

ACCOUNTING AND SUSTAINABILITY IN ENANPAD EVENTS: 2010-2016

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Fernanda da Silva Momo¹

Marcos Vinícius Araujo²

Ariel Behr³

ABSTRACT

Based on environmental concerns, the United Nations created a Committee to discuss sustainability and sustainable development, from which several other research, reports, and materials for academic and public policy use emerged. In this sense, the theme became essential and studied in diverse areas, such as Accounting and Administration, winning thematic sessions at events such as EnANPAD - Meeting of the National Association of Management Research - the most significant Brazilian event in the area. Once there was increased importance in the area this paper aims to analyze the articles published in the field of Accounting and Sustainability from 2010 to 2016. For this, all articles were collected for quantitative analysis, based on a frequency analysis, using the NVivo® software. The results show the most common words and themes in titles and abstracts. It is possible to conclude that there is a diversity of approaches given to this theme, but it is noticed that the publications have a focus on issues of measurement and disclosure of actions related to sustainability. Thus, within the accounting approach, sustainability is related to thinking about the future of the organization and its image, that is, the dissemination of its results.

Keywords: sustainability, accounting, sustainability reporting, indicators of sustainability.

1 Graduated in Accounting at the Federal University of Rio Grande do Sul (UFRGS), master degree in Management at UFRGS and doctorate in progress in Management at the UFRGS. Porto Alegre - Rio Grande do Sul. Brazil.

E-mail: fernandamomo@yahoo.com.br

2 Graduated in Social Communication at the Federal University of Goiás, UFG, master degree in Agribusiness at the Federal University of Rio Grande do Sul (UFRGS) and doctorate in progress in Agribusiness at the Federal University of Rio Grande do Sul (UFRGS). Porto Alegre – Rio Grande do Sul. Brazil.

E-mail: araujovmarcos@gmail.com

3 Graduated in Accounting at the Federal University of Rio Grande do Sul (UFRGS), master degree in Management at UFRGS and doctorate in Management at the UFRGS. Porto Alegre - Rio Grande do Sul. Brazil.

E-mail: ariel.behr@ufrgs.br

1 INTRODUCTION

Sustainability has been more and more discussed in several areas of knowledge, either because of its positive reflexes as added value or as a response to climatic events which makes studies focused on this theme latent. Within the 2030 agenda of the United Nations, sustainable development has been a focus not only on companies, which employ measures due to consumers pressure but also gains scope in research on various topics. The agenda proposes a plan of actions within 17 goals for sustainable development, in areas of great importance for humanity, focusing on people, the planet, prosperity and partnerships to make it possible (ONU, 2015). Many of these issues, stemming from concerns arising from problems such as climate change, show the vulnerability of the planet to human actions.

The primary objective of sustainable development is to meet human satisfaction and the search for a better life as long as they are within ecological limits so that everyone can have access to them. It must contribute to growth without exploring others, so that to promote equality among people, seeking harmony in the use of available resources, economic growth, and society, to meet human needs (UNITED NATIONS, 1987).

Thus, themes involving sustainability have also gained space in research and events in various areas, such as in accounting and administrative sciences. Within this scope, the National Association of Management Research (ANPAD) incorporated a thematic division of Accounting and Socio-environmental Responsibility, which addresses economic-financial issues related to sustainability since 2010.

Based on this research agenda proposed by ANPAD, we question which themes of the EnANPAD - Meeting of the National Association of Research in Administration - publications involve Accounting and Sustainability. For that, the articles published in the annals of the event from 2010 to 2016 were analyzed quantitatively and qualitatively, with the objective of highlighting the themes of the EnANPAD publications that involve this field within the period above.

2 THEORETICAL BACKGROUND

In this section, the concept of sustainability will be approached initially in section 2.1 in order to briefly present its definition and its historical reference. Subsequently, section 2.2 focuses on sustainable development and sustainability indicators. Finally, Section 2.3 describes the EnANPAD event and its relevance to the area of administration and accounting.

2.1 SUSTAINABILITY

Sustainability is a broad theme so that it is not limited to one line and area of training; thus, this concept is being discussed by authors from different knowledge fields. Regarding the study of this theme, it is clear that there was an intensification of studies in the 1980s and 1990s due to "an increased concern with the environmental issue. This preoccupation concerns the intense process of generalized degradation of the environment and natural resources caused by the intensification of economic and population growth in the twentieth century" (DALMORO, 2009, p.89).

