

THE INTRINSIC LINK BETWEEN ECOSOCIAL SUSTAINABILITY AND EDUCATION

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ABSTRACT: The study proposes the evaluation of economic sustainability through the prism of risk perception and investment preparation in education designed to respond to future challenges. So the intrinsic interpretation of eco forecasting to economics through social and economic sciences can offer answers that vibrate upstream with sustainability introduced as a challenging indicator through adaptability to today's social milieu. In the framework of the research, we analyzed the dimension of the GDP ratio in education at the country level within the EU, the dialogue of the data being evaluated through the current social environment according to the data extracted from the Eurostat INSSE statistical databases. The priority goal followed in the data analysis was the collection and interpretation of these data as a vision of developing a more active constructive dialogue between research as science and the need for transparency and preparation of the social environment in adapting to present and future eco-social sustainability.

KEYWORDS: Education, Sustainability, Ecosocial, GDP, Perception.

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1. INTRODUCTION

By The science of innovation of systems and vast fields of social and economic sciences is called to respond to the sustainable growth and adaptation of the future in all fields, going up to the ratio between competitiveness and interoperability of these systems. Sustainability as a paradigm interposes an economic life more friendly to the environment, while the analysis of economic benefits was related to rigorous indicators that are not within the reach of the respondents, society being by itself an indicator but also a vital actor as a subject of adapting to ecosocial sustainability. How ready society is to adapt to sustainability, how we approach a sustainable economic social life, educational sustainability, it is vital to observe these indicators as a result of the adaptation targets and not only at a declarative level.

Educational sustainability is in itself a real gem and not only a lever but also a connecting link for achieving the goals of reducing the gaps between rural and urban areas and transferring innovation closer to the economic systems developed in order to reduce development gaps, as it also reveals Safta, AS, & Popescu, L. (2024).

Furthermore, it is necessary to determine whether engaging civil tort liability within insolvency proceedings modifies the legal regime applicable to

fiscal claims, especially with respect to the limitation period for enforcement. If liability is established not under Articles 25–26 of the Fiscal Procedure Code but under Article 138(1) of the Insolvency Law, the nature of the resulting obligation may differ, potentially affecting the applicable prescription term. The debate extends to whether enforcement carried out by the fiscal authority must comply with the general three-year limitation period governing the right to request forced execution or whether the special fiscal limitation rules remain applicable. This study seeks to clarify these interpretative tensions through a doctrinal and systematic analysis of the relevant legal provisions, case law, and principles governing enforcement and creditor equality in insolvency proceedings. [11,12] By examining the normative coherence between insolvency liability and fiscal enforcement mechanisms, the paper aims to contribute to legal certainty and a consistent application of limitation rules in mixed-claim insolvency contexts. [13-20].

2. LITERATURE REVIEW

The Observing an intense regulatory concern within the EU we find that new legislation and legislative changes require greater transparency from companies and financial institutions regarding their sustainability impact and how they manage risks RELATED. A combination of government policies,

pressure from stakeholders and the increased interest of institutional investors in sustainability is causing more and more capital to be allocated to such assets.

This transformation depends crucially on the availability of as much detailed information as possible on Environment, Social and Governance, ESG to support investors in making investment decisions. But how the citizen sees this sustainability report is a side that emerges even from the macro-level approach of this indicator, all these elements interpose not only the citizen but also the financial and fiscal education to new knowledge challenges. Thus, on the one hand, reporting has become an essential means of evaluating how companies manage climate and sustainability risks, while the social environment gravitates towards understanding these norms and the need for eco-social sustainability. This aspect attracted our attention through the predictability of the perception of society prepared from an educational point of view by adapting some sustainable practices and approaches in any field.

Below is an example of a structured bibliometric table model suitable for an academic paper or research report analysis is presented in Table 1.

