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ANALYSIS PRACTICES FOCUSED ON SUSTAINABILITY IN A MALL FROM SANTA CATARINA, ACCORDING TO GUIDELINES GLOBAL REPORTING INITIATIVE - GRI

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Abstract

This paper aims to identify how a mall incorporates sustainability in their management processes. In addition, the study proposes to verify how incorporating sustainability based in the guidelines of the Global Reporting Initiative the corporate strategy to get competitive advantage and analyze the relevant factors that affect the commitments to sustainability, through the vision of decision makers in the areas strategic organization. The study consists of a survey whose approach is qualitative. This is a survey that ranks over goals in descriptive and qualitative approach. Regarding the proceedings consists of a case study. To collect data, we used the questionnaire instruments and semi-structured interviews with key informants applied responsible for the operations department / maintenance, financial administration, marketing and human resources. It was noted that the organization takes some practice focused on sustainability, such as optimization of natural resources, actions philanthropic and focusing on internal employees programs, but not as effective. This studies follows that it is possible to incorporate strategies and sustainable practices in the strategic management of the enterprise, giving it even competitive advantage, provided that there is full commitment from all sectors and investments in sustainable and conscious actions.

Keywords: Sustainability; Mall; Global Reporting Initiative.

Resumo

Este artigo buscou identificar como um *shopping center* incorpora a sustentabilidade nos seus processos de gestão. Além disso, o trabalho propõe verificar como incorporar a sustentabilidade pautada nas diretrizes do *Global Reporting Initiative*, na estratégia corporativa, para obter resultados que configuram vantagem competitiva e analisar os fatores relevantes que afetam os compromissos com a sustentabilidade, segundo a visão dos decisores nas áreas estratégicas da organização. O estudo consiste em uma pesquisa cuja abordagem é qualitativa. Trata-se de uma pesquisa que se classifica com relação aos objetivos em descritiva e de abordagem qualitativa. Com relação aos procedimentos consiste em um estudo de caso. Para coletar os dados foram utilizados os instrumentos de questionário e entrevistas semi-estruturadas aplicados com informantes chaves responsáveis pelos departamentos de operações/manutenção, administrativo financeiro, de *marketing* e de recursos humanos. Notou-se que a organização adota algumas práticas voltadas para sustentabilidade, como otimização de recursos naturais, programas filantrópicos e voltados para os colaboradores internos, porém não tão efetivas. Conclui-se, que é possível incorporar estratégias e práticas sustentáveis na gestão estratégica do empreendimento, conferindo-lhe inclusive vantagem competitiva, desde que haja comprometimento integral de todos os setores e investimentos em ações sustentáveis e conscientes.

Palavras-chave: Sustentabilidade; *Shopping Center*; *Global Reporting Initiative*.



1 Introduction

Lately, it has been reported on the worsening crisis involving environmental issues such as global warming, depletion of the ozone layer, depletion of natural resources, extinction of beings of fauna and flora, hungry, disrespect for indigenous cultures and primitive. All these topics have been targeted conferences and forums internationally and led to debate the impact of human action on the resilience of ecosystems (Araújo, 2008; Almeida, 2009; Aligleri, 2011).

Sustainable development is a recurring element in discussions of various actors, such as researchers, governments and organizations. Several are evidence of concern towards sustainable development, although it is treated by many narrowly in relation on the breadth of its meaning and its scope (Beuren et al., 2014). Aware of their role as social agent, companies have embraced causes and rethought its business model, adopting more sustainable and eco-efficient production models, while many put their stakeholders as fundamental agent in the formulation of strategies and in management processes. (Darnall et al., 2005; Silva et Medeiros, 2006; LEITE, 2012).

Therefore, we formulated the present study aiming to identify as a mall incorporates sustainability into its management processes; check how incorporating sustainability supported the guidelines of the Global Reporting Initiative (GRI) in corporate strategy to get results that set social benefit and competitive advantage and analyze the relevant factors affecting the commitments to sustainability, through the eyes of decision makers in strategic areas the organization.

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

According to the Abrasce (2014, 2015), the malls industry is booming in the country and in 2013 reached a record of the last 14 years. Over 2013 were 38 (thirty-eight) inaugurated ventures. On the same date the industry grew by 8.6% in sales compared to 2012, exceeding the planned target that was 8.3%. Already in 2014, sales growth was 10.1%, compared to 2013. These figures contribute to the good performance of the sector and confirms the remarkable growth that the industry is enjoying in the last decade (ABRASCE, 2014, 2015).