Thus, several authors describe that the term *sustainable development* has emerged by the end of the 20th century and can be understood as the development which takes the future

generations into account. *Our Common Future*, a document prepared by the World Commission on Environment and Development, created by the United Nations - UN formally presented this concept. In addition to this commission, which formalized a concept of sustainable development in that document, it is noteworthy that this occurred in 1983, in the same year that the physician Gro Harlem Brundtland, “Master in Public Health and former Prime Minister of Norway [was invited] to establish and chair this commission” (UN, 2017).

This commission was the result of the Stockholm meeting in 1972, where the United Nations Environment Program emerged and the report “Our Common Future” was published. Other essential meetings have followed from this one, such as Eco92, held in Rio de Janeiro, as well as other conferences that had sustainable development as the main theme of the debates. Sustainability, then, has become an area not only of scientific and public interest but also political, due to the involvement of politicians in these discussions.

2.2 SUSTAINABLE DEVELOPMENT AND SUSTAINABILITY INDICATORS

The concept of sustainable development was constructed based on the economic development, then as a sustainable economy, followed by sustainable development. The latter includes social and ethical aspects, which takes into account environmental and institutional factors, guided by its economic viability (RODRIGUES, RIPPEL, 2015). To be able to respond to this relationship of the environment, society, and economic viability, other areas were added, taking the objectives of sustainable development into account.

Therefore, science, technology, and innovation are seen in the 2030 sustainable development goals (COLGLAZIER, 2015). According to the author, these areas present contributions such as the showing of challenges, actions that make a difference, progress monitoring and bringing innovative solutions. Assessment and elucidation of such progress and challenges can be done through sustainability indicators.

However, caution is needed when proposing indicators and criteria, as this can positively or negatively affect organizations from the perception of false (BILGIN, 2012) or inadequate information. To measure sustainable development, it is necessary to go beyond GDP and consider aspects such as: social welfare, prosperity, economic growth and environmental development, which can be evaluated by the ecological, and water footprint, (2010), which estimates the sustainable territorial development, and the sustainable development index, as proposed by Waquil et al., (2010) under social, environmental, economic, demographic, political-institutional and cultural dimensions.

In addition to these indexes, IBGE - the Brazilian Institute of Geography and Statistics - aligned with the global sustainable development agenda, created in Rio de Janeiro, at Eco 92 - developed its index to measure sustainable development. This index provides information such as the use of natural resources, environmental quality, the satisfaction of human needs, quality of life, social justice, economic and financial performance as well as energy use (IBGE, 2012).

The variety of indicators and the complexity of exploring these data, whether due to the quantity, lack or inaccuracy of collections, make it difficult to analyze, tabulate and, especially, to formulate methodologies to present and communicate these indices. Researchers must, therefore, develop indexes based on previously existing ones to be able to measure sustainability performance with the available data.

2.3 NATIONAL MEETING OF THE NATIONAL GRADUATE ASSOCIATION AND RESEARCH IN ADMINISTRATION

EnANPAD is a meeting promoted by the National Association of Research in Administration (ANPAD), an institution that represents the areas of administration and accounting. This event is held annually and is recognized by professionals and academics from these knowledge fields (ANPAD, 2017). This event is in its 41st edition in 2017, and it is a space to stimulate debate and interaction among participants (ANPAD, 2017).

This debate becomes vital since all text published in Annals of the scientific event is a working paper, even if resulting from completed research. Typically, based on the debates and criticisms received during the event, the author will have important information to perfect his manuscript and submit it to a journal, furthering the process of scientific dissemination. Also, EnANPAD provides the opportunity for peer-to-peer social interaction in order to leverage training and the strengthening of research networks. (ANPAD, 2017).

Thus, since the central objective of science is to generate and disseminate research results in order to boost knowledge (DIAS; BARBOSA NETO; CUNHA, 2011), events such as EnANPAD have a relevant role in promoting the quality of research in the area of administration and accounting, as well as the advance of knowledge in this area. Finally, it is highlighted that this event is organized in Academic Divisions, which are constituted by Themes of Interest related to these divisions.

In this sense, considering the theme addressed in this article, our focus is on the Accounting Division under the Theme Accounting and Sustainability. This line of the conference focuses on themes related to economic-financial aspects of sustainability, such as: “environmental management; environmental accounting; accounting and trading aspects of carbon credits; management of corporate social responsibility; social reports; demonstration of added value; social and environmental indicators, and cultural responsibility “(ANPAD, 2017).

After this introduction of the EnANPAD congress and its relevance to the areas of administration and accounting, we present the methodological procedures adopted in this study.

