



## ANALYSIS OF THE PRACTICES AIMED AT SUSTAINABILITY AT A SHOPPING MALL FROM SANTA CATARINA, ACCORDING TO THE GUIDELINES OF THE GLOBAL REPORTING INITIATIVE (GRI)

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### ABSTRACT

This article sought to identify how a shopping center incorporates sustainability in its management processes. In addition, the study proposes to verify how to incorporate sustainability based on the guidelines of the Global Reporting Initiative, on the corporate strategy to achieve results that are characterized as a competitive advantage and to analyze the relevant factors that affect the commitments to sustainability, according to the vision of the decision makers in the strategic areas of the organization. This is a descriptive study using a qualitative approach. Regarding the proceedings, it is a case study. To collect data we used a questionnaire and semi-structured interviews applied to key informants responsible for operations and maintenance departments, financial and administrative, marketing, and human resources. It was noted that the organization has adopted some practices focused on sustainability, such as the optimization of natural resources, philanthropic programs, as well as programs aimed at internal employees, but which were not as effective. It was concluded that it is possible to incorporate strategies and sustainable practices in the strategic management of the venture, providing it with competitive advantage, provided that there is full commitment from all sectors and investments in sustainable and conscious actions.

**Keywords:** Sustainability; Shopping Mall; Global Reporting Initiative

### 1. INTRODUCTION

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

Sustainable development is a recurring theme in the discussions of various actors, such as researchers, governments, and organizations. Several individuals have shown concern in terms of sustainable development, although it is treated by many narrowly in relation to the breadth of its meaning and scope (Beuren *et al.*, 2014). Aware of their role as social agents, companies have

embraced causes and rethought their business models, adopting more sustainable and eco-efficient production models, while many pose their stakeholders as fundamental agents 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 how a shopping mall incorporates sustainability into its management processes; check on how incorporating sustainability supported the guidelines of the Global Reporting Initiative (GRI) in corporate strategy to achieve results that set social benefits and competitive advantages; and analyze the relevant factors that affect the commitments to sustainability, through the eyes of decision makers in strategic areas of the organization.



The choice to conduct the study in malls is aimed at the 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 the 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, it reached a record of the last 14 years. Over 2013 38 (thirty-eight) ventures were inaugurated. On the same period the industry grew by 8.6% in sales compared to 2012, exceeding the planned target that was 8.3%. In 2014, sales growth was 10.1%, compared to 2013. These figures contributed to the good performance of the sector and confirmed the remarkable growth that the industry is enjoying in the last decade (ABRASCE, 2014, 2015).

Regarding the structural part of the work, it is divided into five chapters in addition to the current chapter. The next section deals with the theme sustainable development, its concept, and main discussions. The third chapter focuses on the international GRI model. The fourth section features the methodological procedures used for the development of the research. The subsequent section presents the application of the study in a shopping mall located in the state of Santa Catarina. The sixth chapter is reserved for closing remarks.

## 2. SUSTAINABLE DEVELOPMENTS

The concept of sustainable development was defined for the first time in the “Brundtland Report” as a 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 in terms of 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, evidences that point to a stronger focus on economic growth than on social and environmental issues were found. The critic refers to the adoption of rhetorical resources that obscures or diverts the reader’s attention from the real problems and focus on accountabilities involving the developmental model, aiming to be, in essence, unsustainable and exclusionary, as the discourse that aims to encompass all but “blames”,

especially the developing countries and their models of unsustainability, despite their inclusive languages. This leads to the judgement 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 al.*, 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 in the word as the ability to provide the basis in order to support and sustain, aimed at 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 to Afonso (2006), sustainability is the result of reflection and discussion started in the 1960s. It implies the quantitative and qualitative maintenance of the stock of environmental resources, the use of such resources without damaging their sources or limiting the supply capacity so that both the current needs and future needs can be met.

According to Instituto Brasileiro de Governança Corporativa (IBGC, 2009, p. 13) (Brazilian Institute of Corporate Governance), the notion of sustainability, in economic terms, means living on 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 that the future presents”.

Faced with various concepts and theoretical perspectives, Aligleri (2011) relates sustainability as a paradigm that enables the 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, based on 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 mostly a matter of consciousness than anything else (Silva *et Medeiros*, 2006; Almeida, 2003). The meaning of this term in vogue parts 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 of the civil society, government, and companies is in balance with these three aspects.

