

XX CONGRESO ASEPU
XX ASEPU CONFERENCE
08-10 JUNIO-JUNE 2022, SEVILLA

**SUSTAINABILITY IN THE WASTE MANAGEMENT SECTOR: AN
ANALYSIS THROUGH THE GRI REPORTS**

Salvador Marín Hernández
European Federation of Accountants and Auditors for SMEs (EFAA for SMEs)
salvlau@um.es

Esther Ortiz Martínez
Universidad de Murcia
esther@um.es

Ana M^a Lejárraga García
Universidad a Distancia de Madrid (UDIMA)
anamaria.lejarraga@udima.es

ABSTRACT

This paper aims to investigate the conditioning factors of the level and characteristics of the sustainability reports reported by companies in a sector on which, despite its relevance in terms of sustainability, there are hardly any studies that deal with this issue: the management sector waste. The study has been carried out on the basis of the reports reported by the companies in this sector in the GRI database.

The background shows how certain factors that characterize the companies that issue sustainability reports influence the level of transparency or the level of voluntary disclosure and the characteristics of the reports issued. Specifically, much of the research finds evidence that relates these aspects to factors such as the country in which the company is located, its size, its public or private nature, or the fact that the company is listed on a stock exchange, characteristics that are analyzed in this study.

To achieve the proposed objective, a statistical study is carried out on the reports reported in the GRI database for a sample of all the European companies in the waste management sector, through

the statistical technique of Chi-square contrast on the independence of variables. The factors analyzed have been determined based on the experience of previous studies, as in the case of the country variable that has been characterized based on the Hofstede model of dimensions.

The results obtained show that all the factors analyzed influence some of the elements selected for the characterization of the reports, specifically in the type of report, its level of adherence, the inclusion of the OECD guidelines, the mention of the UNGC pact or the existence of external verification.

Keywords:

GRI, sustainability reporting, waste management, corporate social responsibility.