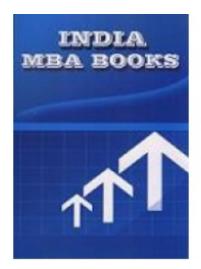
# Managing for Sustainability



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Unit Contents Sessions

Corporate Social Responsibility: Concept, The Nature of Corporate Responsibility and Corporate Citizenship, Relevance in the Present day Business Environment.

Corporate Social Responsibility and Stakeholders: Internal and External Stakeholders, Responsibility to Various Stakeholder Groups, Interest and Influence of Various Stakeholder Groups, Formulating and Implementing a Policy for Corporate Social Responsibility

Bottom of the Pyramid Opportunities: Issues and Opportunities for Business in Socially and Environmentally Sensitive World, Social and Environmental Problems and how they Shape Markets.

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Sustainable Development: Concept, Definition of Sustainable Development, need, Importance, Education, Philosophical Development, Gandhian Thought on Sustainable Development, Sustainable Development and Social Framework, Equitable Distribution, Difference Between Sustainable Development and Green Development, Criticism.

Stakeholder Impact: Stakeholders and the Power they Wield, Reducing Socio-Environmental Costs and Risks: Managing the Downside, Driving Revenues and Creating Intangible Value: Managing the Upside.

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- 3.1 Business case for Sustainable Development: Three Dimensions of Sustainable Development
- 1) Environmental: Atmosphere, fresh water and oceans, land use, Management of Human Consumption, Energy, food, Waste Management, Understanding Ecological "footprint": Eco-tracking, Carbon Marketing, Carbon Credits, Economics of Sustainability, Designing for the Environment and "greening" the Supply Chain, Regulation, Case Studies.
- 2) Economic: Environment Degradation and Economic Growth, Nature as an Economic Externality, Economic Opportunity.
- 3) Social: Peace, Security, Social Justice, Sustainability and Poverty, Human Relationship to Nature, Human Settlements.
- 3.2 Study of Business Models for Sustainable Development: Indian & Global Perspectives.
- 3.3Sustainability Reporting: Triple Bottom Line Reports The Content of Sustainability Reports (also CSR reports, ESG Reports, Social and Environmental Reports)
- 3.4 Social Accountability Standard ISO 26000: Social Responsibility Guidance Standard, Global Compact Principles, Environmental Impact Assessment, Life Cycle

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- 4.1 Corporate Governance: Meaning OECD Principles, Difference between Governance and Management, Purpose of Good Governance, Potential Consequences of Poor Corporate Governance, Business Failure and the Contribution of Poor Governance.
- 4.2 Relevant Theories: Agency theory, Transaction cost theory, Stakeholder theory. Friedman's theory of CSR.
- 4.3 Stakeholder Value Approach: Stakeholder value Approach, Enlightened Stakeholder Approach, Stakeholder Approach to Governance, Risk and Financial Stability. The Balancing of Conflicting Objectives
- 4.4 Key Issues in Corporate Governance: Role and Composition of the Board, Remuneration of Directors and Senior Executives, Accounting and Audit, Internal Controls, Checks and Governance, Relations with Shareholders and other Stakeholders. Clause 49 of Listing Agreement & Corporate Governance Code, CEO, CFO Certification. Role of Regulators SEBI, IRDA, RBI, ED, etc.
- 4.5 Applying best Practice in Governance: Voluntary and Regulatory Approaches, Rules or Principles, Concept of 'Comply or Explain'. Governance Problems for Global Companies and Groups. Governance Issues in the Public Sector. Governance Issues in the Voluntary Sector (NGOs and Charitable Organizations)
- 4.6 Governance Aspects: Sarbanes-Oxley Act 2002: Section 302: CEO/CFO Certifications, Section 404(a): Internal Control Report, Governance and role of Auditors and Audit Committee.
- 4.7 Case Studies on Corporate Governance: Satyam, Infosys, Tata, Wipro.

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### Corporate Ethics:

- 5.1 The Ethical Value System: Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Code,
- 5.2 Values: Importance, Sources of Value Systems, Values across Cultures
- 5.3 Indian Values and Ethics: Respect for Elders, Hierarchy and Status, Need for Security, Non Violence, Cooperation, Simple Living high Thinking, Rights and Duties, Ethics in Work life, Holistic relationship between Man and Nature, Attitudes and Beliefs.
- 5.4 Business Ethics: Nature, Characteristics and Needs, Ethical Practices in Management, Ethical Values in different Cultures, Culture and Individual Ethics, Relationship between Law and Ethics, Impact of Laws on Business Ethics.
- 5.5 Ethics and Corporate Excellence: Code of Ethics in Business Houses, Strategies of Organizational Culture Building, Total Quality, Customer Care, Care of the Employees as per Statutes, Objective and Optimistic Approach.
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