Regarding the structural part of the work, this is divided into five chapters beyond the present. The next section deals the theme sustainable development, its concept and main discussions, and the second subsection explains about on the international GRI model. In the third section presents the methodological procedures used for the development of research. The subsequent section presents the application of the study in a mall located in the state of Santa Catarina. The fifth chapter is reserved for closing remarks.

2 Referential theoretical

2.1 Sustainable development

The concept of sustainable development was defined for the first time in the “Brundtland Report” as development that meets present needs without compromising the ability of future generations to meet their own needs (World Commission on Economic Development – WCED, 1987, p. 43).



This concept is widely discussed and criticized by many authors, that judge the strengths and weaknesses of this definition, leaving a gap about what would be the current human needs and even more so, those of future generations. In several sections of the report, by applying content analysis, evidence points to focus more on economic growth than social and environmental issues. The critical refer for adoption the rhetorical resources that obscure or divert the reader's attention from the real problems and focus accountabilities involving the developmental model, aiming to be, in essence, unsustainable and exclusionary, as the discourse that aims to encompass all but "blames" overly developing countries the model of unsustainability, despite its language to be inclusive. Leading to judge that this was a political dispute document with a predominance of economic logic in determining what should be the concept and the strategic actions of sustainability. (Fiori, 1992; Fairclough, 2001; Misoczky, 2002; Olivo et Misoczky, 2003; Van Bellen, 2006; Nascimento, 2012; Vizeu et al., 2012).

But what is sustainability? The term introduced by WCED (1987, p. 43) is seen in the most literal sense of the word as the ability to support in order to support and sustain, both regarding the concept of durability (Araújo, 2008, p. 23). In this regard, Almeida (2009) reinforces that sustainability reflects the possibility to enjoy good quality of life without damaging or changing ecosystems, that is, within the resilience principle.

According Afonso (2006), sustainability is the result of reflection and discussion started in the 1960s, implying the quantitative and qualitative maintenance of the stock of environmental resources, using such resources without damaging their sources or limit the supply capacity come, that both the needs current and those of the future can also be met.

According Instituto Brasileiro de Governança Corporativa (IBGC, 2009, p. 13), the notion of sustainability, in economic terms, 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 that humans enjoy nature.

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

Faced with various concepts and theoretical perspectives, Aligleri (2011) 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.

The sustainable development concept brings new paradigms rooted in the sense of using resources more efficiently, basing the replacement of non-renewable resources with renewable resources, whether material or not, as in the case of energy use. With regard to technology, the choice of clean technologies becomes one of several alternatives to minimize or eradicate the impacts to ecosystems. In this sense, sustainable development is centered on values, principles and responsibilities, it is more a matter of consciousness than anything else (Silva et Medeiros, 2006; Almeida, 2003). The meaning of this term in vogue part of a complex treatment of interacting systems spanning the social, economic and environmental perspectives, consisting of a "triple bottom line" (Elkington, 2001). The challenge in all the social actors civil society, government and companies is in balance these three aspects.

The principle of sustainability at the corporate level 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 et Milstein, 2004; Benites et Pólo, 2013).



In the organizational context, sustainability is represented by responsible conservation of diversity practices, culture, customs not only in the internal perspective of the organization, from the point of view of employees, however, going further, the external perspective of society at large, involving all stakeholders and the community, given that organizations are involved also meet the demands and needs of citizens previously only served by the State. (Magalhães et. al, 2006; Araújo, 2008).

To become sustainable, organizations must incorporate sustainability policies and guidelines leaving from the strategic to operational, based leaving on the fallacy to the effective practice of service to society and going against the traditional management of organizations, which is generally geared towards interests of members and supported by purely economic interests. It must be recognized that no organization can survive without financial resources. However, when it comes to sustainability, and here the social management is inserted, this view goes beyond the economic point of view, involving the concern for quality of life, with the development of the environment, the community in which it operates the organization covering culture, politics, human and ecological appreciation, respect above all the principles of fairness and democracy. (Sachs, 2004; Magalhães et. al, 2006).

Corroborating this perception, Silva (2011, p. 106-107) states that to achieve sustainable development, it is crucial to bear in mind the need for planning and awareness that natural resources are finite. Economic growth can be aligned to sustainable development, provided they can avoid the natural exhaustion and thinking in a modern form of economic development based on respect for nature, turning to quality over quantity.

According to Veiga (2006), the concept of sustainable development seeks to bind strictly two issues, economic growth and the environment, linking three perspectives, which interact and overlap, affecting up and conditioning each other: a) the human, economic and social behavior ; b) the evolving nature; c) the configuration of the territory. In this perspective of interdependence, according to the author, the evolution and transformation of the society of the economy in the development process do change in many ways the natural world, reciprocal relationship is articulated and expressed through concrete forms of land use planning (Veiga, 2006, p. 171).

