

Eixo Temático: Inovação e Sustentabilidade

PROPOSTA DE MODELO DE GESTÃO SUSTENTÁVEL PARA INDÚSTRIA DE SHOPPING CENTERS, COM BASE NAS DIRETRIZES DO GLOBAL REPORTING INITIATIVE - GRI

MOTION FOR SUSTAINABLE MANAGEMENT MODEL FOR MALL INDUSTRY, BASED ON THE GUIDELINES OF THE GLOBAL REPORTING INITIATIVE – GRI

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RESUMO

Este trabalho tem por objetivo a proposição de um modelo integrado de gestão sustentável, a partir das diretrizes do *Global Report Initiative* (GRI), configurado às características e particularidades dos *shopping centers* brasileiros. Além disso, a pesquisa propõe descrever o conjunto de boas práticas adotadas pelos shoppings, verificando como incorporar a sustentabilidade pautada nas diretrizes GRI, na estratégia corporativa, para obter resultados que configuram benefício social e vantagem competitiva; e analisar os fatores relevantes que afetam os compromissos com a sustentabilidade, na visão de seus gestores. A metodologia caracterizou pela abordagem qualitativa e quantitativa com caráter descritivo exploratório. O instrumento de coleta de dados constituiu na aplicação de questionário a 44 shoppings localizados nas cinco regiões brasileiras e entrevista com informantes chaves de 12 dos shoppings pesquisados, durante o período de setembro 2014 e junho do ano de 2015. Os resultados apontam que os gestores dos *shoppings* têm concepções distintas acerca da sustentabilidade. Por fim, também foi possível levantar os indicadores relevantes, baseados nas diretrizes GRI quarta geração, e formular o modelo de gestão aplicável aos *shopping centers*, atingindo o objetivo central deste estudo.

Palavras-chave: Sustentabilidade, *Global Reporting Initiative*, Modelo de Gestão, *Shoppings Centers*.

ABSTRACT

This paper aims to propose an integrated model of sustainable management, based on the guidelines of the *Global Reporting Initiative* (GRI), set the characteristics and peculiarities of the Brazilian mall. Furthermore, the research aims to describe the set of good practices adopted by malls, checking how to incorporate sustainability guided the GRI guidelines, the corporate strategy to achieve results that shape social benefit and competitive advantage; and to analyze the relevant factors that affect the commitments to sustainability, in view of their managers. The methodology was characterized by qualitative and quantitative approach with descriptive exploratory character. The data collection instrument consisted of applying the questionnaire to 44 malls located in five Brazilian regions and interviews with key informants of 12 malls researched during the period between September 2014 and June 2015. The results show that the managers of malls have different conceptions of sustainability. Finally, from the search results it was possible to relevant indicators based on GRI guidelines fourth generation, and formulate the management model applicable to malls, reaching the main objective of this study.

Keywords: Sustainability; *Global Reporting Initiative*; Management Model; Mall.

1 INTRODUCTION

The term sustainability is present in several speeches at the organizational level that seek to justify the impacts of different production activities on the environment and legitimize its actions against the company, using thus different communication strategies, being one of the main, reporting of sustainability. Thus, social and environmental strategies should not be analyzed only in the technical-economic dimension, but as a political game of legitimacy search and competitive advantage (Silva, Reis & Amâncio, 2014).

This upward trend to worry about sustainability from the corporate environment is justified by the perception of society that aggressive economic growth could produce social and environmental damage inequalities, considering that production systems often use finite resources on a vast scale and rapid pace in addition to harmful substances and pollutants in its transformation process. In this sense, it generated an expectation about the consequences of business activities towards society and the environment, making the issue organizational sustainability the subject and topic of corporations (Carvalho, Stefano & Munck, 2015).

In consonance with commitment to sustainability, organizations have adopted the construction of focused reports on this subject in order to communicate to society its commitment to socio-environmental issues, in response to external demands to the organization or its own initiative (Darnall; Henriques & Sadorsky, 2005). These reports aim to publicize the social, environmental and economic performance of organizations. His objective is to measure, disclose and be accountable to internal and external stakeholders for organizational performance aiming at sustainable development. (Silva, Reis & Amâncio, 2014).

However, some companies have been publicizing reports, without specific standardization and in need of efficient tools for control and monitoring of sustainable actions (Mathis & Mathis, 2012). In this perspective, we question which the integrated model of proper and efficient sustainable management as a control tool, transparency, disclosure and environmental management applied to the malls industry?

Thus, this work aims to propose an integrated model of sustainable management, based on the guidelines of the Global Reporting Initiative (GRI), according characteristics and peculiarities of Brazilian malls. Furthermore, the research seeks to describe the set of good practices adopted by malls, checking how to incorporate sustainability guided to GRI guidelines, the corporate strategy to achieve results that shape social benefit and or competitive advantage; and analyze the relevant factors that affect the commitments to sustainability, in view of their managers.

The choice to conduct the study in malls is aimed at high performance recorded by malls industry in Brazil and the strong tendency of these projects in cities with more than 150 (one hundred fifty) thousand population. The industry accounts for 19% of national retail and 2.7% of GNP - results guaranteed by international groups investments in the domestic market, capital opening on the stock exchange and excellent management of its managers. (ABRASCE, 2014).

