

BUSINESS ETHICS AND CORPORATE GOVERNANCE (ECG) ENHANCES
CORPORATE SOCIAL RESPONSIBILITY

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“Ethics and Corporate Governance is a step towards building systems, to re-engineer the existing governance system in an organization and to identify suitable measures to improve its accountability in a Corporate environment.”

Ethics and Corporate Governance (ECG) are both necessary for operating the business successfully. Hence, ECG are interrelated and they go together in making an effective management. The principal role of ethics is the harmonization and reconciliation of conflicting interest whereas Corporate Governance is the set of processes, customs, policies and institutions the way the corporate are directed, administered or controlled. An important theme of Business Ethics and Corporate Governance is to ensure the accountability of certain individuals in an organization through mechanism that reduce or eliminate the frauds or scams. An effective management overcomes the obstacles and helps in decision making in a speedy, strong, focused, spirited, powerful and proactive manner by applying the principles of Business ethics and Corporate Governance.

This article forms a part of larger research being carried out with more than fifty all India based organizations selected from top 200 Indian Companies both from Listed, Unlisted and Fortune 500 Companies. This paper is the outcome of the literature review on Business Ethics and Corporate Governance and its impact on the Corporate Social Responsibility. The discussion is mainly aimed at how the Business Ethics and Corporate Governance evolved resulted in the major issues that the Corporate as an industry need to address.

Key words used : Ethics and Corporate Governance (ECG); Corporate Social Responsibility; Code of Ethics; Corporate Governance Code; Sustainability; Corporate Environment, Compliances.

BUSINESS ETHICS DEFINED

Business ethics also known as Corporate ethics is a form of applied ethics or professional ethics that examines ethical principles and moral or ethical problems that arise in a business environment.'

Business ethics refers to the set of moral values or standards or norms, owing to the cut throat competition, which govern activities of a businessman. Ethics refers to doing things what is right or wrong. For a business man ethical decisions is to provide the customer with right and true information regarding the product or services, to allow the customer to make free choice, to provide quality products at a reasonable price.

GOVERNANCE DEFINED

The term "Governance" has been defined in various forums right from corporate regulatory authorities, the highest judicial authority and the academicians in understandable texts in different tenors. A comprehensive definition of Governance is given by the World Bank. According to it, Governance is "the manner in which power is exercised in the management of a country's economic and social resources for development". The word 'economic' relates to the development and 'social' relates to the ethical aspects in developing the business.

OBJECTIVES OF THE STUDY

The objective of the research undertaken is to carry out "A study of Business Ethics and Corporate Governance as a System" and in this regard establish, develop or re-develop a suitable system of control and suggest a suitable mechanism in the corporate sector through good Corporate Governance. Objectives of the study are discussed as follows

BUSINESS ETHICS OBJECTIVES

The objective of the Business ethics is

- a) To evaluate the decisions and actions in the conduct of the business under ordinary circumstances.
- b) To build a working environment on the foundation of integrity, innovation and commitment.
- c) To protect, preserve and enhance high standards moving the business reputation in today's marketplace: a reputation of integrity, honesty and trustworthiness.

- d) To apply a set of moral principles to all interactions with stakeholders, such as its treatment of employees, customers, suppliers and shareholders.

CORPORATE GOVERNANCE OBJECTIVES

The objective of the Corporate Governance is

- a) To design and to create transparency in an organization
- b) To allow individuals within or outside the company to hold the board, senior executives or other management employees accountable for inappropriate behaviors or activities.
- c) To ensure the fulfillment of a business's strategic decisions.
- d) To determine the mission of the organization and ensure the strategic objectives that are pursued are in line with the interests of the company's shareholders.
- e) To set management policies to which all employees must adhere.

COMMON ELEMENTS IN BUSINESS ETHICS AND CORPORATE GOVERNANCE

Viewing from the objectives of the Business Ethics and Corporate Governance, one can find many common elements or similarities. Some of the similarities essential in the implementation of Business ethics or Corporate Governance System. are as below :

- a) Commitment, willingness and involvement of the top management .is essential element in both cases.
- b) Publication of ‘Code of ethics’ and ‘Code of Corporate Governance’ is mandatory for better implementation of the system.
- c) Establishment of compliance mechanism post implementation is required to have the system working to the optimum satisfaction.
- d) Involving employees at all levels is essential as both are related to human resources.
- e) Ground rules such as Being trustworthy, Having respect for others, Owning responsibility, Being fair in dealings, Prove to be good citizen – through civil virtues and duties and Caring towards well being of others are the main concepts of both in the implementation of Business ethics or Corporate Governance System.
- f) Measuring results from time to time and making changes suitably will certainly benefit the organization.