Arguing that sustainable development should occur from specific local solutions to problems and specific needs, Sachs (2002, 2004) considers eight dimensions of sustainability: social, cultural, ecological, environmental, territorial, economic, national and international political policy, laid on four pillars: 1) social sustainability and its corollary - the cultural sustainability; 2) ecological sustainability, supplemented by environmental sustainabilities (dedicated to the principle of resilience of natural ecosystems) and territorial (spatial distribution of human activities and rural-urban settings); 3) economic, supplanted in ensuring the continued progress and socially equitable, through their economic systems, namely, institutions, policies and operating rules; 4) political sustainability, which offers a general frame of reference satisfactory to governance at both the national and international.

However, several theoretical perspectives corroborate the importance of adopting measures to promote sustainable development globally, charging both the government and civil society and business. According to Pinsky et al. (2013), companies through corporate leadership sensitive to sustainability issues are fundamental to drive new processes to meet the sustainable development dilemmas, influencing market demand and establishing new patterns of consumption with a focus on products and environmentally friendly services, socially just and continue bringing financial returns for the company and its shareholders.

Silva (2011, p. 106-107) affirms that to achieve sustainable development, it is crucial to bear in mind the need for planning and awareness that natural resources are finite.



Economic growth can be aligned to sustainable development, provided they can avoid the natural exhaustion and thinking in a modern form of economic development based on respect for nature, leaving to quantity over quality.

2.2 Global Reporting Initiative

A management tool that is widely referenced is the Global Reporting Initiative – GRI. The instrument is classified by Barbieri et Cajazeira (2009) as that whose intention to ensure transparency and communication with stakeholders, first developed in 1997 in the United States, with the aim of improving the quality of environmental information available and the risk of the companies performance.

The GRI is a non-profit organization, based in the Netherlands, which has sought to provide guidelines and matrices of indicators which allow to all organizations, be corporations, businesses, government organizations or non-governmental organizations (NGOs), independent its structure, size, economic sector or location, to structure its sustainable reporting, both in terms of content and in terms of coverage. The GRI has positioned itself as an international standard for developing consistent approaches to publishing social and environmental performance of companies through reports in order to measure and certify companies with parameters beyond the issue of transparency and good corporate governance (Carreira et Palma, 2012; Benites et Pólo, 2013; Calixto, 2013, GRI, 2014).

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 preparing sustainability reports, which can be adopted by organizations of all sizes and economic segments of any locations (Souza et Lopes, 2010).

The information and issues present in GRI reports are selected, compiled and reported in a consistent manner, and presented in order to allow stakeholders the resource comparability offered by the reporting to analyze changes in the performance of the organization, as well as analyzes of other organizations (Leite Filho et al., 2009).

According to Mazon (2007), the model developed by GRI is undoubtedly the international standard for Social Reports or Sustainability. His GRI guidelines are designed to encourage learning and accountability.

This commitment is expended to the GRI can accomplish the mission to develop and disseminate guidelines for global applicability reports and establish widely adopted principles so that it can promote international harmonization of such report, given that the sustainability report is the main communication tool of social, environmental and economic of companies. The GRI includes economic developments indicators, environmental, social and subcategories labor practices and decent work, human rights, society and product responsibility. (Aligleri, 2011; Morais Neto et al., 2012; Calixto, 2013; Benites et Pólo, 2013; GRI, 2013).

Some qualitative features were incorporated by GRI to strengthen the credibility of the data that are reported, they are:

- **Balance** – the report should reflect positive and negative aspects of the organization's performance to enable a balanced assessment of its overall performance;
- **Reliability** – free of material misstatement, the organization must collect, record, compile, analyze and disseminate information and processes used in preparing the report in a way that allows their review and establish the quality and relevance of information;
- **Clarity** – the organization must provide the information in an understandable and accessible to stakeholders using the report;



- **Comparability** – to enable monitoring and benchmarking, that is, the reported information should be presented in a manner that enables stakeholders to analyze changes in the organization's performance over time and to support related analysis to other organizations;

- **Accuracy** – the reported information should be sufficiently accurate and detailed for stakeholders to assess the performance of the organization;

- **Timeliness** – to identify trends and results expeditiously, among other words, the organization shall publish the report regularly and provide information in time for stakeholders to make informed decisions;

- **Verifiable** – strengthen the credibility of the information reported.

In the face of what was discoursed, Mazon (2007) states that the success and worldwide acceptance of the GRI are in their generation, validation and legitimacy of the indicators from a global consensus with various stakeholders.