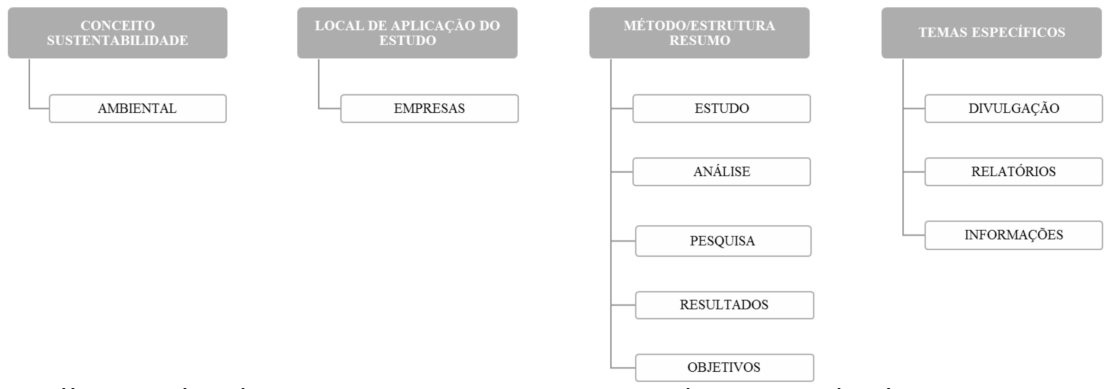
3 METHOD

Regarding the method, considering the purpose of this research, which was to explore the academic production of the EnANPAD congress, more specifically in the research area of Accounting and Sustainability from 2010 to 2016, the present study can be framed as quantitative. Also, regarding the objectives, the research is classified as descriptive since it describes the characteristics of a sample that, in this article, are the studies presented in EnANPAD in a determined period and theme. Regarding technical procedures, the research can be considered bibliographical, since the data that validate it are statements found in books and scientific articles already published (GIL, 2008).

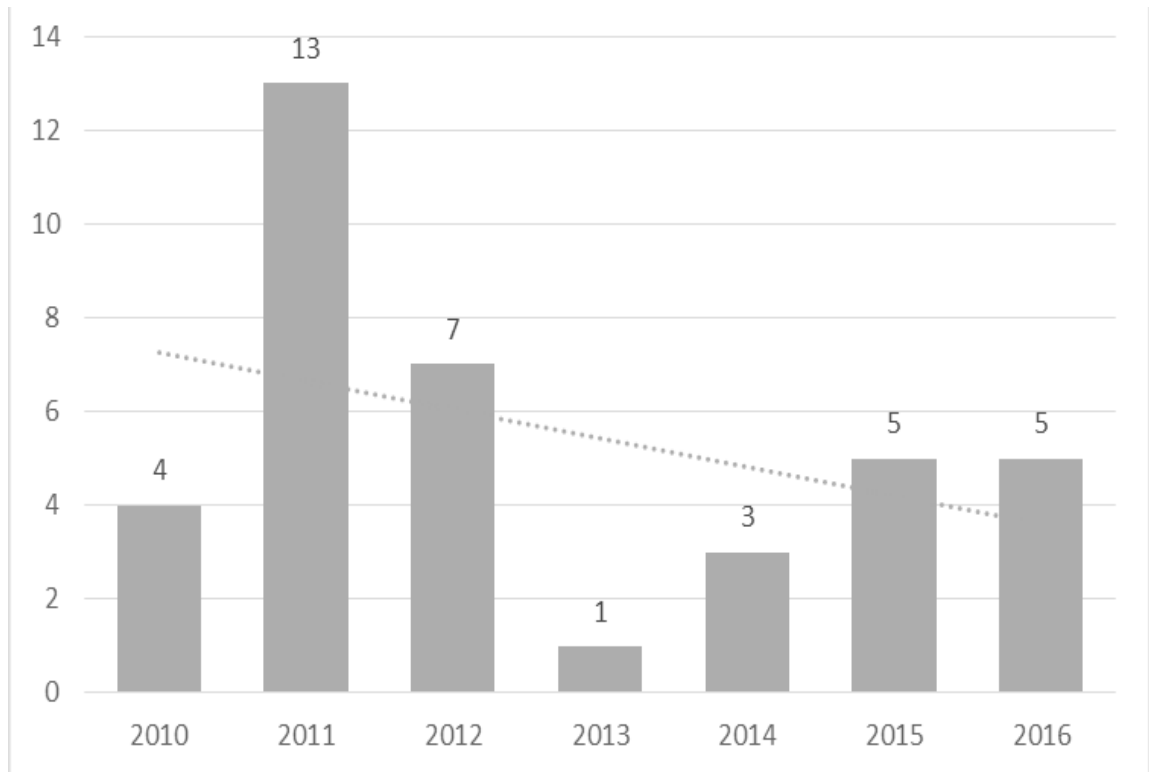
In this sense, it should be noted that the research analysis units in question were articles published at the EnANPAD congress in the field of Accounting and Sustainability from 2010 to 2016. Thus, in order to make the data collection procedure a transparent, explicit and reproducible process (MUÑOS, 2009) there is a table in Appendix A containing the names of the articles, years of publications and authors. Still, concerning data collection, it is noteworthy that of the 38 articles that were presented at the Congress in the selected research it was not possible to obtain access to the full text of one of the articles. Therefore, in this case, the analysis was limited to the