Examples of business ethics are charging the prices from customers, using fair weights for measurement of commodities, giving fair treatment to workers and earning reasonable profits.

Whereas the Corporate Governance states about the involvement and proper conduct of the Board of Directors, Top level management in the operations of the Corporate sectors.

As such, Business ethics and Corporate Governance principles applies to all aspects of business operations and functionalities. It is also relevant to the conduct of individuals and business organizations as a whole. Interest in business ethics accelerated noticeably during the 1980s and 1990s, as more and more information was made available to the general public and consumers, both within major corporations and within academic world. For example, today most major corporate websites lay emphasis on commitment to promoting non-economic social values under a variety of headings (e.g. ethics codes, social responsibility brandings). In some cases, corporations have re-branded their core values and strictly adhering to these principles in the light of business ethical considerations.

INTEGRATION OF BUSINESS ETHICS, CORPORATE GOVERNANCE AND FUNCTIONAL ACTIVITIES

Business Ethics and Corporate Governance (ECG) is a measure to bridge the gap between the control and management required in present scenario compared with the control and management practiced in the past to find a feasible and appropriate solution for tomorrow. ECG is the way the control is exercised from within and also from the external angle to govern and control the operations of the organization to achieve the goal and reach the target. The Objective of the Corporate is to give the best to each share holder and every stake holder interacting with it. Importance of ECG is increasing more, than any time in the past, due to the increased competition in the Corporate sector, the opportunities available and the challenges faced by the stake holders.

The term ECG is generally thought to be restricted to people working in top notch only. However, the word ECG has been defined in various forums right from corporate regulatory authorities, the highest judicial personnel and the academicians in understandable texts in different tenors. The ECG is the art of balancing between the social and economic requirements on the basis of the openness and disclosure.

The ECG is a dynamic subject, it changes with the veracity of its environment and it will constantly evolve to reflect the economic, legal and current corporate environment. The issue of

Corporate Governance was first raised by the World Bank both as an international Development and as an Institution. World Bank is concerned with the worldwide economic development and suggested certain measures and guidelines.

RESEARCH DESIGN

For the construction of the research design the author classified the organization structure and the activities into three Segments i.e., the upper, middle and lower segment and Governance, Controlling and Managerial activities. At the top of the upper segments, we have share holders, Board of Directors, Managing and other Directors carrying out Governance activities (top segment activities). The segment at the middle level comprises of senior level Managers, functional heads who are required to carry out controlling activities (middle level activities) are in between the top Management and the lower level Management. The lower segments carrying out Managerial activities (Lower segment activities) consists of Junior Managers and officers in charge of different sections with in the Departments.

DATA SOURCE : The present research being descriptive in nature mainly depends on primary and secondary sources of data. Structured 'Questionnaire' method is used to collect data from six hundred participants with interaction in the Study circle meetings, Seminars and National level conventions conducted in Hyderabad, Bangaluru, Chennai, Trivandrum and Pune organized by Institute of Company Secretaries of India, Institute of Cost Accountants of India and Institute of Chartered Accountants of India. Annual Reports of Listed and Unlisted Corporates are used to collect the data. Relevant information regarding variable collections and computations are shown in the 'Format of Information Collection from Corporate Annual Reports'.

PRE-TEST AND PILOT STUDY : The study was spread over two parts. Initially Questionnaire is tested on a sample size of 45 participants (10% of Sample Size) . The pre-testing has helped to modify some questions suitably based on the feed back from the respondents. Next, the Questionnaire was framed after incorporating suggestions and improvements from the constituent group.

SAMPLE UNIT : The second part was based on the 600 participants. Judgment sampling technique was employed to select the participants forming part of the constituent group, as the study required certain amount of knowledge relating to corporate matters. A total of 465 responses were received out of which 405 valid responses were selected for further analysis.

