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Abstract

Management Accounting in Support of Social Responsibility: The IBAP Case – Guinea-Bissau.

This research analyses how management accounting acts as a fundamental support for the implementation of Corporate Social Responsibility (CSR) practices and for the promotion of environmental sustainability at the Institute of Biodiversity and Protected Areas (IBAP) in Guinea-Bissau. The study focuses on the intersection between economic and financial performance and the well-being of local communities and environmental sustainability, aligning IBAP's practices with the goals of Agenda 2030. The central objective is to understand how accounting tools help the organisation balance its operational objectives with ethical requirements and biodiversity conservation.

The methodology adopted is based on a qualitative approach of an interpretative nature, using a case study strategy. The research is exploratory in nature, structured around a study that uses documentary analysis, covering institutional reports and strategic plans, and semi-structured interviews with key actors in the organisation. The data collected is subjected to content analysis, allowing for an in-depth interpretation of management dynamics and the meanings attributed to socio-environmental practices in the Guinean context.

The research aims to demonstrate how the efficient use of resources contributes to the Sustainable Development Goals (SDGs), promoting a balance between nature conservation and the socio-economic development of populations living in protected areas. It is hoped that this study will provide relevant insights into the impact of this organisational model on sustainability and social responsibility management in developing countries. At the academic level, the work aims to enrich the literature on management accounting in the context of developing countries and high environmental vulnerability.

Keywords: Accounting ; Management Accounting; Corporate Social Responsibility; IBAP; Guinea-Bissau; Agenda 2030; Local Communities; Environmental Sustainability.

