

SUSTAINABILITY IN THE ECONOMIC, ENVIRONMENTAL AND SOCIAL DIMENSIONS AND THE RELATIONSHIP WITH SOCIAL RESPONSIBILITY INDICATORS

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ABSTRACT

This article aims to address sustainability in the economic, environmental and social dimensions and the relationship with social indicators of responsibility. Thus, in the dimensions of responsibility, priority is given to the preservation of life as opposed to obtaining profit at any price. Following, we seek to analyze the economic dimension that treats sustainability as an essential element for organizations to have economic results demonstrated by the efficiency and effectiveness of the business in a transparent and ethical manner. The environmental dimension focuses on the use of natural resources, avoiding the negative impacts of activities. The social dimension is evidenced by the spread of actions that bring development to the place as a way of generating employment and income. Thus, based on the consulted literature, a map of social sustainability indicators was constructed as a way to discuss elements for the operationalization, monitoring and evaluation of socially responsible actions in a sustainable manner in organizations.

Keywords: Sustainability, Responsibility, Environment, Indicators, Society.

INTRODUCTION

When it comes to the fundamental principles of preserving life on the planet it is impossible not to consider the philosophical foundations of responsibility. Jonas (2006) puts freedom, responsibility, education, and ethics on equal footing for the promotion of human dignity. These values are challenged by globalization, the environmental crisis, and the massification of people.

The author criticizes the modernization of knowledge, saying that it is necessary to be an expert to analyze relevant information, often generating conflicts related to human dignity. He also reflects on the performance of environmental impact studies, market and opinion polls, which are often conducted randomly, measured and interpreted only through mathematical formulas.

In the author's view, man ignores the true function of knowledge, the search for quality of life on the planet, which should respect the natural order of overlapping the physical and social world to banish the imbalance in the biotic, abiotic structure and also in human life (Jonas, 2006).

The pursuit of profit alone generates negative consequences for the continuity of life on the planet, as Arendt (2016) argues. The author points out that business is like a gear that acts without the benefits of reason and thought. For the thinker, this can generate changes in the form of habitation on earth. She also emphasizes that populations migrate for economic or political reasons from degraded places, seeking quality of life, abandoning culture, values, and the way of life, breaking family ties. These migratory movements bring one of the greatest human losses, which is living in community.

On this threshold, a parallel is drawn between morals and ethics, highlighting that the first is concerned with rules and norms without a change in culture and preservation of human life and the environment. In counterpoint, the second glimpses a commitment to the environment. With the acceleration of economic growth in large centers, there is a risk to the continuity of life. In this understanding, ethical thinking must be based on the changes in the social bond of globalization (Forbes, 2013).

Ramos (1989) says that modernization, the restlessness of emotional phenomena, the deterioration of life, and the waste and exhaustion of the planet's resources undermine the expectations experienced by society. In the sociology of knowledge, social factors have influenced the construction of scientific activities that brought about recognition. In this school of thought, one can glimpse inquietudes about the scientific system. And it is reinforced that the evaluation of social theories is complemented by ethics and people's participation. With participation there is emancipatory empowerment.

Tenório (2012) understands citizenship as a procedure that is constantly under construction, because it is the source of people's emancipation. He also highlights the relevance of holding debates in the public sphere to create equal opportunities for dialogue among the actors and the relationship with participatory bodies. He emphasizes that inclusion occurs with places of deliberation and citizen valuing. In the view of Vilela et al (2012), deliberative democracy can be characterized by the legitimacy of decisions guided by collectivity-oriented principles.

However, Ramos (1989) reports that applied social science is alienated from the ideological character of organizational theories that deal only with instrumental rationality, forgetting the importance of the analysis of subjectivity found in relationships. Thus, Tenório (2012) highlights that a paradigm shift is needed in organizations because they are still centered on strategic management.

