

## COURSE SYLLABUS

### 1. Information about the study programme

1.1 Institution of higher education	West University of Timisoara
1.2 Faculty / Department	Faculty of Economics and Business Administration
1.3 Department of	Doctoral School of Economics and Business Administration
1.4 Area of study	Economics and Business Administration
1.5 Level of studies	Doctoral
1.6 Study program	Accounting, Finance, Management

### 2. Information about the topic

2.1 Course title		CONTEMPORARY CHALLENGES IN EXTERNAL CORPORATE REPORTING					
2.2 Course instructor		Stefana Maria DIMA, Senior Researcher, PhD					
2.3 Seminars and case studies activities instructor		Stefana Maria DIMA, Senior Researcher, PhD					
2.4 Year of study	1	2.5 Semester	1	2.6 Type of assessment		2.7 Type of subject matter	

### 3. Total estimated time (hours of teaching per semester)

3.1 Number of hours per week	2	3.2 course	2	3.3 workshops	0
3.4 Total hours in the curriculum	28	3.5 course	28	3.6 workshops	0
<b>Distribution of time:</b>					<b>hours</b>
Individual study based on handbooks, notes, bibliography					62
Additional documentation, electronic data base / on site study					40
Preparing seminars / laboratories, homework, essays, research reports					100
Tutoring					20
Examinations					
Other activities.....					
<b>3.7 Total hours of individual study</b>	<b>222</b>				
<b>3.8 Total hours per semester</b>	<b>250</b>				
<b>3.9 Number of ECTS</b>	<b>10</b>				

### 4. Prerequisites (where applicable)

4.1 of curriculum	The doctoral student may enrol at the request of the doctoral supervisor in accordance with the individual “Scientific Research Program”
4.2 of competences	

## 5. Requirements (where applicable)

5.1 of the course	<ul style="list-style-type: none"> <li>• face to face teaching: weeks 1 - 4;</li> <li>• online teaching on Google Meet, e-learning platform Moodle <a href="https://elearning.e-uvt.ro">https://elearning.e-uvt.ro</a>: weeks 5 - 12;</li> <li>• Minimum 80% attendance;</li> <li>• Course handouts and other additional materials are uploaded on the e-learning platform Moodle <a href="https://elearning.e-uvt.ro">https://elearning.e-uvt.ro</a></li> </ul>
5.2 to lead seminar / laboratory	

## 6. Specific skills acquired

Professional competence	<ul style="list-style-type: none"> <li>▪ Identifying the social, economic, institutional and geopolitical determinants of companies' external reporting</li> <li>▪ Developing a critical perspective in relation to the discussed bibliographical sources</li> <li>▪ Approaching a complex and diverse literature within the doctoral field</li> </ul>
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## 7. Course objectives (based on the grid of the skills acquired)

7.1 The overall objective of the topic	Transmitting to doctoral students advanced theoretical and empirical knowledge and the formation of cognitive skills and abilities necessary for the design and implementation of a scientific research program in the field
7.2 The specific objectives	<ul style="list-style-type: none"> <li>• Analysis of the global socio-economic context and the social, economic, institutional and geopolitical determinants of companies' external reporting</li> <li>• Understanding the linkages between the manifestations of the financial and non-financial information standardization processes, in the context of financial globalization;</li> <li>• Identifying the intrinsic characteristics of the standardization process of external corporate reporting.</li> </ul>

## 8. Contents

8.1 Course	Teaching methods	Comments
<b>Social, economic, institutional and geopolitical determinants of external corporate reporting</b>	face to face lecture; interactive discussions	Debating scientific articles on the topic
<b>An analysis of the global macroeconomic context in which external corporate reporting occurs (role of transnational corporations, techniques for the creation of</b>	face to face lecture; interactive discussions	Debating scientific articles on the topic

