

## *Abstract*

Title: Internal Structure and Use of Sustainability Reports by Public Benefit Organisations in the DACH Countries - A Qualitative Approach

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**Motivation:** Despite the growing body of literature concerning sustainability reporting, there is a lack of research dedicated to the internal preparation processes and internal uses of sustainability reporting by public benefit organisations.

**Purpose:** The purpose of this master's thesis is to reveal how public benefit organisations from the DACH Countries prepare their sustainability report and what uses they utilise from their published reports.

**Design:** Eleven interviews with experts from Austrian, German and Swiss public benefit organisations were conducted. These interviews were transcribed and analysed through the qualitative content analysis by Mayring.

**Findings:** A multitude of internal and external personnel is involved in course of the preparation process. Each of these contribute to the report in accordance to their own scope of work. Data collection is handled in the majority of public benefit organisations by one employee. The investigation revealed that the content of report was primarily determined by following standards and engaging stakeholders. Stakeholder expectations with respect to sustainability issues are considered in course of the preparation process of SR. Finally, the majority of public benefit organisations use their report as a communication medium to internal and external stakeholders.