The principle of sustainability at the corporate level frequently invokes 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 the 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 view point of employees, but also the external perspective of society at large, involving all stakeholders and the community, given that organizations are also involved with meeting the demands and needs of citizens who were previously only served by the State. (Magalhães *et. al*, 2006; Araújo, 2008).

To become sustainable, organizations must incorporate sustainability policies and guidelines, exchanging the strategy for operation, substituting the fallacy for the effective practice of service to society, and going against the traditional management of organizations, which is generally geared towards the 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 the organization operates, covering culture, politics, human, and ecological appreciation, respect above all the principles of fairness, and democracy. (Sachs, 2004; Magalhães *et. al*, 2006).

According 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 and conditioning each other: a) the human, economic, and social behavior; b) the evolving nature; and c) the configuration of the territory. According to the author, in this perspective

of interdependence, the evolution and transformation of society and economy in the development process do change the natural world in many ways. 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, and national and international political policy, laid on four pillars: 1) social sustainability and its corollary - the cultural sustainability; 2) ecological sustainability, supplemented by environmental sustainability (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; and 4) political sustainability, which offers a general frame of satisfactory reference to governance at both the national and international scenarios.

However, several theoretical perspectives corroborate the importance of adopting measures to promote sustainable development globally, charging both the government and civil society and businesses. 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 demands and establishing new patterns of consumption with a focus on products and environmentally friendly services, socially just, and which continue to bring financial returns to the companies and their shareholders.

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

### 3. GLOBAL REPORTING INITIATIVE

A management tool that is widely referenced is the *Global Reporting Initiative* – GRI. According to Barbieri *et Cajazeira* (2009) the instrument is used to ensure transparency and communication with stakeholders. It was first developed in 1997 in the United States, with



the aim of improving the quality of the 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 all organizations, whether corporations, businesses, and governmental or non-governmental organizations (NGOs), independently of their structure, size, economic sector or location, to structure their 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 the 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 al.*, 2012; Benites *et al.*, 2013; Calixto, 2013, GRI, 2014).

The GRI aims to meet the need for a clear and transparent communication on a global sphere, sharing structural 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 in any location (Souza *et al.*, 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 comparability resource offered by the reporting, so they can analyze the 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 expended to the GRI can accomplish the mission of developing and disseminating guidelines for global applicability reports, and establish widely adopted principles so that it can promote international harmonization of such reports, given that the sustainability report is the main communication tool of social, environmental, and economic issues of companies. The GRI includes indicators of economic, environmental, and social development, and subcategories of labor practices and decent work, human rights, society, and product responsibility. (Aligleri, 2011; Morais Neto *et al.*, 2012; Calixto, 2013; Benites *et al.*, 2013; GRI, 2013).

Some qualitative features were incorporated by GRI to strengthen the credibility of the reported data. 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** – material free of misstatement. The organization must collect, record, compile, analyze, and disseminate information and processes used in preparing the report in a way that allows its review and establish the quality and relevance of information;
- **Clarity** – the organization must provide information in an understandable and accessible manner for the 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 must publish the report regularly and provide information in time for stakeholders to make informed decisions;
- **Verifiable** – to strengthen the credibility of the information reported.

Considering what was discussed, Mazon (2007, p. 52) states that the success and worldwide acceptance of the GRI are the generation, validation, and legitimacy of the indicators from a global consensus with various stakeholders.

#### 4. METHODS

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 the Global Reporting Initiative.



A case study that allows us to understand the dynamics of processes involving a dialogue between the researchers and the reality studied was carried out. According to Gil (1999), some phases of the case study require 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 for the research.

The data collection instruments consisted of a questionnaire and semi-structured interviews with key informants responsible for the operations/maintenance, financial administration, marketing, and human resources departments. The questionnaire was formulated, based on the GRI guidelines in its fourth generation (GRI - G4), in view of the need for researchers to analyze the 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.

The mall, object of study, is located in the state of Santa Catarina, and was founded in October 2011. It has 19,500 square meters of gross leasable area (GLA), 120 stores, and it offers 1,000 parking spaces. In its staff there are 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 number of young apprentice corresponds to 5% of the total employees.

## 5. DESCRIPTIONS AND ANALYSIS

Through the application of a questionnaire and interviews with key professionals, it was possible to analyze how the organization sees sustainability and incorporates the corporate strategy, and identify sustainability practices, 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 an 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 Araújo's (2008, p. 23) findings that 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 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 in the country, we have, for example, the water issue, since the mall may have 90% of its consumption reused. It can take 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 ac-

**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).





tions we are able to adopt sustainability in day-to-day business.