As regards the structural part of the work, this is divided into four chapters beyond the present. The next section deals with the theme sustainable development, GRI and malls industry in Brazil. In the third section presents the methodological procedures used for the development of research. The subsequent section adheres to the presentation of the data and the model proposition for implementing sustainable management system for mall. The fifth chapter is the final considerations.

2 THEORETICAL REFERENTIAL

The theoretical referential is divided into three topics dealing with sustainability, the guiding management model of this study, the Global Reporting Initiative - GRI in its fourth generation, G4, and the Brazilian mall industry.

2.1 Sustainability

The term sustainability is orderly debated through conferences, scientific community, university and various social groups and, although will be widely discussed, does not have a concept accepted and consolidated (Silva, Reis & Amâncio, 2014).

It was in the Brundtland report that the expression “sustainable development” was innovatively defined as “development que meets the needs of the present without compromising the ability of future generations to meet their own needs” (World Commission On Economic Development – WCED, 1987, p. 43).

Such an approach is criticized by several authors by judge the strengths and weaknesses of this definition, which leaving open what would be the current human needs and even more, those of future generations. In several sections of the report, by applying content analysis, point to evidence focus more on economic growth than social and environmental issues. (Fiori, 1992; Misoczky, 2002; Olivo & Misoczky, 2003; Van Bellen, 2006; Vizeu; Meneghetti & Seifert, 2012).

Criticism of the report refers mainly to the adoption of rhetorical devices that obscure or divert the reader's attention to focus on the real problems and accountabilities involving the developmentalist model, aiming to be, in essence, unsustainable and exclusionary, as the discourse that seeks encompass all but “blames” overly developing countries by model unsustainability, though its language be inclusive, with a predominance of economic logic in determining what should be the concept and strategic sustainability actions. (Fiori, 1992; Fairclough, 2001; Misoczky, 2002; Olivo & Misoczky, 2003; Van Bellen, 2006; Nascimento, 2012; Vizeu; Meneghetti & Seifert, 2012).

The term sustainability has emerged linked to the areas of Biology and Ecology, as the ability of an ecosystem has to maintain a dynamic balance that allows the survival of biodiversity as possible, including all species. This concept explains the current unilateral association with environmental approach. Etymologically, sustainability derives from the verb sustain, being similar to the verb maintain. In addition, Spanish-speaking scientists, translate the term sustainability to mean being maintained (sostener) and / or to support (sustentabilidad). (Silva, Reis & Amâncio, 2014).

This current is defended by Araújo (2008, p.23) when conceptualizes sustainability as “the ability to sustain and it incorporates two conditions within the concept of sustainability - a natural ability to support and sustain, both on the concept of durability”.

Almeida (2009) increase the sustainability reflects the possibility of enjoying good quality of life without damaging or altering the ecosystem, that is, within the aspect of resiliency, that is, within the limits and capability of a system to withstand impacts. Ignore the resilience of the natural system in which it operates and in which interferes is a “mortal risk to the company” (Almeida, 2003).

Afonso (2006) points out sustainability as a result of discussions and debates started in the 1960 decade, involving the quantitative and qualitative maintenance of the stock of environmental resources, using such resources without damaging their sources or limit the supply capacity future, so that both current needs as those of the future can also be met.

To Instituto Brasileiro de Governança Corporativa (Brazilian Institute of Corporate Governance – IBGC, 2009, p. 13), he notion of sustainability, in economic terms, it means living the “income” generated by nature and not its “capital”, the so-called natural capital, which is responsible for the provision of environmental services, namely the benefits humans enjoy nature.

Willis (2012, p. 10) says “sustainability is all about facing the future – of devising ways and means to meet the environmental, social and economic challenges the future presents”.

In the perception of Elkington (2001, p. 20), sustainability is the “principle of ensuring that our actions today do not limit the range of economic, social and environmental options open to for future generations”. The author ensures that organizational performance is grounded on three pillars, namely: economic, environmental and social results. These aspects are correlated in fair trade practices and social inclusion and environmental justice.

Aligleri (2011) based on the current recommended by Elkington (2001) relates sustainability as a paradigm that enables continuity of life, ensuring the maintenance of human civilization throughout the generations and sets the harmonization of economic efficiency, social equity and ecological prudence implying the compatibility of models of production and management of social institutions with the system of organization and nature conservation.

Elkington (2001) criticizes the traditional business model – that only economic factors considered in evaluating a company – and suggests a new model, which goes on to consider the environmental and social performance of the company beyond the financial. Thus, it states that some changes are needed in the organizational management process, based on three pillars, introducing the term triple bottom line.

The author emphasizes that for propulsion of change, organizations should develop a better understanding of the new visions of the meaning of social inequality, environmental justice and ethics, which implies not only the financial aspect of capital, but also covers the capital human and natural. (Elkington, 2001).

The principle of sustainability in the corporate context appears frequently invoking the triple bottom line, whose basic matrix is seeking continuity in the market and in the organization's growth from its economic viability, as well as harmonious coexistence with the environment and society (Elkington, 2001; Hart & Milstein, 2004; Benites & Pólo, 2013).

In this perspective, the integration of these pillars is performed so that, in the environmental sphere, natural resources are used so as not to harm future generations by reducing the action of the impacts of industries; the economic pillar, it is essential to preserve the company's profitability and not just commitment with its development; in social matters, including the issue of social justice, the ultimate goal is the development of a more just world through relationships with all stakeholders. (Elkington, 2001; Kneipp et al., 2013).