Luchmann (2007) explains that it is through participatory democracy that citizens participate in political decisions to be adopted in organizations. For Bordenave (1994), participation is doing, communicating, informing, and knowing. The intellectual points out that society walks slowly towards participation for social transformations. He also points out in his work that it is through education that the subjects learn to participate, mainly through incentives coming from the school, an institution that has made little use of its liberating function, having as its social responsibility the formation of opinion.

The participation of people values the principles of the community, bringing greater autonomy and solidarity, giving new meaning to "social citizenship, opening paths of emancipation and not resigning itself to the task of filling in the gaps of the State, but rather encouraging decisions and struggles against oppression, as well as over-regulation" (Santos, 2005). In this understanding, it is important to understand the economic dimension of responsibility from the perspective of sustainability and business continuity.

The study is justified because economic sustainability is one of the three pillars to achieve the so-called sustainable development. Together with the social and environmental pillars, the concept promotes evolutions that respect and preserve natural resources, so that they are available for the next generations.

Economic Dimension of Responsibility

Profit is necessary for self-sustainability and business continuity, without which investments in social and environmental benefits would become scarce and the sustainability of the organization would be compromised. Tinoco and Kraemer (2011) warn that economic sustainability is achieved through conscious management and strategic application of resources and constant inflow of investments.

In this sense, Pinheiro and Bassoli (2005) state that "sustainable economic progress presents protection for the environment and social justice". From this, it is concluded that economic sustainability is essential for the development of the other dimensions of sustainability, raising the levels of responsibility of organizations.

According to Marion (2009), accounting plays a significant role in the efficiency and effectiveness of the economic and transparent management of organizations. Similarly, by imbibing to record the accounts, it assumes a relevant role to management, allowing the control of economic activities. "Profit is a means and not an end, all economic activities are potentially impactful to the environment, to the extent that they use natural resources." For organizations to survive they depend on natural assets in adequate quality and quantity.

A study by López and Bellostas (2017) demonstrated in Spanish companies, points out that when it comes to stakeholder participation in their organizational structure and accessibility of information, companies have a positive image before the market. Maintaining in this way, through credibility, the expected economic return. And, emphasizes the researcher about the importance of ethical awareness of managers regarding the socio-environmental responsibility of organizations. From this perspective, the environmental dimension of responsibility will be addressed.

Environmental Dimension of Responsibility

It weighs on companies the fact that their activities affect the environment, which requires the reduction or mitigation of the harmful effects of business under penalty of having to endure the reduction of quality or the depletion of resources needed for the production process. Environmental or ecological responsibility can be achieved through the ability to use resources, as Tinoco and Kraemer (2011) explain. There are resources and products that are easily exhaustible for which measures such as reducing waste generation are necessary. All this with the purpose of decreasing unfavorable impacts on the environment.

Claro and Amancio (2008) assure that the prevention of impacts refers to the organization's managerial practices focused on quality. For Galiana, Centeno and Bilbao (2015), social and corporate responsibility are two necessary factors to establish dynamics and a sustainable social framework within a capitalist structure. For the authors, it is essential that citizens and companies have responsible and sustainable consumption habits and investment strategies.

The environmental sustainability of the organization is related to the responsible performance in relation to the environment, natural resources, water, energy, and materials (environmental inputs) and the disposal of solid, liquid, and gaseous waste (environmental

outputs). In this context, the evidencing of inputs and outputs in the balance sheet is relevant. Sustainability is a concept that has recently gained significant interest in a wide spectrum of fields including management and business sciences (Asoba et al., 2020).

Almeida (2002) points out that the search for sustainability presupposes a clear notion of the complexity and subtleties of the time factor in the search for results. Above all, it requires a planning posture capable of contemplating local actions that have global effects. For the author, sustainability requires the reduction of misery and the insertion of millions of people in the market economy.

Almeida (2002) points out that "the richest 10% of the Brazilian population have 28 times more income than the poorest 40%. It is a concentration of income worse than Botswana in Africa". He also explains that the "world data is worrying in that half of the planet's population lives with less than two dollars a day".