content exposed in the title and summary.

Data analysis was based on content analysis (BARDIN, 2011), using categorization using frequency counting, and interpreting the meaning of these words when associated in sets. The software NVivo®, version 11, was used in this stage to operate the frequency counting and word association in sets. As far as the frequency counting was concerned, all the words of the titles and abstracts were used. We decided not to include keywords in the frequency analysis since there were texts that did not contain them. In the section that follows the analysis of the results of the research is presented.



Graph 1 - Publications per year



Source: Prepared by the authors

Concerning the authorship of the articles, we counted the number of authors in the articles. From this analysis, we verified that in most cases the publications are carried out by two, three and four authors. Even so, it was possible to identify three articles written by only one author - being two of them by the same one. Also, there are two articles by five authors, one from 2010 and the other from 2015. Table 1 below illustrates this analysis as well.

Table 1 - Number of authors in articles

Number of authors	2010	2011	2012	2013	2014	2015	2016	Total
1	-	2	1	-	-	-	-	3
2	1	4	1	1	2	2	-	11
3	1	3	4	-	-	1	2	11
4	1	4	1	-	1	1	3	11
5	1	-	-	-	-	1	-	2
Total	4	13	7	1	3	5	5	38

Source: Prepared by the authors

After this analysis, the contents of the titles, abstracts, and keywords of these articles were assessed. Thus, a brief analysis will be presented on the words and themes most commonly used in these parts of the text given the frequency with which these words appear in these three parts. Figure 1 presents the 30 most frequent words in the titles of the articles.

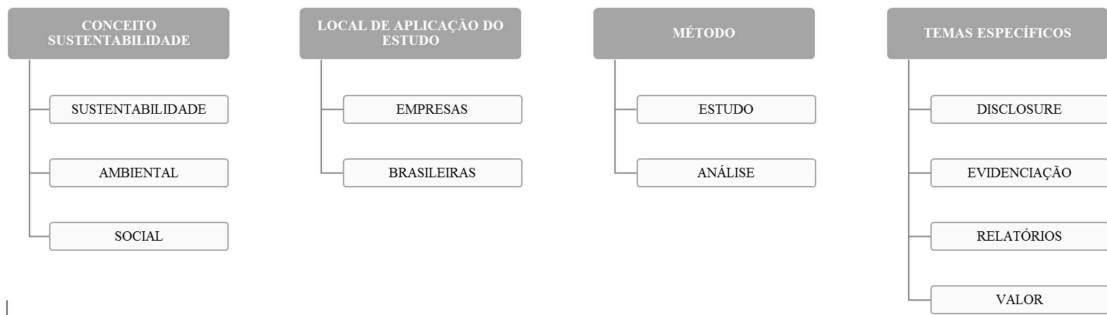
Figure 1 - Frequency of the words of the Titles of the articles



In Figure 1 it is possible to observe the 30 most frequent words in the titles of the articles analyzed, among these words, those that had a frequency equal to or higher than 6: environmental; companies; analysis; sustainability; Brazilians; disclosure; study; reports; social; value. In these ten highlighted words, three of them are directly related to the sustainability theme: sustainability, environmental and social. It is also worth noting that two other studies are related to the focus of the studies, being they: companies and Brazilians.

In addition, we noted that two are well aligned with the methods of studies: study and analysis. Finally, another set of words stands out, which can be characterized by the most frequent themes addressed by the studies, based on the great theme of sustainability: analysis, disclosure, reports, value. This subdivision can best be seen in Figure 2.

Figure 2 - Article Titles words



Source: Prepared by the authors

Thus, from this analysis, it is already possible to understand an approach explored by these studies that highlight the issue of transparency, disclosure of information and the explanation of these issues in economic and financial reports. Another topic that must be emphasized is the question of value, that is, studies that are concerned with fostering knowledge of sustainability aligned with the financial and social question. About the articles abstracts, the following results were identified, according to Figure 3.

