COURSE SYLLABUS

1. Information about the programme

1.1 Higher Education Institution	West University of Timisoara
1.2 Faculty	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 Programme	Accounting, Economics, Finance, Management

2. Discipline data

2.1 Course name	CONTEMPORARY CHALLENGES IN EXTERNAL CORPORATE REPORTING						
2.2 Course coordinator	Stefana Maria DIMA, Scientific Researcher I, PhD						
2.3 Seminar coordinator							
2.4 Year of study	1	2.5 Semester	1	2.6 Type of assessment	E[1]	2.7 Type of discipline	opt.

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

3.1 Number of hours per week	2	From which: 3.2 course	2	3.3 seminar	
3.4 Total hours in the curriculum	28	From which: 3.5 course	28	3.6 seminar	

Distribution of time:	hours
Study based on instructions, course materials, bibliography and notes	62
Additional documentation library, specialized electronic platforms/field	40
Training for seminars/laboratories, homework, essays, portfolios and essays	50
Tutoring	20
Examinations	
Other activities	

3.7 Total hours of private study	172
3.8 Total hours per semester	200
3.9. Number of credits	8

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 competencies	•

5. Conditions (where applicable)

5.1 of the course	• Face to face/online, elearning platform

[1] According to article 37, paragraph (1) of the Higher Education Law no. 199/2023, with subsequent amendments and additions, "the academic success of a student during a study program is determined by verifying the acquisition of the expected learning outcomes through exam-type evaluations and evaluation throughout the semester".

5.2 to lead the seminar	•

6. Discipline objectives - expected learning outcomes which contribute to the completion and passing the discipline

Knowledge	C1. Undertanding of the current directions in cutting-edge research in the specific fields of Economics and Business Administration
Abilities	A1.1. Formulation of research questions A1.2. Appropriate selection of specialized literature A1.3. Critical analysis and synthesis of specialized literature
Responsibility and autonomy	RA1.1. Autonomy in building the conceptual framework for the specific topic of the doctoral thesis RA1.2. Autonomy in defining a current research direction

7. Contents

7.1 Course	**Teaching methods**	**Observations**
Social, economic, institutional and geopolitical determinants of corporate external reporting	lecture; interactive discussions	Debating scientific articles on the topic
An analysis of the global macroeconomic context in which external corporate reporting occurs (role of transnational corporations, techniques for the creation of corporate groups, etc.)	lecture; interactive discussions	Debating scientific articles on the topic
The globalization of financial markets and the need for standardized information	lecture; interactive discussions	Debating scientific articles on the topic
The nature and complexity of the differences between national financial reporting systems	lecture; interactive discussions	Debating scientific articles on the topic
An institutional analysis of the financial information standardization process in the case of listed entities	lecture; interactive discussions	Debating scientific articles on the topic
Current trends in non-financial reporting	lecture; interactive discussions	Debating scientific articles on the topic
Sustainability reporting in Europe	lecture; interactive discussions	Debating scientific articles on the topic
Sustainable development and circular economy	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. Cristea Ş. (2007), Armonizarea contabilă internaţională şi practicile contabile naţionale. Studiu de caz pentru România şi Italia, Ed. Accent, Cluj-Napoca

3. Dima B., Dima Ş.M., & Tiron-Tudor A. (2024), Societal sustainable development and long-run economic growth: How do we stand?, Sustainable Development 32(4): 4222-4249.
4. Geert J.M. Braam, Lisanne 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. Millar, J, Slack, R. (2024), Global investor responses to the International Sustainability Standards Board draft sustainability and climate-change standards: sites of dissonance or consensus, Sustainability Accounting Management and Policy Journal, 15(3):573-604.
8. Nguyen, T. H., Trinh, V. Q., & Chen, W. (2024). Ownership structure and climate-related corporate reporting. Accounting Forum: 1–33.
9. Opferkuch, K., Caeiro, S., Salomone, R., & Ramos, T.B. (2021). Circular economy in corporate sustainability reporting: A review of organisational approaches. Business Strategy and the Environment 30(8): 4015–4036.
10. Paul, P., (2020). A macroeconomic model with occasional financial crises. Journal of Economic Dynamics & Control 112: 103830.
11. 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.
12. ***, The use of IFRS Standards around the world: https://www.ifrs.org/use-around-the-world/
13. ***,Sustainability reporting and integrated reporting: https://www.iasplus.com/en/resources/sustainability/sustainability
14. ***,https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting_en
15. ***, https://www.efrag.org/en/sustainability-reporting/esrs-workstreams/interoperability

7.2 Seminar	Teaching methods	Observations
Bibliography:		

8. 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.

9. Evaluation

Type of activity	9.1 Evaluation criteria	9.2 Evaluation methods	9.3 Percentage of the final mark

9.4 Course	Systematic assessment during the semester	Projects and tasks; PhD students' answers to questions and their involvement in the debate of specific case studies	100%
9.5 Seminar			
9.6 Minimum performance standards:			
Basic understanding of the main concepts addressed in the course			

Date of completion:

18.09.2025

Titular of the discipline:

ŞTEFANA MARIA DIMA

Date of approval in the department:

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Head of the Department

PETRU MARIN ȘTEFEA