Table 1. Number of papers subjected to bibliometric analysis

Dimension	Key Elements	Implications for Financial & Fiscal Education
Sustainability Reporting	ESG indicators, transparency, accountability, non-financial disclosures	Integration of sustainability concepts into curricula
Macroeconomic Governance	Public policies, resource allocation, long-term development strategies	Development of analytical and critical thinking skills
Digital Transformation	E-invoicing, digital reporting systems, data interoperability	Inclusion of digital competencies and data literacy

An aspect that attracted our attention is the predictability of societal perception when individuals are adequately prepared through education, particularly by integrating sustainable practices and adaptive approaches across all fields of activity. This highlights the essential role of education in shaping not only knowledge, but also attitudes and behaviors that align with long-term societal and economic objectives. When education systems incorporate principles of sustainability, responsibility and adaptability, they contribute to the formation of a social environment

that is more receptive to reforms, including those related to fiscal discipline, digital transformation or administrative modernization. In this context, predictability does not imply rigidity, but rather a stable and informed response of society to change, grounded in prior understanding and awareness. Such an approach becomes particularly relevant in areas like public administration, financial governance and regulatory compliance, where the success of policies often depends on the degree to which they are understood and accepted by citizens and professionals alike. By embedding sustainable thinking and responsible practices into education, institutions can foster a culture of compliance, transparency and proactive engagement. Therefore, the predictability of societal perception should be viewed as a direct outcome of coherent educational strategies that promote not only technical competencies, but also ethical values and long-term thinking. This, in turn, supports the development of resilient systems capable of adapting to evolving economic and social challenges. By providing effective remedies for harm and promoting responsible behavior, it contributes to legal certainty and social stability. Its ongoing development reflects the dynamic interplay between law and societal change, confirming its enduring relevance in an increasingly complex and interconnected world. The sustainability report represents a dimension that emerges clearly even from a macro-level analysis of this indicator, reflecting the increasing importance of integrating economic, social and environmental considerations into governance and policy design. At this level, sustainability is no longer perceived as a complementary objective, but as a structural component of modern administrative and financial systems. All these elements place both the citizen and financial and fiscal education at the center of new knowledge challenges. On the one hand, citizens are required to understand more complex interactions between public policies, resource allocation and long-term societal outcomes. On the other hand, financial and fiscal education must evolve to incorporate sustainability principles, digital transformation and responsible decision-making, ensuring that individuals are equipped to navigate an increasingly sophisticated economic environment. In this context, sustainability reporting becomes not only a tool for transparency and accountability, but also an educational instrument that fosters awareness and informed participation. It encourages a shift from short-term perspectives toward long-term value

creation, highlighting the interconnectedness between individual behavior, institutional performance and societal well-being. Consequently, the integration of sustainability reporting into the broader macroeconomic and administrative framework reinforces the need for continuous

learning and adaptation, positioning education as a key driver in addressing emerging challenges and supporting sustainable development.