3 Methods

For the study used a qualitative approach, based on the study that describes and analyzes a situation in the light of theories. In this case, it correlated with the perception of some authors on the topic of sustainability, sustainability indicators and Global Reporting Initiative.

It conducted case study that allows us to understand the dynamics of processes involving a dialogue between the researchers and the reality studied. According to Gil (1999) phases of the case study require conducting a literature search. This made it possible to establish an initial theoretical model of reference, which helped in determining the variables and preparing the general plan of research.

The data collection instruments consisted of a questionnaire and semi-structured interviews with key informants responsible for operations/maintenance departments, financial administration, marketing and human resources. The questionnaire was formulated, based on the GRI guidelines in its fourth generation (GRI - G4), in view of the need for researchers to analyze best practices to the theme sustainable development in economic, environmental and social aspects. It took into account the assumptions of theoretical studies of the area (Callado, 2010; Aligleri, 2011; Domenico, 2012; GRI, 2013). Table 1 shows the profile of the respondents and respondents.

Table 1 - Profile of key informants

Respondent interviewed	Aspects evaluated	Occupation	Age group (years)	Years in occupation	Years in company	The highest degree course
A	Environmental	Coord. of operations	Between 40-45	21	3	Graduation
B	Social	Coord. of marketing	Between 25-30	1	2	Specialization
C	Social	HR Assistant	Between 30-35	17	2	Specialization
D	Economic	Coord. Financial	Between 25-30	1	3	Graduation

Source: Authors (2015).



The mall, object of study, is located in the state of Santa Catarina, with foundation in October 2011. It has 19,500 square meters of gross leasable area (GLA), 120 stores, has 1,000 parking spaces. In its staff has 37 organic employees, of which 51.4% are female and 68 outsourced employees. The mall does not have people with disabilities, and participates in the Young Apprentice Program, whose the number of young apprentice corresponds to 5% of the total employees.

4 Description and analysis

Through the application of questionnaire and interviews with key professionals responsible could be analyzed as the organization sees sustainability and incorporates the corporate strategy and identify practices for sustainability, according to the GRI guidelines in its fourth generation (G4) (Callado, 2010; Aligleri, 2011; Domenico, 2012; GRI, 2013).

Regarding the perception of sustainability, the respondent A, informs that its sustainability vision is:

Something facing what is sustained, long lasting. It depends on several factors to promote a focused performance for sustainability. It involves the conscious use of water, energy, proper management of waste and the correct use of materials and supplies used in construction, for example.

One sees the interviewee dialogue in its fragmented view of sustainability, sticking unilaterally for environmental perspective, as sets Callado (2010) that this perception corresponds to the normal functioning of natural systems, sticking to the health of living beings through conservation vigor, resilience and organization, that is, covering the preservation of natural resources in renewable resources and limiting the production of non-renewable resources, reducing the volume of waste and pollution through energy conservation and recycling. In addition, the concept of the respondent converges with the findings Araújo (2008, p. 23) that conceptualizes sustainability as the ability to sustain and it incorporate two conditions within the concept of sustainability - a natural ability to support and sustain, both regarding the concept of durability.

When the respondent was asked about how you can enter the concept of sustainability in the management process, he said that:

According to the historical context of the country, we have for example, the issue of water in the mall may be the reuse of up to 90% of its consumption. It can be taken advantage of (a) the cooling tower through its reuse in the process to freeze water for generating the air conditioning of the enterprise; (b) through the sewer, (c) in clothing intended for retailers and (d) bathroom services destined for customers. So through some conscious actions we are able to adopt sustainability in day-to-day business.

Of sustainable management practices in malls, the respondent claims to have formal policies or goals related to sustainability, explaining that she is dedicated to water rationing and reduced energy consumption to maintain consumption for the whole year of 2015. "We do some comparative monthly energy consumption (KWH) with the same period last year and developments in recent months", said the interviewee A.

Of partners who judges the most important to the enterprise within the prism of sustainability, the interviewee A claims to be the third party that the mall contracts for water treatment, "because if it has no reliable person or not a good company that issues reports on the water quality in the treatment process can occur losses", say the interviewee trying to show the possibility of generating waste and increase in water consumption. "If this waste is not properly monitored can impact to 30% efficiency," confirms the interviewee.