With the publication of the United Nations Universal Declaration of Human Rights, greater attention was given to political, economic, and social rights. For Almeida (2002), the situation is getting worse: in the 1960s, 20% of humanity enjoyed 70% of the financial resources; three decades later, the same portion of the population now holds 85% of the world's wealth. This situation shows that a change of attitude is needed to combat poverty.

Through the fight against social inequality, a rational system is sought with citizen initiative that will meet the need for economic, environmental, and social adjustment so that people can enjoy a healthy and free environment. The expectation is created that with the improvement of the relationship of the entities with the environment and of the economy with society, positive transformations will occur, generating benefits to the collectivity.

Stakeholders play a fundamental role in helping to preserve the environment. Stakeholders are any individual or internal group, suppliers, consumers, community, government, shareholders, NGOs, which through dialogue, forums, meetings, committees, research, individual or collective consultations address the concerns related to the environment (Ethos, 2005). In this sense, chart 1 lists the relationship between users and interests in the environment.

Stakeholders	Interest
Customers	Make sure of the quality of the product that they consume and whether these were formulated and produced in a way that minimizes environmental damage
Financial agents	Analyze the possibility of the organization being charged environmental fines, which would compromise its financial availability for payment of loans and financing.
Investors	To verify the perpetuity of the organization and the evolution of profit generation.
Government Regulators	To monitor the investments of the organizations in the prevention of environmental damage and the compliance with environmental/social legislation.
Community	To evaluate the community's commitment to the environment.

Source: Adapted from Ethos (2005)

Thus, through the commitment of customers, financial agents, investors, government regulators and the community, with a sustainable environment. Thus avoiding environmental fines and striving for the longevity of the organization in a socially responsible way.

Social Dimension of Responsibility

In this dimension, the influences of the organizations in the social environment in which they are inserted assume a preponderant role concerning people's well-being. As for social responsibility, Ethos and Sebrae (2003) explain that the future of business is related to ethics and smoothness in management and is reflected in everyday decisions.

In a more comprehensive perspective, Ethos and Sebrae (2003) ensure that "social responsibility is co-responsible for development and is characterized by the way business is conducted. In Tinoco's (2010) understanding, "responsibility is to provide entry into the labor market through employment distributed equally. The concepts, therefore, focus on the welfare of the internal and external public.

One must distinguish, however, between the expressions social responsibility and philanthropy. While the first is related to the responsible performance of economic activities, the second is related to actions for the benefit of the community, i.e., they are not, strictly speaking, the responsibility of companies. Philanthropy is characterized by spontaneous actions for the benefit of the community, mainly aiming to cover deficiencies in public services in the areas of food, education and health. It is understood, therefore, that while social responsibility characterizes the organization as responsible for the continuity of actions, philanthropy characterizes it as a corporate citizen (Tinoco, 2001).

Notwithstanding the conceptual distinction between sustainability and social responsibility, these terms have been used interchangeably to refer to corporate efforts to promote human welfare. While responsibility are actions taken by the company, sustainability is the result of these actions in such a way that transformations occur. One can, however, implement actions with the cooperation of the community, separating the actions inherent to economic activities from voluntary actions in promoting community or external public satisfaction.

Accounting has a preponderant role in the evidencing of social actions, as well as in the measurement of these impacts on the community (Conselho federal de contabilidade, 2006). In this understanding, it is necessary to have legislation that raises social responsibility to an international standard. The goal with this is to avoid that SR is just a marketing tool rather than a way to measure the social impact of their actions. In this way, more companies, organizations, and institutions will pursue short- and long-term goals as a social business strategy.