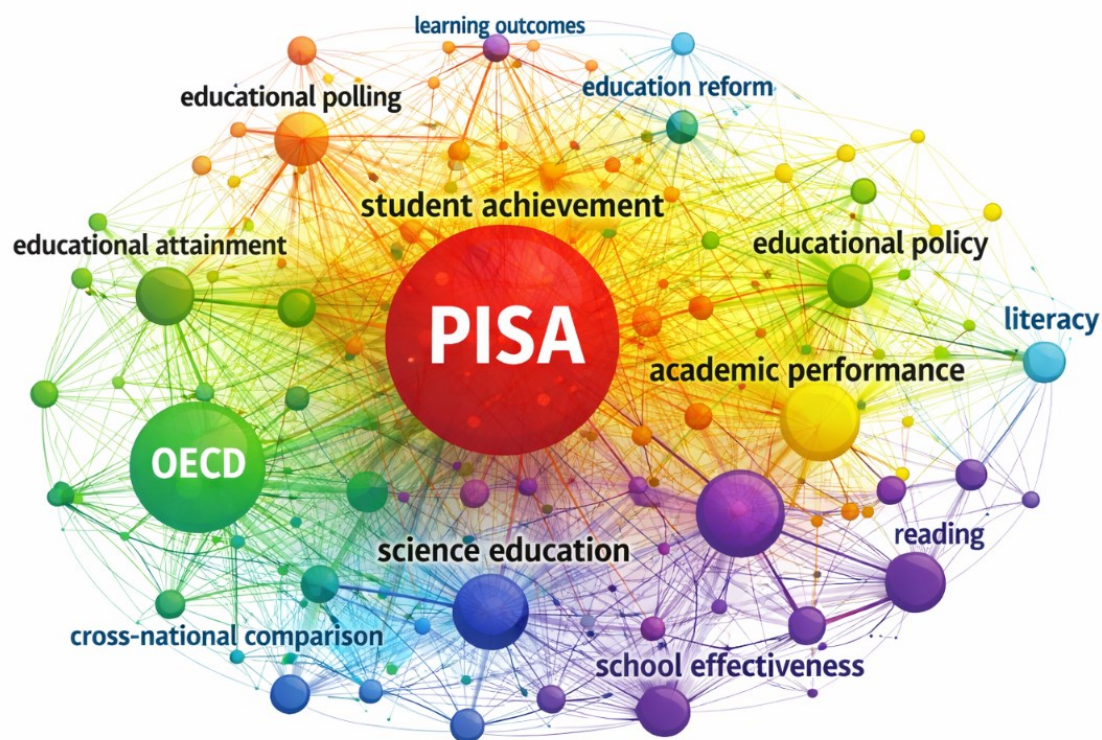


Figure 1. The evolution of Bibliometric Overview of OECD PISA Research Impact VOSviewer[10])

The network visualization generated with VOSviewer reveals several interconnected clusters that reflect the dominant research directions in this field.

The central cluster is focused on **insolvency law** and **administrator liability**, which represent the core concepts of the analyzed literature.

These terms appear with the highest frequency and show strong links with other keywords such as corporate governance, legal responsibility, and judicial practice.

Finally, a smaller but significant cluster addresses **fraud prevention and enforcement**, highlighting concerns related to abusive practices, fraudulent transfers, and the need for effective legal mechanisms to detect and sanction misconduct during insolvency procedures.

Overall, the co-occurrence network demonstrates a high degree of interconnection among these thematic areas, indicating that modern research on insolvency law integrates legal, economic, and governance perspectives.

The prominence of links between insolvency law, administrator liability, and creditor protection

suggests that the accountability of insolvency practitioners remains a central concern in both doctrinal and empirical studies.

Table.2 Analysis of Implications for Citizens

Dimension	Implications for Citizens	Key Elements
Fiscal Responsibility	Enhanced trust in public institutions	Tax compliance, budget discipline, efficient public spending
Educational Adaptability	Ability to respond to complex socio-economic challenges	Lifelong learning, interdisciplinary approaches, innovation in teaching
Social Impact & Inclusion	Greater participation in societal and economic life	Equity, access to resources, sustainable development goals (SDGs)

Table 2 summarizes the bibliometric network visualization highlights the main thematic impact of fiscal relaxation measures and salary increases was the greatest, the gap between consumption and investments was 3 pp.

In the first 4 months of this year and as a result of the measures of the New Fiscal Code, the average number of employees in the private sector registered the highest increase since the crisis, namely 4%. The main explanation is the increase in the number of employees in micro-enterprises, favored by the

reduction of income tax, depending on the number of employees. After the last crisis (2018), FBCF exceeded the dynamics of population consumption only in 2011 and 2015. Figure 2.