This concept of the triple bottom line where the three aspects of sustainability are faced with the same significance and degree of importance is not always treated this way. According to Borges (2015), the economic interests are not submissive to environmental interests, reason why the concept of sustainability is surrounded by contradictions. Prescott-Allen (1999) and Van Bellen (2006) discuss the issues of "weights" of environmental and social aspects in a system with different dimensions. According to the authors, a three-dimensional system, the social aspect is twice higher than the environment, while the economic is higher to both. In the four-dimensional system of the United Nations Commission on Sustainable Development, the weight given to the social dimension is three times higher than environmental. Contrary to this view, for the authors, on system of Organization for Economic Cooperation and Development (OECD), with an environmental focus, the concern is emphatically ecological, disadvantaging up the issues of a social nature. In the perspective of traditional economic accounting, confirms Prescott-Allen, little importance is given to the ecological and environmental approach.

However, several theoretical currents also confirms the importance of adopting measures to promote sustainable development globally, charging both the government and civil society and business. For Pinsky, Days & Kruglianskas (2013), companies, through sensitive corporate leaders to sustainability issues are fundamental to drive new processes to meet the sustainable development dilemmas, influencing market demand and setting new standards consumption with a focus on environmentally friendly products and services, socially just and continue bringing financial returns for companies and their shareholders.

In the view of Kneipp et al. (2012) based on Almeida (2002) and Savitz (2007), claim that sustainable organizations are those who seek to be economically viable and competitive in the market, producing in a way that does not harm the environment and contributing to the social development of the region and country in which they operate. In other words, it is one that generates profit for shareholders, while protecting the environment and improves the lives of people with whom you have interactions, stakeholders.

2.2 Global Reporting Initiative

The GRI is an organization based on networks, pioneered the development of sustainability reporting, which formulated a framework, whose base is called Sustainability Reporting Guidelines which sets out the principles and indicators that organizations can use to measure and report their performance in the economic, environmental and social. The GRI sustainability report was developed as a way to help organizations to report on their environmental, social and economic performance and increase their accountability to society and various stakeholders, being one of the models that are closer to the concept of development sustainable. (Aligleri, 2011; Rosa, 2011; Domenico, 2012).

Established in 1999, with the movement of corporate social responsibility, descendant of the social movement of the 1970s, the GRI became prominent among the volunteers systems around the world as a sustainability report. (Domenico, 2012; Beuren; Domenico & Cordeiro, 2013; Rosa et. al., 2013; Corrêa; Ribeiro & Souza, 2014). The non-governmental organization introduced three institutional innovations:

- (a) multi stakeholder reporting guidelines development process;
- (b) institutionalized the production process of orientations of successive generations;
- (c) an organization created to serve as governor of guidelines and processes.

The GRI aims to meet the need for a clear and transparent communication on a global sphere sharing structures concepts presented in a coherent language through a reliable framework for the preparation of sustainability reports, and may be adopted by all sizes organizations and economic segments of any locations. (Souza & Lopes, 2010).

GRI is used widely in organizational studies (a) for its international recognition, (b) its complexity, (c) to provide comprehensive information, presenting basis for greater comparability of the information, (d) its growing acceptance by companies globally (e) to be easily applied to various organizations of various branches of activities and (f) to establish widely adopted principles so that we can promote international harmonization of this type of report. (Leite Filho; Prates & Guimarães, 2009; Domenico, 2012; Corrêa; Ribeiro & Souza, 2014). Thus, adaptation is possible for industry malls.

Cowe (2003), Adams & Evans (2004) e Siqueira, Macedo & Esteves (2011) point out several contributions of GRI and consider it as the most sophisticated of social reports, which requires information on the environmental impact of the company's activity to qualitative assessments of the results of social investments. They reiterate although this model is being considered the least susceptible to trends, providing organizations that adopt indicators that are not biased to be included in its Social Report, providing greater assurance and credibility regarding the report's independence.

2.3 The Brazilian industry malls

The concept of the mall, according to the Brazilian Association of Shopping Centers (Associação Brasileira de Shopping Centers, ABRASCE, 2014) is “enterprises with Gross Leasable Area (GLA), usually with more than 5 000 m², consisting of several business units, with single, centralized administration, practicing fixed hire and percentage” and usually come to have parking and anchor stores or structural features special marketing and operating as a

“force of attraction and ensure the mall permanent supply and transit of essential consumers to the good performance of the enterprise”.

Para Kotler e Armstrong (2003, p. 347), the mall is a retail business group planned, developed, owned and managed as a unit. According ICSC – International Council of Shopping Center (ICSC, 2012 apud Costa, 2012), mall is a group of unified business establishments and architecturally built in planned and developed land, which should be administered as an operating unit, and the size and type of existing stores directly related to the area of corporate influence that this unit serves. It should also offer parking lot compatible with all existing stores in the project.

The first malls were created in the United States in the nineteenth century, in the context of post-war amid the economic growth and planning process of “metropolises” of large cities. These developments come as “project become remedies for urban ills, filling the existential emptiness in life that remained after the war” (Padilha, 2003).