Finally, we can also make the relationship between the social and entrepreneurship and sustainability, Lee (2015); apud Mefi (2020) commented that the relationship between social entrepreneurship and sustainability has become an issue of increasing concern in various industries and sectors. The literature asserts that social entrepreneurship is a multidisciplinary field that has implications in many areas. The main thrust in social entrepreneurship is based on the pursuance of both business missions such as profitability by providing social value.

In the next step we will discuss the contribution of indicators as tools for implementing and monitoring socially responsible actions.

METHODOLOGY

The research on environmental and social economic sustainability and the relationship with social responsibility indicators is classified by Vergara (2007) as to ends and means. As to the ends, this is a descriptive research of exploratory nature. It is descriptive, since it seeks to describe the meaning and verify aspects related to sustainability and social indicators (Gil, 2010). It is exploratory because it seeks the theoretical foundation of the theme sustainability to provide

a basis for the research. The research design aims to establish links between the plans and structures in which the research problem was conceived and thus substantiate the answer to this problem, according to the guidelines of Bervian; Cervo and Silva (2007). In this understanding, a framework of social indicators of sustainability was assembled with the intention of providing the basis for the structure of the research.

RESULTS AND DISCUSSIONS

Social indicators are essential tools for the implementation of actions, because they bring elements to monitor and evaluate a given reality. However, Macêdo et al (2011) say that a large number of indexes, indicators, awards, certifications and seals are used in an attempt to obtain a market differential, but without the corresponding operationalization and effective evaluation of sustainable projects as a form of social responsibility.

Jannuzzi and Patarra (2006) point out that social indicators are no longer perceived as a bureaucratic registration bias and have a relevant role related to social control. For the authors, the tools serve to "formulate and reformulate public policies and are an operational tool for monitoring reality".

Thus, based on the consulted literature, we built a map of national and international indicators that, if properly used, bring elements for the operationalization, monitoring and evaluation of sustainable actions, besides the possibility of being used in the most varied segments of the economy both in social, public and private organizations and in the third sector, as shown in Table 2.

Indicadores	Elementos	Instrumento
Federal Constitution	Responsibility of the legal entity, acts practiced to the economic and financial order, popular economy and social inequality	Articles 172, 173 and 174
Social Balance	Sheet Economic-financial information	Ibase Model
LAW 11.440/00	Certificate of Social Responsibility - RS	Social inclusion and citizenship
Ethos	Orientation as to the use of the instruments	SR practice in management
ISO 14000	Techniques and managerial and administrative norms related to environmental management	Partial certifications
OHSAS 18000	Guide for safety management systems and occupational hygiene	Certification for risk minimization
BS 8800	Health and safety conditions	Company guidelines for employees
DVA	Wealth generation and distribution	Accounting statement required by law
HOPKINS	Assesses the social responsibility profile of companies	Indicator
AA 1000	Ethical business behavior	Indicator
AS 8000	Human Rights and the Universal Declaration of the Rights of the Child	Certification

Law 77.769	Makes public the social actions of companies	Social Balance Sheet-France
IBASE	Democratizing information	Monitoring of legislative processes and public policies
GRI	Disclosure of information on economic, environmental and social dimensions	Sustainability reports
Project 39/97 SP	Citizen Company Seal	Certification
Global 100	Consecrates the 100 most sustainable companies in the world	Indicator of energy, water, waste, taxes paid
Law n. 8118/98, Porto Alegre	Balance sheet for companies established in the municipality with more than twenty employees	Report
NBCT 15	Corporate social and environmental responsibility	Evidence in the balance sheet
RAIS	Provides economic information, occupation, age, education, length of service, income by municipality	Socioeconomic index
FIRJAN	Measures the economic, social, employment, income, health, and education development of states and municipalities	Index with international standards
ISO 26000	Establishes universal parameters to compare SR initiatives	Indicator
IBGE	Social, demographic and economic statistics	Indicator

Source: Prepared by the author

The Brazilian Federal Constitution, called the Citizen Constitution, completed thirty years of promulgation in 2018. In articles 172, 173 and 174, it addresses the responsibility of the legal entity related to mechanisms to control social inequality, acts practiced against the popular economy, economic and financial order. Mechanisms of participatory democracy arise in the treatment of individual and collective rights, plebiscite, referendum, popular initiative, collegiate bodies in which performance policies and possibilities are discussed under the terms of the legislation.