Regarding the 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 compared the monthly energy consumption (KWH) with the same period last year and developments in recent months", said the interviewee A.

As for partners who judge the most important issues of the enterprise within the prism of sustainability, the interviewee A states that this is the third company hired by the mall for water treatment. "Because if it doesn't provide any reliable person or not a good company that issues reports on the water quality, losses can occur in the treatment process", says the interviewee trying to show the possibility of generating waste and increase in water consumption. "If this waste is not properly monitored, it can cause an impact of 30% on efficiency," confirms the interviewee.

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

In our mall, the pipes are prepared for capturing rainwater that drains into a reservoir, whose water is utilized for landscaping, which means that the captured rainwater is stored and used daily in our garden. Another cool program we have is the "semi recycling". There is a waste selection, where the organic material is separated from what goes to the recycling, such as plastic, cans, and cardboard. We send this recycled trash over to a cooperative organization that reimburses the condo a value per kilogram of material. This value is reverted to the celebration party of employees at the end of the year and, consequently to a small reduction in the value of the fees charged to tenants (shopkeepers). But we want to do better. We intend to make a deal with the Municipality of the city in the process of garbage disposal and then we will have more benefits. Today we have costs to discard the trash, as we hired a third party to collect the garbage and we still have to know where this waste is disposed, etc. And with this partnership there would be no longer the cost because we would pass along the responsibility for proper disposal of garbage to the city hall that would benefit from the profit of the garbage

recycling. The cost-benefit would be better and would involve the public and responsible agencies. The condo reduction would be higher for shopkeepers and garbage disposal would be safer. This partnership gets steadied in São Paulo (state), while I work in a mall in the city of Sorocaba.

Regarding the social management practices, the interviewee B reports the enterprise has incorporated them:

The mall has made a deal with a local radio station with the Coat Campaign for the collection of coats, clothes, and blankets for distributing to the needy community in the cooler times of the year. Another campaign established with the same partner is the "Pedágio do Brinquedo" (Toy Toll), where guests and public visitors donate toys and the mall becomes responsible for distributing them to needy kindergartens in the local community on Children's Day. Another initiative of the mall is a campaign called "Árvore Solidária" (Solidarity Tree), where the mall adopts a daycare center to distribute toys, clothes, and gifts at Christmas. Children make a letter to Santa Claus and their requests are made in the form of decorative balls, and they will make up a Christmas tree. Customers have access to the list of wishes of these children and deposit gifts in a box. The listed gifts that are not donated by customers are bought by the mall and distributed to the children of the daycare center.

Analyzing the report of the respondent B, despite the fact that such practices are regarded as social perspective, they have a certain distance from what Callado (2010) considers sustainability in the 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 the accumulation of the skill capacity of individuals and communities working together. The goal is to build a civilization of "being" where there is greater equity in the distribution of "having" 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 of affluent and non-affluent life. It is also noticed that such actions are close to one of the four dimensions covered by Carroll (1991) for the Corporate Social Responsibility; the philanthropic responsibility, in which organizations should develop volunteer and philanthropic work or the one that does not bring any financial profit, or expected be-



nefit by the company. The respondent A informs, alluding to the social practices, that the mall must to do its 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.

When asked about the environmental and social practices of the project, interviewee A said that there is none and that he considers them to be important in order 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 plan, but there is nothing concrete yet. Some practices have to be carried out. 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 toilets of the outlets. In the case of restrooms, it gets a little more complicated, because we have to adapt all piping and this would involve a little more cost. And why is it a competitive advantage? For me, it would be because it reduces the value of water and sewage fees and expenses that are charged to shopkeepers. It is a diferencial.

In the perception of the interviewee A on the factors, including environmental, social, and economic aspects, he deems relevant the 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 the assertions of Veiga (2010), since dealing with economic sustainability still interferes in corporate decisions concerning social and environmental practices.

The feedback provided by each action taken is cost-effective. I think some important actions involving waste management, water use, which is a scarce resource 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 it involves the public agency (City Hall), which is not always easy to establish any partnership with. But when this substitution occurs, the impact is crucial, because it will generate cost savings for the shopkeepers. Another action that will respond

positively to the mall will be when we put the cistern to work. It will generate more cost reduction and less 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 shopkeepers, which would provide cost reduction, where an action for environmental and social aspects would echo directly on the economic sustainability of the organization, including the fact that it is a competitive advantage. This is because in economic analysis, according to the view of some managers, a competitive mall for shopkeepers is the one that has a low common expenses cost (condominium), associated with the generation of income from its operations.

