

# Social responsibility practices in the public sector: the case of local public companies in Portugal

## *Práticas de responsabilidade social no sector público: o caso das empresas locais em Portugal*

**Solângela Pina<sup>1</sup>**

**Cláudia S. Costa<sup>2</sup>**

**Ana Paula Monte<sup>3</sup>**

**Tânia Maia<sup>4</sup>**

**Pedro Miguel Alves Ribeiro Correia<sup>5</sup>**

**Sérgio André Lopes Resende<sup>6</sup>**

### **Abstract**

In today's business world, social responsibility is crucial because many societal issues stem from companies' actions. Therefore, it is essential to have socially responsible companies that support sustainable development principles and strive to create a fairer and more equitable society in economic, social, and environmental aspects. To ensure transparency, companies should share both positive and negative impacts achieved through sustainable practices in a sustainability report for their stakeholders. This paper analyzes the sustainability reports of public-local companies in Portugal using the Global Reporting Initiative (GRI) indicators to evaluate their social responsibility practices. The analysis combines qualitative and quantitative data from the

---

<sup>1</sup> Master in Organizational Management, Public Management Branch, Polytechnic Institute of Bragança. *E-mail*: solpina21@gmail.com

<sup>2</sup> Bachelor, Master and PhD in Public Administration from the University of Minho. Adjunct Professor at the Polytechnic Institute of Bragança. Researcher at the Center for Research in Basic Education (CIEB). *E-mail*: claudia@ipb.pt

<sup>3</sup> PhD in Business Sciences (Specialization in Business Finance). Coordinating Professor at the Polytechnic Institute of Bragança. Researcher at UNIAG. *E-mail*: apmonte@ipb.pt

<sup>4</sup> PhD student in Public Policy, University of Aveiro. Senior Technician at the Municipality of Braga. *E-mail*: taniavimaia@gmail.com

<sup>5</sup> PhD in Social Sciences (Specialty in Public Administration) from the Technical University of Lisbon. Licentiate Degree in Statistics and Information Management from Universidade NOVA de Lisboa. Licentiate Degree in Law from the University of Lisbon. Invited Associate Professor at the Faculty of Law of the University of Coimbra. Integrated Researcher at the University of Coimbra Institute for Legal Research. *E-mail*: pcorreia@fd.uc.pt

<sup>6</sup> Master and Licentiate Degree in Public-Private Administration from the University of Coimbra Faculty of Law. Teaching assistant at the University of Coimbra Faculty of Law. *E-mail*: sergio.resende@fd.uc.pt

reports disclosed on the local public company's website. Unfortunately, it was found that social responsibility practices still need to be standard in these companies. Only a few companies publish sustainability reports, which are still in their early stages. The economic dimension is the most widely reported as it is easier to quantify and collect data.

Keywords: Corporate Social Responsibility (CSR). Sustainable Development. GRI. Sustainability Report. Public-local Companies.

## Resumo

No mundo empresarial de hoje, a responsabilidade social é crucial porque muitos problemas sociais resultam das ações das empresas. Por conseguinte, é essencial ter empresas socialmente responsáveis que apoiem os princípios do desenvolvimento sustentável e se esforcem por criar uma sociedade mais justa e equitativa nos aspetos económicos, sociais e ambientais. Para garantir a transparência, as empresas devem partilhar os impactos positivos e negativos alcançados através de práticas sustentáveis num relatório de sustentabilidade para as suas partes interessadas. Este artigo analisa os relatórios de sustentabilidade das empresas locais em Portugal, utilizando os indicadores da Global Reporting Initiative (GRI) para avaliar as suas práticas de responsabilidade social. A análise feita combina dados qualitativos e quantitativos dos relatórios divulgados no sítio web da empresa local. Infelizmente, verificou-se que as práticas de responsabilidade social ainda precisam de ser normalizadas nestas empresas. Apenas algumas empresas publicam os relatórios de sustentabilidade, que estão ainda numa fase inicial. A dimensão económica é a mais divulgada, uma vez que é a mais fácil de quantificar e de recolher dados.

Palavras-chave: Responsabilidade Social das Empresas. Desenvolvimento Sustentável. GRI. Relatórios de Sustentabilidade. Empresas Locais.

Data de submissão: 03 de junho de 2023

Data de aprovação: 29 de junho de 2023

## INTRODUCTION

In today's world, businesses are expected to act socially responsible for various reasons. Business activities cause many issues we face today. As a result, factors such as globalization, societal demands, citizen expectations, and environmental problems have led companies to prioritize adopting socially responsible management practices. Social and environmental issues often go unsolved when the state fails to take appropriate action. Companies must understand that they rely on society to purchase products and services and support their business activities to maintain a certain standard of living and social welfare (LOPES; ANTÓNIO, 2016; CABRERA-LUJÁN et al., 2023).

Socially responsible companies are devoted to supporting sustainable development principles to create a more just and equitable society in all areas: economically, socially, and environmentally. Along with implementing these practices, companies must also use sustainability reports to inform stakeholders about their positive and negative impacts. Currently, sustainability reports are the primary method for companies to communicate their socially responsible practices to society. Several standards and tools are available to measure a company's level of social responsibility, including the Global Reporting Initiative (GRI). GRI developed guidelines for sustainability reporting, defining principles and indicators to measure and report a company's economic, environmental, and social performance. The GRI standards suit any company, from small non-profits to large multinationals with dispersed operations.

This research examines the sustainability reports of local public companies in Portugal to identify the most prevalent social responsibility practices reported based on GRI standards. The study seeks to answer whether these companies disclose their social responsibility practices in their sustainability reports. For that, this paper is divided into five topics, with the first three covering a literature review of CRS and its relevance to Portuguese local public sector companies. The methodological options adopted are presented and explained in the next section, followed by the presentation and discussion of the main results.

## 1 SOCIAL RESPONSIBILITY: THEORETICAL FRAMEWORK

### 1.1 SOCIAL RESPONSIBILITY: CONCEPTUAL ASPECTS

Social responsibility came about in 1953 with the publication of Howard R. Bowen's "Social Responsibility of the Businessman," although some contributions were made before the 1950s (CARROLL, 1999). Carroll (1979; 1991; 1999) referred to Bowen as the "father" of social responsibility, as he posed a fundamental question: "What responsibility should businessmen take towards society?" (CARROLL, 1999, p. 270). Bowen was also the first to define social responsibility as "an obligation for the businessman to pursue policies, make decisions, or take action that aligns with society's goals and values" (CARROLL, 1999, p. 270).

Businesses have three areas of responsibility according to Carroll (1979; 1991): (a) economic, which relates to making a profit; (b) legal, which involves following laws and regulations; (c) social, which includes respecting environmental conservation, fair treatment of employees, providing information to consumers, and contributing to the improvement of social issues like poverty.

Social responsibility is crucial for all organizations, regardless of their field of operation, as it involves recognizing their role in sustainable development (EURCOM, 2021). This responsibility goes beyond the business sector and encompasses environmental and social issues that should be considered during decision-making. Organizations prioritizing social responsibility demonstrate transparent and ethical behavior contributing to sustainable development. Organizations must understand the relationships between themselves, society, and stakeholders to achieve this, as each has different perspectives and goals. This aligns with social and environmental sustainability, which indicates that organizations must take responsibility for their actions to promote sustainable development.