In this sense, the normative aspects produced in the 1988 Constitution point the way and refer to the observation of social phenomena. It is noticeable that there is a lack of planning, control, and transparency of the acts submitted to the legal order for the implementation of individual and collective guarantees regarding the country's economic conditions to meet the social rights that must be offered to society, as can be seen in the current situation Brazil is experiencing in relation to economic and social aspects.

The social balance sheet indicator, prepared based on the IBASE model, contains information that can be translated into social control indicators. As described by Tinoco (2001), social information is listed in the list of social balance sheet indicators and provides other important information to verify the exercise of responsibility, such as increase or retraction of job offers, inclusion and professional advancement practices within the company, number of occupational accidents, correlation between higher and lower wages, among others.

As a result of discussions between organizations in France, Law 77,769 was passed in 1977. This legislation requires companies with more than 700 employees to prepare social balance sheets, a number that, according to the regulations, was reduced to 300 employees.

With the evolution of concepts, it was necessary to incorporate indicators to the organizations that meet the information needs of varied users. Information related to the tripod of

sustainability has been incorporated to those that were restricted to the financial aspects only. In the same perspective, the need for transparency and compliance has made organizations present more concise and transparent information.

The International Integrated Reporting 2013 (IR - 2013) points out that the GRI was the first global initiative highlighting a framework for social responsibility reports focused on sustainability. It highlights that this results in guidance on strategy, governance, performance, as well as organizational perspectives.

The GRI is a tool established in 1997 by the Coalition for Environmentally Responsible Economies (CERES) in conjunction with the United Nations Development Programme and aims to develop and disseminate guidelines applicable to sustainability reporting through the GRI Guidelines, the Sustainability Reporting Guidelines. This indicator allows the presentation of standardized information facilitating the analysis process. It can still be adjusted for application both internationally, as well as nationally or locally and in the most varied types of economy segments, bringing visibility and inclusion for stakeholders (Gri, 2018), according to chart 3 on the structure of the report.

Table 3	
STRUCTURE OF THE GLOBAL REPORTING INITIATIVE REPORT	
Part 1 - Strategy and Profile	
Strategy and analysis	Perform sustainability-related strategy to substantiate and detail reports in the guidelines.
Organizational profile	Name, main brands, functional structure, location, countries in which it operates, legal nature, size. Governance.
Part 2 - Report	
Parameters for the Report	Period to which it refers, date of the most recent report. Scope and limit.
Part 3 - Stakeholders	
Governance, Commitments and Engagement	Involvement of internal and external audiences in the organizational system for the period covered.
Part 4 - Defining Report Content	
Parameters for the Report	Definition of report content procedures, including: - determination of materiality; - Insertion of topics in the report; - Organization of the report from the users' perspective.
Part 5 - Performance Data	
Performance	The model has nine performance indicators
Part 6 - Application Level	
Report	Application Level
Part 7 - GRI Content Summary	
Summary	Table that identifies the location of the information in the report

Source: Adapted from the template available on the GRI Foundation website (2018)

At the end of the completion, companies are classified in the A, A+, B, B+, C, C+ model according to the fulfilled requirements. The positive sign indicates the existence of external evaluation (audit), which gives greater credibility to the GRI report (2018).

For Almeida (2002), the GRI report brings together the "triple bottom line", an expression from the English language without adequate translation into Portuguese and used to minimize the economic, environmental and social impact. For the author, it is important that the values, objectives, and organizational processes be realized as a form of planning for the promotion of actions. It is available for free use, including in Portuguese, on the Global Reporting site. Once

registered, the company forwards the completed report via e-mail, as indicated on the form itself. By using the procedures suggested by GRI, organizations allow data to be compared by readers through transparency procedures with organizations in other countries (Gri, 2018).

