PRACTICES FOR SUSTAINABLE DEVELOPMENT IN SMALL AND MEDIUM ENTERPRISES IN BRAZIL

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1 Introduction

The growth and the sustainable economic development are themes originated in the industrial revolution and which have aroused interest, reflection and debate on our society, private organizations and governmental institutions (Gonçalves et al., 2017). The discussion about sustainability and sustainable development is further extended when, in addition to the environmental and economic context, there is a need to think about the consequences for the social sphere (Gonçalves et al., 2017). In this paper, it is recognized that corporate sustainability goes beyond the commitment to achieve profitability, but also encompasses concerns related to the environmental, economic and social impact on the market and society as a whole (Svensson et al., 2016). To these three factors associated with sustainability, it is called the triple bottom line, a term introduced by Jonh Elkington in 1994 (Desai & Desai, 2016).

In this context, the general objective of this work is to identify the actions and practices of environmental, economic and social sustainability that have been adopted by the small and medium enterprises (SMEs) that grow the most in Brazil. The research is justified by the need to better understand the Brazilian business logic and its participation in the idea of sustainability, since it is a topic in constant debate in the current global scenario. This can be evidenced when it is observed, for example, the United Nations (UN) acting in the quest for directing the world to give greater attention to this issue with the constant dissemination of its 17 Sustainable Development Goals.

2 Sustainability practices in companies

Consumption, resource use and sustainable livelihoods are important for all types of organizations and are related to the sustainability of society in general (ABNT NBR ISO 26000, 2010). Sustainable development consists of a new production model characterized by the use of natural resources by society to meet basic needs so that subsequent generations can do the same (Menezes, Menezes & Nascimento, 2017). Therefore, it is not a single action, but a set of procedures that aim to respond the human needs (Torresi, Pardini & Ferreira, 2010). For Oliveira, Viana and Braga (2010), sustainable development also involves a new ethical position regarding the environment and society, once the individual is invited to reflect on their consumption behavior and their life. Sustainability and sustainable development take into account environmental, economic and social sustainability, constituents of the so-called triple bottom line (SEBRAE, 2015; Menezes, Menezes & Nascimento, 2017).

Environmental degradation has contributed to the growing concern about the relationship between economic development and the environment (Fernandes & Miranda, 2014). In this context, many companies are adopting environmental policies in addition to legal obligations as a way of gaining a good image vis-à-vis their stakeholders (Fernandes & Miranda, 2014). It is up to each organization, aware of the impact of their production on the environment, to choose the environmental practices that best suit their needs (Severo et al., 2016). Among the possible practices, we highlight the waste segregation system, the effluent treatment plant, cleaner production, recycling, and industrial symbiosis (Severo et al., 2016).
Economic sustainability comprises the development of a look at the internal and external organizational implications of sustainable management (Doane & Macgillivray, 2001). This means, according to Doane and Macgillivray (2001), that the management of economic sustainability should consider (i) the financial performance of a company; in addition to how an organization (ii) manages its intangible assets; (iii) social and environmental impacts, and (iv) its influence on the economy in general.

Finally, regarding social sustainability, although the concept of sustainable development established by the "Our Common Future" report is turning 30 in 2017, the social aspect of the triple bottom line has received considerably less attention in terms of policy and research (Vallance et al., 2011; Murphy, 2012; Woodcraft, 2012). In a practical approach, as observed by Barros et al. (2010), the involvement of the private sector with social problems goes through a process to stop being an exclusive option for philanthropic purposes, characterizing itself as a mechanism for strategic action. Thus, it is understandable the importance of social performance by companies, which when consistently assumed, can contribute decisively to sustainability as well as to business performance, since it passes the image of a socially conscious organization and that is committed to finding solutions to serious social problems that plague the community (Barros et al., 2010).

3 Methodological Procedures

This study has a qualitative (Miles, Huberman & Saldaña, 2013) and descriptive character (Barros & Lehfeld, 2007). The population considered are the 100 fastest growing SMEs in Brazil according to research conducted by Deloitte in partnership with the Exame Magazine in 2016. This is the 11th edition of the study, and the companies considered necessarily have been working in the country for at least five years (From 01/01/2011 to the 2016 edition), obtained net revenue between R$ 5 million and R$ 450 million in 2015, and are not affiliated or controlled by a business group with net revenues equal to or greater than R$ 2 billion in 2015 (DELOITTE, 2016). Of these 100 companies, the first 50 were chosen as the sample for this article.