In Brazil, the first mall opened in 1966. It is the Shopping Center Iguatemi São Paulo, facing the public with greater purchasing power of the country at that time. In 1971, there followed the Conjunto Nacional from Brasília, the ComTour from Londrina, in 1973, Matarazzo from São Paulo, in 1975, the same year that the Iguatemi Bahia opened in Salvador (Pinto, 2008).

In 2014, Brazil registered 520 (five hundred and twenty) malls, a number that is 48.15%, compared to the number of projects in operation in 2006. In addition, the industry had gone from 7,492 (seven point four hundred and ninety and two) million square meters of GLA in 2006 to 13.846 (thirteen point eight hundred forty-six) million square meters of GLA is responsible for generating 978,963 (nine hundred seventy-eight thousand, nine hundred and sixty-three) jobs and record sales of 142.3 (one hundred forty-two point three) billion reais, corresponding to growth of 184.60%, indicating considerable evolution and significance in the economic aspect in the country (ABRASCE, 2015).

In terms of number of projects the Southeast rises the other regions, concentrating 55.5% of malls. Then appears the southern region, with 17.5% and the northeast with 13.7%. (ABRASCE, 2014).

In the face of what was presented in this section, it is clear that the malls industry has presented successive growth, highlighting nationally. In 2014, the industry had revenues of 142 billion real, an increase of 10.1% compared with 2013 and an increase of 184% compared to 2006, higher performance than the one presented by the national economy was 0.1% in 2014 compared to 2013 where the trade sector, service group activity, showed a decrease of around 1.8% for the same period. (Silva, 2011; Costa, 2012; ABRASCE, 2015; IBGE, 2015; OECD, 2015).

3 METHODOLOGY

This research is classified as qualitative as the approach with multi case study, using techniques for collecting qualitative and quantitative data. As for goals is a descriptive research, by seeking a description of certain population characteristics, phenomenon and the establishment of relationship between variables, making use of the procedures for data collection from questionnaires as carrying out semi-structured interviews and access to documents. (Hair Jr et al., 2005; Gil, 2009).

It is a cross-sectional survey, which data collection took place between September 2014 and June 2015. The study population was the malls network managed by Alfa Malls Administration and the enterprises with stockholdings entrepreneur Beta Investments, a fund pension belonging to a mixed bank. Also participating in the research seven malls belonging to other networks and group of different investors, as shown in Table 1. It is worth mentioning

that to meet the confidentiality criteria required by the survey and the participants (respondents), the names of the malls have been preserved, is therefore replaced by each letter of the Greek Alphabet.

Table 1 - Population and research sample

Malls / Investor Group	Overall this network units	Overall network drives that were surveyed	Number of subjects interviewees	Number of subjects who answered the questionnaire
Alpha Management	35	25	14	88
Beta Investments	15	13	1	13
Phi Administration	9	1	1	1
Omega Administration	7	1	1	1
K Investor and Supermarket	7	1	1	1
Tau Malls	1	1	1	1
Qui Administration	13	2	1	1
Overall	87	44	20	106

Source: prepared by the authors (2015).

The research involved the participation of 44 malls located in five Brazilian regions, distributed as follows: 63.6% located in the Southeast, 15.9% in the Northeast, 9.1% in the South, 6.8% in the north and 4.6% in the Center-West of the country.

The data collection instruments were semi structured interviews applied to key informants of the enterprises and questionnaire formulated from base GRI guidelines - G4 applied to professionals categorized as shown in Frame 1.

Frame 1 – Categorization of respondents of questionnaire

Category	Subcategory	Department linked respondent
Economic aspects	-----	Financial administration
Environmental aspects	-----	Operations
Social aspects	Labor practices and decent work	Human Resources
	Human rights	Human Resources
	Society	Human Resources
	Product responsibility	Marketing

Source: prepared by the authors (2015).

Regarding the interviews, these were recorded using multimedia resource and systematized according to an analysis of categories based on concept of triple bottom line. It is worth noting that, from forty-four malls, twelve participated in the interviews, which took place on November period of 2014 to June 2015. Alread the questionnaire, which consists of one hundred seventy-nine assertions, all malls participated.

In order to ensure the internal validity was conducted triangulation data, where these were collected through multiple sources, in this case, interviews, questionnaires and analysis of documents when it had formal records of news involving the surveyed enterprises, with the help of each unit press office.

For data analysis, content analysis was performed to treat the qualitative variables, as were partially collected data through semi-structured interviews. The texts were analyzed using procedures to raise valid inferences through the classification of words, sentences and/or paragraphs in content categories. In this study, we looked to some words that judge set with the research theme: sustainability, ecology, environment, social responsibility, economic, environmental and social aspects, among many others. The analysis of qualitative data is

categorized into (a) environmental, (b) economic aspects and (c) social aspects. Ahead for the analysis of quantitative data was used to simple descriptive analysis. (Roesch, 2009).

4 ANALYSIS OF RESULTS

In this section the description of the search results are displayed and, from the data was formulated a model to implement sustainable management system applied to the malls industry, based on the GRI guidelines fourth generation.