Social responsibility in companies is not widely understood, and therefore there is no universally agreed-upon definition. However, there is a consensus on its main characteristics (AMARAL et al., 2016). Prado, Faria and Nunes (2011) define social responsibility in business as a form of management that establishes an ethical and transparent relationship between the company and its society. This is achieved by pursuing business goals promoting sustainable development, preserving environmental and cultural resources for future generations, respecting diversity, and reducing social inequalities.

**Social responsibility in companies is not widely understood, and therefore there is no universally agreed-upon definition.**

**Sustainable development is a long-term economic, environmental, and social improvement.**

CRS is defined by ISO 26000 as the responsibility an organization takes for the impact of its decisions and activities on society and the environment. This includes ethical and transparent behavior that contributes to sustainable development. Although no universal definition exists for CSR, more companies opt for these practices. CSR can be understood as the actions taken by a company to engage all stakeholders in the surrounding community and contribute to sustainable development that is politically correct and socially fair for all (PRADO; FARIA; NUNES, 2011).

## 1.2 CRS AND SUSTAINABLE DEVELOPMENT

Environmental issues have increasingly become a global concern in recent decades. Activities such as excessive exploitation of natural resources, pollution, water scarcity, biodiversity loss, climate change, and greenhouse gas emissions have severely damaged the environment and hampered sustainable development (OIT, 2013). Paradoxically, these activities are often triggered by companies responsible for producing goods and services essential to society's well-being and accountable for environmental degradation. Hence, organizations must collaborate to enhance society's living conditions (STOVER, 2018).

The concept of sustainable development was first introduced in 1987 at the United Nations Assembly. According to the report "Our Common Future" by the World Commission on Environment and Development (WCED), sustainable development refers to meeting the present needs without jeopardizing the ability of future generations to meet their own needs. In simple terms, sustainable development aims to balance the needs of both current and future generations, creating a resilient future for people and the planet (CRAVO, 2018). It involves a change process where resource exploitation, investments, technological development, and institutional change are aligned to meet human aspirations and needs.

Sustainable development is a long-term economic, environmental, and social improvement. Many public and private organizations, including governmental and non-governmental entities, have embraced this concept. There is a growing trend towards sustainable development in the business world due to new legal requirements and the recognition that integrating environmental and social factors into decision-making can create new opportunities and economic value. Sustainable development also encompasses eco-efficiency in the environmental dimension and social responsibility in the social dimension (FROEHLICH; BITENCOURT, 2016).

**Sustainable development has become essential, and integrating these practices into a company's management is crucial.**

Many stakeholders now insist that companies disclose their governance practices and promote long-term sustainability. Sustainable development has become essential, and integrating these practices into a company's management is crucial. Responsible and transparent communication of investments, policies, measures taken, and results of environmental protection, social concerns, and economic performance is beneficial. It mitigates risks, promotes a company's image, attracts long-term capital, and boosts competitiveness. Sustainability reports are a means of communication that allows a company to disclose its efforts to integrate principles of sustainable development into its management system. By communicating these efforts to the public, a company can receive reactions, criticism, and suggestions to improve its practices.

A clear and comprehensive report on sustainability performance should include both positive and negative information. If the report follows the standards of the Global Reporting Initiative (GRI), it will disclose results within the reported period and demonstrate the organization's strategic commitment and management approach. Such a report can serve as a benchmark for evaluating sustainability performance, showcasing how the organization influences or is influenced by sustainable development expectations and comparing performance within and between different organizations over time (GRI, 2016a).

### 1.3 MEASURE SOCIAL RESPONSIBILITY — GRI

To ensure high-quality sustainability reporting, organizations must follow the GRI reporting principles. These principles are divided into two groups: content definition and quality definition. Content definition principles guide organizations in selecting relevant information in their report based on their activities, impacts, stakeholder expectations, and interests. Using these principles together, organizations can identify the most critical information to incorporate into their sustainability report according to GRI standards (GRI, 2016b).

Ensuring the quality of reported information is crucial for stakeholders to make consistent and informed assessments about an organization. The GRI provides principles for defining quality that guide appropriately presenting the information. Each principle includes requirements, guidance, and tests to help organizations assess whether they have applied it (GRI, 2016b). The GRI standard includes essential content for most organizations, grouped into general and specific categories. The available

content, including organizational profile, strategy, ethics and integrity, governance, stakeholder engagement, and reporting practice, applies to all organizations depending on the option chosen. Specific content is divided into two groups: information in the form of management and indicators (GRI, 2016c).

The management approach information provides context for how an organization performs in a particular area and explains how economic, environmental, and social impacts relate to important topics. These topics are considered “material” if they significantly affect stakeholders’ decisions and assessments. If the management approach details are combined with material topics, the organization should clarify which topics each detail covers. If not, the organization should explain its plans for implementing a management approach or why it does not have one (GRI, 2016d).

The GRI has identified two indicators for organizations to report: “core” and “additional.” Core indicators are essential for most organizations, while additional indicators address emerging practices that may vary in importance for different organizations. The GRI standard includes three series of performance indicators: economic (200 series), environmental (300 series), and social (400 series). These should be used with the management standard to comprehensively report an organization’s impacts (GRI, 2016a).

#### 1.4 CRS IN THE PUBLIC SECTOR

The public sector comprises government entities responsible for providing services to meet the collective needs of society (FREY; MARCUZZO; OLIVEIRA, 2008; CORREIA et al., 2020; PEREIRA; CORREIA, 2020; 2022). This includes the public administration sector, public corporations, and companies and semi-corporations controlled or majority financed by public administration units such as the Central Bank (CONSELHO DAS FINANÇAS PÚBLICAS, 2023). The public sector is essential for the state’s welfare, as it addresses citizens’ social, environmental, and economic needs. It is a collection of resources, including institutional, material, financial, and human means, organized by the government to serve the public and fulfill its social responsibility (ATES; BÜTTGEN, 2011; FARNETI; GUTHRIE; CANETTO, 2019).

The European Commission proposes integrating social responsibility into public administration practices, saying that public administrations should practice social responsibility in their daily management and relations with their stakeholders. The Commission has adopted a more integrated

**This means that public administrations should practice social responsibility in their daily management and their relations with their stakeholders (COMISSÃO DAS COMUNIDADES EUROPEIAS, 2002).**

and systematic approach to managing social and environmental issues in their administration; they have also implemented the EMAS system and encouraged public authorities to follow suit. With this, the European Commission, about social responsibility in public administration, aims to integrate social and environmental priorities into its management, evaluate the performance of the entities, launch an awareness-raising campaign, and invite national, regional, and local public administration to examine their practices about social and environmental aspects (COMISSÃO DAS COMUNIDADES EUROPEIAS, 2002). For any public or private company, CRS has been identified as a central factor (ATES; BÜTTGEN, 2011; VOGEL, 2018; BOLATITO, 2019). However, for public companies, social responsibility is their goal and their commitment as a public policy institution to contribute to a better quality of life for society and to promote sustainable development (FREY; MARCUZZO; OLIVEIRA, 2008; ATES; BÜTTGEN, 2011).

