

**SYLLABUS**  
**Academic Year 2025–2026**  
**Year of Study: I / Semester I**

**1. Date despre program**

1.1. Educational Institution	Universitatea „1 Decembrie 1918” din Alba Iulia
1.2. Doctoral Studies Organizing Institution (IOSUD)	IOSUD - UAB
1.3. Doctoral School of	Doctoral School of Accounting
1.4. Field of Study	Accounting
1.5. Cycle of Studies	Doctorate
1.6. Study Program	Advanced University Studies Training Program / ISCED 8

**2. Discipline data**

2.1. Name of discipline	International Corporate Social Responsibility and Sustainability	2.2. Discipline Code	SDC 5
2.3. The holder of the course activity	Javier Cifuentes Faura		
2.4. Holder of seminar activity	-		
2.5. Year of study	I	2.6. Semester	1
		2.7. Type of assessment (E/C/VP)	E
		2.8. Discipline status (O – mandatory; Op – optional discipline, F-elective)	O

**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					28
Additional documentation in the library, on specialized electronic platforms and in the field					28
Preparation of seminars/laboratories, themes, reports, portfolios and essays					28
Examination					6

3.7 Total hours of individual study	172
3.8 Total hours in the curriculum	28
3.9 Total hours per semester	200
3.10 Number of credits	8