4.1 Description of data

The survey results reveal that the malls, according to the perception of their key informants, they deal with sustainability from different perspectives: either as one that meets the needs without compromising future generations (WECD, 1987) either as the ability to sustain themselves, involving the issue of durability (Araújo, 2008) or, ability to enjoy the environmental resources while respecting its limits and system resilience (Afonso, 2006 Almeida, 2009). One of the reasons for different views and contradictions about the concept of sustainability, Borges (2015) points as the fact that economic interests are not submissive to social and environmental interests.

In Sachs's view (2002, 2004) it is possible to achieve sustainable development from local specific solutions to problems and specific needs, involving eight questions and dimensions to be observed: social, cultural, ecological, environmental, territorial, economic, political national and international policy.

In the survey, malls declare that the introduction of sustainability management processes can be given through various practices and actions, such as those focused on waste recycling, water reuse, reduce energy consumption, use of natural lighting, use alternative sources of renewable energy, clean technologies and educational measures with staff and involving the community in the educational process, since, as stated by Silva and Medeiros (2006) and Almeida (2003), sustainable development is centered values, principles and responsibilities, being more a matter of conscience.

For this consciousness, which involves concern with issues involving the environment, the research finds that most of the surveyed managers proved it provided. However, as proposed by Sachs (2004) and Magalhães et al. (2006), to be sustainable, organizations need to incorporate sustainability policies and guidelines starting from the strategic level and unfolding to the operating, based on the fallacy to the effective practice of service to society, contrary to the traditional management of organizations, which it is generally geared to the interests of members and based on purely economic interests. In the speech of some of the malls managers (Tau and Upsilon), sustainability is present in the organization's strategic planning and there is no question of sustainability and this not be considered in organizational planning. This position converges with the studies and research Sehnem, Lukas and Marques (2015).

However, research emerges when the policies and guidelines of sustainability (Sachs, 2004; Magalhães et al, 2006) that many of the malls respondents do not have a formal policy and goals focused on sustainability. These data are confirmed with the application of the questionnaire formulated from the GRI – G4 guidelines.

In practice, the search found that the malls to develop some actions for the environmental and social aspects, in addition to economic, found partly by questionnaire and interviews, as shown briefly in Frame 2. However, some managers surveyed recognize that malls need to improve and perfect their practices, better invest in sustainability and involve with the community more in the actions developed in the mall to obtain results that are configured as a social benefit and competitive advantage.

Frame 2 – Summary of sustainable practices adopted by searched malls

Categories of analysis		
Environmental	Socials	Economic
<ul style="list-style-type: none"> - Use of recycled water; - Rainwater catchment; - Measures to reduce energy consumption, such as replacement of fluorescent lamps using LED technology, proven to be more economical; - Recycling; - Environmental education; - Use of natural lighting; - Implementation of Effluent Treatment Plant; - Treatment of manure; - Collection and proper disposal of waste, vegetable oil, batteries and cell phone batteries and electronic equipment. 	<ul style="list-style-type: none"> - Development of events and awareness actions on social causes, such as: <ul style="list-style-type: none"> - Breastfeeding; - Adoption of children; - Fight against breast cancer; - winter clothing campaign; - Ethnic and racial diversity; - Health and sport. - Training of disadvantaged people through training, courses, aiming to increase employability; - Training and development of employees through courses and lectures. 	<ul style="list-style-type: none"> - Communication of the direct economic value generated and distributed; - Report the total monetary value of financial aid received by the organization of governments; - Concern to know and follow the variation in the proportion in the lowest salary broken down by gender compared to local minimum wage in operating unit; - Survey and report the level of development of significant investments in infrastructure and services supported; - Survey and reporting of purchases and contracts is spent with local suppliers.

Source: prepared by the authors (2015).

But some of these managers still admit that the economic aspect is a crippling factor to invest in social and environmental sustainability. They ratify, in addition there are other priorities to be met before invest in sustainability. Elkington (2001) rightly criticizes this traditional business model that emphasizes economic factors in the evaluation of a company proposing new model, which goes on to consider, in addition to financial performance, including environmental and social aspect and factors.

It is clear from research that the few malls have policies and develop integrative strategies related to sustainability from the perspective of the triple bottom line, as proposed Elkington (2001). The authors Zamcopé , Ensslin and Ensslin (2012), dealing with sustainable performance as the performance of an organization in all dimensions, requiring a management model to establish the interaction between environmental and social management with business and competitive strategy, and integrate environmental and social information with economic information company.

Tangentially on the three aspects of sustainability, the study found that few of the surveyed malls (Kappa and Upsilon) to have seen and seen evenly, with the same significance and degree of importance as advocate by Prescott-Allen (1999), Elkington (2001) Van Bellen (2006), Veiga (2007), Veiga & Cechin (2009), Callado (2010) and Benites & Polo (2013). Some other managers, research position themselves contrary, judging unilaterally the most important social or environmental aspect.

Referring to the evaluation of practices focused on sustainability, based on the GRI-G4 guidelines, in the form of indicators, which consider environmental, social and economic dimensions, it can be seen that 22.2% of the statements were positively answered, informing to have practical and reports among its stakeholders. The average was 39.6 questions positively answered from total of 179. The survey had a median of 38.0 and standard deviation of 18.0. The analysis for aspects is shown hereafter.