The European Commission has proposed integrating social responsibility into public administration practices. This means that public administrations should practice social responsibility in their daily management and their relations with their stakeholders (COMISSÃO DAS COMUNIDADES EUROPEIAS, 2002). The Commission has implemented the Eco-Management and Audit Scheme (EMAS) system and encouraged public authorities to follow suit, adopting a more integrated and systematic approach to managing social and environmental issues. The aim is to integrate social and environmental priorities into management, evaluate entity performance, and launch an awareness-raising campaign (VOGEL, 2018). The Commission invites national, regional, and local public administrations to examine their practices concerning social and environmental aspects (COMISSÃO DAS COMUNIDADES EUROPEIAS, 2002). CRS has been identified as a central factor for any public or private company (BOLATITO, 2019; FARNETI; GUTHRIE; CANETTO, 2019). However, for public companies, social responsibility is their goal and commitment as a public policy institution to contribute to a better quality of life for society and promote sustainable development (FREY; MARCUZZO; OLIVEIRA, 2008; ATES; BÜTTGEN, 2011; FARNETI; GUTHRIE; CANETTO, 2019).

Public enterprises are required by law (article 49 of Decree-Law No. 133/2013 of October 3) to prioritize social and environmental responsibility, consumer protection, professional development, equality, non-discrimination, environmental protection, and adherence to legal and ethical business principles. As essential actors in sustainable local development, public companies must lead by example and demonstrate their commitment to



society and its resources. Local development is a long-term process that involves community participation, making it crucial for local businesses to adopt socially responsible practices that prioritize using local resources for social purposes and contributing to the betterment of society.

CSR in Portugal was solidified due to various factors, including European economic and social development strategies, domestic legislation, societal demands, proactive business actions, environmental protection, and economic and social development policies implemented by European member states. The European Commission's Green Paper and the 2000 Lisbon Summit also significantly promoted CSR. The Green Paper encouraged companies at both the European and national levels to pursue structured standards in CSR, such as certification, sustainability reporting according to the GRI standard, and research projects to promote socially responsible practices. These efforts helped to consolidate CSR in Portugal (GÓIS; COSTA; VISEU, 2023).

A study conducted by Góis, Costa and Viseu (2023) investigated the extent to which 86 municipalities in Portugal's North region disclose their sustainability practices. The researchers analyzed the municipalities' web pages and identified various factors that could explain their level of disclosure, such as sociodemographic, socioeconomic, fiscal, and political factors. Based on these factors, the researchers created a disclosure index that revealed that 56.77% of the municipalities share information, indicating an average level of transparency. The economic category had the highest level of disclosure, followed by social, general, contracting services, and public works. However, the study revealed a lack of disclosure in the environmental category, emphasizing the need for municipalities to improve their practices in this area. Overall, the study highlights the growing significance of sustainability information and the importance of municipalities providing more comprehensive disclosure.

There is still much to be learned about social responsibility in public companies, especially at the local level, as most research on CSR has focused on the private sector (FERREIRA; ROMÃO, 2020; GÓIS; COSTA; VISEU, 2023).

However, a notable study on Portuguese public enterprises conducted by Ferreira and Romão in 2020 stands out for exploring the concept and various perspectives of CSR. The authors highlight that the public business sector plays a crucial role in the national economy and effectively implementing public policies. Their research found that many local public companies do not adequately disclose required information on their institutional websites, which is concerning.

## 2 MATERIALS AND METHODS

This research aims to assess the social responsibility practices of local public companies by using the GRI standard for sustainability reporting as a basis (for our analysis, we use the GRI referential of 2016). We aim to answer whether these companies disclose their social responsibility practices in their sustainability reports. To do this, we analyzed the social responsibility practices of local public companies from 2015 to 2019 and assessed the indicators reported in their sustainability reports. This allowed us to track the progress of sustainability reporting in line with the GRI standards over five years. Our focus was researching social responsibility practices in the public sector nationally and internationally. Specifically, we looked at how local public companies adopted these practices as defined in Article 19 of Law No. 50/2012, dated August 31st. To conduct our study, we surveyed local public companies in Portugal and analyzed their publicly available sustainability reports on their institutional websites. We used qualitative and quantitative methods and followed the standards set by the GRI. Based on the standards set by the GRI, it was made a content analysis and counted the absolute number of items per dimension of sustainability by year and by company. Then a descriptive statistic was analyzed.

This study analyzed sustainability reports from local companies in Portugal between 2015-2019. The reports were obtained from a municipal portal's database on March 16, 2021, and updated in February 2021. We selected companies with sustainability reports on their institutional website and followed GRI standards. Out of 178 local public companies, only 2 met our criteria. We chose five years for the study to allow for an evolutionary analysis of the GRI standard. The year 2019 was the most recent data available as of March 18, 2021, so it was chosen as the last year of analysis.

We have provided a brief overview of the selected companies, including their essential characteristics and policies related to sustainability and integrity. Additionally, we have analyzed their sustainability reports, focusing on the report's structure and the version of the Global Reporting Initiative (GRI) used. The first company, EAmb — Esposende Ambiente, is a municipal entity that operates solely with municipal funding. Established in 2005, it was created per the terms of Law no. 50/2012, dated August 31st, by transforming the Municipalized Services of Water and Sanitation of Esposende. The company's headquarters are in the parish of Esposende. EAmb — Esposende Ambiente operates three sites in the municipality: a warehouse in the Industrial area of Bouro — Marinhas, a composting park in the parish of Curvos, and an environmental education center in the parish of Marinhas. The company's

**As stated before, if an organization wants to create a sustainability report that aligns with the GRI standard, it must adhere to the requirements set forth by the standard.**

organizational structure includes four departments, eleven sectors, and five offices, which enable it to manage human resources efficiently, enhance productivity, modernize procedures, and facilitate job mobility. In 2010, Esposende Ambiente released its first sustainability report to inform stakeholders about its commitment to sustainability for the company and its community. EAmb — Esposende Ambiente has implemented sustainability policies to improve its business management system and ensure alignment. These policies include providing safe drinking water, collecting, and treating wastewater without compromising other uses, promoting proper waste collection and recovery, managing green spaces and infrastructure, promoting public health requirements, raising environmental awareness, complying with relevant legislation, and preventing pollution. More information can be found in their sustainability reports (ESPOSENDE AMBIENTE, 2021).

TRATOLIXO is an inter-municipal company that operates under fully public capital and is 100% owned by AMTRES — Associação de Municípios de Cascais, Mafra, Oeiras e Sintra. It was established in 1989 and began its operations in 1990. TRATOLIXO's main objective is to manage and operate the urban waste management system, which includes the treatment, final disposal, and recycling of waste, as well as the marketing of processed materials and other services in the waste sector. The company works by the principles of sustainability and adheres to all relevant legislation and recommendations in the sector. TRATOLIXO released its first sustainability report in 2009 and has improved its format and content to inform its stakeholders better (TRATOLIXO, 2021).

TRATOLIXO has put in place various sustainability policies. These include using the most efficient techniques and management practices for managing solid urban waste, achieving company objectives and targets in line with their strategy, and providing high-quality public service. TRATOLIXO aims to become a leading entity in waste management, promoting sustainable growth and the circular economy. As stated before, if an organization wants to create a sustainability report that aligns with the GRI standard, it must adhere to the requirements set forth by the standard. These requirements include the report's structure, the chosen options (essential or comprehensive), external verification, and other vital aspects of the report preparation process.

The use of GRI contents makes it easier to search for information and indicators and allows for comparison with other reports, such as previous financial and sustainability reports. The GRI Standard provides organizations with two options for sustainability reporting, namely the essential and comprehensive options. After analyzing the sustainability reports, it was found that EAmb-Esposende Ambiente chose the first option (essential), while TRATOLIXO chose the comprehensive option.