Figure 3 - Frequency of the words of the Abstracts of the articles



In Figure 3 it is possible to observe the 30 most frequent words in the abstracts of the articles analyzed, among these words, we emphasize the ones that had a frequency equal to or higher than 40: companies; environmental; search; reports; propagation; analyze; study; results; goals; information. It is possible to identify that the frequency of words is much greater in this second analysis given the size of the summaries compared to the titles, but also identifies that the most frequent words refer to structures commonly used in the abstracts, conclusions.

About the analysis of the titles, it is highlighted that the new words that emerged from the analysis of the abstracts were: research; results; objectives and information. It should

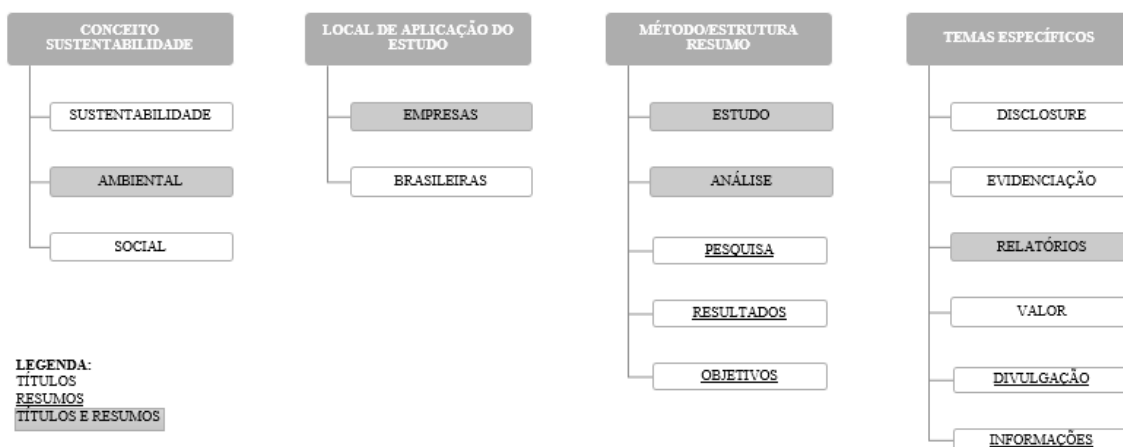
be noted that the word propagation is new, but it has the same context of disclosure that appeared in the analysis of the titles. Finally, it is emphasized that the most frequent new words are related entirely to the structure of the abstract and do not characterize in a specific way the approach given by the authors in their articles regarding the analysis of the most frequent words. Figure 4 shows the classification of the ten words that appeared 40 times or more in the abstracts of the selected articles.

Figure 4 - Words from the Abstracts of the articles

Source: Prepared by the authors

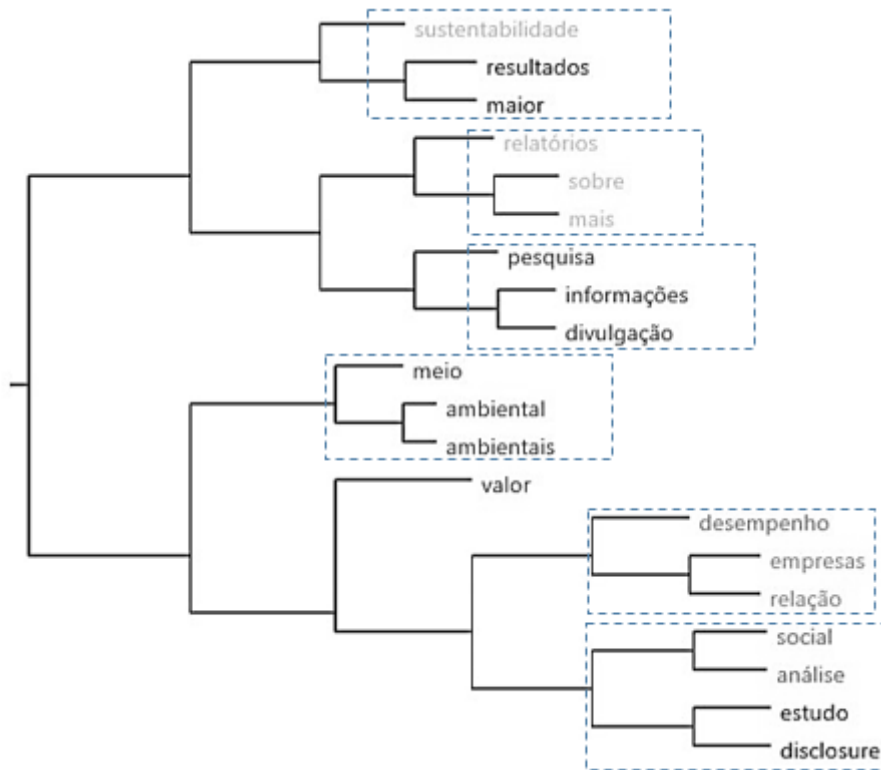
Finally, in order to consolidate the topics raised from the frequency analysis of the words of the titles and abstracts, we present Figure 5 that consolidates the analysis performed. In this figure, it is emphasized that the words that are in gray boxes appear in the two frequency analysis carried out, the underlined words are those related only to the abstracts and those without any demarcation appeared only in the frequency analysis of the titles.

