



Mahatma Gandhi University Kottayam

Programme						
Course Name	BUSINESS AND SUSTAINABLE DEVELOPMENT					
Type of Course	DSC B					
Course Code	MG2DSCBST100					
Course Level	100					
Course Summary	This course provides an understanding on the need for sustainable practices in business and various strategies adopted by business organisations to ensure sustainability. The course also provides an understanding on the Sustainable Development Goals					
Semester	2	Credits			4	Total Hours
Course Details	Learning Approach	Lecture 3	Tutorial 0	Practical 1	Others 0	
Pre-requisites, if any	Basic understanding on the concept of business and its responsibilities					

COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome At the end of the course the students shall be able to:	Learning Domains*	PO No
1	Understand the concept of sustainability and various sustainable business practices	Understand	1,2,3,7
2	Develop an understanding and application of the Sustainable Development Goals and application in decisions making	Understand	1,2,3,6,7,8,10
3	Evaluate and appreciate the strategies and instruments relating to sustainable Finance, Investment and Accounting	Appreciate	1,2,3,6,7,8,10
4	Identify and apply various sustainable practices	Apply	1,2,3,6,7,8,10

***Remember(K), Understand(U),Apply(A),Analyse(An),Evaluate(E),Create(C),Skill (S), Interest (I) and Appreciation (Ap)**

COURSE CONTENT
Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1. Business and Sustainability	1.1	Environment of business - Social, Economic, Political, Cultural and Legal-	3	1
	1.2	Sustainable Development- Meaning, Importance and History- Components- Feasibility of Sustainable development-	3	1
	1.3	Sustainability and international conventions and agreements- Sustainable development framework in India	3	1
	1.4	Concept of Bottom of the Pyramid - Triple Bottom line and three pillars	3	4
	1.5	Ecopreneurship, social entrepreneurship Sustainopreneurship (Entrepreneurship with sustainable ideas),	3	4
	1.6	Group activities and discussions based on sustainable business ideas and practices	5P	4
2. Sustainable Development Goals and Business Role	2.1	Sustainable Development Goals- From MDGs to SDGs – Role of UNDP	2	2
	2.2	SDGs 1 to 17 – a brief overview- SDGs in India- Key performance indicators-	5	2
	2.3	Role of business in sustainability- Challenges in creation of green economy-	3	2, 4
	2.4	Sustainability in decision making in connection with marketing – Green marketing	3	2,5
	2.5	Concept of Biomimetics or Biomimicry and its role in sustainability	2	3,4
	2.6	Presentation/ exhibitions/ seminars etc. based on the idea of sustainability and environmentally friendly activities (in association with fora like IIC, IEDC, Clubs and associations etc.)	8 P	2,3,4
	2.7	Project ideas with sustainability	5P	4
3. Emerging Trends in sustainable finance and investments	3.1	Sustainable Finance and Investment- Fundamentals and Pillars of Sustainable finance-Instruments	3	3
	3.2	Responsible investments – Green bonds – Operational mechanism and merits - Masala	2	3,

		Green bonds		
	3.3	Carbon Credits- Importance- Socially Responsible Mutual Funds	2	3
	3.4	Discussions on research articles/ books etc. focusing on green initiatives/ sustainability etc.	4P	3,4
	3.5	Discussions and suggestions of implementation of SDG in the institution	5P	4
4. Accounting and Sustainability , Application of Sustainability in Business	4.1	Green Accounting and Social Accounting	3	3, 5
	4.2	Corporate Financial Reporting- Sustainability Reporting and Triple Bottom Line Reporting	3	3
	4.3	Sustainability Accounting Standards Board- Guiding Principles- Scope	2	3
	4.4	Discussions on research articles/ books etc. On Developments in accounting related to environment and sustainability	3P	4
5	5	Teacher Specific Module		

Teaching and Learning Approach	Classroom procedure (Mode of Transaction)
	<ul style="list-style-type: none"> • Activity Learning • Reflective Learning • Experimental Learning • Flip Classroom • Industrial Visits • Discussions and Presentations • Seminars and exhibitions • Video Presentations

