## **MANAGEMENT STUDIES (M.B.A)**

| Semester  | Con       | ourse Code | Course Category        | Hours/<br>Week | Credits | Marks for Evaluation |     |       |  |
|---|-----------|------------|------------------------|----------------|---------|----------------------|-----|-------|--|
|   | Cou       |            |                        |                |         | CIA                  | ESE | Total |  |
| III   | 25MBAVAC1 |            | Value Added Course - I | 30             | -       | -                    | 100 | 100   |  |
| Course Title ENVIRONMENTAL SOCIAL AND GOVERNANCE FOR MANAGERS |           |            |                        |                |         |                      |     |       |  |

|      | SYLLABUS  |       |  |  |
|------|---|-------|--|--|
| Unit | Contents  | Hours |  |  |
| I    | Introduction to ESG and Sustainable Business Concept and Evolution of ESG, Importance of ESG in Business, Triple Bottom Line (People, Planet, Profit), Regulatory Landscape, ESG in Corporate Social Responsibility (CSR), Global ESG Trends.                       | 6     |  |  |
| II   | Environmental Sustainability Key Environmental Challenges: Climate Change, Pollution, Carbon Emissions, Renewable Energy, Circular Economy, Sustainable Supply Chain Practices, Green Financing, Government Policies and Environmental Laws.                        | 6     |  |  |
| III  | Social Responsibility and Ethical Business Practices Human Rights and Labour Laws, Diversity, Equity, and Inclusion (DEI), Employee Welfare, Ethical Supply Chains, Stakeholder Engagement, Philanthropy, Community Development, Role of Business in Social Impact. | 6     |  |  |
| IV   | Governance, Risk, and Compliance (GRC) Corporate Governance Principles, Ethical Leadership, ESG Risk Management, Regulatory Compliance, Transparency and Accountability, ESG Reporting Frameworks (GRI, SASB, TCFD, BRSR).  | 6     |  |  |
| v    | ESG Integration and Future Trends  Developing an ESG Strategy, ESG Performance Measurement, Sustainable Investments,  AI & Technology in ESG, Global ESG Initiatives, Future of ESG and Career Opportunities.   | 6     |  |  |

## **Text Book(s):**

- 1. Eccles, R.G., Ioannou, I., & Serafeim, G. (2021). The ESG Imperative, Harvard Business Review.
- 2. Nevena Kostić., & Amina Hujdur (2023). Building a Sustainable Future: ESG Business Handbook, The AIRE Centre and UNDP Bosnia and Herzegovina.
- 3. Environmental, Social and Governance (ESG) Principles & Practice. (2024). The Institute Of Companies Secretaries Of India.

| Course Outcomes   |  |  |  |  |  |
|---|--|--|--|--|--|
| Upon successful completion of this course, the student will be able to: |  |  |  |  |  |
| CO No.  | CO Statement   |  |  |  |  |
| CO1   | Understand the fundamental concepts of ESG and its role in business sustainability.      |  |  |  |  |
| CO2   | Apply environmental sustainability principles to corporate strategy and decision-making. |  |  |  |  |
| CO3   | Analyze the social responsibilities of organizations and their impact on stakeholders.   |  |  |  |  |
| CO4   | Evaluate governance frameworks and risk management strategies in ESG compliance.         |  |  |  |  |
| CO5   | Develop ESG-driven strategies and assess future trends in sustainable business.          |  |  |  |  |

Course Coordinator: Dr. A. Selvarani