Figure 5 - Words of Titles and Abstracts of Articles



Finally, a cluster analysis based on the complete articles published in the EnAN-PAD Accounting and Sustainability line is presented in Figure 6. In this figure it is possible to identify an initial subdivision into two major topics addressed by the articles, concluding in six topics that are highlighted in this figure.

Figure 6 - Cluster analysis of the 20 most frequent words of the articles



It is observed that the groups of words are composed, for the most part, by three words. In Group 1 it can be identified that sustainability is approached about words results and greater, that is, this group represents the studies that have a greater focus on measuring how actions related to sustainability can impact on greater economic results. In Group 2 the word that stands out a report that relates to the term about and over, thus representing the studies that have the focus in the elaboration of the report that explain the practices of the companies about sustainability. In Group 3 it can be seen that the surveys focus on the information and the way of disclosure, in other words, it is perceived that there is a group of researchers interested in how the disclosure of sustainability information by the companies occurs and how information is created. Group 4 refers to the topic addressed in the article, is represented by the words environment and environmental. Finally, Groups 5 and six are related to the term value; in this group, the surveys are focused not only on the economic value but costs, impacts that can generate cash flow, possible actions that modify the performance of the organization. Group 5 focuses on business performance and performance-related relationships. Group 6 focuses on two social issues, analysis, and study, disclosure. These relationships can be identified in Figure 6 and Figure 7.

Figure 7 - Analyses of the 20 most frequent words of the articles

CLUSTER DAS 20 PALAVRAS MAIS FREQUENTES DOS ARTIGOS					
GRUPO 1	GRUPO 2	GRUPO 3	GRUPO 4	GRUPO 5	GRUPO 6
<ul style="list-style-type: none"> • Sustentabilidade • Resultados • Maior 	<ul style="list-style-type: none"> • Relatórios • Sobre • Mais 	<ul style="list-style-type: none"> • Pesquisa • Informações • Divulgação 	<ul style="list-style-type: none"> • Meio • Ambiental • Ambientais 	<ul style="list-style-type: none"> • Desempenho • Empresas • Relação • Valor 	<ul style="list-style-type: none"> • Social • Análise • Estudo • Disclosure • Valor

Therefore, from the analysis carried out in this section, it was possible to identify a profile of the research published at the EnANPAD congress in the years of 2010 and 2016. It was verified that the articles approach the theme of sustainability and accounting from a performance, value, indicators, and disclosure perspectives. Thus, the conclusions of this study, limitations, and suggestions for future studies are presented below.

5 CONCLUSION

The present article reached the objective of the research by identifying and describing the themes of the publications of EnANPAD - Meeting of the National Association of Research in Administration - that involve the field of Accounting and Sustainability. In order to do so, the articles published in the Annals of the event from 2010 to 2016 were analyzed quantitatively and qualitatively. Thus, by performing the analysis of the selected articles, it was possible to identify that the importance of sustainability in the area of administration and accounting was highlighted in all studied articles.

It was also observed that there is a diversity of approaches given to this theme, but mostly, the publications focus on subjects of measurement and the disclosure of actions related to sustainability. Thus, it was noted that many of the analyzed articles emphasized the relevance of subjects such as disclosure in order to corroborate with the previous statement about the topics addressed. This way, it is possible to understand that sustainability, based on an accounting approach, is related to thinking about the organization's future, in its image and, therefore, to approach the theme of sustainability from an economic, social and environmental aspect; but especially in terms of transparency and disclosure of information by organizations. Therefore, this theme can be understood as relevant not only regarding costs that sustainable actions may have but as a culture to be put into practice by the organization in order to be possible, for example, to obtain competitive differentials for the organization that has sustainability as an organizational identity.