The sample unit consists of professionals both working and also in the practice, Managers and other employees in supporting activities across the Companies situated in different part of India. The respondents were both male and females with adequate experience. Participants working in different Functional Departments such as Accounts and Secretarial, Administration, Manufacturing, Information Technology & Electronic Data Processing, Sales & Distribution Departments and other Miscellaneous Departments with experience ranging from two years to above twenty years of experience are covered. The information available from Board of Director's Report, Audit Reports, Corporate Governance Report, Management Discussions and Analysis Reports were covered. The Annual Reports of 200 Companies i.e., 150 listed Companies and 50 unlisted companies covering industry segments such as Banks, Manufacturing, Pharmaceuticals, Software, Communications and Technology and other industries were collected for the periods between 2014 to 2017.

Table of Participants

Sl No.	Particulars	Nos.
1	Practicing Professionals (Company Secretaries, Chartered Accountants, Cost Accountants)	135
2	Working / Employed Professionals (Company Secretaries, Chartered Accountants, Cost Accountants)	140
3	Managers working with other Departments having knowledge of the Corporate Affairs	76
4	Employees below Managerial level associated with the Company.	54
	Total Numbers (A)	405

1	Listed Companies	150
2	Unlisted Companies	50
	Total Numbers (B)	200

Source: Primary data (Compiled from the tabulated responses)

SCOPE OF THE STUDY : The Study was conducted with different categories of executives and employees, male and female working in the Companies listed on Bombay Stock Exchange (BSE), National Stock Exchange (NSE), Ahmedabad Stock Exchange (ASE), Madras Stock

Exchange (MSE) and Calcutta Stock Exchange (CSE) and unlisted Companies across the locations of Andhra Pradesh, Karnataka, Kerala, Maharashtra, Tamil Nadu, Delhi and Other parts of the Country. The constituent group consisted of employees engaged in a) Practicing Professionals associated with the Corporates; b) Professional Manager working in the Corporates, c) Managers working in other Departments and d) Employees working in supporting activities.

CORPORATE SOCIAL RESPONSIBILITY

The plain readings of the Objectives and the Common elements of Business Ethics and Corporate Governance gives impetus to the growth of Corporate responsibility also known as Corporate Social responsibility (CSR) in the minds of the employees working in the organization at different levels of Management, Corporate Social Responsibility has been a dynamic subject – changing as per the needs of the time and accordingly defined and redefined over the past two decades. The Business Ethics combined with Corporate Governance enhances the spirit of Corporate Responsibility towards the Society. In other words CSR is vital for the reputation of the Company apart from the Society, environment and the society.

Business Ethics and Corporate Governance ensures Sustainability in the way that if a company helps society through their business as a main goal, then they will reap success. Sustainability is the result of forward thinking and revolving around in innovating ideas by creating new products which in the long run will improve society's ills. Implementation of Business ethics or Corporate Governance System results in the bringing awareness to elevate Corporate Social Responsibility.

Looking from the angle of the Stakeholders the central focus of Business Ethics and Corporate Governance is giving attention to every stakeholder in the entire company as the main purpose of a corporation is to just make profit for their stake holders in the most judicious way by following a righteous path.

Business Ethics and Corporate Governance also enhances social responsibility as the simple fact is that the health of the society will reflect upon the health of a company's future. As such Companies should care about society and help improve it for all of their stakeholders.

One of the USA based organization Scottsdale, Arizona based Ethisphere Institute, the main objective of this organization is to gauge the Corporations across the world following best ethical practices, has put up “Worlds Most Ethical Companies” The Ethisphere’s roster includes 131 companies from 21 countries representing 45 industries.

Some Companies out of the list of 131 companies also practicing Good Corporate Governance System are appended below :

Sl No.	Compny Name	Type of Activity	Sl No.	Company Name	Type of Activity
1	Infosys	Software services	2	Wipro	Consulting
3	Covenant Health	Health Care	4	Ford Motors	Automotive
5	Capgemini	Consuting	6	Goldman Sachs	Financial services
7	Tata Steel Ltd	Manufacturing	8	Tata Power Co.	Electrical utility
9	GE	Conglomerate	10	Google	Software Services
11	Merriot International	Lodging & Hospitality	12	Accenture	Consultancy
13	Microsoft	Software Services	14	Mastercard	Payment services
15	Singtel	Telecommuications	16	CISO	Technology
17	Marks & Spencers	Retail	18	CA Technologies	Software Services
19	Rockwell Collins	Aerospace & Defence	20	3 M Company	Manufacturing
21	Delphi Automotive	Automotive	22	Dell Inc	Technology
23	Salesforce.com	Software Services	24	Xerox Corp.	Info. Technology
25	Starbucks	Speciality Eateries	26	L’OREAL	Health & Beauty