<b>corporate groups, etc.)</b>		
<b>The globalization of financial markets and the need for standardized information</b>	face to face lecture; interactive discussions	Debating scientific articles on the topic
<b>The nature and complexity of the differences between national financial reporting systems</b>	face to face lecture; interactive discussions	Debating scientific articles on the topic
<b>An institutional analysis of the financial information standardization process in the case of listed entities</b>	Google Meet lecture; interactive discussions	Debating scientific articles on the topic
<b>Fundamentals of sustainability reporting</b>	Google Meet lecture; interactive discussions	Debating scientific articles on the topic
<b>European and international sustainability reporting</b>	Google Meet lecture; interactive discussions	Debating scientific articles on the topic
<b>Industrial symbiosis and circular economy</b>	Google Meet lecture; interactive discussions	Debating scientific articles on the topic

### **Bibliography**

1. Chi, W., Wu, S.-J. & Z. Zheng (2020), Determinants and consequences of voluntary corporate social responsibility disclosure: Evidence from private firms, *The British Accounting Review*, 52(6): 100939, <https://doi.org/10.1016/j.bar.2020.100939>.
2. Chaidali, P. & M.J. Jones, 2017, It's a matter of trust: Exploring the perceptions of Integrated Reporting preparers, *Critical Perspectives on Accounting*, 48: 1-20, <https://doi.org/10.1016/j.cpa.2017.08.001>.
3. Cristea Ș. (2007), *Armonizarea contabilă internațională și practicile contabile naționale. Studiu de caz pentru România și Italia*, Ed. Accent, Cluj-Napoca
4. Geert J.M. Braam, Lianne Uit de Weerd, Mara Hauck, Mark A.J. Huijbregts (2016), Determinants of corporate environmental reporting: the importance of environmental performance and assurance, *Journal of Cleaner Production*, 129: 724-734, <https://doi.org/10.1016/j.jclepro.2016.03.039>
5. Iredele, O.O., (2019), Examining the association between quality of integrated reports and corporate characteristics, *Heliyon*, 5(7): e01932, <https://doi.org/10.1016/j.heliyon.2019.e01932>
6. Khaled, R., Ali, H. & E.K.A. Mohamed (2021), The Sustainable Development Goals and corporate sustainability performance: Mapping, extent and determinants, *Journal of Cleaner Production*, 311: 127599, <https://doi.org/10.1016/j.jclepro.2021.127599>.
7. Velenturf, A.P.M. & P.Purnell (2021), Principles for a sustainable circular economy, *Sustainable Production and Consumption*, 27: 1437-1457, <https://doi.org/10.1016/j.spc.2021.02.018>.
8. Zimmerman, J.L.(2009), *Accounting for decision making and control*, New York: McGraw-Hill Irwin
9. \*\*\* Chapter Zero & The Hughes Hall Centre for Climate Engagement' Climate disclosure microsite, <https://disclosurelandscape.climatehughes.org/5/>

10. \*\*\*, The use of IFRS Standards around the world: <https://www.ifrs.org/use-around-the-world/>
11. \*\*\*, Comparing global stock exchanges:
12. <https://www.pwc.com/mn/en/capital-markets/which-market-guide.html>;  
<https://pdf4pro.com/view/ipo-insights-comparing-global-stock-exchanges-ey-539c46.html>
13. \*\*\*, KPMG's Global IFRS Institute:
14. <https://home.kpmg/xx/en/home/services/audit/international-financial-reporting-standards.html>
15. \*\*\*, Sustainability reporting and integrated reporting:  
<https://www.iasplus.com/en/resources/sustainability/sustainability>
16. \*\*\*, EU Corporate sustainability reporting, [https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting\\_en](https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en)
17. \*\*\*, <https://www.efrag.org/lab5>
18. \*\*\*, <https://www.ifrs.org/groups/international-sustainability-standards-board/>

**9. Corroboration of the course contents with the epistemic expectations of the community representative, professional associations and representative employers of the programme itself.**

- The content of the course is in accordance with the international practices in the field;
- The knowledge and skills acquired during the course are relevant to the respective field of study.

**10 Evaluation**

Type of activity	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percentage of the final mark
10.4 Course	Systematic assessment during the semester	Projects and topics presented during the semester; PhD students' answers to questions and their involvement in the debate of specific case studies	
10.6 Minimum standard			
Basic understanding of the main concepts addressed in the course; 80% minimum attendance.			

Date of submission

29.09.2023

Signature of lecturer

DIMA STEFANA MARIA

Date of approval in department

Head of the Department

CAMELIA-DANIELA HAȚEGAN