With the intention of strengthening the performance of socially responsible actions, social indicators were created in the year 2000 in the State of Rio Grande do Sul through Law No. 11,440/00. The State enacted the law that encourages the publication of the social balance sheet, besides spreading social responsibility among the entities established in the State by granting a Certificate of Social Responsibility to the entities that present the Social Balance Sheet and a Social Responsibility Trophy to those that stand out for carrying out relevant social projects. The evaluation is done by quantifying these indicators through equations established in the public notice and within the established parameters.

Reinforcing the movement started by IBASE, the Ethos Institute of Companies and Social Responsibility was founded in 1998. The operationalization of the mission is done through the support and guidance to companies regarding the use of instruments that facilitate the use of sustainable practices of social responsibility in the business management processes.

Ethos Institute has international entities, among them the Prince of Wales Business Leadership Forum, from the UK, and the Business for Social Responsibility. It conducts international projects and programs to encourage organizations to implement practices respectful of people, their communities and the environment that will be reflected in their future success.

The management of companies' environmental systems, object of the ISO 14000 series of norms, had its standardization started in Brazil in 1991 and its first publication in 1996 by the Brazilian Association of Technical Norms - ABNT. The International Organization for Standardization - ISO, with its headquarters in Geneva, is a non-governmental organization and its objective is to establish norms and activities. Specifically in the case of ISO 14000, they are techniques and managerial and administrative norms related to environmental management (Almeida, 2002).

The Occupational Health and Safety Assessment Series 18000 (OHSAS 18000), on the other hand, is the Occupational Safety and Hygiene Management System. As characterized by the Associação Empresarial de Portugal (2003), "the OHSAS 18000 standards work with occupational safety and hygiene management systems". According to this standard, certification by OHSAS 18000 addresses risk reduction. Its implementation brings as benefits the reduction of occupational accidents and diseases, employee downtime, and, consequently, economic and especially social costs.

The OHSAS 18000 involves improving the quality of life at work within companies as a result of the right initiatives to improve the health and safety system inside and outside the company, involving everyone in the process; it involves controlling accident risks; complying with the determinations of the law and assuming a management system that responds to the regulated protocol wishes and that meets the personal and social wishes of citizens (Aep, 2003).

The British standard BS 8800, published in May 1996, is focused on the health and safety conditions offered by the company to its employees and, according to Melo Neto and Froes (2001), "companies that obtain the BS 8800 certification guarantee that they offer adequate conditions for their employees. Because BS 8800, according to Viegas (2003), is only a guideline, it lacks a specification, so many companies are adopting the standards of the OHSAS 18000 norms since its scope is wide.

The statement of value added (DVA) is also a legally required indicator to be part of the financial statement disclosure. Known as the demonstration of added value, which, although it is

not an element of the social balance sheet, evidences the wealth generated by the organization. In Martins' (1997) position, the DVA is also an instrument for the implementation and monitoring of public policies.

Hopkins' indicators were conceived with the purpose of verifying the delineation of social responsibility. Ashley (2002) reveals that the model presented in 1997 by Michael Hopkins is based on the social performance of companies proposed by Donna Wood in 1991. The main purpose of these indicators is "to provide a ranking for comparison between companies and to provide a basis for social auditing. These indicators have generic characteristics and are adaptable to all types of organizations, as Hopkins (1997) states.

The AA 1000 (Accountability 1000) standard was created in 1999 in the United Kingdom by ISEA (Institute for Social and Ethical Accountability) and aims to encourage ethical behavior in organizations, whether in business organizations, non-profit organizations, or even governmental organizations.