**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	<p><b>Professional Competencies</b></p> <p>a) advanced knowledge of research in international CSR, sustainability reporting, ESG practices and responsible business conduct;</p> <p>b) ability to identify, formulate and creatively solve research problems in CSR and sustainability;</p> <p>c) mastery of advanced research methods and analytical techniques applied in CSR, sustainability management and ESG studies;</p> <p>d) knowledge of project management processes applied to CSR and sustainability research projects;</p> <p>e) command of innovative procedures, frameworks and emerging approaches in CSR and sustainability research;</p> <p>f) strong skills in reviewing, synthesizing and critically evaluating scientific literature in CSR, sustainability, corporate ethics and non-financial reporting;</p> <p>g) ability to draft scientific papers and academic materials at an advanced level, in a style appropriate for CSR/sustainability studies and in accordance with international academic standards;</p> <p>h) capacity to process and analyse data at an advanced level, including with the use of specialized software relevant to CSR and sustainability research (e.g., ESG databases, qualitative analysis tools, econometric software);</p> <p>i) academic-level language skills in internationally used languages necessary for literature review and the preparation of scientific work in CSR and sustainability;</p> <p>j) understanding and ability to apply the principles and values of research ethics in CSR and sustainability, including issues of integrity, transparency, responsible communication and stakeholder respect.</p> <p><b>Learning Outcomes</b></p> <p><b>Knowledge – The Student/Graduate:</b></p> <ul style="list-style-type: none"><li>• identifies and analyses epistemological foundations, scientific research methodologies and paradigms relevant to CSR and sustainability research (positivist, interpretivist, critical realist, etc.), including distinctions among quantitative, qualitative and mixed-methods approaches;</li><li>• understands the ethical and deontological standards of CSR/sustainability research, including intellectual property, data confidentiality, and academic integrity;</li><li>• differentiates between various CSR domains, such as sustainability reporting, corporate ethics, environmental responsibility, human rights due diligence, and ESG governance;</li><li>• understands the historical evolution and contemporary trends in CSR, sustainability and global responsible business practices;</li><li>• demonstrates a critical understanding of international scientific literature in CSR, sustainability and ESG, including emerging research directions;</li><li>• classifies and characterizes methods of data collection and analysis in CSR/sustainability research (e.g., content analysis of sustainability reports, case studies, interviews, surveys, econometric models for ESG analysis, policy evaluation);</li><li>• knows advanced techniques for processing and analysing data in quantitative CSR/sustainability research, including the functionalities of specialized statistical and econometric software (e.g., Stata, R, SPSS) used in ESG research;</li><li>• understands research project management principles: goal setting, methodological design, human and financial resource planning, risk assessment and evaluation of research impact in CSR fields.</li></ul> <p><b>Skills – The Student/Graduate:</b></p> <ul style="list-style-type: none"><li>• critically evaluates the methodologies used in mainstream CSR and sustainability</li></ul>
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	<p>studies, performs advanced literature reviews, and develops theoretical syntheses of CSR and ESG knowledge;</p> <ul style="list-style-type: none"> <li>• identifies gaps in current CSR/sustainability knowledge and formulates relevant, original and complex research questions, building conceptual models and testable hypotheses;</li> <li>• develops original research protocols to investigate sustainability, corporate responsibility and ESG issues, implementing mixed research methods and effectively integrating qualitative and quantitative approaches;</li> <li>• applies advanced sampling techniques (statistical and non-statistical) in CSR and sustainability research;</li> <li>• uses specialized software (e.g., Stata, R, NVivo, Atlas.ti) for the statistical, econometric or qualitative analysis of CSR/ESG data;</li> <li>• writes scientific articles in accordance with international standards in CSR, sustainability studies, business ethics and ESG research;</li> <li>• applies ethical and deontological research norms in CSR and sustainability, including intellectual property protection, data confidentiality and academic integrity;</li> <li>• presents research results at national and international scientific conferences in CSR, sustainability, ethics and ESG fields;</li> <li>• formulates policy recommendations and practical guidelines for managers, policymakers and sustainability professionals based on research findings.</li> </ul> <p><b>Responsibility and Autonomy – The Student/Graduate:</b></p> <ul style="list-style-type: none"> <li>• demonstrates autonomy in designing and conducting doctoral-level research projects in CSR and sustainability, assuming responsibility for the quality, credibility and integrity of research outcomes;</li> <li>• acts responsibly in adhering to research ethics principles and managing risk, uncertainty and failure in the scientific investigation process;</li> <li>• demonstrates the ability to work effectively in research teams addressing CSR, sustainability or ESG topics;</li> <li>• communicates research results professionally and responsibly to the scientific community and practitioners through academic presentations, conferences and publications;</li> <li>• exhibits critical and innovative thinking, formulates complex arguments, proposes creative solutions and contributes to the theoretical and applied advancement of international CSR and sustainability.</li> </ul>
<p>Transversal competences</p>	<ul style="list-style-type: none"> <li>a) development of projects focused on creativity, as a basis for self-realization;</li> <li>b) assuming the responsibility and the capacity to organize and lead the activity of the professional groups, scientific research groups or institutions;</li> <li>c) initiation and innovative development of complex theoretical and practical projects;</li> <li>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;</li> <li>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;</li> <li>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.</li> </ul>

## 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"> <li>Analyse Sustainable and Environmental reports of business and non-profit seeking organisations.</li> <li>Enable students to understand the underlying issues involved in the CSR debate.</li> <li>Enable students to understand the need for socially responsible behaviours on the part of individual and corporate citizens.</li> <li>Enable students to understand the features which distinguish the socially responsible corporate entities from the socially irresponsible entities</li> <li>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.</li> <li>Enable students to understand the concept of Sustainable Development and how it should be weaved into operational practices of corporate entities.</li> <li>Understand the UN Sustainable Development Goals 2030 and business perspectives of the Goals.</li> <li>Understand issues surrounding social innovation and entrepreneurship.</li> <li>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.</li> </ul>
7.2. Specific aims	<ul style="list-style-type: none"> <li>Critically evaluate core issues surrounding CSR</li> <li>Trace the history of CSR to its roots</li> <li>Analyse and interpret CSR reports of organisations</li> <li>Discuss the interrelationships between business and social responsibility</li> <li>Debate the need for the United Nations Sustainable Development Goals</li> <li>Discuss the need for sustainable business models</li> <li>Analyse the link between CSR and financial performance</li> <li>Explore how CSR is perceived and practiced around the globe</li> <li>Discuss the need for social innovation and entrepreneurship.</li> </ul>