Still dealing on environmental management practices, the interviewee A reports have incorporated the enterprise:

In our mall, the pipes are prepared capturing rainwater that flows in a reservoir, whose water is utilized for landscaping. The captured rainwater is stored and used daily in our garden. Another cool program we have is the “semi recycling”. It occurs the waste selection, where the organic material is separated from that goes to recycling that are plastic, cans and cardboard. We went over this recycled trash to a cooperative that reimburses the condo a value per kilogram of material. This value reverts to the celebration party of employees at the end of the year and consequently to a small reduction in the value of the charges we charge to tenants (shopkeeper). But we want to do better. We intend to partner with the Municipality of the city in the process of garbage disposal and then we will have more benefits. Today we have cost to discard the trash, where we hired a third party to collect the garbage and we still have the concern to know where this waste is disposed etc. And with this partnership would no longer have the cost because repassaríamos responsibility for proper disposal of garbage for the city hall that would benefit from the garbage that the profit for recycling. The cost-benefit would be better and would be involving public and responsible agencies. Reducing the cost for shopkeeper would be higher and would be safer with the garbage disposal. This partnership I get steadied once in São Paulo (state), while working in a mall in the city of Sorocaba.

In what concerns the social management practices, the interviewee B reports the enterprise has incorporated:

The mall has partnered with local radio station with the Coat Campaign for the collection of coats, clothes and blankets for distribution to the needy community in the cooler times of the year. Another campaign established with the same partner is the “Pedágio do Brinquedo” (Toll Toy) where guests and public visitors donate toys and the mall responsible to distribute them to needy kindergartens the local community on Children's Day. Other initiative of mall is also a campaign that bills itself as “Árvore Solidária” (Solidarity Tree) where the mall adopts a day care center to distribute toys, clothes and gifts at Christmas. Children make a letter to Santa Claus and such requests in the form of decorative balls, they will make up a Christmas tree. Customers have access to this list of wishes of these children and deposit gifts in a box. Those suggestions from the list of gifts that are not donated by customers, the mall itself acquires and distributes to children the day care center.

Analyzing report of respondent B such practices even though they are regarded as social perspective, there is a certain distance than Callado (2010) considers how sustainability in social perspective. According to the author, this aspect refers to the improved well-being and personal comfort and well-being of the whole society, resulting from the growth of social capital, usually obtained through accumulation of the skill capacity of individuals and communities to work together, whose goal is to build a civilization of "being" where there is greater equity in the distribution of "have" and income in order to substantially improve the rights and conditions of the broad masses of the population and to reduce the distance between the patterns life affluent and non-affluent. It is also realize that such actions are close to one of the four dimensions covered by Carroll (1991) for Corporate Social Responsibility, the philanthropic responsibility, which organizations should develop volunteer work, philanthropic or those who do not bring no return, or expected benefit by the company. Longer the respondent A informs, alluding to the social practices that the mall must to do their part for society, through marketing and outreach to disseminate training for customers and for organic and outsourced employees about the importance of waste recycling and various materials that are consumed daily in their operations.



The interviewee A said, when asked about what environmental and social practices that the project does not have and that judge be important to have them to gain competitive advantage or better respond to market demands:

Some partnerships with the city hall and other agencies should be signed. We intend and planning, but it is still nothing concrete. Some practices have to realize. For example, we built a cistern to accomplish the analysis and physical and chemical water treatment and reuse it and also take advantage of the garden and washing the sidewalk and the outlets from toilets. In the case of bathrooms, it gets a little more complicated because we have to adapt all piping and this would involve a little more cost. - And why competitive advantage? For me, it would be because it reduces the value of water and sewage account and expenses that are charged to the shopkeeper. It is a differential.

In the perception of the interviewee A on the factors, including environmental, social and economic aspects deems relevant and affecting commitment to sustainability, he claims to be linked to the cost benefits that can be generated to the organization, valuing the economic issue to be extracted from the environmental and social practices, converging with assertions of Veiga (2010) when dealing with the economic sustainability still interfere in corporate decisions concerning social and environmental practices.

The feedback provided by each action taken, cost-effective. I think some important actions involving waste management, water use which is a resource being scarce in our country and the issue of electricity. We will have a good return when changing the outsourced company which now collects garbage, especially the food court but involves public agency (City Hall), which is not always easy to establish any partnership. But when of this substitution, the impact is crucial, because will generate cost savings for the merchant. Another action that will respond positively to the mall will be when we put the cistern to run. Generates more cost reduction and water consumption.

In his speech the respondent A refers to the financial benefit generated by this partnership that would minimize the cost of common expenses charged to the shopkeeper, which would provide cost reduction, where a action for environmental and social aspect would repercussions directly to the economic sustainability of organization, including being a competitive advantage. This is because in economic analysis, in the view of some managers, a competitive mall to the shopkeeper is that has a low cost of common expenses (condominium) associated with generating income from its operations.

