

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
Distribution of time:					hours
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.....					
3.7 Total hours of individual study	222				
3.8 Total hours per semester	250				
3.9 Number of ECTS	10				

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"> • face to face teaching: weeks 1 – 4; • online teaching on Google Meet, e-learning platform Moodle https://elearning.e-uvv.ro: weeks 5 – 12; • Minimum 80% attendance; • Course handouts and other additional materials are uploaded on the e-learning platform Moodle https://elearning.e-uvv.ro
5.2 to lead seminar / laboratory	

6. Specific skills acquired

Professional competence	<ul style="list-style-type: none"> ▪ Identifying the social, economic, institutional and geopolitical determinants of companies' external reporting ▪ Developing a critical perspective in relation to the discussed bibliographical sources ▪ Approaching a complex and diverse literature within the doctoral field
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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"> • Analysis of the global socio-economic context and the social, economic, institutional and geopolitical determinants of companies' external reporting • Understanding the linkages between the manifestations of the financial and non-financial information standardization processes, in the context of financial globalization; • Identifying the intrinsic characteristics of the global financial information standardization process.

8. Contents

8.1 Course	Teaching methods	Comments
Social, economic, institutional and geopolitical determinants of corporate external reporting	face to face 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	face to face lecture; interactive discussions	Debating scientific articles on the topic

corporations, techniques for the creation of corporate groups, etc.)		
The globalization of financial markets and the need for standardized information	face to face lecture; interactive discussions	Debating scientific articles on the topic
The nature and complexity of the differences between national financial reporting systems	face to face lecture; interactive discussions	Debating scientific articles on the topic
An institutional analysis of the financial information standardization process in the case of listed entities	Google Meet lecture; interactive discussions	Debating scientific articles on the topic
Standardization of financial information and corporate/political lobbying	Google Meet lecture; interactive discussions	Debating scientific articles on the topic
Current trends in non-financial reporting	Google Meet lecture; interactive discussions	Debating scientific articles on the topic
Sustainability reporting and integrated reporting	Google Meet lecture; interactive discussions	Debating scientific articles on the topic
Sustainable development and circular economy	Google Meet lecture; interactive discussions	Debating scientific articles on the topic
Bibliography		
<ol style="list-style-type: none"> Chi, W., Wu, S.-J. & Z. Zheng (2020), Determinants and consequences of voluntary corporate social responsibility disclosure: Evidence from private firms, <i>The British Accounting Review</i>, 52(6): 100939, https://doi.org/10.1016/j.bar.2020.100939. Chaidali, P. & M.J. Jones, 2017, It's a matter of trust: Exploring the perceptions of Integrated Reporting preparers, <i>Critical Perspectives on Accounting</i>, 48: 1-20, https://doi.org/10.1016/j.cpa.2017.08.001. Cristea Ș. (2007), <i>Armonizarea contabilă internațională și practicile contabile naționale. Studiu de caz pentru România și Italia</i>, Ed. Accent, Cluj-Napoca 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, <i>Journal of Cleaner Production</i>, 129: 724-734, https://doi.org/10.1016/j.jclepro.2016.03.039 Iredele, O.O., (2019), Examining the association between quality of integrated reports and corporate characteristics, <i>Heliyon</i>, 5(7): e01932, https://doi.org/10.1016/j.heliyon.2019. e01932 . Khaled, R., Ali, H. & E.K.A. Mohamed (2021), The Sustainable Development Goals and corporate sustainability performance: Mapping, extent and determinants, <i>Journal of Cleaner Production</i>, 311: 127599, https://doi.org/10.1016/j.jclepro.2021.127599. ***, The use of IFRS Standards around the world: https://www.ifrs.org/use-around-the-world/ 		

8. ***, Comparing global stock exchanges:
<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>
9. ***, KPMG's Global IFRS Institute:
<https://home.kpmg/xx/en/home/services/audit/international-financial-reporting-standards.html>
10. ***, Sustainability reporting and integrated reporting:
<https://www.iasplus.com/en/resources/sustainability/sustainability>
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. Zimmerman, J.L.(2009), Accounting for decision making and control, New York: McGraw-Hill Irwin

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

9.10.2022

Signature of lecturer

ȘTEFANA MARIA DIMA

Date of approval in department

Head of the Department

CAMELIA-DANIELA HAȚEGAN