

**UNIVERSITY OF MADRAS**  
**B.COM. (GENERAL) DEGREE PROGRAMME**  
 SYLLABUS WITH EFFECT FROM 2023-2024

**FIRST YEAR – SEMESTER – I**  
**FOUNDATION COURSE – PROFESSIONAL ETHICS**

(Common to BCom-AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>146B1A</b>	<b>2</b>				<b>2</b>	<b>2</b>	<b>40</b>	<b>60</b>	<b>100</b>
Unit	Contents								No. of Hrs.
I	<b>Concept and Theories of Business Ethics:</b> Definition of Ethics – Personal Ethics and Business Ethics – Morality and Law – How are moral standards are formed? - Religion and Morality – Morality, Etiquette and - Professional Codes – Indian Ethical Traditions.								6
II	<b>Business Ethics:</b> Principles of Personal Ethics – Principles of Professional Ethics – Evaluation of Ethics over the Years – Honesty, Integrity and Transparency – Distinction between Values and Ethics – Roots of Unethical Behaviour – Ethical Decision-making.								6
III	<b>Ethical Dilemmas, Sources and their Resolutions:</b> What is an Ethical Dilemma? – Sources of Ethical Behaviour – Code of Personal Ethics for Employees – How to resolve an Ethical problem? – How to resolve Ethical Dilemmas?								6
IV	<b>Ethical Decision-making in Business:</b> Ethical Models that guide Decision-making – Which approach to use? – Ethical Decision-making with cross-holder Conflicts and Competition – Applying Moral Philosophy to Ethical Decision-making – Kohlberg’s Model of Cognitive Moral Development – Influences on Ethical Decision-making – Personal values and Ethical Decision-making.								6
V	<b>Human Values for Indian Managers:</b> Lessons from Ancient Indian Education System – The Law of Karma – Quality of Work Life – Ethics of Vivekananda, Gandihiji, Aurobindo and Tagore.								6
<b>Total</b>								<b>30</b>	
Textbooks									
1	Tom L. Beauchamp and Norman E. Bowie, “Ethical Theory and Business”, Prentice Hall, New Jersey								
2	Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey								
3	Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co								
4	Dr.S.S.Khanka, “Business Ethics and Corporate Governance”,S Chand and Company Ltd,NewDelhi.								
5	R.S.Naagarazan, “A Textbook on Professional Ethics and Human Values”, New Age International(P) Limited.								
6	A.C.Fernando, “Business Ethics and Corporate Governance”, Pearson.								
7	A.C.Fernando,K.P.Muraleedharan, E.K.Satheesh, “Business Ethics - An Indian Perspective”,Pearson India Education Service Pvt Ltd.								