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An International Journal on Social Change

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Our Mission

Cambio is a peer-reviewed and open-access electronic journal now in its nineth year. It aims to promote theoretical and analytical debates at international level arising from contributions focused on processes of change that are affecting present-day individuals and societies at both local and global levels. CAMBIO’s main inspiration is sociological, but it has deliberately chosen to place itself in the open field of the social sciences, convinced that there can be no real depth of specialization without acceptance of the challenge of complexity, a challenge that must be faced in any attempt to interpret, understand, explain or comprehend
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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 fulfill 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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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.
The current circumstances that we are experiencing, with the massive spreading of Covid-19 from the Far East to Europe, to the US and to the rest of the world, motivate us to publish a special issue of Cambio dedicated to theoretical question of return to social life, and empirical study of its contemporary configurations in the actual pandemic situation.dedicated to the coronavirus epidemic that is ravaging our societies.

As the situation changes very quickly, we will create an "OPENLAB" section of Cambio to speed up the publication.
Philosophical re-thinking of international tax law: an analysis of harmful tax competition

Ezgi Arik

Ezgi Arik
Koç University

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.

Keywords
Harmful Tax Competition, international law, epistemology.
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Cambio: Call for Papers – Non-Monographic Contributions 2021

This Call for Papers seeks contributions for publication in the non-monographic sections in the 2021 issues, in the following thematic lines: Open Essays and Researches, Eliasian Themes, (Re)reading the Classics.

Open Essays and Researches welcomes contributions on various topics, with a preference for those relying on innovative research designs and methods;

Eliasian Themes aims to cultivate the journal's roots in Nobert Elias' tradition, by hosting discussions of his works, but especially by favouring theoretical reflections and research works that explicitly refer to his theoretical architecture and analytical methods;

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Exposed bodies, open houses. Embodiment and domestic life during the pandemic scenario in urban middle classes in Buenos Aires (Argentina)

From FJernfe University Press Journal Cambio

María Florencia Blanco Esmoris, CIS-Conicet/IdEx
Nemesia Ilíú, CONICET/IGG-UBA

In this paper we analyze the transformative living conditions for middle classes in the City of Buenos Aires and Greater Buenos Aires in relation to the house and the body during these first two months of mandatory isolation. By gathering notes and records of our researches, we seek to problematize the visions that simplify the situation of confinement.

Care, Work and the Creation of Value in the Pandemic

Margunn Bjørnholt, Norwegian Centre for Violence and Traumatic Stress Studies

Within a few days, a virus revealed what feminist sociologists and economists have argued for over a hundred years. Care is the very foundation of society and is the basis on which all other activities rest, including what is understood as "the economy". From one day to the next it became apparent to everyone that the real values are not the monetary values, but rather living and life-sustaining activities such as care, treatment and cleaning, and necessary utensils and useful things such as test equipment, personal protective equipment, medicine, cleaning products, toilet paper and food.

The Trauma Of The Coronavirus Pandemic Among Polish Students

Piotr Dlugosz, Pedagogical University of Krakow

Modernity has made man believe that they rule over nature and control all the elements. Nonetheless, along with modernisation processes, its negative effects appeared. Humans have been exposed to health and ecological threats triggered by their activity. The Bhopal disaster connected with environmental contamination or the Chernobyl disaster have shown that the effects of modernisation may be dangerous and pose a threat to human health and lives.

Together with technological advancement, the modernisation risk has increased. A look at the two cases mentioned above shows the extent of suffering in Poland due to the coronavirus pandemic.
GOALS

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