This research shows limitations, not only on the chosen time series but also in the subtleties of the choices made to define the object of analysis, such as the choice to analyze only the articles in the EnANPAD congress. However, these choices did not affect the rigor applied to the research. Given these limitations, we suggest that in future studies a review be carried out covering a more extended period and applied to other databases that deal with the subject of accounting and sustainability.

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APPENDIX A

YEAR	TITLE	AUTHORS
2010	Relação entre o nível de divulgação ambiental e o desempenho ambiental das empresas componentes do índice BOVESPA	Michael Dias Corrêa, Tatiane Antonovz, Luiz Panhoca, Márcia Maria dos Santos Bortolucci Espejo
2010	Um Aporte ao Sistema Contábil Gerencial Ambiental: Segunda Geração de Indicadores	João Paulo de Oliveira Nunes, Elisete Dahmer Pfitscher, Enise Barth Teixeira, Luiz Alberton, Elisa Elena Espindola
2010	Passivos Ambientais com Base nos Relatórios de Impacto Ambiental: Um Estudo das Atividades de Energia Hidrelétrica de Santa Catarina	Christiano Coelho, Ana Lúcia de Araújo Lima Coelho, Anderson Dorow
2010	ICMS Ecológico e Pagamento por Serviços Ambientais (PSA) na Amazônia	Ynis Cristine de S. M. L. Ferreira, Mário Vasconcellos
2011	Utilização da Demonstração do Valor Adicionado como Ferramenta Estratégica de Avaliação: Uma Investigação nos Sindicatos	Luiz Carlos Miranda, Suênia Graziella Oliveira de Almeida Santos do Nascimento, Umbelina Cravo Teixeira Lagioia, Jeronymo José Libonati
2011	Social Disclosure e Custo de Capital Próprio em Empresas Brasileiras de Capital Aberto	Rodrigo de Souza Gonçalves, Otávio Ribeiro de Medeiros
2011	Proposta para Avaliação e Validação do Social Disclosure dos Programas Sociais Externos	Rodrigo de Souza Gonçalves, Otávio Ribeiro de Medeiros, Jorge Katsumi Niyama, Elionor Farah Jreige Weffort
2011	Diálogo IFRS e GRI para o Desenvolvimento Sustentável	José Roberto Kassai, Helisa Ha, L. Nelson Carvalho
2011	Sustentabilidade: Economia e Ecologia Sustentáveis?	Eloy Antônio Fenker, Elaine Ferreira
2011	Relatórios de Responsabilidade Social Corporativa no Brasil e no México: O Poder da Indústria Local	Laura Calixto
2011	Relatórios de Sustentabilidade: Um Estudo Longitudinal Sobre a Divulgação em três países Latino-Americanos	Laura Calixto
2011	A Influência da Origem do Controle Acionário no Nível de Disclosure Ambiental no Setor de Energia Elétrica No Brasil	Célia Braga, Ariovaldo dos Santos, Patrícia Pereira da Silva, Rosângela Venâncio Nunes
2011	Controladoria e Responsabilidade Social Empresarial: Estudo nas Empresas Ganhadoras do Prêmio Delmiro Gouveia	Mônica Valeska Veras Machado, Maria da Glória Arrais Peter, Marcus Vinicius Veras Machado, Talyta Eduardo Oliveira
2011	Indicadores Sociais Internos e a Geração de Valor Adicionado: uma análise da relação do Balanço Social e da Demonstração do Valor Adicionado em bancos brasileiros	Silvane Maria Taiarol, Simone Letícia Raimundini, Ariel Behr
2011	Créditos de Carbono e as Divergências Contábeis e Tributárias: Análise do Contexto Regulatório da Comercialização de Créditos de Carbono oriundos de Projetos de Mecanismo de Desenvolvimento Limpo (MDL) no Mercado de Carbono Brasileiro	André Luis Rocha de Souza, Guinevere Alvarez Machado de Melo Gomes
2011	Sustentabilidade em Instituições Financeiras no Brasil: uma análise sob a ótica da global reporting initiative – GRI	Ana Cristina de Faria, Elaine Petil Nogueira
2011	Evidenciação Ambiental: resíduos sólidos de empresas de papel e celulose	Barbara de Lima Voss, Elisete Dahmer Pfitscher, Bernadete Limongi

