired by a non-executive director. Members include directors responsible for addressing stakeholder grievances.Functions: Address grievances related to share transfers, non-receipt of dividends, and other investor concerns. Monitor and ensure compliance with SEBI regulations regarding investor protection.Promote proactive communication with stakeholders.Significance of the Stakeholders Relationship Committee: Builds trust by ensuring timely resolution of stakeholder issues.Prevents escalation of disputes and fosters transparency.Example: Infosys' approach to handling shareholder queries effectively.Exercise (5 minutes) – Summarize the key points: The role and types of board committees in corporate governance. Specific functions and significance of the Stakeholders Relationship Committee.



Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading<ul style="list-style-type: none">- https://onlinecourses.swayam2.ac.in/cec24_1w16/preview?user_https://archive.nptel.ac.in/noc/courses/noc20/SEM2/noc20-mg67/https://www.icsi.edu/media/webmodules/CharterofAuditCommittee19042023.pdfhttps://ca2013.com/177-audit-committee/https://cag.gov.in/uploads/download_audit_report/2021/8_C-4%20Corporate%20Governance-061bb1b6d98c843.75300583.pdf3. Homework<ul style="list-style-type: none">- Write a short essay on the importance of grievance redressal mechanisms in building stakeholder trust. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. What is the primary function of the Stakeholders Relationship Committee?2. Name two key board committees under the Companies Act, 2013. <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 16	Course Name: Introduction to Corporate Governance Topic: CSR Committee	Course No.: BBALLB-507(E) (BL1)
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Objectives	At the end of the lesson the student shall be able to: <ul style="list-style-type: none">a. Understand the statutory provisions regarding the CSR Committee under the Companies Act, 2013.b. Analyze the composition, functions, and responsibilities of the CSR Committee.c. Evaluate the importance of CSR in promoting sustainable development and enhancing corporate reputation.
Teaching Aids (if any)	a. Power Point Presentations.
Teaching Development	<ol style="list-style-type: none">1. Introduction (5 minutes)<ul style="list-style-type: none">- Ask questions. What is Corporate Social Responsibility (CSR)? Why do you think companies are legally required to engage in CSR activities?- Highlight the increasing importance of these committees in light of corporate fraud and ethical lapses.2. Development (30 minutes)<ol style="list-style-type: none">a. CSR Committee – Applicability and Composition<ul style="list-style-type: none">- Applicability (Section 135): Companies required to form a CSR Committee: Net worth \geq ₹500 crore, or Turnover \geq ₹1,000 crore, or Net profit \geq ₹5 crore.- Composition: Minimum of three directors. At least one director must be an independent director. For private companies: No independent director required. For foreign companies: Committee must include one resident in India.b. Functions and Responsibilities of the CSR Committee<ul style="list-style-type: none">- Formulate and Recommend CSR Policy: Identify activities that align with Schedule VII of the Companies Act, 2013 (e.g., education, healthcare, environment).- Recommend CSR Budget: Propose CSR expenditure (minimum 2% of average net profits of the preceding three financial years).- Oversee Implementation of CSR Projects:<ul style="list-style-type: none">- Ensure the CSR activities are undertaken as per the approved policy.- Monitor CSR Initiatives: Periodically review the performance of CSR projects.- Reporting: Include a detailed CSR report in the company's annual report, highlighting activities and expenditures.c. Significance and Examples<ul style="list-style-type: none">- Significance of CSR: Enhances corporate reputation and brand loyalty. Promotes sustainable development and community welfare. Addresses stakeholder expectations beyond profitability.



	<ul style="list-style-type: none">- Examples of CSR Initiatives: Tata Group: Education and skill development programs. Reliance Industries: Rural development and healthcare. Infosys: Environmental sustainability and digital literacy. <p>3. Exercise (5 minutes) – Summarize the key points: Applicability, composition, and functions of the CSR Committee. The role of CSR in aligning corporate goals with societal needs.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Suggested Reading<ul style="list-style-type: none">- https://onlinecourses.swayam2.ac.in/cec24_lw16/preview?user_https://archive.nptel.ac.in/noc/courses/noc20/SEM2/noc20-mg67/ https://www.icsi.edu/media/webmodules/CharterofAuditCommittee19042023.pdf https://ca2013.com/135-corporate-social-responsibility/ https://www.udayancare.org/sites/default/files/CSR%20Provisions%20in%20India.pdf https://registrationarena.com/csr-applicability-under-section-135-companies-act/3. Homework<ul style="list-style-type: none">- Write an essay on how CSR initiatives contribute to achieving the United Nations Sustainable Development Goals (SDGs). <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Explain CSR as a mechanism to ensure company's contribution to social, economic, and environmental development. <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>