## 2.1 MAIN RESULTS

After analyzing the sustainability reports of the local public companies under study, data was collected to determine which performance aspects were disclosed and the respective number of indicators disclosed in each performance (economic, social, and economic). To calculate the percentage of disclosure of each performance aspect, the total number of disclosed indicators was added and then divided by the number of indicators existing in each aspect.

Regarding the economic dimension/performance, we consider the seven aspects of the GRI standards 2016 (economic performance, market presence, indirect economic impacts, procurement practices, anti-corruption, anti-competitive behavior, and tax) and the respective seventeen indicators. We summarize these indicators' disclosure levels between 2015 and 2019 in TAB. 1.

TABLE 1 — Percentage of Economic Performance Disclosure, seven aspects

Aspects		Economic Performance		Market Presence		Indirect Economic Impact		Procurement Practices		Anti-Corruption		Anti-competitive behavior		Taxes	
GRI standard		GRI 201		GRI 202		GRI 203		GRI 204		GRI 205		GRI 206		GRI 207	
Year	Local public company	(n=4)	(%)	(n=2)	(%)	(n=2)	(%)	(n=1)	(%)	(n=3)	(%)	(n=1)	(%)	(n=4)	(%)
2015	TRATOLIXO	3	75	2	100	1	50	1	100	3	100	1	100	-	-
	EAmb	4	100	2	100	1	50	1	100	3	100	1	100	-	-
2016	TRATOLIXO	3	75	2	100	-	-	1	100	3	100	1	100	-	-
	EAmb	4	100	2	100	-	-	1	100	3	100	1	100	-	-
2017	TRATOLIXO	3	75	2	100	-	-	1	100	3	100	1	100	-	-
	EAmb	4	100	2	100	1	50	1	100	3	100	1	100	-	-
2018	TRATOLIXO	3	75	2	100	-	-	1	100	3	100	1	100	-	-
	EAmb	4	100	2	100	1	50	1	100	3	100	1	100	-	-
2019	TRATOLIXO	3	75	2	100	-	-	1	100	3	100	1	100	-	-
	EAmb	4	100	2	100	-	-	1	100	3	100	1	100	-	-

Note: n = number of indicators per aspect of economic dimension

SOURCE: Author (2023)

The data presented in TAB. 1 indicate that taxes were not included in the analyzed companies' reports out of the seven economic performance aspects. Nonetheless, some aspects were kept secret in specific years, which could be attributed to the GRI version changes. It is essential to know that taxes should be included in the sustainability report, as they are usually already mentioned in other documents like the code of conduct. In 2015, TRATOLIXO reported 3 out of 4 economic performance indicators, while EAmb — Esposende Ambiente (hereafter EAmb) disclosed all four indicators, achieving a 100% disclosure rate for the economic aspect. Regarding Market Presence, TRATOLIXO, and EAmb consistently obtained a 100% result in all

the analyzed years. However, in indirect economic impact, only one of the two indicators (50%) was disclosed by both companies in 2015. In 2016 and 2019, the two companies kept this aspect a secret. In 2017 and 2018, the company TRATOLIXO did not disclose any indicator of the indirect economic impact aspect, and EAmb only disclosed one (50%) of the indirect economic impact aspect indicators.

Regarding practical procurement, the disclosure percentage remains consistent at 100% across all years analyzed. All three indicators were disclosed (100%) consistently in both companies surveyed over the years regarding anti-corruption. Similarly, both companies announced all expected indicators (100%) about unfair competition throughout the years studied.

As for the environmental performance/dimension, we also consider the GRI standards of 2016, and this performance presents eight aspects (materials, energy, water and effluents, biodiversity, emissions, waste, environmental compliance, and environmental assessment) and thirty-two indicators, thus with a group of disclosure from 2015 to 2019, the analysis results of which are briefly described in TAB. 2.

TABLE 2 — Percentage of Environmental Performance Disclosure, eight aspects

Aspects		Materials		Energy		Water and Effluents		Biodiversity		Emissions		Waste		Environmental Compliance		Environmental Assessment	
GRI standard		GRI 301		GRI 3023		GRI 303		GRI 304		GRI 305		GRI 306		GRI 307		GRI 308	
Year	Local public company	(n=3)	(%)	(n=5)	(%)	(n=5)	(%)	(n=4)	(%)	(n=7)	(%)	(n=5)	(%)	(n=1)	(%)	(n=2)	(%)
2015	TRATOLIXO	2	67	5	100	2	40	-	-	1	14	3	60	1	100	-	-
	EAmb	2	67	1	20	3	60	2	50	3	43	5	100	1	100	-	-
2016	TRATOLIXO	3	100	5	100	2	40	-	-	1	14	3	60	1	100	-	-
	EAmb	2	67	1	20	3	60	2	50	3	43	5	100	1	100	-	-
2017	TRATOLIXO	3	100	5	100	2	40	-	-	1	14	3	60	1	100	-	-
	EAmb	2	67	1	20	3	60	2	50	3	43	5	100	1	100	-	-
2018	TRATOLIXO	3	100	5	100	2	40	-	-	1	14	2	29	1	100	-	-
	EAmb	2	67	1	20	4	80	2	50	3	43	5	100	1	100	-	-
2019	TRATOLIXO	3	100	5	100	3	60	-	-	1	14	2	29	1	100	-	-
	EAmb	3	100	5	100	2	40	4	100	7	100	5	100	-	-	-	-

Note: n = number of indicators per aspect of environmental performance

SOURCE: Author (2023)

TAB. 2 shows that two out of three indicators (67%) regarding the materials aspect were disclosed by both companies in 2015. 2016 TRATOLIXO disclosed all three indicators (100%), while Eamb disclosed two (67%). The results remained unchanged in 2017 and 2018 for both companies. In 2019, TRATOLIXO maintained its disclosure rate at 100%, while Eamb increased the number of indicators disclosed to 100% for the material aspect. After examining Table 2, TRATOLIXO told all five energy indicators in every year analyzed, while EAmb only disclosed one of the five indicators from 2015 to 2018. However, in 2019, EAmb declared all the expected indicators. Regarding water and effluents, TRATOLIXO disclosed only two of five indicators (40%) for 2015-2018 but increased to 60% in 2019. Meanwhile, EAmb disclosed 60% of the indicators for 2015-2017 and improved to 80% in 2018. However, in 2019, it decreased to 40%. Of the seven indicators, TRATOLIXO only disclosed one (14%) for the Emissions aspect throughout the analyzed period. In contrast, EAmb declared three (43%) from 2015 to 2018, and in 2019, they improved their disclosure by revealing all seven indicators (100%). Regarding waste management, TRATOLIXO disclosed three out of five indicators (60%) in 2016, while EAmb disclosed all five indicators (100%) in 2015. Both companies maintained their results in 2016 and 2017, but in 2018 and 2019, TRATOLIXO only declared two out of seven indicators (29%), while EAmb maintained its 100% disclosure rate. The environmental compliance of both companies was analyzed based on four indicators. Only one indicator (25%) was disclosed in both companies for all years under analysis, except for 2019, when none of the indicators were disclosed. Finally, environmental assessment should have been included.

The disclosure of information on social responsibility at the dimension of social performance includes, according to GRI standards of 2016, nineteen aspects (starting with employment and finishing with Socioeconomic Compliance) and forty indicators. The level of disclosure from 2015 to 2019 is briefly described below in Tables 3, 4, and 5.

