

SYLLABUS
2024-2025 Academic year

1. Programme data

1.1. Educational institution	"1 Decembrie 1918" University of Alba Iulia
1.2. Faculty	Faculty of Economics
1.3. Department	Doctoral School of Accounting
1.4. Field of study	Accounting
1.5. Study cycle	Doctorate
1.6. Programme of studies	Advanced Doctoral Studies Programme

2. Discipline data

2.1. Name of discipline	International Corporate Social Responsibility and Sustainability			2.2. Discipline Code	DC5		
2.3. The holder of the course activity	Assoc. Prof. Samuel O Idowu, Ph.D.						
2.4. Holder of seminar activity	-						
2.5. Year of study	I	2.6. Semester	I	2.7. Type of assessment (E/C/VP)	E	2.8. Discipline status (O – mandatory; Op – optional discipline, F-elective)	

3. Estimated total time

3.1. Number of hours per week	2	of which: 3.2. Course	2	3.3. seminar/laboratory	0
3.4. Total hours of the education plan	28	of which: 3.5. Course	28	3.6. seminar/laboratory	0
Distribution of the time frame					Hours
Study by textbook, course support, reference list and notes					24
Additional documentation in the library, on specialized electronic platforms and in the field					24
Preparation of seminars/laboratories, themes, reports, portfolios and essays					22
Examination					2
Other academic activities					-

3.7 Total hours of individual study	70
3.8 Total hours in the curriculum	30
3.9 Total hours per semester	100
3.10 Number of credits	4

4. Preconditions (where applicable)

4.1. Curriculum	-
4.2. Skills	-

5. Conditions (where applicable)

5.1. carrying out the course	Lecture Room equipped with video projector and projection screen, whiteboard, Microsoft Teams
5.2. carrying out the seminar/laboratory	

6. Acquired competences

Professional competences	<ul style="list-style-type: none"> a) the use and application of advanced knowledge in the field of accounting; b) identification, formulation and solution of specific research issues; c) use of advanced research methods and techniques; d) application of knowledge regarding the management of research projects; e) the use of new procedures and solutions in research;
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	<p>f) knowledge and use of the methodology of scientific research in the investigation and solution of the analyzed problem and in the drafting and capitalization of scientific works;</p> <p>g) mastery of language skills and use at academic level of a foreign language of international circulation, necessary for the documentation and drafting of scientific papers;</p> <p>h) understanding and applying the principles and values of scientific research ethics in the field of accounting;</p> <p>i) the independent discovery of a set of abstract relationships between elements, situations and investigated phenomena.</p>
Transversal competences	<p>a) development of projects focused on creativity, as a basis for self-realization;</p> <p>b) assuming the responsibility and the capacity to organize and lead the activity of the professional groups, scientific research groups or institutions;</p> <p>c) initiation and innovative development of complex theoretical and practical projects;</p> <p>d) the design and carrying out of original research, based on advanced methods that lead to the development of scientific, technological knowledge and / or research methodologies;</p> <p>e) the critical-constructive evaluation of the projects and of the results of the scientific research, the appreciation of the stage of the theoretical and methodological knowledge; identifying knowledge and application priorities in the field;</p> <p>f) selection and application of principles, theories and advanced methods of knowledge, transfer of methods from one field to another, interdisciplinary approaches to solve theoretical and practical problems, new and complex.</p>

7. Objectives of the discipline (resulting from the competences grid)

7.1. The overall aim of the discipline	<p>Through its content, the discipline</p> <ul style="list-style-type: none"> • Analyse Sustainable and Environmental reports of business and non-profit seeking organisations. • Enable students to understand the underlying issues involved in the CSR debate. • Enable students to understand the need for socially responsible behaviours on the part of individual and corporate citizens. • Enable students to understand the features which distinguish the socially responsible corporate entities from the socially irresponsible entities • Enable students to understand the ‘business case’ for CSR which suggests that socially and environmentally aware companies can expect to survive and prosper in any competitive business environment. • Enable students to understand the concept of Sustainable Development and how it should be weaved into operational practices of corporate entities. • Understand the UN Sustainable Development Goals 2030 and business perspectives of the Goals. • Understand issues surrounding social innovation and entrepreneurship. • Understand issues surrounding corporate governance, essential requirements of good governance and the UK Combined Code and Corporate Governance Codes in selected countries around the world.
7.2. Specific aims	<ul style="list-style-type: none"> • Critically evaluate core issues surrounding CSR • Trace the history of CSR to its roots • Analyse and interpret CSR reports of organisations • Discuss the interrelationships between business and social responsibility • Debate the need for the United Nations Sustainable Development Goals • Discuss the need for sustainable business models • Analyse the link between CSR and financial performance • Explore how CSR is perceived and practiced around the globe • Discuss the need for social innovation and entrepreneurship.

