

Bruna Oliveira Fernandes - PG51732

Email: pg51732@alunos.uminho.pt

Master in Accounting

AN ANALYSIS OF SUSTAINABILITY REPORTING AT THE UNIVERSITY OF MINHO

ABSTRACT

Sustainable Development is widely recognized as one of the most significant social challenges of the 21st century, and Higher Education Institutions (HEIs) play a crucial role in its promotion. With the knowledge and capacity to drive meaningful change, HEIs are responsible for adopting good sustainability practices, both in their daily operations and in the training of environmentally conscious and responsible individuals. In a world increasingly affected by the scarcity of natural resources, HEIs are called to lead by example and promote critical reflection on the importance of sustainability, encouraging actions that can positively influence future generations and society.

This study examines the University of Minho's sustainability reporting process, from the motivations behind it, to the preparation of the information, its scope, content, and compliance with recognized guidelines, and finally, identifies both the expected and actual benefits of its external disclosure.

This study adopts an interpretative research approach with a qualitative methodology, focusing on a single case study - the University of Minho. Both secondary and primary data sources will be used. It includes an analysis of the University of Minho's Activities Reports and Accounts, along with other relevant documents, from 2020 to 2024; additionally, semi-structured interviews will be conducted with university employees involved in preparing the 2024 Activities Report and Accounts.

This research aims to contribute empirically to the literature by presenting an in-depth case study on the disclosure of sustainability reporting in the university environment. It focuses on raising awareness of the importance of sustainability reporting from the perspective of organizational responsibility and accountability, highlighting the role and impact of higher education institutions on society.

KEYWORDS: Accounting; Sustainability Reporting; Higher Education Institutions; University of Minho.