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Sustainability and Reporting in Cape Verdean Companies

The growing relevance of corporate sustainability and transparency in non-financial disclosure has intensified academic and institutional debates, particularly in developing country contexts. Within this framework, the main objective of this study is to analyze the sustainability practices adopted by Cape Verdean companies and how these practices are reported in their corporate reports. Specifically, the research seeks to identify the main sustainability practices currently implemented, assess how they are communicated in corporate reporting, and examine the key challenges companies face in adopting and disclosing sustainable practices.

Methodologically, the study follows a qualitative approach grounded in an interpretivist philosophy and an inductive reasoning process, appropriate for exploring under-researched phenomena in the Cape Verdean context. A multiple case study strategy will be employed, focusing on companies recognized for relevant sustainability practices. Data collection will involve documentary analysis and semi-structured interviews with professionals in accounting, sustainability, and corporate communication. The data will be analyzed using thematic content analysis to identify recurring patterns, categories, and interpretations.

The expected contributions of this research include advancing knowledge on corporate sustainability in Cape Verde and addressing a gap in the literature concerning small African island states. The study is expected to provide practical insights for companies and policymakers, encouraging improvements in sustainability reporting quality and alignment with the Sustainable Development Goals (SDGs). Furthermore, it seeks to strengthen the debate on environmental accounting and non-financial reporting within Lusophone and emerging African contexts.

Keywords: Accounting; Corporate sustainability; Sustainability reporting; ESG; Developing countries; Cape Verde.