

<b>Programme:</b> M. Com (Advanced Accountancy)			<b>Semester : I</b>		
<b>Course :</b> Auditing and Assurance (Accounting Ethics and Corporate Governance)			<b>Code:</b> PGMCOMIAAMJ424		
<b>Academic Year: 2024-2025</b>			<b>Batch: 2024-2026</b>		
<b>Teaching Scheme</b>			<b>Evaluation Scheme</b>		
<b>Lectures</b>	<b>Practical</b>	<b>Tutorials</b>	<b>Credits</b>	<b>Internal Continuous Assessment (ICA) (weightage)</b>	<b>Term End Examinations (TEE) (weightage)</b>
30	Nil	Nil	02	(20Marks) 40%	(30Marks)60%

<b>Learning Objectives :</b>	<ul style="list-style-type: none"> <li>Define and understand the principles of accounting ethics and social responsibility accounting.</li> <li>Analyze the factors influencing accounting ethics and corporate governance practices.</li> <li>Evaluate the benefits and challenges of implementing accounting ethics and corporate governance practices in the Indian context.</li> </ul>
<b>Learning Outcomes :</b>	<ul style="list-style-type: none"> <li>Students will be able to articulate the meaning of ethics in accounting, identify the principles governing accounting ethics, and explain the concept of social responsibility accounting, including its need, importance, and reporting standards.</li> <li>Students will be able to evaluate the factors affecting accounting ethics, understand the significance of corporate governance, and analyze the principles of corporate governance, including those outlined in the SEBI Code on Corporate Governance.</li> <li>Students will be able to identify the benefits of accounting ethics and corporate governance, assess their application in the Indian business environment, and critically evaluate the role of ethics and governance in promoting transparency, accountability, and sustainability in corporate practices.</li> </ul>
<b>Pedagogy:</b>	Lecture, Case Studies, Presentation.

**Detailed Syllabus: (per session plan)**

**Session Outline for Auditing and Assurance (Accounting Ethics and Corporate Governance)**

**Each lecture session would be of one hour duration (30 sessions).**

<b>Module</b>	<b>Module Content</b>	<b>Module Wise Pedagogy Used</b>	<b>Module Wise Duration</b>
I	<b><u>Accounting Ethics and Social Responsibility Accounting</u></b> Meaning of Ethics and Accounting Ethics Need for Accounting Ethics Principles of Accounting Ethics Factors Affecting Accounting Ethics Benefits of Accounting Ethics Accounting Ethics in India, Ethics of DEI Concept of Social Responsibility Accounting Need and Importance of Social Responsibility Accounting Reporting Standards, CSR Provisions under Companies Act 2013 TWO CSR Reports of Public Limited Companies.	Lecture, Case Studies, Presentation	15 Lectures
II	<b><u>Corporate Governance</u></b> Concept of Corporate Governance Need and Significance of Corporate Governance Principles of Corporate Governance SEBI Code on Corporate Governance Corporate Governance in India.	Lecture, Case Studies, Presentation	15 Lectures

**REFERENCE BOOKS**

1. Singh, D., & Garg, S. Corporate Governance. Excel Books.
2. Crowther, D., & Ares, G. A Handbook of Corporate Governance & Social Responsibility. Gower Publishing Ltd.

**Any other information**

**Note: Latest edition of books may be used.**