The interviewee said that the mall does not have nor have designed integrated strategies in the environmental field, social and economic, in order to meet legal requirements, deliberate or driven by local investors or community but a mall believed to be important to have strategies for sustainability as the issue of sewage treatment for reuse of water consumption, including having an effluent treatment plant (ETP). But stresses that such implementations require expenses that businessmen are not always willing to perform.

The interviewee B says, when asked how marketing strategies are formulated and operationalized and if are considered the regional and/or national dimensions:

Marketing strategies are formulated annually through the strategic planning and budgeting for the entire following year. The advertising agency is located in the South, is a partner in order to guide on some local actions that we will formulate along with the enterprise of administration of mall that is located in Sao Paulo. In principle, just around the mall opening, the campaigns were more focused on the national dimension with the use of a global actress, because of the corporate marketing manager and staff being located in São Paulo, but over time, we us to formulate market strategies, to meet the consumer needs of the western region of Santa Catarina. In fact, not only of Santa Catarina, but the northwestern Rio Grande do Sul and Southwest Paraná, because some of our customers and visitors are from

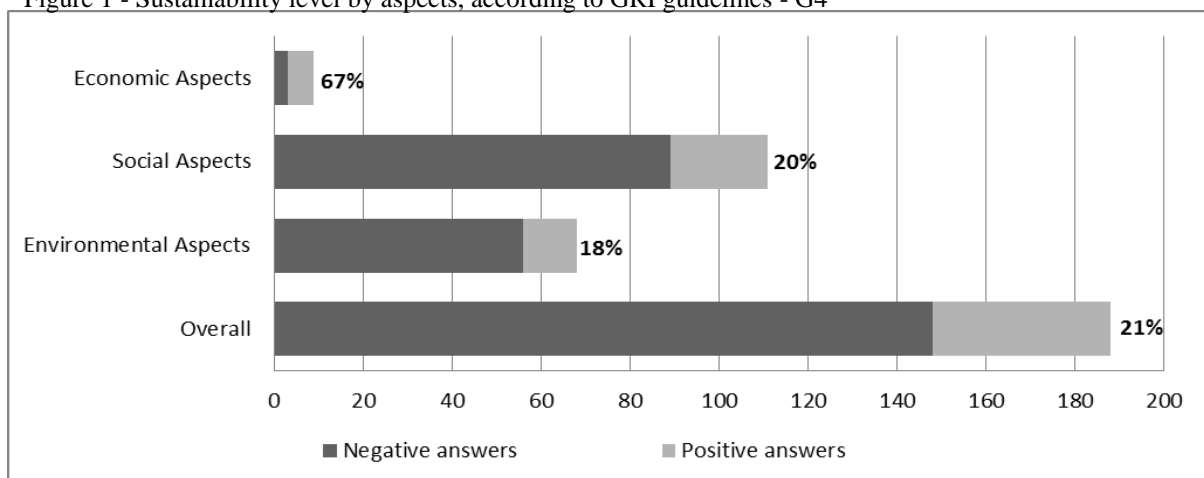


small towns from these regions. Even we have some winners prizes raffled in marketing campaigns of previous editions that are from out State.

It is observed that such strategies still require direct consultation with society and with the mall's customers. In the interview, note that customer needs are met through empirical perception of the marketing department along with a partner (publicity and advertising agency) located in southern region Rio Grande do Sul State.

When applying the questionnaire formulated in accordance with the guidelines of the fourth generation of GRI, in the form of indicators, which consider the economic, environmental and social dimensions, it is clear that 21% of the statements were positively answered, stating there are practices and reports about sustainability together its stakeholders, as shown in Figure 1.

Figure 1 - Sustainability level by aspects, according to GRI guidelines - G4



Source: Authors (2015).

