

**SES's L.S. RAHEJA COLLEGE OF ARTS AND COMMERCE  
(AUTONOMOUS)**



**BOARD OF STUDIES: COMMERCE AND MANAGEMENT  
PROGRAMME: B.COM (COST AND MANAGEMENT  
ACCOUNTING)**

**SEMESTER: II**

**NOMENCLATURE OF THE COURSE: HUMAN VALUES  
AND ETHICS**

**NEP Vertical: Value Education Course**

**Credit: 2**

(As Per Choice Based Credit System (under NEP 2020) with effect from the Academic Year 2025-26)



Programme:	B. Com (Cost and Management Accounting)
Nomenclature of the Course:	Human Values and Ethics
Total Marks	50
Semester:	II
Academic year	2025-2026

**LEARNING OBJECTIVES:**

1. To apply ethical principles to analyze and resolve ethical dilemmas
2. To evaluate the ethical implications of decisions and actions.

**COURSE OUTCOMES:**

6. Define the core concepts of value education, ethics, and CSR, understanding their significance in personal and professional contexts.
7. Apply ethical theories and principles to analyze and resolve real-world ethical dilemmas in personal and professional settings.
8. Analyze the relationship between personal values, ethical behavior, and societal wellbeing, evaluating the impact of value education and ethical conduct on individual and collective outcomes.

Unit	Course Content	Andragogy	No of Lectures
I	<b>Introduction to Value Education:</b>  Value Education- Definition, Concept and Need, The Content and Process of Value Education, Basic Guidelines for Value Education, Self-exploration as a means of Value Education, Happiness and Prosperity as parts of Value Education, Method to fulfill the above human aspirations: understanding and living in harmony at various levels	Interactive discussion Case studies Group activities	15
II	<b>Ethics and CSR:</b>  Introduction of Basic Principles of Business Ethics, Ethical Issues, Moral Reasoning & Moral Responsibility, Ethical Principles in Business i.e. Utilitarianism, Rights & Duties, Justice & Fairness, Integration among Principles, Corporate Social Responsibility	Case studies  Role plays	15

Reference Books:

1. Gaur. R.R. , Sangal. R, Bagaria. G.P, A Foundation Course in Value Education, Excel Books.
2. R.R Gaur, R Sangal, G P Bagaria, A foundation course in Human Values and professional Ethics – Teachers Manual, Excel books, New Delhi.
3. A.N. Tripathy, 2003, Human Values, New Age International Publishers.

**QUESTION PAPER PATTERN**

**Internal Continuous Assessment (ICA) Pattern**

Particulars	Marks
Presentation/ Viva Voce	10
Assignment/ Project	10
Total	20

**Term End Examinations (TEE)**

Maximum Marks: 30

Duration: 1 Hour

All questions are compulsory.

**Question Paper Pattern**

Question No.	Description	Total Marks
1	C. Full Length theory Question OR D. Full Length theory Question	12
2	C. Full Length theory Question OR D. Full Length theory Question	12
3	Short Notes (Any 2 out of 3)	6

The practical problem / Full length theory questions of 12 marks each may be split up into two smaller problems carrying 6 marks each.