Source : Website of Scottsdale, Arizona based Ethisphere Institute

Corporate Social Responsibility is a form of corporate self-regulation by the application of Business Ethics and Corporate Governance systems to integrate into a business model. Responsibilities to be discharged by the Corporate Sector involves interaction with internal as well as external agencies. Ideally, CSR policy would function as an integral part of the system, built-in tool for capturing the information and self-regulatory tool as such Company can monitor and ensure its support to its Management, share holders and stake holders internally and also undertake to abide by the statutes, ethical standards, and international norms which constitute for the external responsibilities. Consequently, business would hold in its arms its responsibility for the impact of its activities towards the employees, consumers, environment, communities, stakeholders, share holders and all other members of the public sphere.

Furthermore, CSR-focused businesses, as presented elsewhere herein above the list of companies, would proactively promote the public interest by encouraging community growth

and development, and voluntarily eliminating practices that harm the public sphere, regardless of legality.

The CSR practiced by the firms may not be firm and continuously following the basic values laid down which has been argued, debated and criticized at different levels. Strong arguments are that CSR distracts from the fundamental economic role of businesses due to excessive competition, rat race resulting in over production and thereby compromising on the values laid down and ultimately having an effect on quality .

Recent examples of thwarting situation in not following the Business ethics, in the field of Aviation sector is Boeing Company in order to outdo the competition with AirBus company started manufacturing Boeing 737-Max, came out with several novel methods of ease in flying the aircraft by the Pilots. In the rat race of competition, the quality was compromised resulting loss of two Boeing 737 Max and lives of hundreds of commuters.

Most of the Pharmaceutical Companies have been criticized for adopting double standards as a part of their marketing mix, by selling the same product in less developed countries with inadequate information and with indicators of side effects and correct usage of the drug for the consumers in the developed countries, thereby diluting the concept of business ethics.

ETHICS AND CORPORATE GOVERNANCE (ECG) AS A SYSTEM

Business Ethics and Corporate Governance together with its core values can be modeled as a business process system by which companies are directed and controlled by the management in the best interest of the shareholders as well as others with greater transparency and better and timely reporting and can be addressed as a special technique to re-engineer the existing governance system to identify suitable measures to improve its accountability as follows :

“Take care of the Business Ethics and Corporate Governance(ECG) systems –

Business Ethics and Corporate Governance(ECG) systems will take care of you”

In absence of the ECG systems

You are unconscious that you are unconscious

Start implementing the ECG systems

You will become conscious how much unconscious you were

Once the ECG systems are implemented

You will be unconsciously conscious

The techniques involved in Corporate Governance is to make an attempt to identify number of different functional activities required to form an effective organization which are related directly or indirectly to production departments by way of manufacturing or to render service and undertake such activities. Once the activities are identified these can be measured with the values and objectives of the Business Ethics and Corporate Governance Systems to enable to capture data involved in delivering the required information.

CORPORATE ENVIRONMENT

Various environmental forces may be internal or external factors influence an organization's governance activities. Some are external to the firm such as building of infrastructure, policies and guidelines largely uncontrollable by the organization. Other forces called as micro activities like raising of finance, taking marketing decisions and policy decisions related to employees and other staff of the company are within the firm and are generally controlled by the management. A company with values like having good Business Ethics and good Corporate Governance systems will be able to govern by setting up a system for environmental monitoring – the process of gathering and including environmental information.

COMPLIANCE IS EVERYONE'S BUSINESS

In spite of many corporate bodies willing to adhere to the principled values and norms, practices which undermine the faith and confidence of investors go unabated in most of the Companies. Most Companies feels that this is the prerogative of the Top Management or a handful people managing the affairs of the Company. In reality, it's not only the top management but it's the duty of every Manager, every employee at their respective levels to act on their behalf to safeguard the values laid down. There is the urgent need for stricter Business Ethics and Corporate Governance to bring the results and its success to the knowledge of the share holders – owners who have funded the company.