TABLE 3 — Percentage of Social Performance Disclosure, nineteen aspects, Part I

Aspects		Employment		Labor Management Relations		Occupational Health and Safety		Training and Education		Diversity and Equal Opportunity		Non-discrimination		Freedom of association and collective negotiation	
		GRI Standard		GRI 401		GRI 402		GRI 404		GRI 405		GRI 406		GRI 407	
Year	Local Public Company	(n=3)	(%)	(n=1)	(%)	(n=10)	(%)	(n=3)	(%)	(n=2)	(%)	(n=1)	(%)	(n=1)	(%)
		2015	TRATOLIXO	3	100	1	100	3	30	1	33	-	-	-	-
EAmb	3		100	1	100	4	40	3	100	2	100	1	100	1	100
2016	TRATOLIXO	3	100		0	3	30	1	33	1	50		-	-	-
	EAmb	3	100	1	100	4	40	3	100	2	100	1	100	1	100
2017	TRATOLIXO	3	100		0	3	30	1	33	1	50		-		0
	EAmb	3	100	1	100	4	40	3	100	2	100	1	100	1	100
2018	TRATOLIXO	3	100		0	3	30	1	33	1	50		-	-	-
	EAmb	3	100	1	100	4	40	3	100	2	100	1	100	1	100
2019	TRATOLIXO	3	100		0	3	30	1	33	1	50		-	-	-
	EAmb	3	100	1	100	4	40	3	100	2	100	1	100	1	100

Note: n = number of indicators per aspect of social performance

SOURCE: Author (2023)

According to TAB. 3, the employment indicators for TRATOLIXO and EAmb were disclosed fully (100%) in 2015 and subsequent years. Regarding labor-management relations, both companies fully disclosed their indicators in 2015, but only EAmb continued to do so with complete transparency (100%) in the following years. Regarding workplace safety and health, TRATOLIXO and EAmb disclosed 30% and 40% of the indicators in 2015 and maintained consistent results from 2016 to 2019. EAmb disclosed three indicators (100%) for Training and Education, while TRATOLIXO disclosed only one (33%) in 2015, and these trends remained consistent from 2016 to 2019. EAmb disclosed all three indicators (100%) for diversity and equal opportunity in 2015 and subsequent years, while TRATOLIXO did not disclose this aspect. Additionally, EAmb was the only company that reported a 100% compliance rate for non-discrimination, freedom of association, and bargaining, with no other companies reporting on these aspects.

TABLE 4 — Percentage of Social Performance Disclosure, nineteen aspects, Part II

Aspects		Child Labor		Forced or Compulsory Labor		Security Practices		Rights of Indigenous peoples		Human Rights Assessment		Local Communities		Supplier Social Assessment	
GRI Standard		GRI 408		GRI 409		GRI 410		GRI 411		GRI 412		GRI 413		GRI 414	
Year	Local public Company	(n=1)	(%)	(n=1)	(%)	(n=1)	(%)	(n=1)	(%)	(n=3)	(%)	(n=2)	(%)	(n=2)	(%)
2015	TRATOLIXO	-	-	-	-	-	-	-	-	-	-	1	50	2	100
	EAmb	1	100	1	100	1	100	-	-	1	33	2	100	2	100
2016	TRATOLIXO	-	-	-	-	-	-	-	-	-	0	1	50	-	0
	EAmb	1	100	1	100	1	100	-	-	1	33	2	100	2	100
2017	TRATOLIXO	-	-	-	-	-	-	-	-	-	0	1	50	-	0
	EAmb	1	100	1	100	1	100	-	-	1	33	2	100	2	100
2018	TRATOLIXO	-	-	-	-	-	-	-	-	-	0	1	50	-	0
	EAmb	1	100	1	100	1	100	-	-	1	33	2	100	2	100
2019	TRATOLIXO	-	-	-	-	-	-	-	-	-	0	1	50	-	0
	EAmb	1	100	1	100	1	100	-	-	1	33	2	100	2	100

Note: n = number of indicators per aspect of social performance

SOURCE: Author (2023)

According to TAB. 4 data, only EAmb company reported 100% disclosure for Child Labor, Forced or Compulsory Labor, and Security Practices aspects in all the years analyzed. In contrast, other companies did not provide any information regarding these aspects. There were no reports available about the rights of indigenous peoples. Only EAmb company reported on human rights assessments, but only one out of three indicators (33%) were disclosed in 2015, which remained the same in subsequent years. Regarding local communities, TRATOLIXO disclosed one of two indicators in 2015, while EAmb disclosed both. From 2016 to 2019, both companies had the same results, with TRATOLIXO disclosing 50% and EAmb disclosing 100% of the indicators. In 2015, TRATOLIXO and EAmb companies disclosed both indicators (100%) for evaluating suppliers' social aspects.



TABLE 5 — Percentage of Social Performance Disclosure, nineteen aspects, Part III

Aspects		Public policy		Customer Health and Safety		Marketing and Labeling		Customer Privacy		Socioeconomic Compliance	
GRI Standard		GRI 415		GRI 416		GRI 417		GRI 418		GRI 419	
Year	Local Public Company	(n=1)	(%)	(n=2)	(%)	(n=3)	(%)	(n=1)	(%)	(n=1)	(%)
2015	TRATOLIXO	-	-	2	100	2	67	1	100	1	100
	EAmb	1	100	2	100	3	100	1	100	1	100
2016	TRATOLIXO	-	0	1	50	-	0	1	100	1	100
	EAmb	1	100	2	100	3	100	1	100	1	100
2017	TRATOLIXO		0	1	50	-	0	-	0	1	100
	EAmb	1	100	2	100	3	100	1	100	1	100
2018	TRATOLIXO		0	-	0	-	0	-	0	1	100
	EAmb	1	100	2	100	3	100	1	100	1	100
2019	TRATOLIXO		0	-	0	-	0	-	0	1	100
	EAmb	1	100	2	100	3	100	1	100	1	100

Note: n = number of indicators per aspect of social performance

SOURCE: Author (2023)

After examining TAB. 5, it is apparent that TRATOLIXO did not report any public policy aspects in the years analyzed. Conversely, EAmb reported all indicators (100%) in each analysis year. 2015 TRATOLIXO and EAmb disclosed a 100% commitment to consumer health and safety. The maintenance of company EAmb has been taken care of, but company TRATOLIXO should have reported on this aspect in 2018 and 2019. Regarding marketing and labeling, TRATOLIXO revealed two indicators (67%) in 2015, while EAmb disclosed three indicators (100%). In 2016, 2017, 2018, and 2019, TRATOLIXO did not reveal any customer privacy indicators, while EAmb disclosed all indicators, with both companies achieving a disclosure rate of 100%. It is essential to ensure full socioeconomic compliance by disclosing all information from both companies every year.

## 2.2 ANALYSIS OF THE DEGREE OF DISCLOSURE

After descriptive analysis, this section evaluates how much information local public companies provide, in general, about their social responsibility practices, including economic, environmental, and social performance. Starting with economic performance and to determine this, we add up all the disclosed performance indicators per year and divide by the number of companies in the study. For specific aspects of economic performance (GRI standard 200 – four indicators), we add up the relevant indicators and divide them by the number of companies, as shown in TAB. 6 (sum of 201-1 + 201-2 + 201-3 + 201-4) / 2). For example, we considered 2015.