Of the sixty-six environmental indicators, 20.5% were answered positively by key informants malls research participants. The average response was 13.3, with a standard deviation of 6.5 and a median of 10.5. Of practices and implemented actions were more significant: the completion of survey and reports the percentage or amount of materials used

from recycling (81.8%); reporting of energy consumption coming from outside the organization (52.3%); conducting survey and reporting energy intensity rate (fuel, electricity, heating etc.), the proportion of 68.2% of respondents; performing collection and reporting the volume of power consumption reductions obtained directly as a result of improvements in retention and efficiency in joules or multiples (88.6%); conducting survey and reports the total volume of water withdrawn from sources: groundwater, rainwater directly collected and stored by the organization, municipal water supply or other source, as applicable (100.0%); the existence of standards, methodologies and assumptions used to report the total volume of water taken from different sources (95.5%); the survey and the report of the total volume of water recycled and reused by the organization or adopt policy and water reuse of shares (63.6%) and, finally, the survey and the report of the total planned water discharges and not planned for: disposal, water quality, including their method of treatment and / or if the water was reused (70.5%).

Of the 104 indicators used in the social dimension, 22.4% were answered positively. The average response was 23.3, with a standard deviation of 11.9 and a median of 25.5. The social dimension was treated by sub aspects. It can be seen that 36.9% of the issues involving the sub-item “Labor Practices and Decent Work” were positively answered; 10.7% represented the “Human Rights”; 10.3% “Society” and 42.0% “Product Responsibility”.

Treating the sub aspect Labor Practices and Decent Work, the survey found that 36.9% responded positively to the proposed indicators, the most representatives being: the existence of labor practices based on internationally recognized universal standards (90.9%); the report of the total number and rate of new hires of employees during the reporting period (63.6%); the report of the total number of employees and turnover rate during the reporting period, broken down by age group, gender and/or region (59.1%); benefits granted to regular full-time employees of the organization, broken down by major operating units (70.5%); the account of the total number of employees entitled to take maternity/paternity leave, broken down by gender (50.0%); the account of the minimum period in weeks, notice usually given to employees and their elected representatives prior to the implementation of significant operational changes that may affect them substantially (54.5%), conducting a survey of the types of injuries, the injury rate, the rate of occupational diseases (50.0%); the existence of system standards applied to the recording and reporting of accident statistics (61.4%) and the existence of programs and the assistance provided to improve employee skills (88.6%).

Treating on the Human Rights sub-item, the positive responses are found in 10.7% of the issues that relate to their practice. Of this, they had greater significances: the control of operations and suppliers that may present significant risks of occurrence of child labor and/or young workers exposed to hazardous work (31.8%), the existence of control of operations and suppliers that have significant risk of occurrence of forced or compulsory labor, broken down by type of operation and the existence of evaluation of impacts in society and local communities (84.1%).

With 10.3% of positive responses, according to the tabulation of the search, the sub aspect Society had representation on issues and indicators that denote the practices related to: environmental impact assessment and continuous monitoring (72.7%); conducting stakeholder engagement with the proper mapping of these parts (75.0%); and the existence of works councils, health and safety at work committees and other representative bodies of workers to discuss impact (34.1%).

In terms of the Product Responsibility, social sub aspect presented in the research the highest percentage of positive responses, 42.0%. The most representative practices highlighted with research focused on items involving: conducting survey of categories of significant products and services which are assessed impacts on health and safety seeking improvements (54.5%); Implementation and report on the main results or conclusions of customer satisfaction surveys relating to information on the organization as a whole, an important category of goods

or services and/or significant local operations (65.9%) and the achievement control the total number of complaints and complaints regarding breaches of customer privacy (63.6%), theft or loss of customer data that have been identified (56.8%).

The nine indicators that make up the evaluation of the economic aspect, 32.6% represented the practices of the organization, according to application and tabulation of the data taken from the questionnaire. The average rating for this aspect was 2.9, with a standard deviation of 1.8 and a median 3.0. Significant were the indicators that represented: the account of direct economic value generated and distributed (100.0%) and conducting survey and reports the shopping budget percentage spent and contracts of significant operation that is spent with local suppliers, as the percentage of products purchased and services contracted locally (40.9%).

Valid comments that the search were only used nine indicators, discrepant number against the indicators used in the study of the universe (one hundred seventy-nine). It was understood that companies in the context of the current and traditional Brazilian society have numerous economic indicators and indexes levels of performance. Therefore, we preferred to emphasize the study indicators of other aspects: environmental and social.

