



# STUDENT POSTER SECTION

as part of the **»9th Annual International Business,  
Law and Economics Conference«**  
organized by ATINER & MLC Ljubljana.

## BOOK OF ABSTRACTS

## **BOOK OF ABSTRACTS**

**STUDENT POSTER SECTION** as part of the »9th Annual International Business, Law and Economics Conference« organized by ATINER & MLC Ljubljana

**Authors:** Viktoriia Mamrenko, Jakob Levstik, Gleidcy Rocha, Gabriel Noira, Joana Videira, Barbara Kač, Jessica Belchior, Joao Sousa, Patricia Dimas

**Organizational Committee:** Tatjana Devjak, Full Professor Natja Lavrič, Lecturer

**Editor:** Natja Lavrič, Lecturer

**Editorial:** Natja Lavrič, Lecturer

**Language editing:** Oranžna nit

**Published by:** MLC Fakulteta za management in pravo Ljubljana

**Available at:** <https://www.mlcljubljana.com/zalozba>

**Electronic issue**

**Edition 1<sup>st</sup>**

**Publication type: E-book**

**September 2022**

MLC Management and Law College Ljubljana is the exclusive holder of all material copyrights in this publication. Copying or reproducing the work without the author's permission shall be prohibited.

Katalogni zapis o publikaciji (CIP) pripravili v Narodni in univerzitetni knjižnici v Ljubljani  
COBISS.SI-ID 122450691  
ISBN 978-961-94676-7-1 (PDF)

### 5.3 GRI STANDARDS AS SUPPORT IN SUSTAINABILITY REPORTING: A Case Study.

**Author: Joana Videira**, the student of Instituto Politécnico de Bragança, Accountancy and Finance Master

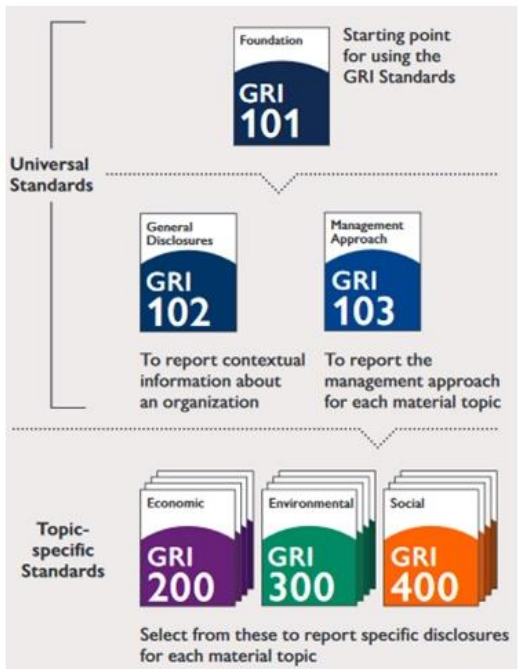
**Mentor: Claudia Costa, *Adjunct Professor* & Ana Paula Monte, *Coordinate Professor***

Sustainability Reports are not yet mandatory. So entities, of their own free will, decide whether they want to implement them. The production of these reports based on the Global Reporting Initiative Standards (GRI Standards) makes it possible to report the economic, environmental and social impacts, thus increasing the responsibility and transparency on the part of the entities regarding their contribution to sustainable development. Furthermore, these Standards aim to increase the comparability and quality of the information provided.

The present study aims to understand how and why to use the GRI Standards as a support in the elaboration of Sustainability Reports in the Intermunicipal Community of Terras de Trás-os-Montes (CIM-TTM). Faced with this challenge, a literature review based on the GRI Standards was selected (eg, Guthrie & Farneti, 2008; Lamprinidi & Kubo, 2008; Muñoz et al., 2020), which was considered adequate for the study of Sustainability Reports (eg, Guthrie & Farneti, 2008; Lodhia et al., 2012), which may result in an original study with new theoretical and practical contributions. That is, contributions to the public sector literature in general and, more specifically, to the CIM-TTM, in order to enhance its application in other Intermunicipal Communities, thus functioning as a driving mechanism. Furthermore, it should be noted that no Intermunicipal Community has yet produced this type of report.

Therefore, the following research question was posed: How and why to use the GRI Standards in the preparation of Sustainability Reports at CIM-TTM? The research method selected was the case study because it is appropriate to answer the how and why questions, typical in qualitative methodology (Yin, 2017). The CIM-TTM is the case under study for this research. As for the analysis model, based on the GRI Standards, it is intended to identify the dimensions and practices of CIM-TTM's social responsibility and to prepare a proposal for a Sustainability Report for it. The analysis period will be 2021 and the data necessary to study the preparation of Sustainability Reports at the CIM-TTM will be collected through documents and by direct observation.



<p><b>Introduction</b></p> <p>Preparation of sustainability reports by public entities is not yet mandatory</p> <p>This study aims to understand the use of the GRI Standards as a support for sustainability reporting, considering the case study of the CIM-TTM</p> <p>How and why use the GRI Standards in the elaboration of Sustainability Reports in the CIM-TTM?</p>	<p><b>Results</b></p> <div style="border: 1px solid black; background-color: yellow; padding: 5px; text-align: center; margin: 10px auto; width: 80%;"> <p>Elaboration of a Sustainability Report proposal for the CIM-TTM that includes all the GRI Standards</p> </div>  <p style="text-align: center;">Overview of GRI Standards (GRI 101, 2016)</p>	<p><b>Conclusions</b></p> <p>No Intermunicipal Community carries out this type of reporting yet</p> <p>Contributing to public sector literature</p> <p>Potentiate its application in other Intermunicipal Communities</p> <p>Allows reporting of economic, environmental and social impacts</p> <p>Increase accountability and transparency</p> <p>Increase the comparability and quality of the information provided</p>
<p><b>Literature cited</b></p> <p>Guthrie, J., &amp; Farneti, F. (2008). GRI sustainability reporting by Australian public sector organizations. <i>Public Money and Management</i>, 28(6), 361-366. <a href="https://doi.org/10.1111/j.1467-9302.2008.00670.x">https://doi.org/10.1111/j.1467-9302.2008.00670.x</a></p> <p>Global Reporting Initiative 101. (2016). GRI 101: Fundamentos. <a href="https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-portuguese-translations/">https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-portuguese-translations/</a></p> <p>Yin, R. (2017). <i>Case study research: Design and methods</i> (7th ed.). Sage Publications.</p>		

# 6. PARTICIPANTS

*(in alphabetical order)*

## 6.1 Organizational Committee:

- Tatjana Devjak, Full Professor
- Natja Lavrič, Lecturer

## 6.2 Authors:

- Jessica Belchior, Instituto Politécnico de Bragança
- Patricia Dimas, Instituto Politécnico de Leiria
- Barbara Kač, MLC Ljubljana
- Jakob Levstik, MLC Ljubljana
- Viktoriia Mamrenko, MLC Ljubljana
- Gabriel Noira, Instituto Politécnico de Bragança
- Gleidcy Rocha, Instituto Politécnico de Bragança
- Joao Sousa, Instituto Politécnico de Leiria
- Joana Videira, Instituto Politécnico de Bragança

## 6.3 Mentors:

- Susana Almeida, Assistant Professor, Instituto Politécnico de Leiria
- Claudia Costa, Adjunct Professor, Instituto Politécnico de Bragança
- Rute Couto, Assistant Professor, Instituto Politécnico de Bragança
- Ana Paula Monte, Coordinate Professor, Instituto Politécnico de Bragança
- Luigi Varanelli, Assistant Professor, MLC Ljubljana
- Sabina Vlašić, Lecturer, MLC Ljubljana