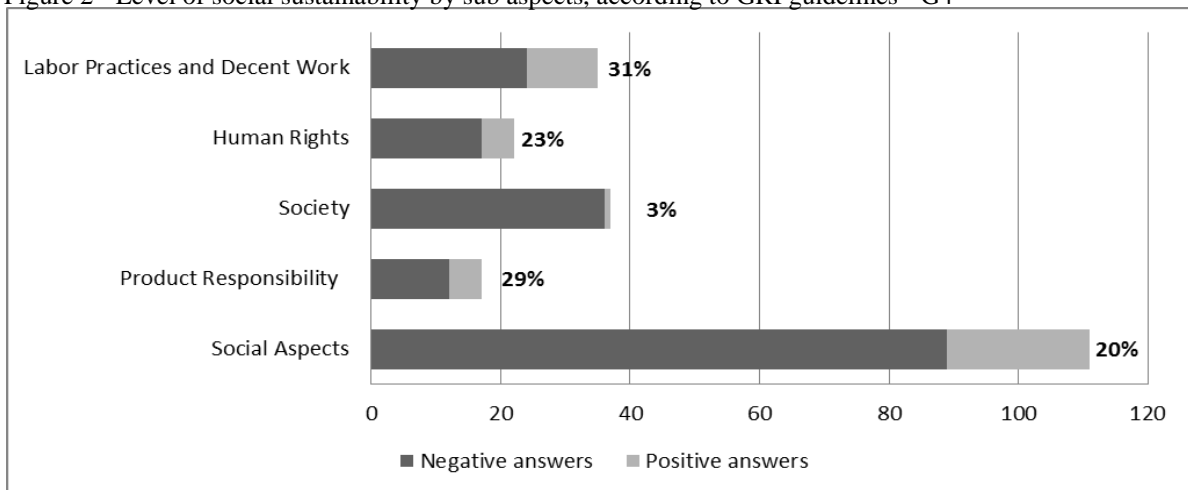
Of the nine economic indicators, the respondent D says reporting the direct economic value generated and distributed; reports the total monetary value of financial aid received by the organization of governments (benefits and tax credits, subsidies, incentives etc); conducts survey and reports the proportion of senior managers hired from the local community in important operating units; conducts survey identified examples of significant indirect economic impacts the organization. Were 67% of questions answered positively.

With regard to environmental aspects, they were 18% of the questions answered favorably. According to the respondent A, the organization conducts survey and reports the percentage of waste recycled materials; performs lifting and reports the volume of obtained energy consumption due to reduced directly Conservation and efficiency improvements; reports the basis used for calculating the energy consumption reductions; reports the standards, methodologies and assumptions used to reduce energy consumption; reports reductions achieved in the energy requirements of products and services; reports the basis used for calculating the energy consumption reductions, as the base year or baseline; performs lifting and reports the total volume of water taken from different sources; conducts survey and reports the total volume of planned water discharges and unplanned.

Of the 111 indicators used in social dimension, 20% were answered positively. The social dimension was treated by sub aspects, as show in Figure 2. It is noticed that 31% of the issues involving the sub-item “Labor Practices and Decent Work” were positively answered; 23% represented the “Human Rights”; 3% “Society” and 29% “Product Responsibility”.



Figure 2 - Level of social sustainability by sub aspects, according to GRI guidelines - G4



Source: Authors (2015).

In the case with the sub aspect Labor Practices and Decent Work, the respondent C claims that the organization: provides benefits regularly full-time employees of the organization, but not to temporary or part-time basis, broken down by significant operation. These benefits include health insurance, maternity/paternity leave, life insurance, meal vouchers and bus passes. She reiterates that the organization reports 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; reports that each level formal health and safety committee made up of employees from different functional categories operate normally within the organization; conducts survey of the types of injuries, the injury rate, the rate of occupational diseases, the lost days, the absenteeism rate (employees and contractors); she says that organization owns and reports formal agreements (either local or regional) with trade unions address health and safety issues and reports the average number of hours of training carried out by the organization's employees during the evaluation period.

It tangent on the Human Rights sub-item, the C respondent states that the organization carries out lifting the total number of hours dedicated, from assessment, training in human rights policies or procedures related to aspects of human rights relevant to the the organization's operations, noting that enterprise policies that tangent training requirements also apply to contractors. She states that the organization has measures and strategies to contribute to the elimination of all forms of forced labor and evaluates the impacts in society and local communities.

In sub aspect Society, the respondent C reports that the organization conducts survey and reports the main results of lawsuits concluded, including any decisions or judgments in the workplace.

With regard to the Product Responsibility, the respondent B says perform and report the main results or findings of customer satisfaction surveys (based on statistically relevant sample sizes); conducts survey and reports the total number of complaints and claims from external parties and/or regulatory agencies. To this end the organization has an integrated system on the company's website, where the customer report the complaints to her (the respondent) responsible in directing for the sector that will have the competence to answer them.



After the analysis was formulated Table 2 consists of possible solutions to be implemented for the organization to reach a desired level of sustainability, according to the guidelines base GRI - G4.