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

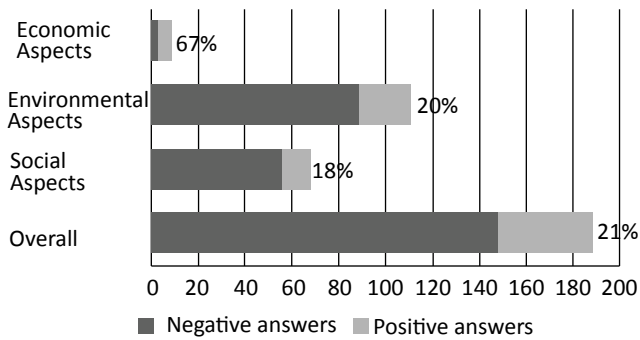
The interviewee B says, when asked how marketing strategies are formulated and operationalized and whether they are considered of regional and/or national dimensions:

Marketing strategies are formulated annually through the strategic planning and budgeting for the entire following year. The advertising agency is located in the Southern Brazil and it is a partner that will guide on some local actions that we will formulate along with the mall's administrating enterprise that is located in São Paulo. At first, during the mall's opening period, the campaigns were focused mostly on the national dimension, with the use of a global actress, because of the corporate marketing manager and his staff was located in São Paulo, but over time, we reformulated the marketing strategies, to meet consumers' needs of the western region of Santa Catarina. In fact, not only Santa Catarina, but also the northwestern Rio Grande do Sul and Southwest Paraná, as some of our customers and visitors are from small towns from these regions. We even had some prizes raffled in marketing campaigns of previous editions that were from out of the State.



It is observed that such strategies still require direct consultation with the society and with the mall’s customers. In the interview, note that customer needs were 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 the GRI, in the form of indicators, which considered the economic, environmental, and social dimensions, it is clear that 21% of the statements were positively answered, stating that there were practices and reports about sustainability along with their stakeholders, as shown in Figure 1.

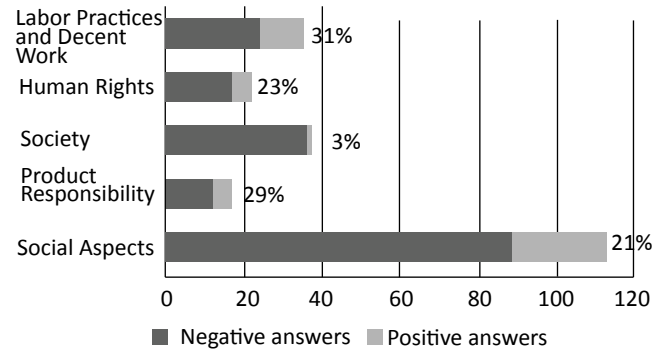


**Figure 1** - Sustainability level by aspects, according to GRI guidelines - G4  
 Source: Authors (2015).

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

With regard to environmental aspects, 20% of the questions were answered favorably. According to the respondent A, the organization conducts a survey and reports the percentage of waste recycled materials; performs lifting and reports the volume of obtained energy consumption due to direct conservation and efficiency improvements; reports the basis used for calculating 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 and unplanned water discharges.



**Figure 2** - Level of social sustainability by sub aspects, according to GRI guidelines - G4  
 Source: Authors (2015).

Of the 111 indicators used in social dimension, 20% were answered positively. The social dimension was treated by sub aspects, as shown 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”.

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





As regards to the Human Rights sub-item, respondent C states that the organization raises the total number of hours dedicated, from assessment, training on human rights policies or procedures related to human rights aspects relevant to 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 terms of sub-aspect Society, 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, respondent B says she performs and reports the main results or findings of customer satisfaction surveys (based on statistically relevant sample sizes); conducts survey and reports of 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 customers report complaints to her (the respondent), since she is responsible for directing them to the sector that will have the competence to answer them.

After the formulated analysis 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.

## 6. FINAL CONSIDERATIONS

The purpose of this paper was to identify how a shopping mall incorporates sustainability into its management processes; to check on how to incorporate sustainability based on the GRI guidelines in corporate strategy, to reach conclusions that result in social benefit and competitive advantage, and to 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 resource consumption control, such as water, electricity, and maintenance materials; (3) training programs and development of employees; (4) awareness and targeted projects for optimizing and managing waste; and (5) some philanthropic actions involving the local community.