4.2 Proposal for a sustainable management model for mall

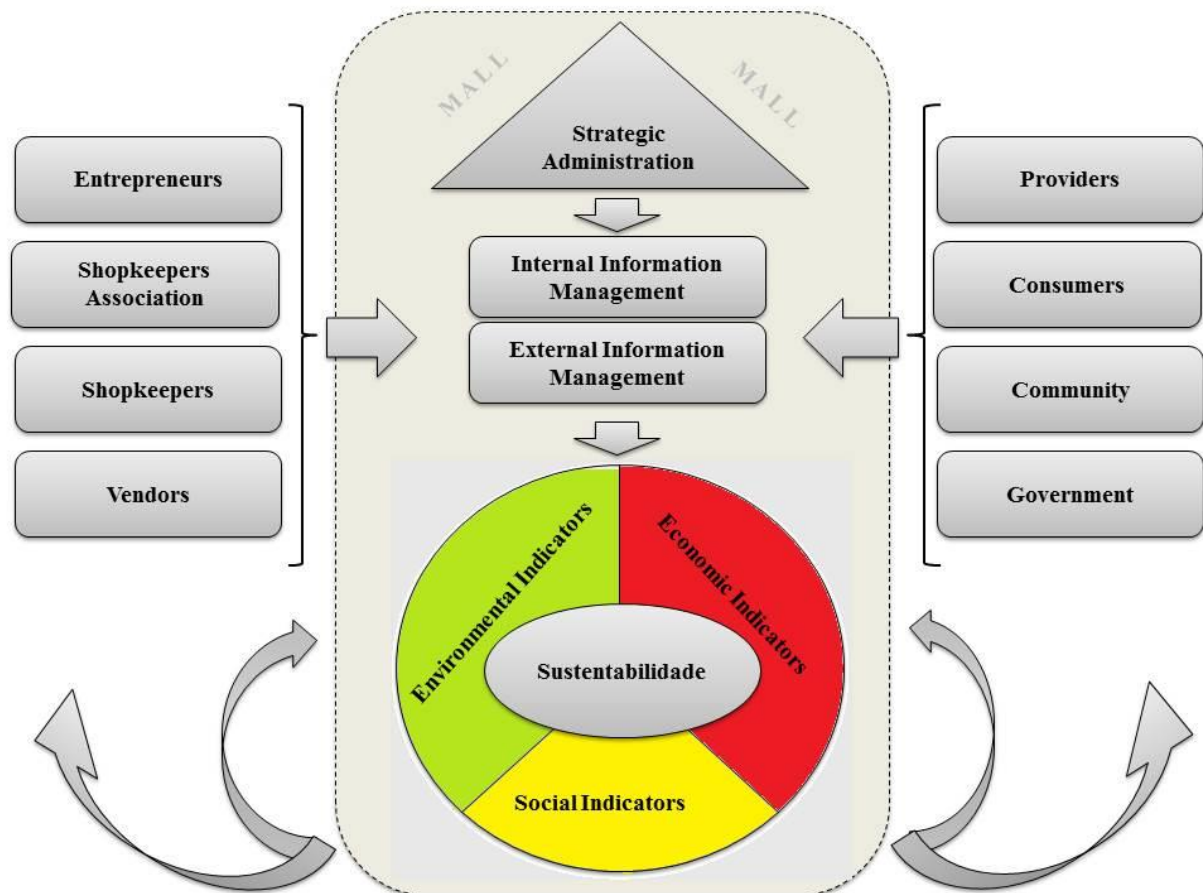
The proposal of the Integrated Model of Sustainable Management for Industry Malls, which abbreviates to IMSM Mall is based by means of the indicators. The authors and sources that supported the construction of this model and its indicators were Aligleri (2011), Domenico (2012) and GRI-G4 (2013).

This model considers the dimensions of sustainability indicators and analytical perspective. Thus, the economic, social and environmental are analyzed, which is sub categorized into labor practices and decent work, human rights, society and product responsibility. These dimensions were investigated through different aspects of sustainability, being measured through performance indicators, classified by economic, environmental and social criteria. The sustainability was analyzed in view to business context, especially applied to the malls industry. Figure 1 shows the model IMSM Mall.

As intended to demonstrate the IMSM Mall is the conversion of sustainable actions to many and various stakeholders, through the reporting and monitoring of indicators, composed of three dimensions, namely: environmental, social and economic, raised through management of internal information and external originating relationship with tenants, vendors, entrepreneurs, customers, communities and public entities, as well as the understanding of their own internal processes; leaving of the initiative, desire and direction of strategic management for implementation of the model focused on sustainable management of the enterprise.

Aligleri (2011, p. 76) confirms that “companies able to incorporate social and environmental initiatives to its organizational structure, create an organic system in which there is synergy between the strategic systems, operating systems and the external environment, making it more connected and sustainable”.

Figure 1 – Proposal of **IMSM Mall**



Source: prepared by the authors (2015).

The implementation of IMSM Mall requires rational logical sequence that is initiated by the awareness of malls managers, particularly the superintendent/general manager. The next step directs the organizational structure for implementation of the model. Therefore, it requires employing a worker responsible for model management and thus the sustainable management of the enterprise. Its function will be essential to drive the implementation process of the sustainability system and follow-up, being considered as the organizational change agent, since he will notify all organizational systems and sub-systems, raising awareness and motivating all employees to involvement and management practice sustainable.

With the employing of sustainability coordinator, will be created the Enterprise Sustainability Committee, the ESC, which will be made up for him with the members management of the mall staff, and community members and stores that make up the commercial Condominium. The participation of external members on the committee together with the participation of officials provide and/or stimulate questions and contributions to better collective understanding of the concept of sustainable development, where different business units feel closer and learn from each other; promote dissemination of ideas and practices of sustainable development, up to because reports and sustainability models require a concerted effort to reach strategies, objectives and widely accepted action plans. (SILVA, 2014 a; GRI, 2014).

It is important to mention that the selection of community members, as well as its quantity and ESC member is at the discretion of each mall, but the model suggests selection of at least two potential customers and/or those with the greatest frequency in the enterprise, which more suited to the target group of the mall and/or are regarded as trendsetters. As for the

selection of shopkeepers, suggest the choice of some (at least two) that are already part of the Enterprise Association of Shopkeepers.