## 8. Content

8.1 Course	Teaching methods	Comments
1. Introduction to the Origins and historical underpinnings of CSR	Teaching accompanied by explanatory texts	2
2. Designing and Implementing CSR in organisations.	Teaching accompanied by explanatory texts	2
3. The UN Millenium Development Goals 2015 and Sustainable Development Goals 2030.	Teaching accompanied by explanatory texts	2
4. Socially Responsible Investment (SRI)	Teaching accompanied by explanatory texts	2
5. Corporate Social Responsibility in Ireland and Spain.	Teaching accompanied by explanatory texts	2
6. Stakeholder and Stakeholder Management.	Teaching accompanied by explanatory texts	2
7. New Developments in CSR.	Teaching accompanied by explanatory texts	2
8. Small and Medium sized Enterprises.	Teaching accompanied by explanatory texts	2
9. CSR in India and Indian Companies Act 2013.	Teaching accompanied	2

	by explanatory texts	
10. Sustainable Development in Africa and Agenda 2063.	Teaching accompanied by explanatory texts	2
11. CSR in Egypt and South Africa.	Teaching accompanied by explanatory texts	2
12. CSR in Peoples Republic of China.	Teaching accompanied by explanatory texts	2
13. Corporate Governance in Central and Eastern Europe.	Teaching accompanied by explanatory texts	2
14. Corporate Governance in Asia Pacific.	Teaching accompanied by explanatory texts	2
<b>Total</b>		<b>28</b>

#### Reference list

1. Khurshid, A., Cifuentes-Faura, J., Hongbin, Y., & Saleem, S. F. (2025). Corporate social responsibility in the era of government subsidies: A novel empirical perspective on market competitiveness. *Corporate Social Responsibility and Environmental Management*, 32(1), 102-117. <https://doi.org/10.1002/csr.2938>
2. Zhang, X., Jiang, Q., Cifuentes-Faura, J., Hu, X., & Li, Y. (2025). Do tax incentives matter in promoting corporate ESG performance toward sustainable development?. *Business Strategy and the Environment*, 34(1), 57-69. <https://doi.org/10.1002/bse.3966>
3. Liu, X., Cifuentes-Faura, J., Zhao, S., Wang, L., & Yao, J. (2025). Impact of artificial intelligence technology applications on corporate energy consumption intensity. *Gondwana Research*, 138, 89-103. <https://doi.org/10.1016/j.gr.2024.09.003>
4. Fülöp, M. T., & Cifuentes-Faura, J. (2025). Digital approaches in sustainable entrepreneurship training: Effects on student well-being and satisfaction. *Education and Information Technologies*, 1-32. <https://doi.org/10.1007/s10639-025-13390-2>
5. Liu, X., Cifuentes-Faura, J., Wang, C. A., & Wang, L. (2024). Can green finance policy reduce corporate carbon emissions? Evidence from a quasi-natural experiment in China. *The British Accounting Review*, 101540. <https://doi.org/10.1016/j.bar.2024.101540>
6. Fu, H., Jiang, Q., Cifuentes-Faura, J., & Chen, Q. (2024). Corporate environmental governance and firm value: Beyond greenwashing for sustainable development. *Environment, Development and Sustainability*, 1-18. <https://doi.org/10.1007/s10668-023-04375-7>
7. Fülöp, M. T., Topor, D. I., Ionescu, C. A., Cifuentes-Faura, J., & Măgdaş, N. (2023). Ethical concerns associated with artificial intelligence in the accounting profession: a curse or a blessing?. *Journal of Business Economics and Management (JBEM)*, 24(2), 387-404. [doi:10.3846/jbem.2023.19251](https://doi.org/10.3846/jbem.2023.19251)

#### 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 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.			

Date of completion

Course holder's signature  
Professor Javier Cifuentes Faura

Seminar holder's signature

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Date of approval in the CSDC

Director of the Doctoral School of Accounting  
Prof. univ.dr. Topor Ioan Dan