Social Accountability 8000 (SA 8000) is a social accountability certification standard that originated in the International Labor Organization (ILO), the Universal Declaration of Human Rights, and the Universal Declaration of the Rights of the Child. In 1997, it was created by the Council on Economic Priorities Accreditation Agency (CEPAA). For Hatz (2001), the standard "has as its priority the way in which products are produced and not only their quality, and aims to serve more enlightened consumers".

The Global 100 index is an annual list developed by the magazine Corporate Knights and announced annually consecrating the 10 most sustainable companies in the world. The index is calculated in a quantitative way, and for a company to be evaluated, it only has to have a stock market value of more than two million dollars. However, the index culminates in a ranking of one hundred companies that appear to be the most sustainable in the world.

Expenditures on energy, water, waste, taxes paid, innovation capacity, wage discrepancies, worker safety, leadership, diversity, and employee turnover are analyzed. Thus, this is also an index focused on results and limited to the 100 most sustainable companies.

Brazilian municipalities have adopted projects related to the social balance sheet and corporate social responsibility, highlighting the cities of São Paulo and Porto Alegre, which put into practice Bill no. 39/97, which created the day and the "Citizen Company Seal", and Law no. 8118/98, which instituted the social balance sheet for companies established at the municipal level and that have more than twenty employees. The Legislative Assembly of Rio Grande do Sul approved this law at the state level as well.

In 2006, the Federal Accounting Council approved the Brazilian Accounting Standard, NBC T-15, which deals with corporate social and environmental responsibility. Much has been said about the subject, but there is a need to establish a standard to be followed. This standard has established processes to show social and environmental indicators to society (Conselho federal de contabilidade, 2006).

One of the advances is ISO 14000, an international environmental management certification standard created by the International Organization for Standardization. This is a generic standard and, as such, applicable to companies from various segments, as long as they go through a certification process. Of the companies that are certified by this standard, such as the GRI or the United Nations Global Compact (UNGC), it provides information on which companies are interested in being associated with certification by a voluntary social and environmental sustainability standard.

This standard fits into a context of complex requirements, which is not comparable to the UNGC or the GRI, which are initiatives that do not require certification and guide to good CSR practices, as well as motivate their accompanied implementation at the local level, bringing elements already tested at the international level.

The United Nations Global Compact index has the function of encouraging companies worldwide to adopt sustainable CSR policies. This index focuses more on informing companies about the good practices they should follow and not on distinguishing leadership in CSR. The UNGC is not a regulatory tool, but rather an informative one. Thus, the UNGC focuses on the procedure of obtaining the results.

The World Business Council for Sustainable Development (WBCSD) is a global association of about 200 international companies. These companies deal exclusively with the sustainable development that permeates the results process. The WBCSD is focused on sustainability issues of companies and provides an assessment every two years on the corporate reports with the best sustainable practices. These reports are sent to the WBCSD by the companies themselves that wish to be recognized. Subsequently, the body produces a ranking of the 100 best sustainability reports submitted.

According to information listed in ISO 26000 (2010), the social and environmental responsibility of organizations encourages competitive advantage, reputation and ability to attract and retain employees, directors, partners and shareholders. In this standard it is highlighted that the morale and commitment of employees bring benefits to the reputation in front of suppliers, investors, donors, sponsors. In this understanding, the relationship with companies, governments, media, customers, and the community, in an ethical way, creates an environment of trust so that activities can be developed.

The amount of social responsibility indicators in Brazil, if used properly, can bring significant contributions to planning, ordering and monitoring of actions through the Annual Social Information Report (RAIS), requested by the Ministry of Labor and Employment to legal entities, whose objective is the control of labor activity through statistics and information about the labor market.

RAIS was instituted by decree 76,900 in 1975, became mandatory and provides information on economic activities created, economic class, occupation, age group, level of education, time of service, and average income range of workers. All these indicators are listed by municipality (BRASIL, 2018).

