

ABSTRACT

The practices of sustainability have been assuming an increasingly prominent role in businesses and in that sense more and more companies use this theme as a differentiator in an attempt to ensure some competitive advantages over its competitors.

In this field there have been reports of sustainability for businesses, the preferred instrument to communicate its practices in these areas. This study therefore focuses on the analysis of sustainability reporting practices in Portugal. To achieve this, we used a review of existing literature on this topic.

Additionally, it was done a longitudinal analysis of all reports published by BES with a special focus on the last published report. The findings allow us to perceive a growing trend by the Portuguese business sector, in publishing sustainability reports, independently of their sector of activity. The motivations for publishing are different, but it is possible to highlight issues related to the reputation / image. There is also a greater integration of global standards for reporting, which facilitates comparability. Regarding the case of BES, it appears that this has been at the forefront with regard not only to publish but to the standards and mechanisms for validation and evaluation adopted in the preparation thereof. It is in this sense, a reference on this topic in Portugal.

Keywords: Corporate social responsibility; Sustainable development; Reporting; Stakeholders

JEL Classification System:

M1 – Business Administration

M10 – General

M14 – Corporate Culture; Social Responsibility;