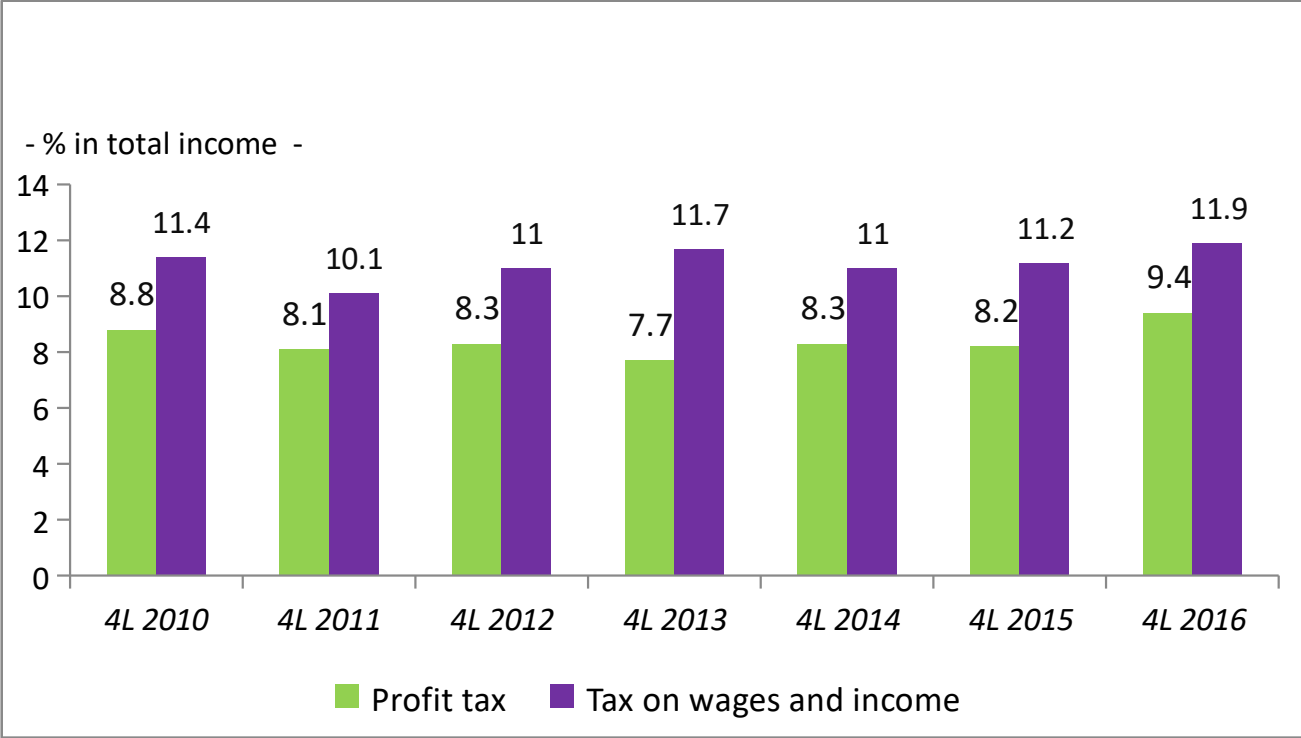


Figure 2. BGC's revenue structure in the first 4 months. Source: National Strategy and Forecast <https://cnp.ro/> [10])

The At the level of the first 4 months of 2016, the share of income from the profit tax in total revenues registered an important increase, reaching 9.4% of the total (by 1.2 percentage points above the level of the first 4 months of 2015), while revenues from the salary and income tax were 11.9% of the total (with 0.7 percentage points above the level of the first 4 months of 2015).

Long-term sustainability of public finances – spending on education, health and social protection. Share of education expenses in total budget revenues in 2014.

In 2016, Romania will be on the EU’s podium of economic growth, with a rate of over 4%.

The economic growth rate is mainly a consumption based growth, because in the first months of this year consumption has increased by almost 20% over the same period of last year. Investing in education is a central component of the long-term sustainability of public finances. By allocating sufficient resources to education, governments enhance human capital, which directly influences economic growth, productivity, and employment. Over time, a well-educated workforce increases tax revenues through higher incomes and reduces dependency on social welfare programs.

From a fiscal perspective, education spending should be viewed not only as a current expenditure but as an investment

with significant future returns. Sustainable public finances require that this spending is planned carefully to balance immediate budget constraints with long-term economic and social benefits. Well-structured educational investments can also reduce inequality, which is associated with more stable public revenue streams and lower social expenditure in the long term.