8. Content

8.1 Course	Teaching methods	Comments
1. Introduction to the Origins and historical underpinnings of CSR	Teaching accompanied by explanatory texts	2 hours
2. Designing and Implementing CSR in organisations.	Teaching accompanied by explanatory texts	2 hours
3. The UN Millenium Development Goals 2015 and Sustainable Development Goals 2030.	Teaching accompanied by explanatory texts	2 hours
4. Socially Responsible Investment (SRI)	Teaching accompanied by explanatory texts	2 hours
5. Corporate Social Responsibility in Ireland and Spain.	Teaching accompanied by explanatory texts	2 hours
6. Stakeholder and Stakeholder Management.	Teaching accompanied by explanatory texts	2 hours
7. New Developments in CSR.	Teaching accompanied by explanatory texts	2 hours
8. Small and Medium sized Enterprises.	Teaching accompanied by explanatory texts	2 hours
9. CSR in India and Indian Companies Act 2013.	Teaching accompanied by explanatory texts	2 hours
10. Sustainable Development in Africa and Agenda 2063.	Teaching accompanied by explanatory texts	2 hours
11. CSR in Egypt and South Africa.	Teaching accompanied by explanatory texts	2 hours
12. CSR in Peoples Republic of China.	Teaching accompanied by explanatory texts	2 hours
13. Corporate Governance in Central and Eastern Europe.	Teaching accompanied by explanatory texts	2 hours
14. Corporate Governance in Asia Pacific.	Teaching accompanied by explanatory texts	2 hours
Total		28
Reference list		
<ul style="list-style-type: none"> • Idowu, S O (ed.) Current Global Practices of CSR, Springer 2021. • Idowu, S O (ed.) Key Initiatives in Corporate Social Responsibility, Springer 2015 • Visser, W, CSR 2.0 Transforming Corporate Sustainability, Springer 2014 • Idowu, S O et al (2019) The Future of the UN Sustainable Development Goals: Business Perspectives of Global Development, 2030, Springer International, Switzerland. • Moratis, L, Melissen, F and Idowu, S O (Eds.) Sustainable Business Models: Principles, Promise and Practice Springer (2018) • Aluchna, M and Idowu, S O (Eds.) The Dynamics of Corporate Social Responsibility Springer (2017) • Mitra, N and Schmidpeter, R Corporate Social Responsibility in India: Cases and Developments After the Legal Mandate, Springer (2017). • Camilleri, M A (2017), Corporate Sustainability, Social Responsibility and Environmental Management: An Introduction to Theory and Practice, Springer International, Switzerland. • Idowu, S O, Sitnikov, C and Moratis, L, ISO 26000: A Standardised View of Corporate Social Responsibility, Springer International, Switzerland, 2018. • O’Riordan, L (2017) Managing Stakeholder Relationships: Corporate Approaches to Responsible Management, Springer International, Switzerland. • Idowu, S O et al (2019) Sustainable Development: Knowledge and Education About Standard, Springer International. • Idowu, S O and Sitnikov, C (2020) Essential Issues in Corporate Social Responsibility – New Insights and Recent Issues 		

9. Corroborating the content of the discipline with the expectations of representatives of the epistemic community, professional associations and representative employers in the field of the programme

The contents of the discipline are adapted to the current needs of employers, contributing to the acquisition by students of the doctoral degree program - theoretical and practical knowledge and skills of financial financial management, necessary for future managers of public institutions.

10. Assessment

Task Type	10.1 Assessment criteria	10.2 evaluation methods	10.3 Weight of the final grade
10.4 Course	Final examination	Drafting research paper	100 %
10.6 Minimum performance standard: Knowledge of the basic characteristics of the drafting of scientific research papers (stages, methods, documentation, drafting). Applying the principles of ethics in writing the research paper.			

Submission date
14.09.2024

Course leader signature
Assoc. Prof. Samuel O Idowu, PhD.

Head of department
Professor Sorinel Capusneanu PhD