Also noteworthy is the Firjan (2011) Municipal Development Index, which addresses economic and social aspects of states and municipalities through the use of statistics. As of 2014, the index became a reference for the monitoring of socioeconomic development, and the methodology was improved through the IFDM.

This index has as standards found in developed countries and, created social control tools aimed at stimulating the culture of administrative responsibility of managers as well as the fiscal management of Brazilian municipalities. It presents a simplified methodology that allows comparison between the related indicators (Firjan, 2011).

The Brazilian Institute of Geography and Statistics provides data and information through indicators and socio-environmental information. It is a federal public administration entity, linked to the Ministry of Planning, Development and Management, Its mission is the identification and analysis of the territory, reveals how people live, demonstrates the economic evolution by the work and productivity of people (IBGE, 2010). Contributing in this way to

social responsibility by generating knowledge and information through data collected from the population.

CONCLUSIONS

The research objective was met in the sense of analyzing sustainability in the economic, environmental and social dimensions, and the relationship with social responsibility indicators. It is noted that a variety of tools have been developed for the purpose of information, measurement, and evaluation of socially responsible actions. However, it is noticeable that there are few studies bringing to light the reflexes of the use of these tools for the implementation and monitoring of sustainable actions. The indicators bring a significant contribution so that the actions are planned according to the needs pointed out by the organizations in a sustainable way.

However, it is evident that the responsible and socially successful actions lack the granting of reflections based on the sustainability of the organizations, as an element of social responsibility. In this understanding, Sustainability is the result of the implementation of social responsibility actions properly deployed. For the economic and social progress it is important that there is a reduction in social differences, efficient management of natural resources, and the exercise of citizenship. For Prahalad (2005), with balance there is social transformation. Almeida (2002) points out that "sustainable development is incorporated, in a petrified way in the economic, environmental, and social dimensions as well as in the consequences that affect the planet and the beings that populate it.

For Guiddens (2000) it is necessary to have market dynamism in order to achieve sustainability. From the balance between economic and non-economic aspects comes the quality of life of people. Dowbor (2012) says that the harmonization of economic, social, and environmental aspects meets society's needs in terms of quality of life, respect for the environment, generation of a climate of security, and preservation of the space for individual and social freedom and creativity.

However, discussions about the harmful influences of economic activities on the environment and the society became more consistent in the 1980s, after the publication of the so-called Brundtland Report, which had as an important contribution the explanation of sustainability as "the satisfaction of one's own needs without compromising those of future generations" (Cmmad, 1987).

In organizational scope, sustainability "involves the relationship of the company with the environment, with the economy and with society" (Guimarães et al., 2017), comprising the main dimensions of sustainability: economic, environmental and social. These dimensions are also known as tripple bottom line (Claro et al., 2008). Thus, the concepts of sustainability and responsibility seek the same purposes, which are to conduct business in an economically viable, socially fair and environmentally correct way.

Likewise, Vellani (2011) correlates these expressions when he states that "the concepts of sustainable development, corporate social responsibility and corporate sustainability rest on three main dimensions: economic, social and environmental. Corroborating in this sense, Pedroso and Zwicker (2007) assure that "sustainability is associated with the generation of economic value, environmental responsibility and social responsibility". The author also emphasizes that the generation of economic value is related to obtaining positive economic results in the present and in the future.

In this perspective the indicators are essential tools for registration and monitoring of social actions aimed at economic, environmental and social sustainability, because they point

through registration and control a relevant role of social control and serve as an operational tool for the implementation and monitoring of public policies.

Thus, it becomes consensual that the three dimensions of sustainability are inseparable, and that negative or positive influences in one of these dimensions are reflected in the others. Accountability is a condition for organizations to develop in such a way that the social indicators effectively represent the sustainability of the organizations.

Without the intention of exhausting the subject, it is suggested that research be conducted nationally and internationally, analyzing sustainability indicators and the relationship between theory and practice. As a way of evidencing successful sustainable socially responsible actions.

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