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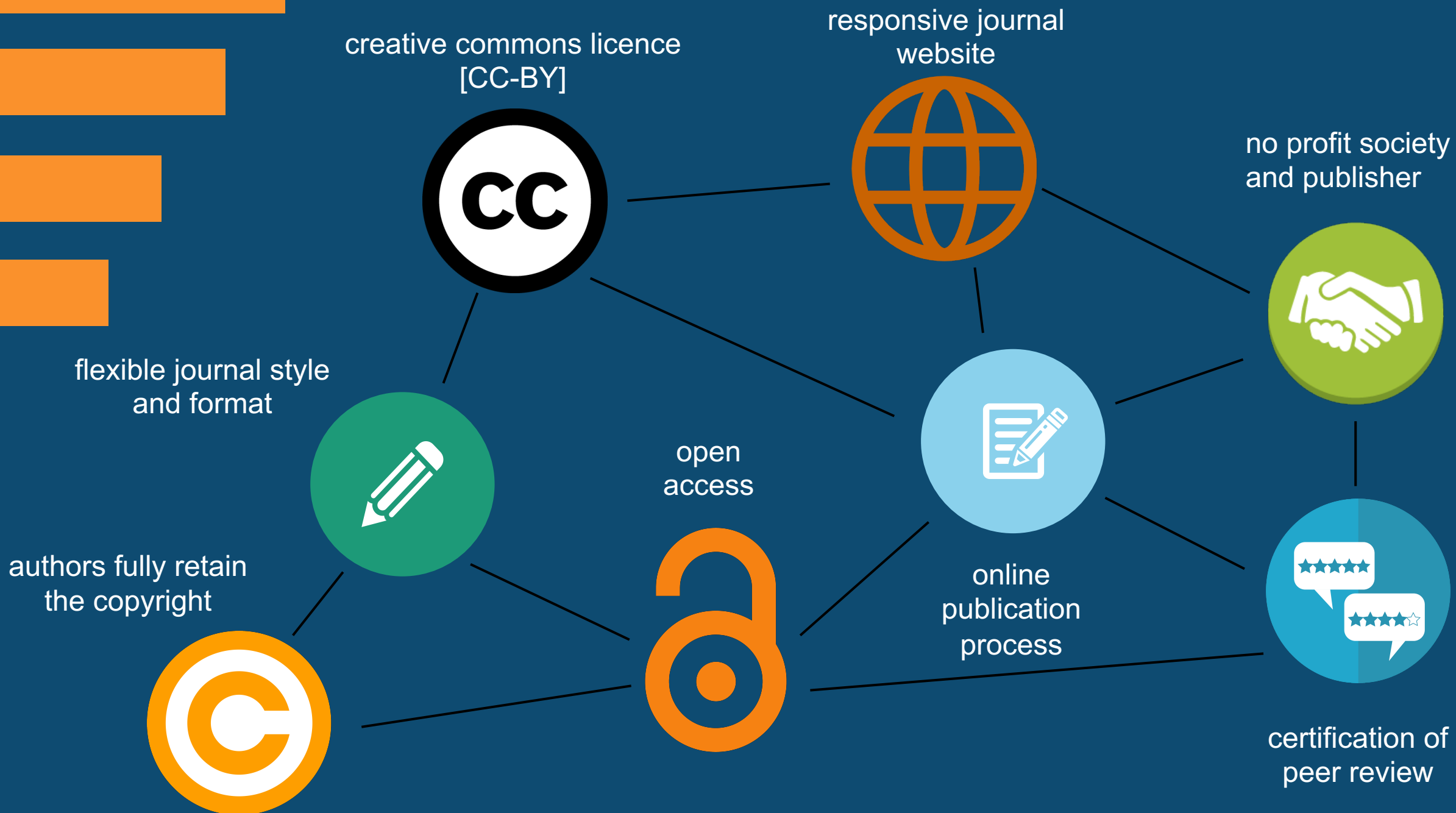
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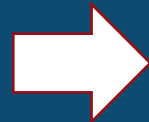
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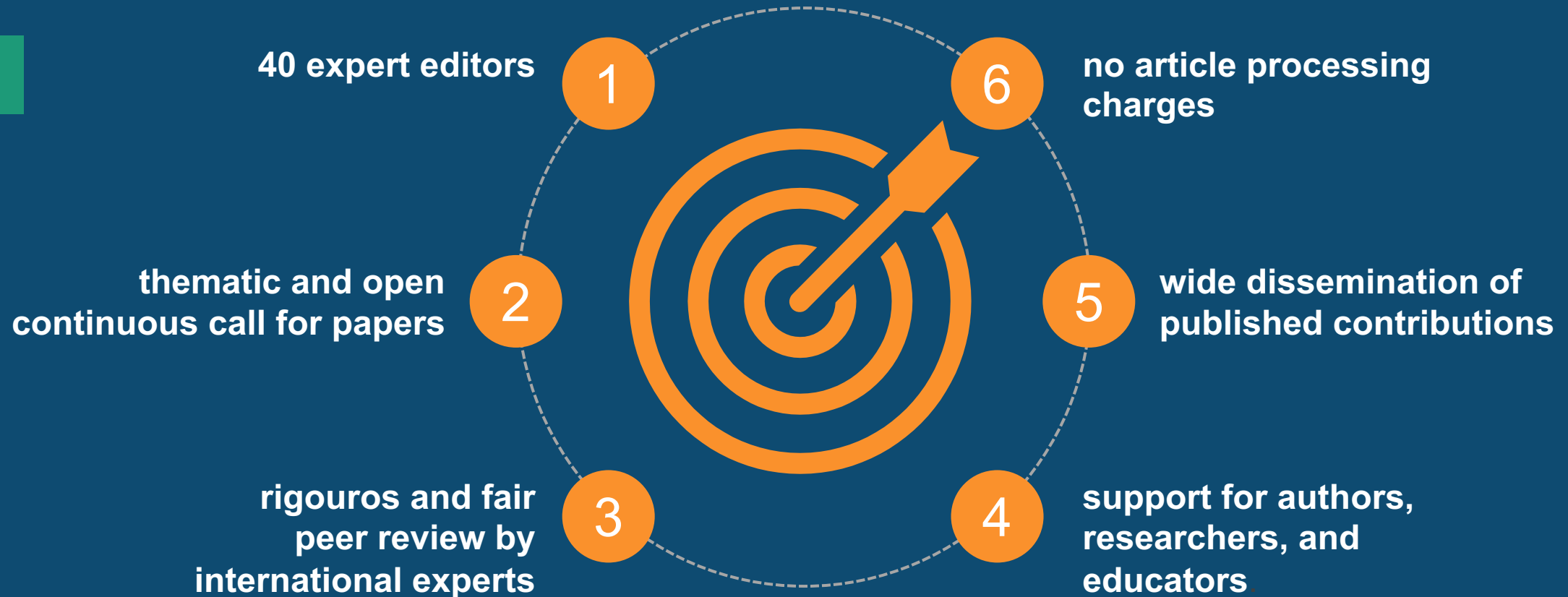