International organizations, such as the OECD, emphasize that countries with sustainable public finances tend to prioritize education, alongside healthcare and infrastructure, as part of their fiscal strategy. Monitoring and evaluating the efficiency of educational spending ensures that resources are used effectively, supporting both social objectives and fiscal sustainability.

In conclusion, strategic investment in education supports a virtuous cycle: improved skills and productivity lead to higher economic output, increased tax revenue, and a reduced need for remedial social spending, all of which contribute to the long-term sustainability of public finances.

To be sustainable, not to be short-lived, consumption growth should be based on a sustainable improvement in terms of productivity and income.

We must not be satisfied with just the quantitative side of economic growth, but also look at the qualitative side.

After the last crisis (2018), FBCF exceeded the dynamics of population consumption only in 2011 and 2015.

In the first quarter of 2016, when the cumulative impact of fiscal relaxation measures and salary increases was the greatest, the gap between consumption and investments was 3 pp.

Evolution of the average number of employees in the first 4 months of this year and as a result of the measures of the New Fiscal Code, the average number of employees in the private sector registered the highest increase since the crisis, namely 4%.

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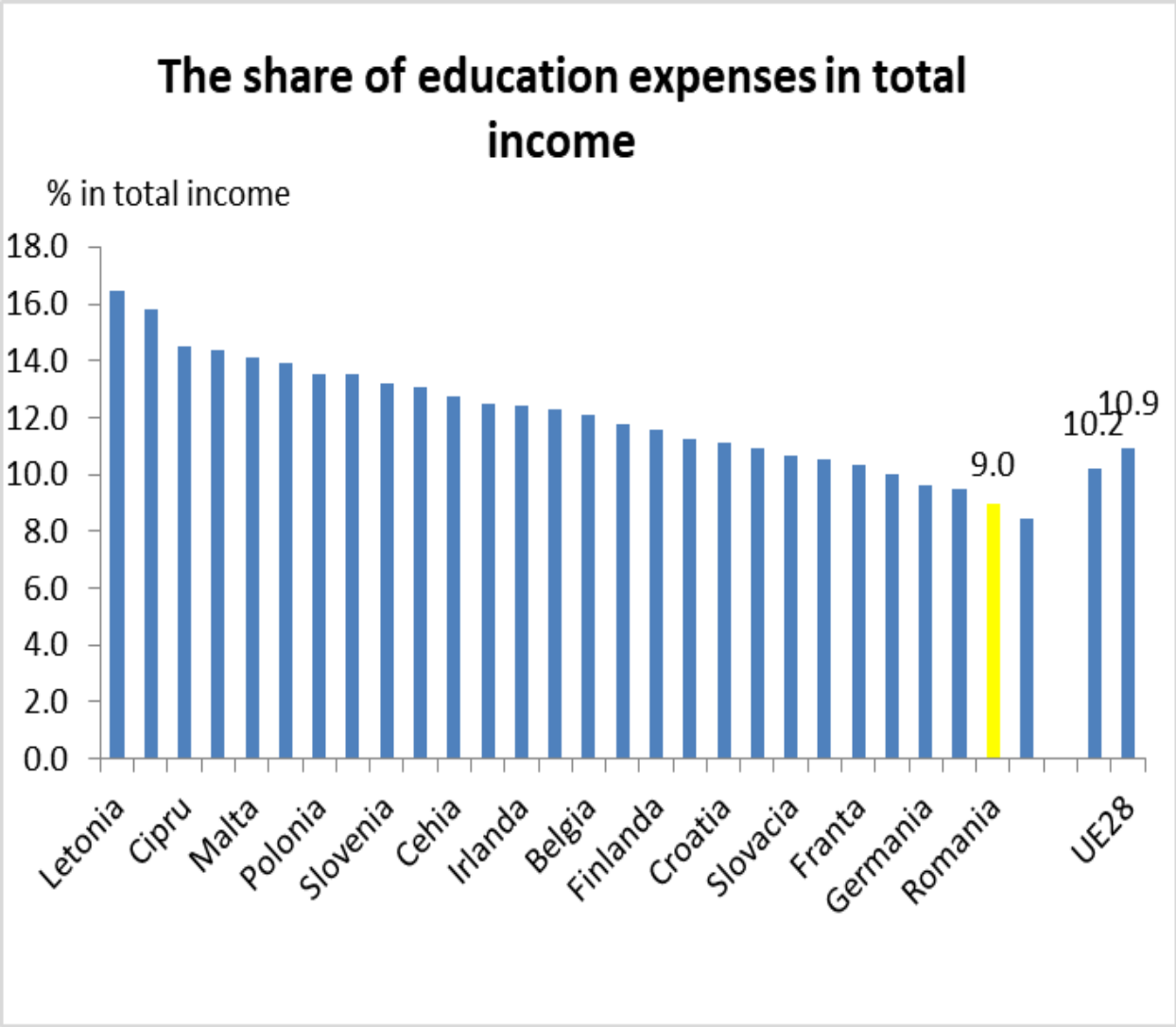


