



# STUDENT POSTER SECTION

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

## BOOK OF ABSTRACTS

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**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**

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

## **5.5 SOCIAL RESPONSIBILITY IN PORTUGUESE PUBLIC SECTOR COMPANIES ACCORDING TO THE GLOBAL REPORTING INITIATIVE STANDARDS: An exploratory study.**

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Social actions since the 1960s have been the subject of debate within the concept of corporate social responsibility. In the early 1970s the idea that the company's only responsibility is to provide maximum financial return to shareholders is demystified and the concept is redefined with the company's obligations to society, that is, in addition to the search for financial gain, it will tend to balance social, legal and ethical commitments (Carroll, 1991). Despite the business community's concern for society for centuries, it is possible to consider the late 1990s and early 21st century, as a starting point for change in terms of meaning and expansion of the concept of social responsibility in the business environment (Carroll, 2008). Thus, this study will explore the level of corporate social responsibility in Portuguese public sector companies. The intention will be to characterize the most frequent practices of social responsibility. To provide answers to the research questions and validate the hypotheses formulated during this study, the analysis of the sustainability reports of Portuguese public companies will consider the last five years (2015 to 2020). To this end, we will proceed to the content analysis of those reports and build the corporate social responsibility index in each year, for each company, considering the Global Reporting Initiative (GRI) standards and the dimensions identified in the European Union Green Paper on social responsibility.

## Social responsibility in Portuguese public sector companies according to the Global Reporting Initiative standards: An exploratory study



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**Mentors: Cláudia S. Costa and Ana Paula Monte**

### Introduction

Social actions since the 1960s have been subject of debate within the concept of corporate social responsibility. But in the early 1970s, the idea that the company's sole responsibility is to provide maximum financial return to shareholders was demystified and the concept was redefined with the company's obligations to society. That is, in addition to seeking financial gains, companies should tend to balance profit objectives with their social, legal and ethical commitments.

### Results

- ✓ Measure the level of corporate social responsibility (CSR) of companies in the Portuguese public sector, based on the standards of the Global Report Initiative (GRI).
- ✓ Identify the most frequent corporate social responsibility practices among public companies and analyze them.
- ✓ The relationship between corporate social responsibility and economic-financial performance.
- ✓ Dimensions of corporate social responsibility that most influence the economic-financial performance of companies.

### Conclusions

Corporate social responsibility positively influences the economic and financial performance of Portuguese public companies.

Contributing to public sector literature.



### Materials and methods

- Sustainability reports of Portuguese public companies will be identified and collected, for the period related to the last five years (from 2015 to 2020).
- Their content will be analyzed and built the CSR index in each year, for each company, within the framework of GRI standards and the dimensions identified in the European Union's green paper on social responsibility.
- In the treatment of the collected data, the EXCEL spreadsheet will be used to build the database and the SPSS statistical software to apply descriptive and inferential statistical measures, namely correlational analysis and linear regression.

### Literature cited

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Student Poster Section as part of «9th Annual International Conference on Business, Law & Economics» organized by ATINER and MLC Ljubljana (2nd and 3rd May 2022).

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