

THE SUSTAINABILITY REPORT OF THE CASAIS GROUP: MOTIVATIONS, PROCESSES AND IMPLICATIONS

ABSTRACT

Sustainability has become an increasing concern for governments and companies, driving the adoption of Sustainability Reports that enhance transparency, accountability, trust and innovation. However, a company's motivation to implement and disclose these reports can be influenced by several factors, including pressure from the organisation's internal and external parties.

This study fits within this context and focuses on the Casais Group, one of the largest construction companies in Portugal – a sector with a significant environmental impact. The curricular internship detailed in this report takes place at Casais Serviços Partilhados, Lda., the company responsible for preparing the Group's Annual Report and Sustainability Report. The main objective of this Internship Report is to analyse the motivations behind the preparation of the Casais Group's Sustainability Report, understand the process of its development and assess its implications for the organisation.

To achieve this, a qualitative study will be conducted using a case study approach, focusing on the Casais Group. Semi-structured interviews will be carried out with the employees involved in the preparation of the Sustainability Report, along with documentary analysis of previously published reports and direct observation of tasks undertaken within the sustainability department.

Although the disclosure of Sustainability Reports has been increasing, there is a gap in the existing literature regarding scientific research that analyses the motivations, processes and implications involved in the preparation and disclosure of Sustainability Reports in the construction industry. Therefore, this research aims to contribute to the existing body of knowledge and provide valuable insights into the topic under study.

Keywords: Accounting; Sustainability Reporting; Construction Sector; Casais Group.