2012	Evidenciação Ambiental dos Resíduos Sólidos de Empresas Brasileiras Potencialmente Poluidoras	Barbara de Lima Voss, Elisete Dahmer Pfitscher, Maisa de Souza Ribeiro
2012	Intensidade da Evidenciação da Responsabilidade Social: Um Estudo Comparativo entre Empresas Brasileiras e Espanholas	Ernani Ott, Letícia Goulart dos Santos Tessmann
2012	Valoração Econômica de Dano Ambiental: visão Econômica Contábil para o Caso do Estaleiro Atlântico Sul	Silvana Karina de Melo Travassos, José Isidio de Freitas Costa, Josenildo dos Santos
2012	Análise do Retorno Anormal das Empresas Winners e Losers Participantes ou Não do Índice de Sustentabilidade Empresarial (ISE): Um estudo empírico na BM&FBOVESPA	Sueli Gonçalves da Silva Maia, Valcemiro Nossa, Sylvania Neris Nossa
2012	Qualidade de Evidenciação de Informações Ambientais: Proposta de um Indicador a Partir da Percepção de Especialistas	Ramon Kael Benassi Bachmann, Leandro Marcondes Carneiro, Marcia Maria dos Santos Bortolocci Espejo
2012	A Relação entre o Disclosure Ambiental e Retorno Anormal: uma análise das empresas brasileiras listadas na Bovespa	Sheila Mendes Fernandes
2012	Sustentabilidade tem valor? Uma investigação no mercado de capitais brasileiro	Valdir de Jesus Lameira, Walter Lee Ness Junior, Osvaldo Luis Gonçalves Quelhas, Roberto Guimarães Pereira
2013	Divulgação do Relatório de Sustentabilidade e Custo de Capital Próprio de Companhias Abertas no Brasil	Suliani Rover, Ariovaldo dos Santos
2014	Os Efeitos da Reputação Corporativa no Custo de Capital Próprio em Empresas Brasileiras Listadas	Izabela Paranaíba Calegari, Rodrigo de Souza Gonçalves
2014	Métrica de Valoração Ambiental: uma Percepção da Gestão Pública no Município de Cavalcante	Fernanda Jaqueline Lopes, Fátima de Souza Freire
2014	Assistências Governamentais e Disclosure Socioambiental	Islane Vidal Fonteles, Vera Maria Rodrigues Ponte, Marcelle Colares Oliveira, Maisa de Souza Ribeiro
2015	Fatores Determinantes da Reputação Corporativa nas Companhias Abertas do Brasil	Alan Diógenes Góis, Márcia Martins Mendes De Luca, Alessandra Carvalho de Vasconcelos, Gerlando Augusto Sampaio Franco de Lima
2015	Fatores Determinantes do Disclosure do Capital Humano	Alan Diógenes Góis, Márcia Martins Mendes De Luca, José Airton Alcantara Monte Júnior
2015	Qualidade da Informação Contábil e Sustentabilidade: um Estudo nas Companhias Brasileiras Listadas na BM&FBovespa	Gildo Rodrigues da Silva, Fábio Moraes da Costa
2015	Análise do Nível de Aderência das Companhias de Energia Elétrica às Recomendações de Evidenciação Ambiental da Global Reporting Initiative (GRI)	Márcia Gomes dos Santos, José Roberto de Souza Francisco
2015	Determinantes de Disclosure dos Riscos Climáticos nos Relatórios Anuais das Empresas Brasileiras	Daniel Kouloukouki, Sonia Maria da Silva Gomes, José Bernardo Cordeiro Filho, Gisele Ferreira Tiryaki, Nverson da Cruz Oliveira
2016	Alocação de Valor ao Stakeholder Funcionário e o Efeito na Competitividade e na Produtividade do Setor Bancário	Isac de Freitas Brandão, Andressa Silva Miranda Diógenes, Mônica Cavalcanti Sá de Abreu
2016	Relato Integrado: Divulgação dos Capitais segundo o Isomorfismo Institucional	David Stanhy de Carvalho Silva, Marcelle Colares Oliveira, Carlos Adriano Santos Gomes
2016	Evidenciação Ambiental: Análise dos Recursos Hídricos com Base nos Indicadores do Relatório de Sustentabilidade da Global Reporting Initiative (GRI)	Alessandra Rodrigues Machado de Araujo, Luiz Felipe Ferreira, Suliani Rover, Denize Demarche Minatti Ferreira
2016	Empresas Potencialmente Poluidoras: as Variáveis Determinantes Que Influenciam a Divulgação Voluntária Ambiental	Rafaele Potrich, Marcilde Sabadin, Rodrigo Angonese, André da Silva Pereira
2016	Análise Exploratória da Metodologia Utilizada pelo Índice de Carbono Eficiente da Bolsa de Mercadorias e Futuros da Bolsa de Valores de São Paulo	Francisco Santana de Sousa, Dirceu da Silva, Edna de Souza Machado Santos, Alba Zucco