The electronic site of each of these was analyzed, seeking to find information about practices of environmental, economic and social sustainability. In 26 of them, no indication of the triple bottom line was identified (one of the companies, Pride Construtora, had the website under maintenance at the time of the research). Among those that contained something (24 of the 50 companies), the idea of sustainability was explicit mainly in the mission, vision and values of the organization. In some cases, although the word "sustainability" or "responsibility" does not appear, there was a clear concern about the environment, the economy and/or society. Finally, it is noteworthy that the minority of the companies, nine of them, described the actions and practices of sustainability in electronic media. These activities are discussed below.

4 Results and implications

Among the 50 SMEs investigated, in 24 of them it was possible to find reference to one of the elements of the triple bottom line. In nine of these, the actions and practices of environmental, economic and social sustainability that have been adopted are clearly identified. In general, environmental, social and economic sustainability was present in 13, 6 and 17 companies, respectively.
Regarding environmental sustainability, in the SMEs FW Group, Betonpoxi Engenharia and TMSA Tecnologia, respect for the environment and solutions with low environmental impact are part of the company's mission. NDDigital, in turn, commits itself to the environment, being this commitment one of the values of the organization. At ICS Engenharia, knowledge of national and international fire protection standards and attention to socio-environmental impacts can be translated into environmental sustainability of the company even though the term is not explicit. The guarantee of sustainability in harmony with products through the structuring of a company that does not deteriorate the future and the environment has been a concern of Avaltec Expositores since 1978. In the same sense, Soluti, an information technology services company, the search for solutions free from the use of natural resources is expressed by the following phrase: "Green is the color of our skin". Still, about the environment, the engagement of Hoff with environmental issues involves awards and programs of great scope. The company is one of the finalists in the category of Production Input Preservation with the National Confederation of Industry, in addition to participating in the Program for the Implantation of Clean Production Techniques.

The actions and practices of environmental sustainability were found in five SMEs. (1) At Nanovetores, the commitment to sustainability is such that the products are created in a clean and green process, in an aqueous environment and without organic solvents, which guarantees safety for the environment and for people. (2) In Madero Restaurant, Madero Container is an example of sustainability since it uses containers that are unusable in cargo transportation, but still have utility for civil construction. (3) Rôgga Empreendimentos values compliance with the current legislation in all processes of its works. Some actions of environmental sustainability of the company are: monthly control of emission of noise in the works; selection of brick, cement, tile and others for landfill use of the land of the enterprise itself; storage of hazardous waste such as gypsum, paints, solvents and oils, being used for the Industrial Waste Landfill; among others. (4) At Dexter Latina, at its own effluent treatment plant the wastes are treated, filtered, and compacted with anionic polymers for control through sample collection and PH measurements. The company extinguished the use of solvents derived from petroleum since they attack the environment and always acts preventively. (5) Finally, GZT Comércio e Importação makes its employees aware of the reuse of packaging, directs the production waste of the faction to entities that reuse them to make blankets and cushions, as well as destine for recycling what could not be used by the company.

As highlighted by Severo et al. (2016), each organization, aware of the impacts of its production on the environment, must choose the practices best suited to their needs. It was possible to verify different forms of contribution to environmental sustainability, such as the effluent treatment plant, cleaner production, recycling, among others (Severo et al., 2016).

As for economic sustainability, at DCG (Ez Commerce) and at TMSA Tecnologia, profitable and sustainable growth and sustainable corporate performance have emerged as organizational values. As a vision, at Vogler Ingredients and once again at TMSA Tecnologia, and as a mission at the tires renovator Hoff, the purpose is to have consistent growth recognition in a sustainable and efficient manner and to have superior and sustainable economic performance. At Cianet, the company's trajectory also demonstrates its capacity for sustainable growth and technological innovation, having received different awards in this regard. Finally, at Dexter Latina, the company's mission is linked to ensuring profitability both for the organization itself and for customers and partners. Although in none of the SMEs are the actions and practices of
economic sustainability explicitly described, there is a concern of six companies with the economic development of the country and the company.

To complete the triple bottom line, the social sustainability assumptions were found in most of the small and medium-sized companies analyzed. As mission, respect for the social environment was presented by the FW Group; the safety and health of employees and partners is a commitment of Betonpox Engenharia; and the promotion of quality of life with safety and sustainability is the responsibility of Dexter Latina. For Vogler Ingredients, serving its employees, customers and suppliers competently is part of the company's vision. In NDDigital, commitment to society is one of the organizational values; social responsibility for the stakeholders is also part of the values of TMSA Tecnologia and Ivia. For Geofusion, one of the values is "good for everyone." It means that if it is not good for the ecosystem, it is not good for everyone. The success of the company is also due to the success of customers, partners and society, demonstrating the social responsibility of Geofusion.