The fourth step is aimed at raising awareness of the tactical and operational hierarchical level staff through courses, lectures and meetings, with the aim of disseminating the culture of sustainability, ecological awareness, social and economic in various organizational processes, showing them that is possible incorporate sustainability in their daily professional activities. In addition, training is essential to make them able to deploy and monitor sustainability indicators related to each sector of the organization.

It is vitally need the participation of all organizational systems, operations/maintenance, human resources, marketing and administrative/financial, for the sustainability coordinator, because he will grant to an employee in each department activities to supply information the indicators proposed by IMSM Mall.

Once certain objectives and set goals for the ESC, the next step will be the preparation of action plan for making the report; this report that will meet the specific needs of each mall, although the IMSM Mall respects the reality of each enterprise, as to the size, geographical location, size and number of stores. This work does not address the details of the action plan, indicated at this stage, by we understand that it is not our studied object, although it is essential to reach the ultimate goal.

The seventh step involves the selection of sustainability indicators to be adopted. That is, although the IMSM Mall suggests indicators for sustainable management, the model proposed here is flexible to the point of allowing the ESC together with its members formulate new indicators both from the objectives and targets set in the previous phase and the suggestions made by this study, assuming model adaptability to different contexts in which they are implemented. Done this, the next step is gathering information for periods (monthly and yearly), adopting always a referential basis for comparison. It must be emphasized that the basis and methodology for calculations and the reasons for your choice need to be highlighted in the sustainability report, one of the products IMSM Mall. Finally, the collected data, it is important the analysis and verification as the achievement of the goals and objectives proposed for the period.

The IMSM Mall proposes that after assessed to the analysis of data and reports, the report is published on the following occasions:

- Monthly meeting with the staff of each department and members of the ESC;
- Meeting with entrepreneurs partners, is both the Annual Budget Approval Committees as the Accountability Committee, both disciplined in the General Standards or monthly, along with the presentation of results;
- Monthly meeting with the Association of Shopkeepers Enterprise;
- Each month, through the provision on the enterprise web site page,
- When requested by other stakeholders (public authorities, suppliers, NGOs etc.).

The implementation of IMSM Mall is simple but requires discipline, integration of all the systems, structure and departments, organization of processes, especially the interest of the manager to start or improve the sustainable management, considering the three pillars: environmental, social and economic. Its contribution is relevant to the scope of expectations and demands generated by the various stakeholders to the organization. Moreover, engagement in actions and activities character sustainable has been the tonic among various political, academic and publics debates.

Kotler et al (2010) argue that consumers have detonated more subjective profile the solutions to meet their needs and desires, and are seeking companies that address social, economic and environmental justice in your business, and providing input to transform the globalized world in a better world, going beyond the functional and emotional perspective to the spiritual. In this sense, Claro et al. (2008) complements this view, stating that stakeholders

are increasingly interested in the historic of organizational behavior and its behavior regarding various issues such as environmental protection, consumer protection, product quality, labor, human rights.

Thus, the IMSM Mall is intended to meet the multiple views elucidated by various theoretical authors that study about the theme, also aiming to meet current sustainability defended by Romano et al. (2015), which consider that corporate sustainability should include in addition to transparency and inclusiveness of stakeholders, communicating sustainable actions, the prioritization of value creation, effective environmental management practices, beneficial production systems to the nature and an efficient capital management human.

5 CONCLUSIONS / FINAL THOUGHTS

This study aimed to model proposition from the GRI guidelines for implementing integrated sustainable management system for the Brazilian mall industry. This goal was achieved with the proposal of IMSM Mall.

It was found in research that the inclusion of sustainability in malls management processes results from sets of possible actions. The main actions are: promoting educational campaigns, awareness of employees, use their ideas through the environment formulation suitable for this, involvement of the enterprise surrounding community, integration in strategic planning, adopting water reuse practices, optimization available resources, implementation of Effluent Treatment Plant, recycling, waste selectivity, better use of water use in cooling towers to generate air conditioning for distribution to stores. It was evident in the study that some managers consider the economic factor as a deterrent so that it promotes sustainability, with some justification focused on prioritization criteria, the mall's foundation time, trying to relate: the older the enterprise is, the greater the complexity of implementation measures and sustainable alternatives.

The main contributions of this study fall on the model proposition for sustainable management, IMSM Mall, which when implemented will present several advantages and contributions to the organization, community and other stakeholders. It is worth to note that the successful implementation of the model, no doubt depend on the engagement of various areas of the organization, according to the structure of the top-down direction and involvement of employees. Therefore, the awareness and training of members of the organization tactical and operational level is critical. These measures corroborate the feasibility of including sustainability in the organization's strategy. Another contribution of the study is to provide information about sustainable practices in malls located in all Brazilian regions, as well as the perception of sustainability by the managers of these enterprises.

Despite the objectives of this study have been fully achieved by the present model, denote sustainable management practices, and the perception of managers about this issue, it is suggested validating this model and implementation of the study in potentially larger samples, using resources techniques and more robust statistics, in order to contribute to advances in comparatively survey of malls other networks and other business groups. Another possibility is the inclusion of other stakeholders in research, as: customers, suppliers and tenants in order to achieve broad diagnosis of reality about the management of sustainability in the interaction of these agents.

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