Figure 3. Share of social protection expenses in total budget revenues in 2014. Source: Eurostat/AMECO European Commission

The graphical distribution of Bibliometric analysis of law publications is shown in Figure 3. Long-term sustainability of public finances – spending on education, health and social protection. Share of education expenses in total budget revenues in 2014.

From the above analysis, conclusions can be drawn such as: Transparency and efficiency. It is therefore essential to adopt an appropriate mix of actions to manage, compensate and align with educational sustainability in society. If in 2019, the ratio of education expenses to total income in Romania exceeded the European average, in 2022 Romania was in the penultimate place in this chapter.

The purpose of the research in the field of eco-sustainability based on eco-sustainable strategies was to generate theories and interpret perceptually significant events. The sampling was carried out by filtering people who have training in the field of eco-social sustainability, in order not to distort the answers to the questions contained in the discussion guide. The age of the respondents was between 30-55 years and the level of education was diverse: from high school to postgraduate studies, excluding those with studies in the field of agricultural economics, to systems and platforms that use artificial intelligence an interactive, personalized learning experience, with question-based discussions, to stimulate your critical

thinking, challenge assumptions and help you develop deeper perspectives and understandings. The purpose of this Dialogue with the Coach is to develop a reflection on conditional statements on sustainability. The questionnaire is formatted as an AI-powered Coach, with data sources being interpreted interactively, therefore some content may contain errors or inaccuracies.

The income of the interviewed persons, per family member, exceeds the average income level. Critical thinking methods were used for data analysis: argument analysis, explanation, evaluation and inference. In addition, we considered adopting proposals and targets for increasing taxpayer confidence and increasing transparency, in relation to the actual practice of eco-sustainability objectives as presented in Fig. 3. conducted as own research.[14]

3. CONCLUSIONS

Using To assess the costs and effects of a greener eco-social sustainability in Romania, it is necessary to take into account long-term economic developments (up to 2050), given the uncertainties associated with such scenarios. In this context, the analysis from the specialized literature included from the contributor's perception towards sustainability alignment to the processes involved in this balance, namely education and perception, the contributor's role in social society, the purpose of budgeting this sustainability target in the present and future. These practices contribute to improving the efficiency of the use of resources.

The paradigm shift regarding adaptation to ecosocial sustainability indicates the need to reposition and report the contributor through his perception and role in society. And that today, society needs to cover the knowledge of all the participants of the contributors to the value chain and not only of the companies and the state, developing common approaches and ensuring the interference and actuality of sustainability by respecting the standards of sustainable ecosocial practice at the group level and particular from contributor to contributor.

Hence the need to adapt the order regarding perception in a different way, which reveals a subjective reflection in human consciousness of facts, objects and phenomenon from objective reality, which act directly on the sense organs. If we look at the social portrait of the citizen without any exception, it is located at the educational level of his behavior in society as a consumer and a contributor to the state budget that becomes more responsible due to the diversity of influencing factors: new markets to access through the new channels of artificial intelligence being more attractive platforms for attracting the consumer so that its perception is

attributed by the mobility and level of the consumer, the impact of the mass media, the safety of life and health, the increase of incomes, but also the social constraint of own incomes.