Assessment Types	<p>MODE OF ASSESSMENT</p> <p>A. Continuous Comprehensive Assessment (CCA) – 30 marks</p> <p>(a) MCQ test</p> <p>(b) Case Study/ Presentation based on Sustainability goals identified from UNDP site and presenting the initiatives of any selected undertaking or organisation OR Report on the Smart City Development schemes in India OR Case Study or presentation on green initiatives by a set of selected company OR areas relating to sustainability OR Programmes carried out in India and Kerala with focus on sustainability OR discuss and prepare a report on the activities that can be performed by the students of the subject association to promote and implement sustainability based on the sustainability goals OR Report presentation on the developments like Green Bonds, Masala bonds etc. OR Comparative report and presentation on the triple bottom reporting or sustainability reporting etc. OR Report and presentation on environmental protection legislations in India OR conducting exhibitions OR Video making and presentations etc. (The best 2 activities shall be considered)</p>					
	<p>B. End Semester examination – 70 marks</p> <table border="1" data-bbox="507 1093 1310 1267" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Mode</th> <th style="text-align: center;">Time in Hours Maximum</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Project & Presentation – 50 marks</td> <td style="text-align: center;">As fixed</td> </tr> <tr> <td style="text-align: center;">Viva – 20 marks</td> <td></td> </tr> </tbody> </table> <ul style="list-style-type: none"> The students shall prepare a short project report of 15 to 25 pages, and the work can be carried out individually or as a group activity. The report can be a printed one or a video-based presentation and shall be based on the concept of sustainability / sustainable ideas/ sustainable business development. There shall be a presentation of the report. The evaluation of the report for 30 marks and presentation for 20 marks shall be carried out by Internal examiner(s) as decided by the Department Council and the HoD. The evaluation shall consider the idea presented, or the practices reported, the content, references, etc. Besides, there shall be viva voce examination based on the modules for 20 marks 	Mode	Time in Hours Maximum	Project & Presentation – 50 marks	As fixed	Viva – 20 marks
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Project & Presentation – 50 marks	As fixed					
Viva – 20 marks						

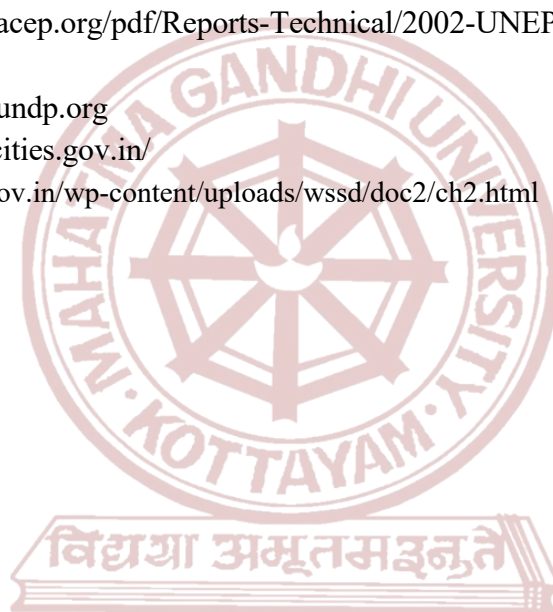
References

- Amarchand, Government and Business, *Tata McGraw Hill*
- Jha R and Bhanumurthy, K.V.— Environmental Sustainability – Consumption Approach-*Routledge, London.*
- Trivedi, V. and Shrivastava, V.K., Environment and Social Concern, *Concept*

Publishing

Suggested Readings

1. Reid, D.(1995). *Sustainable Development: An Introductory Guide*. London: Earthscan
2. Edwards, A.R., & Orr, D.W.(2005). *The Sustainability Revolution: Portrait of a Paradigm Shift*. British Columbia: New Society Publishers.
3. Prahlad C K, *Fortune at the Bottom of the Pyramid: Eradicating Poverty through Profits*, *Prentice Hall*
4. Naik, I.S.—*Environmental Movements, State and Civil Society Rawat Publications*.
5. <http://www.sacep.org/pdf/Reports-Technical/2002-UNEP-SACEP-Law-Handbook-India.pdf>
6. <https://www.undp.org>
7. <https://smartcities.gov.in/>
8. <https://moef.gov.in/wp-content/uploads/wssd/doc2/ch2.html>



MGU-UGP (HONOURS)

Syllabus