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

Importantly, the study should be applied in other shopping malls of different sizes, features, and from different regions of Brazil, so that it is possible to know how to meet the profiles of the Brazilian mall industry, and understand their level of commitment to the sustainability theme.

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**Table 2 - Improvement Proposals**

Aspects		Improvement suggestions
- Economic		<ul style="list-style-type: none"> <li>- To perform a study and a report to its stakeholders on the financial implications and other risks and opportunities for the organization's activities due to environmental changes, such as climate change, environmental disasters, etc;</li> <li>- 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 policies aimed at regional development.</li> </ul>
- Environmental		<ul style="list-style-type: none"> <li>- To raise the ratio used operationally, discriminated by weight or volume;</li> <li>- To conduct a survey and reports on the total number of water sources significantly affected by removal of water according to type:               <ul style="list-style-type: none"> <li>(a) size of the water source;</li> <li>(b) whether the source is or not designated as a protected area;</li> <li>(c) value or importance of the water supply for local communities.</li> </ul> </li> <li>- To adopt standards, methodologies and assumptions used to report the total number of water sources significantly affected by water removal according to type;</li> <li>- To conduct a survey and report on the total volume of recycled and reused water by the organization or adopt policies and water reuse actions, while reports the total volume of water recycled and reused as a percentage of total water removal from nature, making use of standards, methodologies, and assumptions used to measure the total volume of recycled and reused water according to the organization;</li> <li>- To adopt practices and reports on whether 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;</li> <li>- To report standards, methodologies, and assumptions used to report the total volume of planned and unplanned water discharges;</li> <li>- To adopt new supplier selection policy based on environmental criteria, indicating the number of suppliers subjected to environmental impact assessments, and to perform a survey on the real negative significant environmental impacts and potential identified in the supply chain.</li> </ul>
- Social	- Labor practices and decent work	<ul style="list-style-type: none"> <li>- To adopt labor practices based on universal internationally recognized standards;</li> <li>- To report to stakeholders the total number and rate on the new hiring of employees during the reporting period, discriminated by age group, gender, and region;</li> <li>- To report the total number of employees entitled to take maternity/paternity leave, discriminated by gender and date for returning to work after the license;</li> <li>- To report to a certain extent, in percentage terms, the various health and safety topics that are covered in agreements with trade unions;</li> <li>- 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, discriminated by significant operation;</li> <li>- To adopt new supplier selection policies based on labor related criteria, subjecting them to the assessments on the impacts in relation to such practices;</li> <li>- To raise the total number of complaints and claims related to labor practices filed through formal complaints and complaints mechanisms during a certain period.</li> </ul>
	- Human rights	<ul style="list-style-type: none"> <li>- To raise the total number and percentage of significant investment agreements and contracts that include human rights clauses or that has undergone the assessment related to human rights;</li> <li>- To report operations and suppliers in which the right to exercise freedom in terms of association and collective bargaining may be violated or is at risk of breaking;</li> <li>- To take control of operations and suppliers that may present significant risks for the occurrence of:               <ul style="list-style-type: none"> <li>(a) child labor;</li> <li>(b) Young workers exposed to hazardous work;</li> </ul> </li> <li>- 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 highly dangerous work;</li> <li>- To raise the total the number of identified suppliers that may cause actual and potential significant negative impacts on human rights;</li> <li>- To raise the total number of complaints and grievances related to impacts on human rights recorded through formal mechanisms during a certain period of time.</li> </ul>



- Social	- Society	<ul style="list-style-type: none"> <li>- To raise the percentage of operations that have implemented community engagement programs, impact assessment, and local development;</li> <li>- To assess the social impacts, including impacts on gender assessments, based on participatory processes;               <ul style="list-style-type: none"> <li>- To undertake local development programs based on the needs of local communities;</li> </ul> </li> <li>- To have work councils, health and safety committees at work, and other representative bodies of workers to discuss impacts;</li> <li>- To raise the total number and percentage of operations analyzed for risks related to corruption, while raising the total number and the percentage of business partners that have been reporting anticorruption policies and procedures adopted by the organization, discriminated by partner type and region;               <ul style="list-style-type: none"> <li>- To adopt new supplier selection policies based on criteria relating to the impact on society.</li> </ul> </li> </ul>
	- Product responsibility	<ul style="list-style-type: none"> <li>- To raise the percentage of significant categories of products or services covered and evaluated for compliance with the organization's procedures;</li> <li>- To raise and report the total number of cases of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship.</li> </ul>

Source: Authors (2015).

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