TABLE 6 — Degree of Economic Performance Aspect Disclosure, 201

Year (2015)	201-1	201-2	201-3	201-4	Total
TRATOLIXO	1	1	0	1	3
EAmb	1	1	1	1	4
Total	2	2	1	2	7
<b>Average = 3,5</b>					

SOURCE: Author (2023)

The degree of disclosure for the remaining aspects of economic performance was analyzed from 2015 to 2019. The average economic performance dimension disclosure is listed in TAB. 7, considering the information collected in TAB. 1. We analyzed the seven aspects, considering the respective indicators: Economic performance (201-1 + 201-2 + 201-3 + 201-4), Market Presence (202-1 + 202-2), Indirect Economic Impacts (203-1 + 203-2), Procurement Practices (204-1), Anti-Corruption (205-1 + 205-2 + 205-3), Unfair Competition (206-1), and Taxes (207-1 + 207-2 + 207-3 + 207-4).

TABLE 7 — Average of Economic Performance Disclosure

Average per year		2015	2016	2017	2018	2019	Total Average
Economic Performance	201 – Economic performance	3,5	3,5	3,5	3,5	3,5	3,5
	202 – Market presence	2	2	2	2	2	2
	203 – Indirect economic impacts	1	-	0,5	0,5	-	0,4
	204 – Procurement practice	1	1	1	1	1	1
	205 – Anti-corruption	3	3	3	3	3	3
	206 – Anti competitive behavior	1	1	1	1	1	1
	207 – Taxes	-	-	-	-	-	-
Total		11,5	10,5	11	11	10,5	10,9

SOURCE: Author (2023)

Based on TAB. 7, it was found that economic performance was the most transparent aspect over the years, with an average disclosure rating of 3,5. The anti-corruption aspect had an average disclosure rating of 3 between 2015 and 2019. Our market presence had an average disclosure rating of 2, while our procurement practices and anti-competitive behavior consistently had an average rating of 1. The average rating for the indirect economic impacts over the five years was 1, and there was no disclosure of tax information. Upon analyzing the data, there has been consistent disclosure in various aspects.

We will follow the same previous approach to evaluate the environmental performance disclosure level. Our analysis will involve compiling a list of indicators reported by the local public companies we

have examined. Table 8 shows the disclosed indicators for the material aspects in 2015.

TABLE 8 — Degree of Material Aspect Disclosure, 301

Year (2015)	301-1	301-2	301-3	Total
TRATOLIXO	1	1	0	2
EAmb	1	1	0	2
Total	2	2	0	4
				<b>Average = 2</b>

SOURCE: Author (2023)

We will assess the level of disclosure regarding the company's environmental performance by analyzing various aspects such as materials (301-1 + 301-2 + 301-3), energy (302-1 + 302-2 + 302-3 + 302-4 + 302-5), water and effluents (303-1 + 303-2 + 303-3 + 303-4 + 303-5), biodiversity (304-1 + 304-2 + 304-3 + 304-4), emissions (305-1 + 305-2 + 305-3 + 305-4 + 305-5 + 305-6 + 305-7), waste (306-1 + 306-2 + 306-3 + 306-4 + 306-5), environmental compliance (307-1 + 307-2 + 307-3 + 307-4) and environmental assessment (308-1 + 308-2). Between 2015 and 2019, Table 9 summarizes the average results for disclosing environmental performance.

TABLE 9 — Average of Environmental Performance Disclosure

Average per year		2015	2016	2017	2018	2019	Total Average
Environmental Performance	301 – Materials	2	2,5	2,5	2,5	3	2,5
	302 – Energy	3	3	3	3	5	3,4
	303 – Water and Effluents	2,5	2,5	2,5	3	2,5	2,6
	304 – Biodiversity	1	1	1	1	2	1,2
	305 – Emissions	2	2	2	2	4	2,4
	306 – Waste	4	4	4	3,5	3,5	3,8
	307 – Environmental Compliance	1	1	1	1	0,5	0,9
	308 – Environmental Assessment	-	-	-	-	-	-
Total	15,5	16	16	16	20,5	16,8	

SOURCE: Author (2023)

Regarding environmental performance, the waste aspect has the highest average disclosure grade of 3.8, followed by the energy aspect with a grade of 3.4. As for the aspects related to water and effluents, materials, and emissions have an average disclosure grade of 2.6, 2.5, and 2.4, respectively. However, the aspect of biodiversity and environmental compliance are the least disclosed. Unlike taxes in the economic dimension, it is worth noting that the environmental assessment is not disclosed at all. Upon analyzing the data, disclosure across most aspects has remained

steady over the years. However, there are some aspects where disclosure has either increased, decreased, or remained constant.

Using the same methodology applied to previous performances, TAB. 10 presents, as an example, the average disclosure of the employment aspect of social performance in 2015.

TABLE 10 — Degree of Employment Aspect Disclosure, 401

Year (2015)	401-1	401-2	401-3	Total
TRATOLIXO	1	1	1	3
EAmb	1	1	1	3
<b>Total</b>	2	2	2	6
<b>Average = 3</b>				

SOURCE: Author (2023)

For the analysis of the degree of social performance disclosure, we will analyze aspects related to employment (401-1 + 401-2+ 401-3), labor management relations (402-1), occupational health and safety (403-1+403-2+403-3+403-4+403-5+403-6+403-7+403-8+403-9+403-10), training and education (404-1 + 404-2 + 404-3) diversity and equal opportunity (405-1 + 405-2 + 405-3) non-discrimination (406-1) freedom of association and collective bargaining (407-1) child labor (408-1) forced or compulsory labor (409-1), security practices (410-1), indigenous peoples' rights (411-1), human rights assessment (412-1+412-2+412-3), local communities (413-1+413-2) supplier social assessment (414-1+414-2), public policy (415-1), consumer health and safety (416-1+416-2), marketing and labeling (417-1+417-2+417-3), customer privacy (418-1) and socio-economic compliance (419-1). Table 11 presents the results regarding the degree of disclosure of the different aspects of social performance from 2015 to 2019.

TABLE 11 — Average of Social Performance Disclosure

Social Performance	Aspects	2015	2016	2017	2018	2019	Total Average
	Employment	3	3	3	3	3	3
	Labor Management Relations	1	0,5	0,5	0,5	0,5	0,6
	Occupational Health and Safety	3,5	3,5	3,5	3,5	3,5	3,5
	Training and Education	2	2	2	2	2	2
	Diversity and Equal Opportunity	1	1,5	1,5	1,5	1,5	1,4
	Non-Discrimination	0,5	0,5	0,5	0,5	0,5	0,5
	Freedom of Association and Collective Negotiation	0,5	0,5	0,5	0,5	0,5	0,5
	Child labor	0,5	0,5	0,5	0,5	0,5	0,5
	Forced or Compulsory Labor	0,5	0,5	0,5	0,5	0,5	0,5
	Security Practices	0,5	0,5	0,5	0,5	0,5	0,5
	Rights of Indigenous Peoples	-	-	-	-	-	-
	Human Rights Assessment	0,5	0,5	0,5	0,5	0,5	0,5
	Local Communities	1,5	1,5	1,5	1,5	1,5	1,5
	Supplier Social Assessment	2	1	1	1	1	1,2
	Public Policy	0,5	0,5	0,5	0,5	0,5	0,5
	Customer Health and Safety	2	1,5	1,5	1	1	1,4
	Marketing and Labeling	2,5	1,5	1,5	1,5	1,5	1,7
	Customer Privacy	1	1	0,5	0,5	0,5	0,7
	Socioeconomic Compliance	1	1	1	1	1	1
Total	23,5	21,5	20,5	20,5	20	21,2	

SOURCE: Author (2023)

TAB. 11 shows that occupational health and safety has the highest level of disclosure, with a score of 3,5, followed by employment, with a score of 3. The aspects of training and education have an average disclosure score of 2. The disclosure scores for diversity and equal opportunity, marketing and labeling, local communities, customer health and safety, supplier social assessment, and socioeconomic compliance are in the middle of the table, ranging from 1,7 to 1. Over the years, disclosure averages for various aspects of customer privacy have been rated at 0,7, while labor-management relations have been rated at 0,6. Non-discrimination, freedom of association and collective negotiation, child labor, forced or compulsory labor, security practices, human rights assessment, and public policy have all been rated at 0,5. However, the rights of indigenous peoples have not been disclosed at all. After analyzing the data, it is evident that there has been a steady level of disclosure in most aspects over the years. However, there have been slight fluctuations in customer health and safety disclosure levels. The disclosure level has either increased or remained constant for almost all aspects.