Social sustainability assumptions are also present in TRC Taborda, due to the respect and empowerment of people, considered the absolute differential of the company; in the CTI, with the participation in social campaigns and realization of social partnerships with organizations aiming at better conditions for the planet and the people that live in it; at ICS Engenharia, which is concerned with the socio-environmental impact; and Ivia, whose social responsibility begins within the company with the valorization, respect and compensation of talents, creating an atmosphere of collaboration and creativity.

In six SMEs, the actions and practices of social sustainability were described in more detail: NGER Telecom, IMED, Rôgga Empreendimentos, NWM - Automação e Sistemas, GZT, Comércio e Importação e Segurança, Security e Serviços. NGER Telecom supports three social initiatives: (i) Health Expeditionaries, a Brazilian non-profit organization that offers complementary services to the existing indigenous health care services. NGER Telecom contributes by donating telecommunications equipment, antennas, cellular signal amplifiers and satellite tracking for operation in remote areas; (ii) WDC/Abtranet Expedition, which aims to visit the cities that will benefit from the implementation of the National Broadband Program through Telebrás. NGER Telecom collaborates by donating 3G router equipment, telephones and satellite tracking systems for remote area operation; (iii) Luz da Amazônia Program, a social and spiritual assistance program that aims to bring hope and more quality of life to the riverside population of the Amazon. NGER Telecom supports this initiative by donating telecommunications equipment and internet access to vessels operating in remote areas.

The IMED develops activities with social bias reinforcing the union between teaching, research, extension and management. The social practice and the dialogue with society are present in different actions carried out by the company throughout the year, such as the Mutirão da Cidadania and the Day of the Architect and Engineer, among others. Sensitized with social issues, Rôgga Empreendimentos has actions of social sustainability in Joinville and Penha. In Joinville, the social project focuses on athletics, offering athletes adequate conditions for training with the reform of the academy on the Univille track, complete uniforms for competition and materials for external training. In Penha, "Operation Clean Beach" was supported by Rôgga in the years 2009, 2010 and 2011, during the summer, in partnership with the City Hall. The company also contributed to the maintenance of the Fire Rescue Post that attends the bathers in Praia de Armação.
NWM Engenharia has "adopted" four children from the Associação Paranaense de Reabilitação (APR) and contributes monthly to these. NWM Engenharia also contributes monthly with the Pequeno Catolengo, an NGO that works with the reception of people with disabilities. GZT Comércio e Exportação assumes its share of responsibility with society by contributing campaigns to donate clothing and food to entities that provide assistance to people in need. In addition, it makes donations to the Municipal Fund for the Rights of Children and Adolescents. The culture is also encouraged by GZT through a partnership with the Theater Group of the City of Passo Fundo. Finally, Security Segurança has agreements and partnerships with educational institutions for employees and online training. In addition, it supports the holding of events for the Boldrini Hospital in Campinas, has a partnership with Fibria and is involved with the Cerejas Project, which aims to return healthy birds, mammals and reptiles to nature. For the company, social responsibility translates into tranquility for a better future.

It is clear, when analyzing the actions of social sustainability practiced by SMEs concerned, that these are based on the idea of equality, democracy and social justice (Sachs, 1999; Agyeman, 2008), but are also organizational strategic performance mechanisms (Barros et al., 2010).

4 Conclusion

As argued, the idea of sustainability in business logic goes beyond pure profitability objectives. It also addresses concerns about environmental, economic and social impact on the market and society (Svensson et al., 2016). In this way, it is observed that to achieve sustainable development, there is a need to harmonize issues related to economic development, preservation of the environment, social justice, quality of life and the rational use of natural resources. The business context, in this perspective, presents great responsibility for the idea of sustainable development because of its relevance in the movement of capital and resources in contemporary capitalist society.

Based on the sample universe analyzed in this study, in Brazil, the issue of sustainable development has been slow, since of the 50 SMEs analyzed, in 24 of them it was possible to find reference to one of the elements of the so-called triple bottom line. However, in only nine companies, actions and practices of environmental, economic and social sustainability were clearly identified.

That said, the objective of the work to identify the actions and practices of sustainability that have been adopted by the small and medium companies that grow the most in Brazil according to a report previously mentioned was fulfilled. It is understood that such practices being carried out by companies operating in the country help to increase a more development-oriented mentality while presenting greater concern with the environmental, economic and social context in which Brazil is inserted.

References


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