Table 2 – Proposals for improvement

Aspects		Improvement suggestions
- Economic		<ul style="list-style-type: none"> - To perform study and report to its stakeholders the financial implications and other risks and opportunities for the organization's activities due to environmental changes such as climate change, environmental disasters etc; - To conduct survey and communicate to stakeholders the shopping budget percentage spent and contracts of significant operation that is spent with local suppliers (for example: percentage of products purchased and contracted services locally), and to adopt purchasing policy aimed at regional development.
- Environmental		<ul style="list-style-type: none"> - To lift materials ratio used operationally, broken down by weight or volume; - To conduct survey and reports the total number of water sources significantly affected by withdrawal of water by type: <ul style="list-style-type: none"> (a) size of the water source; (b) if the source is or is not designated as protected area; (c) value or importance of the water supply for local communities. - To adopt standards, methodologies and assumptions used to report the total number of water sources significantly affected by withdrawal of water by type; - To conduct survey and report the total volume of water recycled and reused by the organization or adopt policy and water reuse actions, while reports the total volume of water recycled and reused as a percentage of total water withdrawal from nature, making use of standards, methodologies and assumptions used to measure the total volume of water recycled and reused by the organization; - To adopt practices and report if there are partnerships with third parties to protect or restore habitat areas different from those in which the organization has overseen and implemented restoration or protection measures; - To report standards, methodologies and assumptions used to report the total volume of planned water discharges and unplanned; - To adopt new supplier selection policy based on environmental criteria, indicating the number of suppliers subjected to environmental impact assessments, and perform survey of real negative significant environmental impacts and potential identified in the supply chain.
- Social	- Labor practices and decent work	<ul style="list-style-type: none"> - To adopt labor practices based on universal internationally recognized standards; - To report to stakeholders the total number and rate of new hires of employees during the reporting period, broken down by age group, gender and region; - To report the total number of employees entitled to take maternity / paternity leave, broken down by gender and when it returns to work after taking the license; - To report to what extent, in percentage terms, the various health and safety topics are covered in agreements with trade unions; - To worry about your report and take strategic control the mathematical ratio between the salary and remuneration between women and men in each employee category, broken down by significant operation; - To adopt new supplier selection policy based on criteria relating to labor, subjecting them to the assessments of impacts in relation to such practices; - To perform lifting the total number of complaints and claims related to labor practices filed through formal complaints and complaints mechanisms during a certain period.
	- Human rights	<ul style="list-style-type: none"> - To perform lifting the total number and percentage of significant investment agreements and contracts that include human rights clauses or that have undergone the assessment related to human rights; - To report operations and suppliers in which the right to exercise freedom of association and collective bargaining may be being violated or are at risk of break; - To take control of operations and suppliers that may present significant risks of occurrence of:



		<ul style="list-style-type: none"> (a) child labor; (b) Young workers exposed to hazardous work; - To adopt measures and strategies to contribute to the effective abolition of child labor and exposure of workers in their supply chain processes and the work of highly dangerous; - To perform lifting the total the number of identified suppliers that may cause actual and potential significant negative impacts on human rights; - To adopt lifting the total number of complaints and grievances related to impacts on human rights recorded through formal mechanisms during a certain period.
	- Society	<ul style="list-style-type: none"> - To own lifting the percentage of operations that have implemented community engagement programs, impact assessment and local development; - To assess the social impacts, including impacts on gender assessments, based on participatory processes; - To undertake local development programs based on the needs of local communities; - To have works councils, health and safety committees at work and other representative bodies of workers to discuss impacts; - To perform lifting the total number and percentage of operations analyzed for risks related to corruption, while performs lifting the total number and percentage of business partners that have been reporting on anticorruption policies and procedures adopted by the organization, broken down by partner type and region; - To adopt new supplier selection policies based on criteria relating to impact on society.
	- Product responsibility	<ul style="list-style-type: none"> - To perform lifting the percentage of significant categories of products or services covered and evaluated for compliance with the organization's procedures; - To perform lifting and reporting the total number of cases of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion and sponsorship.

Source: Authors (2015).

5 Final Considerations

The purpose of this paper was to identify as a mall incorporates sustainability into its management processes; check how to incorporate sustainability based on the GRI guidelines in corporate strategy, to get results that result in social benefit and competitive advantage and analyze the relevant factors affecting the commitments to sustainability, through the views of decision makers in strategic areas of the organization.

It was noted some practices geared to sustainability. The organization adopts (1) water reuse policies, (2) goals and control consumption of resources such as water, electricity and maintenance materials (3) training programs and development of employees, (4) awareness and targeted projects for optimization and waste management and (5) some philanthropic actions involving the local community.

Despite the engagement in environmental projects, social and economic, the practices adopted by the mall are not yet sufficient to fully meet the referred prerogatives by various authors in the area. But it can say that the organization is along the path of comprehensive development (SACHS, 2004).

It is important to suggest that the study be applied in other malls of different sizes, features and from other Brazilian regions so that you can know how largely meet the profiles of Brazilian malls industry and understand their level of commitment to sustainability theme.



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