DSEI04 – Multinational Enterprises and Sustainable Development

Masters of Commerce
Semester III
DSE – Elective Paper
Multinational Enterprise and Sustainable Development

Course Type/ Course Code	Course Title	Lectures	Tutorials	Practical	Credit	Pre-requisites
DSEI04	Multinational Enterprise and Sustainable Development	3	1	0	4	NIL

Objective: The objective of the course is to explore how multinational enterprises (MNEs) interact with and influence sustainable development goals globally. The course will enable students to examine core strategies, sustainability practices, and global governance, for sustainable business and development.

Learning Outcomes: After completion of the course, learners will be able to:

- Assess how multinational enterprises integrate environmental, social, and governance (ESG) principles into their business strategies;
- Analyse global governance frameworks, international conventions and regulatory standards to develop compliant and sustainable business strategies for multinational operations across different jurisdictions;
- Develop skills to create context-specific sustainability strategies that balance economic viability with social and environmental responsibility;
- Evaluate the potential trade-offs of sustainability strategies in the context of contemporary developments.

Contents:

Unit I **(10 Hours)**

Multinational enterprises (MNEs), Sustainable Development Goals (SDGs) and Global Sustainability Challenges; Economic, social and environmental impact of MNEs; MNEs and Global Governance – International institutions, Standards and compliance (UNGC, OECD Guidelines for Multinational Enterprises on Responsible Business Conduct)

Unit II **(12 Hours)**

Environmental, Social, Governance practices and reporting frameworks; Sustainable supply chains and innovation; Reporting and disclosure frameworks - Global Reporting Initiative (GRI) Standards, Sustainability Accounting Standards Board (SASB) Standards

Unit III **(12 Hours)**

International conventions and local regulations shaping MNE conduct (e.g. Paris Agreement, Carbon Border Adjustment Mechanism (CBAM)); Stakeholder engagement – Strategies for partnering with communities, governments, and NGOs; Community relations, human rights and fair labour practices; Navigating regulatory risk and compliance challenges

Unit IV **(11 Hours)**

Digital transformation and SDGs; Financing, scaling, and technology transfer for sustainable development – implications for MNEs; Case studies of MNE Sustainability Initiatives; Other contemporary issues

Tutorial Exercise:

The students shall be asked to assume management roles in a multinational enterprise (MNE) aiming to enhance its profitability while aligning operations with selected Sustainable Development Goals (SDGs). Using provided financial, regulatory, and environmental data, and applying knowledge provided in the course, they will make strategic trade-offs between profit and sustainability performance.

Suggested Readings:

- Beverelli C, Kurtz J, & Raess D (Eds.) (2020) *International Trade, Investment, and the Sustainable Development Goals: World Trade Forum*. Cambridge University Press.
- Ghauri, P. N., Fu, X. & Vaatanen, J. (Eds.) (2017). *Multinational Enterprises and Sustainable Development*. Emerald Publishing Limited.
- Ghauri, P. N. (2022). The Role of Multinational Enterprises in Achieving Sustainable Development Goals. *AIB Insights*, 22(1). https://doi.org/10.46697/001c.31077.
- McIntyre, J. R., Ivanaj, S., Ivanaj, V., & Kar, R. N. (Eds.) (2016). *Emerging Dynamics of Sustainability in Multinational Enterprises*. Edward Elgar: UK
- McIntyre, J. R., Ivanaj, S., & Ivanaj, V. (Eds.) (2018). *CSR and Climate Change Implications for Multinational Enterprises.* Edward Elgar: UK.