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Monographic Section

Corporate social responsibility and challenges for corporate sustainability in first part of the 21st century

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Abstract. The term corporate sustainability represents a crucial part of the concept of sustainable development. The main goal of the companies, which adopted corporate sustainability practice is to fulfil a sustainable development agenda and brings a balanced approach to economic and social progress and environmental management. The purpose of the article is to highlight the importance and issues of corporate sustainability in the context of awareness and approaches to social responsibility in the Fourth Industrial Revolution. The paper aims to make order in the plurality of definitions of concept «corporate sustainability» and its practical understanding in terms of «corporate social responsibility». It does so through a literature review and the analysis of different attempts of definition. It identifies the main challenges these concepts bring with them.





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As the situation changes very quickly, we will create an “**OPENLAB**” section of Cambio to speed up the publication.

Vol. 10 No. 19 (2020): Intercepting and Modeling Global Change?

MONOGRAPHIC SECTION

Philosophical re-thinking of international tax law: an analysis of harmful tax competition

PDF

 Ezgi Arik

— More Info

Ezgi Arik
Koç University



DOI: <https://doi.org/10.13128/cambio-8481>

Published October 15, 2020

Keywords

Harmful Tax Competition,
international law, epistemology,

Abstract

This study aims to re-think the harmful tax competition philosophically and through which to open a new route for further studies. With this aim, harmful tax competition is examined from epistemological, theoretical and methodological perspectives. As a result of this study, it is contended that the OECD failed to justify the assumption that tax competition under specified circumstances is regarded as “harmful” around the world in the same way and it harms global welfare. By doing this, the OECD does not take into account that the meaning of harmful tax competition can be constructed differently by different societies. In fact, based on the different meanings of construction, the same kind of tax competition may be regarded as “beneficial” by some states and “harmful” by others. Therefore, to understand the challenges on the definition of harmful tax competition and solve them, more philosophical analysis is needed.



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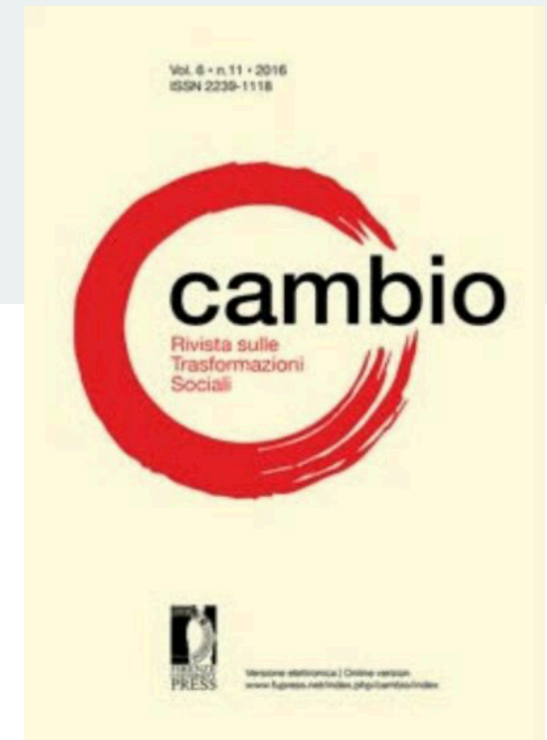
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