Some common examples of the mistakes carried out by the companies are as follows :

- a) The Company spends good amount of money on an ill-conceived project, without proper planning and with no directions, based on faulty Project reports. Owing to the pressure from the owners the Management people takes up business/activities which are beyond the core competence of the Company and finds the project to be ultimately non-viable. This results eventually in 'write off' of the investment made causing grievous

loss to the Company and to the owners i.e.,shareholders and every stake holder. Unfortunately, there is no provision to cover such incidents other than the one in the Directors' Report or in the Management Discussions and Analysis Report.

- b) The Company's products manufactured without basic norms are sold to parties without verifying. This stands rejected at the delivery time of inspection. There is a problem to recover the amounts from the sale proceeds and the amount is provided for in the Accounts as a doubtful debt and eventually written off as a bad debt.
- c) As the competition in the market becomes more intense, it becomes important to understand what kind of products and services would satisfy consumers, and hence ethical business conduct is critical to our business. As an employee, the responsibility is to respect and adhere to these practices. Many of these practices reflect legal or regulatory requirements. Violations of these laws and regulations can create significant liability for self, the company, its directors, officers and other employees.
- d) Protecting the Company's assets is a key responsibility of every employee, agent and contractor. Care should be taken to ensure that assets are not misappropriated, loaned to others or sold or donated without appropriate authorization.

There is a war of competition all round whether it be manufacturing, service or in the field of academics, as such the future of the organization depends on both ethical standards maintained by the company apart from technical and ethical excellence. Every person working in the Corporate, it is not only is important for top management persons to adhere to the principles expressed in this code, each employee should encourage and support adherence..

THE CHANGING POSITION

The Business Ethics and Corporate Governance initiative in the case of public companies has gathered momentum since Bhopal Gas Tragedy, Enron and extending to the gradual fall of the Jet Airways recently - to name a few. These are all the after effects of not being keen to take initiative towards The Business Ethics and Corporate Governance by the Corporate Sector - may be Government, Public or Private Sectors, on developing and adhering to the principles of Business Ethics in the past.

The need for business ethics and corporate governance in the current period had begun gaining attention since 1970s. Historically, firms started highlighting their ethical stature since the late

1980s and early 1990s, as the world witnessed serious economic and natural disasters because of unethical business practices.

In the matters of Corporate Governance, in implementing the Narayanmurthy report, SEBI has taken the guidelines seriously and incorporated Clause 49, for the listed Companies, in the Listing Agreement. The recommendations also includes to follow mandatory and non-mandatory requirements, which is one of the important checks required to be practiced as per the business ethics.

PRODUCTIVITY IMPROVEMENT THROUGH BUSINESS ETHICS AND CORPORATE GOVERNANCE INTERACTION : AN EFFECTIVE TOOL

A correct picture of the effectiveness of any single function cannot be considered as a parameter or a measuring scale for measuring production and productivity. Each function must be seen as a balanced part of the whole organization, which ultimately ensures for the effectiveness and increased productivity. Productivity improvement results in better governance, is a clear objective for both functional managers and process owners.

Today many organizations are using managerial techniques that are designed to encourage ethical behavior. Code of ethics has become a popular concept. These codes vary from book-length formulations to succinct statements in one or two pages and express a general philosophy for managing conflicts.

The various functions of an organization can be classified as Functional / Activity areas : Materials Management; Stores Management; Quality Control Management; Repairs and Maintenance; Research and development; Administration; Personnel Management; Accounts (Finance); Accounts (CMA); Secretarial; Public Relation; Finance and Fund Raising; Marketing Management; Sales Management; Import; Export; Distribution Management; EDP and MD/CEOs Secretariat.

Steps involved in implementing Business Ethics and Corporate Governance :

- a) Step I - Identifying the functional areas involved
- b) Step II - Identifying the relative Business Ethics and Corporate Governance activities in each functional areas
- c) Step III - Interaction of Business Ethics and Corporate Governance with functional areas

From the instances of interaction between the different activities of the organization on the one side and the Business ethics and Corporate Governance on the other side, the perception and the definition of Corporate Social Responsibility used within an organization vary from the strict "stakeholder impacts" definition used by many CSR advocates and will often include charitable efforts and volunteering.