It is indisputable that the consumer's degree of perception from the need to consume to the utility of a product passes through the filter of the perception of the product, often forgetting the sustainable value of the effect of our choice.

The degree of happiness as a result of our own perception of some choices interposes sustainable value of our choice and due to the intuitive or thorough educational training that makes us more responsible with our choices, safe and friendly to the environment as it also reveals Silva, M. J. P., & Júnior, E. G. (2023) .

In the conditions of everyday perception, we have the impression that perception is achieved automatically and instantly, but in reality, the perceptual process is one of phasic development, having the following phases: orientation, detection, discrimination, identification and interpretation. Perception is governed by a number of modalities and that is why it is important to identify the subject's role and involvement in their own choice and thus assigning them the responsibility to decide. In practice, the perception of sustainability in my opinion is dependent on the subject's perception of this stimulus, he decides, he chooses when he decides, the unconscious thereby amplifies an intuitive way of instantaneous choice of adopting sustainable practices because I want what it indicates to me someone or imposes on me, we don't always have to take the analysis by positioning the subject before his kind and way of education to be thus used to being responsible with the environment, more responsible with one's own sources from income to water consumption, food, etc., as it also reveals Qu, K., & Liu, Z. (2022).

According to the results obtained from the research, consumers perceive certain activities of the sustainability of social life as lacking transparency in terms of the value, need and promotion of sustainable products. It was observed that the citizen cannot intervene in the direct result of eco-social sustainability but only at the group level, feeling singular in his choice through his own decision, while educated people are more adapted to this trend of general sustainability and lack of waste, attracting green being a cool side that attracts young people and many people with a chosen scientific education but also many other social categories.

This fact has a negative effect on the value of the entire advantage of sustainability, which must also be explained by the nature of its costs, reported at the

individual level. A better understanding of international experiences is needed to help improve the effectiveness of policy incentives and also to avoid unintended outcomes. In a constantly changing world market, whose vitality does not tend to yield to the path of innovation and the capture of the fields of artificial intelligence, how will we program the citizen to protect himself to sustainability without transferring social responsibility by developing ecosocial perception.

That is why the study amplifies the intelligent approach of sustainability to the transition of the key domains of education, economy, society. It is necessary for the trust of the role of sustainability to be independent of the first choice and the globalization of the choice at the level of society for a more reliable attractiveness, which creates the role of sustainable education by eliminating possible risks. (Henisz, Koller, & Nuttal, 2019).

The Programme for International Student Assessment (PISA), coordinated by the OECD, is a global assessment that measures the performance of 15-year-old students in reading, mathematics, and science every three years. Beyond simply testing knowledge, PISA evaluates how students apply their skills in real-life contexts, reflecting educational outcomes' relevance to future societal and economic participation.

From a bibliometric perspective, PISA has had a substantial influence on educational research and policy analysis. Scholarly publications referencing PISA data have grown exponentially since the programme's inception in 2000. Researchers use PISA results to investigate cross-national trends, the impact of socio-economic factors on learning outcomes, educational inequality, and policy effectiveness. This creates a dense network of citations, policy papers, and empirical studies, forming a measurable body of knowledge that highlights PISA's significance in both academic and policy-oriented literature.

PISA data also informs policy benchmarking, enabling countries to compare educational practices and outcomes globally. It helps identify areas where reforms can improve student learning, with a particular focus on literacy, numeracy, and scientific competencies. Importantly, the programme emphasizes equity in education, examining how socio-economic background, gender, and other factors affect student achievement, which further contributes to evidence-based policy design.

In conclusion, PISA serves as both a tool for assessing student performance and a major driver of scholarly and policy research, with bibliometric

indicators reflecting its global impact on education studies.

Therefore, it becomes essential to bring to light the conduct on how we live more sustainably, more present, more involved, and this is achieved successfully through education and investment in education by creating the premises for introducing the role of the contributor through himself, not only through the obligations it has, the sustainable responsibility of ecosociety is identified through education.

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