





TITLE: Integrated Reporting, Accountability and Transport Industry.

LAB & PEOPLE

- Name of the hosting lab: PROYEXCEL_01044
- General activities of the lab: Social Sciences Research
- Website: https://finanzasycontabilidad.uca.es/proyectos-de-investigacion/
- Number of staff / PhD: Professors (2), Lecturers (8), PhD Students (3).
- Supervisor name and contact: Estibaliz Biedma López (estibaliz.biedma@uca.es)

TOPIC OF THE INTERNSHIP

• Scientific context of the internship

Urban and inter-urban community passenger transport is becoming a more sustainable form of mobility than private/individual transport. The goal for governments is therefore to facilitate a transition from reliance on private transport to community passenger transport. But to ensure that this is the most accessible, equitable, sustainable and environmentally and community responsible solution, it is important to have the judgement tools to analyse the social, environmental and economic impact of these enterprises.

The project seeks to obtain transparency tools to improve the efficiency, good governance, reputation and legitimacy of urban and interurban transport service companies. To this end, its objectives are, on the one hand, the development of a guide adapted to the sector for the disclosure of information according to the Integrated Reporting information framework, and on the other hand, to analyse the level of efficiency of these companies as a whole.

To achieve the first objective, we will analyse the information disclosed by companies in the transport sector to determine their level of disclosure. On the other hand, we will establish a map of the stakeholders of these companies in order to find out their information needs. We will then draw up a guide with the information indicators that these companies should disclose. Through interviews with both stakeholders and managers, we will validate this guide with the intention of making it truly useful and relevant for this sector.

In relation to the second objective, the financial information of the transport companies will be obtained in order to be able to analyse, by applying different approaches, the levels of efficiency achieved.

Keywords: Integrated reporting, efficiency, transport industry, sustainability.

Bibliography:

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 - Tasks and duties entrusted to the student:
 - o Participate in the analysis of transport companies' public information.
 - o Elaborate stakeholders map for each company.
 - Prepare questionnaires for semi-structured interviews with manager and stakeholders.
 - Analyse data and prepare reports to support the results and conclusions of the projects.
 - o Participate in the dissemination of the findings.
 - Skills to be acquired or developed:
 - o Qualitative and quantitative methods
 - o Program coordination
 - o Knowledge about integrated reporting, sustainability, transport, efficiency,...
 - o Communication in a research context

PROFILE OF THE DESIRED STUDENT

- Minimum level of study required: Master degree
- Field(s) of study: Business Management, Accounting, Finances.
- Scientific skills Descriptive statistical methods, basics of data bases, worksheets,...
- Language skills required English B2.

THE INTERNSHIP ASSIGNMENT:

Desired duration of the internship (in months): 5

Desired Starting date of the mission: (please indicate the level of flexibility) From October 2023 to marzo 2024.

Indicative weekly schedule: 25 h/week

Remuneration: The internship is not remunerated.

Erasmus grant: The student should apply for an Erasmus grant at his/her sending university.
Internship agreement: an internship agreement will be signed.
To SEA-EU students:
If you're interested please send your CV and letter of motivation to the scientist in charge, <u>estibaliz.biedma@uca.es</u> before the 18/09/2023.