## 2.3 GLOBAL PERFORMANCE DISCLOSURE INDEX

To confirm if the sustainability reports of the two local public companies were based on the GRI structure, we conducted a thorough analysis of the disclosed indicators, including the economic, environmental, and social aspects. We calculated the global performance disclosure index by adding up the total disclosure index for each performance in each respective year for both companies. This was done by taking the average disclosure of each year for each dimension, and the results can be found in TAB. 12.

TABLE 12 — The Global Performance Disclosure Index

Performances	2015		2016		2017		2018		2019	
	n	%	n	%	n	%	n	%	n	%
EcoPI =17	11,5	67,6	10,5	61,8	11	64,7	11	64,7	10,5	61,8
EnvPI =32	15,5	48,4	16	50,0	16	50,0	16	50,0	20,5	64,1
SocPI =40	23,5	58,8	21,5	53,8	20,5	51,3	20,5	51,3	20	50,0
GPDI = (Ecol+EncPI+SocPI)	50,5	56,7	48	53,9	47,5	53,4	47,5	53,4	51	57,3

Note: n = several indicators | Caption: EcoPI - Economic performance index; EnvPI - Environmental Performance Index; SocDI - Social performance index; GPDI- global performance disclosure index.

SOURCE: Author (2023)

Out of 89 indicators based on the GRI standard (17+32+40), 50,5 indicators were disclosed in 2015, which is 56,7% of the total. In 2016, 48 indicators were disclosed, which accounts for 53,9%. Similarly, in 2017 and 2018, 47,5 indicators were disclosed, making up 53,4%. In 2019, 51 indicators were disclosed (57,3%). As Ferreira and Romão (2020) and Góis, Costa and Viseu (2023) founds, TAB. 12 shows that sustainability reports primarily focus on economic performance/dimension, followed by social and environmental dimensions. The environmental dimension lacks disclosure, emphasizing the need for local public companies to improve their practices in this area. Overall, the study highlights the growing significance of sustainability information and the importance of this public organization providing more comprehensive disclosure.

## 3 DISCUSSION

The idea of CRS has been discussed and debated globally over the years. This approach focuses on meeting current needs without jeopardizing future ones. Many public and private organizations recognize

the significance of implementing socially responsible practices and reporting on their economic, environmental, and social performance through sustainability reports to keep stakeholders informed.

The main goal of this study was to find out about the responsibility practices used by local public companies. To do this, we looked at sustainability reports from local public companies and analyzed them. The study focused on CRS and used the GRI standard guidelines for sustainability reporting. We looked at how companies performed economically, environmentally, and socially.

The implementation of sustainability reporting and disclosure of socially responsible practices by local public companies is still in its early stages. Out of the 178 local public companies in Portugal, only three have disclosed their practices through a sustainability report on their website. Additionally, only two out of these three companies followed the GRI standards for their report preparation.

After analyzing sustainability reports based on GRI standards, it was discovered that companies followed the standard's updates. For instance, TRATOLIXO prepared their report according to GRI-G4 in 2015 and GRI-Standards (the latest version) in 2016. Social responsibility had the highest disclosure rate among economic, environmental, and social performance, indicating that local companies are adopting practices that benefit society's welfare.

The study is limited due to a small sample size, which prevented a more thorough investigation. Also, multiple versions of the GRI posed a hindrance since each company can select the version, they want to apply in their sustainability reports. Further investigation is required to comprehend why sustainability reports are missing from institutional websites and why some organizations still need to publish them.

## REFERENCES

- AMARAL, C. et al. **A situação da responsabilidade social corporativa nas empresas galegas e do norte de Portugal**. 2016. p. 1-13. Disponível em: [https://www.academia.edu/2283624/A\\_SITUAÇÃO\\_DA\\_RESPONSABILIDADE\\_SOCIAL\\_CORPORATIVA\\_NAS\\_EMPRESAS\\_GALEGAS\\_E\\_DO\\_NORTE\\_DE\\_PORTUGAL\\_1](https://www.academia.edu/2283624/A_SITUAÇÃO_DA_RESPONSABILIDADE_SOCIAL_CORPORATIVA_NAS_EMPRESAS_GALEGAS_E_DO_NORTE_DE_PORTUGAL_1). Acesso em: 05 jun. 2023.
- ATES, Z.; BÜTTGEN, M. Corporate social responsibility in the public service sector: towards a balanced sustainability scorecard for local public enterprises. **Zeitschrift Für Öffentliche Und Gemeinwirtschaftliche Unternehmen: ZögU**, Jahrg. 34, H. 3, p. 346-360, 2011. Disponível em: <http://www.jstor.org/stable/41318670>. Acesso em: 05 jul. 2023.
- BOLATITO, A. The role of public administration in corporate social responsibility and sustainability. In: INTERNATIONAL RAIS CONFERENCE ON SOCIAL SCIENCES AND HUMANITIES, 12., 2019. **Proceedings [...]**. Scientia Moralitas Research Institute, 2019.
- CABRERA-LUJÁN, S. L. et al. Impact of corporate social responsibility, business ethics, and corporate reputation on the retention of users of third-sector institutions. **Sustainability**, v. 15, n. 3, p. 1781, 2023.
- CARROLL, A. The pyramid of corporate social responsibility: toward the moral management of organizational stakeholders. **Business Horizons**, v. 34, n. 4, p. 39-48, 1991.
- CARROLL, A. B. A three-dimensional conceptual model of corporate performance. **Academy of Management Review**, v. 4, n. 4, p. 497-505, 1979.
- CARROLL, A. B. Corporate social responsibility: evolution of a definitional construct. **Business & Society**, v. 38, p. 268-295, 1999.
- COMISSÃO DAS COMUNIDADES EUROPEIAS. **Responsabilidade social das empresas**: um contributo das empresas para o desenvolvimento sustentável. 2002. Disponível em: [http://publications.europa.eu/resource/cellar/d190498b-5bc4-413e-9945-2eee8f4b3916.0013.02/DOC\\_2](http://publications.europa.eu/resource/cellar/d190498b-5bc4-413e-9945-2eee8f4b3916.0013.02/DOC_2). Acesso em: 15 maio 2023.
- CONSELHO DAS FINANÇAS PÚBLICAS. **Glossário de termos das finanças públicas**. Disponível em: <https://www.cfp.pt/pt/publicacoes/outras-publicacoes/glossario-de-termos-das-financas-publicas>. Acesso em: 02 fev. 2023.
- CORREIA, P. et al. Public services: an evolutionary concept in the context of state changes and political-administrative conceptions. **Revista da FAE**, v. 23, n. 1, p. 45-64, 2020.