Corporate Social Responsibility may be based within the human resources, business development or public relations departments of an organisation, or may be given a separate unit reporting to the CEO or in some cases directly to the board. Some companies may implement CSR-type values without a clearly defined team or programme.

CHALLENGES FACED BY THE CORPORATE SECTOR

What is presented as ethics in many of the Business Ethics manuals and books are just premature responses to questions that look like answers or mere procedural form filling exercises unconcerned about the real ethical dilemmas. For instance, the change or acceptance of change in the corporate circles is very slow comparing with the force of the words at which it is available in the books or manual of business ethics or published in the Annual Reports of different Companies. Hence, business ethics is seen as nothing more than set of instructions and procedures to be followed by 'ethics officers' and downward in the hierarchy of business, due to the following randomized collection of data from different sources.

1. Company information is generally considered to be proprietary and private.
2. Whistle blowing becomes an ethical issue because employees are not expected to speak against their own employers or colleagues and because it is in the public interest in allowing firms to operate without harassment from insiders.
3. Whistle blowing is another area of dilemma in the work place. It refers to disclosure by former or current employees of any illegal, immoral or illegitimate practices involving its employees. Employees either make organizational misconduct public or inform it to top management.
4. If employees, based on their personal points of view, are freely allowed to expose issues to the public, the organization may be thrown into turmoil and be unable to operate efficiently. On the other hand, there may be situations in which the society's interests override those of the organizations. So an employee may feel it obligatory to blow the whistle.

5. Finance ethics is overlooked for another reason: issues in finance are often addressed as matters of law rather than ethics. Looked closer into the literature concerning finance ethics one can be convinced that as it is the case with other operational areas of business, the ethics in finance too is vehemently disputed.
6. Every decision and behavior in organizations will have underlying foundations of ethics, principles and rules. It is important on the part of managers to ensure that ethical concepts are understood, principles are respected and rules are observed.
7. Organisational ethics does not differ from generally-accepted norms of good or bad practices. If dishonesty is considered to be unethical and immoral in the society, then any businessman who is dishonest with his or her employees, customers, shareholders, or competitors is also an unethical and immoral person.
8. Managers may be caught in a conflict between the rights of HIV infected workers and the rights of their co-workers who feel threatened.
9. Some believe that the only companies that are likely to survive in a competitive marketplace are those that place profit maximization above everything else.
10. Very often situations arise in which there is conflict of interest between one or more of the parties such that serving one part is a detriment to the others.
11. Given the nature of ethics as such, it follows that if one's will is tyrannized, regimented, regulated, etc., in the bulk of one's life, one cannot act ethically, because then one is not making the decisions as to how one will act.
12. Discussion on ethics in business is necessary because business can become unethical, and there are plenty of evidences as in today on unethical corporate practices. Even Adam Smith opined that 'People of the same trade seldom meet together, even for merriment and diversion, but the conversation ends in a conspiracy against the public, or in some contrivance to raise prices.
13. This part of business ethics overlaps with the philosophy of business, one of the aims of which is to determine the fundamental purposes of a company. If a company's main purpose is to maximize the returns to its shareholders, then it should be seen as unethical for a company to consider the interests and rights of anyone else.

SCOPE FOR FURTHER RESEARCH

There is more scope for further research on the topic. The impact of Business Ethics and Corporate Governance on share holders and stake holders behaviour is so dynamic as large number of stake holders are playing a significant role in the growth of its business. The present research is conducted covering a few variables relevant with the objectives in select Companies and locations. There is a lot of scope to research the same at rest of the places and can even be applied to unlisted and emerging private undertakings who have significant control over the large business they carry out. These studies will always help the companies in having an assertive control on the reduction of number of scams that might take place following true Business Ethics and a perfect system of Corporate Governance.

CONCLUSION : BEST OF BOTH WORLDS

Managing the Business Ethics and the Best Corporate Governance on the one side and Corporate development on the other simultaneously can be a challenging task for any organization. All disciplines have their conceptual boundaries, and any value-based normative consideration provide norms for good behavior. However, Unethical practices across the world have become more common particularly due to the development of technology access to every field and every person.

“One ship sails East, And another West,
By the self-same winds that blow,
'Tis the set of the sails, And not the gales,
That tells the way we go.”

-Winston Churchill

The above quotation is apt to the Companies in spite of good ethics, good Corporate Governance codes existing in the Companies, they haven't produced satisfactory results.

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