CRAVO, R. **Evolução do desenvolvimento sustentável em Portugal nos últimos 30 anos**. 2018. 91 f. Dissertação (Mestrado em Ecologia e Gestão Ambiental) — Faculdade de Ciências, Universidade de Lisboa, Lisboa, 2018.

ESPOSENDE AMBIENTE. **Relatório de sustentabilidade EAmb**. 2021. Disponível em: [https://www.esposendeambiente.pt/eamb/documentacao/relatorios/sustentabilidade/Relatorio\\_Sustentabilidade\\_2021.pdf](https://www.esposendeambiente.pt/eamb/documentacao/relatorios/sustentabilidade/Relatorio_Sustentabilidade_2021.pdf). Acesso em: 01 set. 2021.

EUROPEAN COMMISSION (EURCOM); EXECUTIVE AGENCY FOR SMALL AND MEDIUM-SIZED ENTERPRISES. **Uptake of corporate social responsibility (CSR) by European SMEs and start-ups: the SME checklist for responsible and sustainable conduct**. Luxembourg: Publications Office of the European Union, 2021. <https://data.europa.eu/doi/10.2826/006004>

FARNETI, F.; GUTHRIE, J.; CANETTO, M. Social reports of an Italian provincial government: a longitudinal analysis. **Meditari Accountancy Research**, v. 27, n. 4, p. 580-612, 2019. <https://doi.org/10.1108/MEDAR-11-2018-0397>

FERREIRA, A.; ROMÃO, A. Práticas de bom governo nas empresas do setor público em Portugal. **New Trends in Qualitative Research**, v. 4, p. 514-521, 2020.

FREY, M.; MARCUZZO, J.; OLIVEIRA, C. Social accounting as a tool of transparency for the public municipal sector. **Revista Universo Contábil**, v. 4, n. 2, p. 75-92, 2008.

FROEHLICH, C.; BITENCOURT, C. Sustentabilidade empresarial: um estudo de caso na empresa artecola. **Revista de Gestão Ambiental e Sustentabilidade**, v. 5, n. 3, p. 55-71, 2016.

GLOBAL REPORTING INITIATIVE — GRI. **Diretrizes para relatório de sustentabilidade**. Amsterdam: GRI, 2016a.

GLOBAL REPORTING INITIATIVE — GRI. **GRI 101**: Foundation 2016. Amsterdam: GRI, 2016b.

GLOBAL REPORTING INITIATIVE — GRI. **GRI 102**: Conteúdos Gerais 2016. Amsterdam: GRI, 2016c.

GLOBAL REPORTING INITIATIVE — GRI. **GRI103**: Forma de gestão 2016. Amsterdam: GRI, 2016d.

GÓIS, C.; COSTA, M.; VISEU, C. (2023). The sustainability reporting in the municipalities: a study in Portugal. In: CROWTHER, D.; SEIFI, S. (Eds.). **Preparing for a sustainable future: approaches to global sustainability, markets, and governance**. Singapore: Springer, 2023. [https://doi.org/10.1007/978-981-99-2456-1\\_8](https://doi.org/10.1007/978-981-99-2456-1_8)

INTERNATIONAL ORGANIZATION FOR STANDARDIZATION. **ISO 26000**: diretrizes sobre responsabilidade social. 2010. Disponível em: [www.iso.org](http://www.iso.org). Acesso em: 01 ago. 2021.

LOPES, M.; ANTÓNIO, N. Corporate social responsibility in Portugal: from myth to reality. **International Business and Economics Review**, v. 7, p. 110-138, 2016.

ORGANIZAÇÃO INTERNACIONAL DE TRABALHO — OIT. **Desenvolvimento sustentável, trabalho digno e empregos verdes**. 2013. Disponível em: [https://www.ilo.org/wcmsp5/groups/public/---europe/---ro-geneva/---ilo-lisbon/documents/publication/wcms\\_709378.pdf](https://www.ilo.org/wcmsp5/groups/public/---europe/---ro-geneva/---ilo-lisbon/documents/publication/wcms_709378.pdf). Acesso em: 01 jul. 2022.

PEREIRA, I. M. G. A. **A responsabilidade social das empresas e o seu impacto**. 2016. 43 f. Dissertação (Mestrado em Direito das Empresas) — ISCTE-IUL, Lisboa, 2016.

PEREIRA, S.; CORREIA, P. Pos-new public management movements: the new public service. **Lex Humana**, v. 12, n. 1, p. 69-85, 2020.

PEREIRA, S.; CORREIA, P. Essay on the complexity of public service delivery. **Lex Humana**, v. 14, n. 1, p. 149-163, 2022.

PORTUGAL. Decreto-Lei n. 133, de 03 de outubro de 2013. Regime jurídico do sector público empresarial. Lisboa, 2013. Disponível em: [https://www.pgdlisboa.pt/leis/lei\\_mostra\\_articulado.php?nid=1992&tabela=leis&ficha=1&pagina=1](https://www.pgdlisboa.pt/leis/lei_mostra_articulado.php?nid=1992&tabela=leis&ficha=1&pagina=1). Acesso em: 15 jul. 2021.

PORTUGAL. Lei n. 50, de 31 de agosto de 2012. Regime jurídico da atividade empresarial local e das participações locais. Lisboa, 2012. Disponível em: [https://www.pgdlisboa.pt/leis/lei\\_mostra\\_articulado.php?nid=1792&tabela=leis&so\\_miolo=](https://www.pgdlisboa.pt/leis/lei_mostra_articulado.php?nid=1792&tabela=leis&so_miolo=). Acesso em: 15 jul. 2021.

PRADO, A. A.; FARIA, A. C.; NUNES, M. S. Responsabilidade social empresarial: uma ferramenta estratégica e a visão do consumidor. **Revista de Administração da FATEA – RAF**, v. 4, n. 4, p. 57-68, 2011.

ROBERT, K.; PARRIS, T.; LEISEROWITZ, A. What is sustainable development? Goals, indicators, values, and practice. **Environment**, v. 47, n. 3, p. 8-21, 2005.

STOVER, K. Environmental problems. **The Cambridge Handbook of Social Problems**, v. 2, p. 519-540, 2018.

TRATOLIXO. Relatório de Sustentabilidade. 2021. Disponível em: [https://www.tratolixo.pt/assets/docs/Relatorio%20de%20Sustentabilidade%202021web\\_251022\\_1.pdf](https://www.tratolixo.pt/assets/docs/Relatorio%20de%20Sustentabilidade%202021web_251022_1.pdf). Acesso em: 01 set. 2021.

VOGEL, G. M. The role of the public sector in corporate social responsibility. In: FARAZMAND, A. (Eds.). Global encyclopedia of public administration, public policy, and governance. Cham: Springer, 2018. [https://doi.org/10.1007/978-3-319-20928-9\\_2397](https://doi.org/10.1007/978-3-319-20928-9_2397)

WORLD COMMISSION ON ENVIRONMENT AND DEVELOPMENT  
— WCED. **Our Common Future**. 2013. Disponível em: <https://sustainabledevelopment.un.org/content/documents/5987our-common-future.pdf>. Acesso em: 01 jul. 2022.