



Sustainability: challenges and emerging topics

Prof. Dr. Rosley Anholon



Plan for the lecture

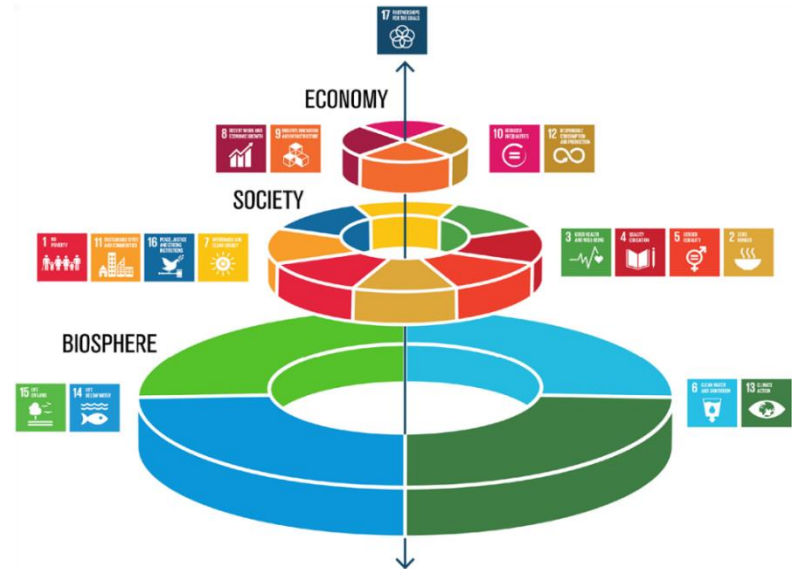
- ❑ The importance of 17 UN SDGs and the need to understand them through the sciences of complexity theory and transdisciplinary concepts;
- ❑ The Latin America Countries' context in a general way;
- ❑ The concepts of value on companies, value creation, CSR and governance of sustainability;
- ❑ The need to integrate CSR practices into MS;
- ❑ Sustainability Reports as important mechanisms of governance of sustainability;
- ❑ The importance of ISO Standards as a well-structured knowledge basis;
- ❑ Some emerging topics;
- ❑ Time dedicated to questions.

The importance of 17 SDGs

The importance of the SDGs as guidelines for public policies, business actions and education.

- 1) It is necessary to have a long-term view to achieve SDGs targets (results in 10, 20 years)
- 2) Understanding the problems of the society considering sciences of complexity theory and transdisciplinary concepts (see Edgar Morin books)

CARTESIAN VIEW



MORE REALISTIC VIEW

https://2021.igem.org/wiki/images/7/77/SDG_dougnot.png

The Latin America Countries context

- Most countries present problems with historical roots.
- The Covid-19 pandemic increased
 - Income Inequality ↑
 - Informal Work ↑
 - Poverty ↑
- Most countries present serious problems in Public Financial Systems



**THIS SCENARIO WILL STRONGLY COMPROMISE THE
ACHIEVEMENT OF SDGS TARGETS BY LA COUNTRIES**



Changing the concept of value in all things

When you think about sustainability, you need to change your mindset on value.

Value is not only about financial aspects !!!!!!!!!!!!!!!!!!!!!

CONSIDER → *Social Values, Environmental Values, Cultural Values, Spiritual Values and others*

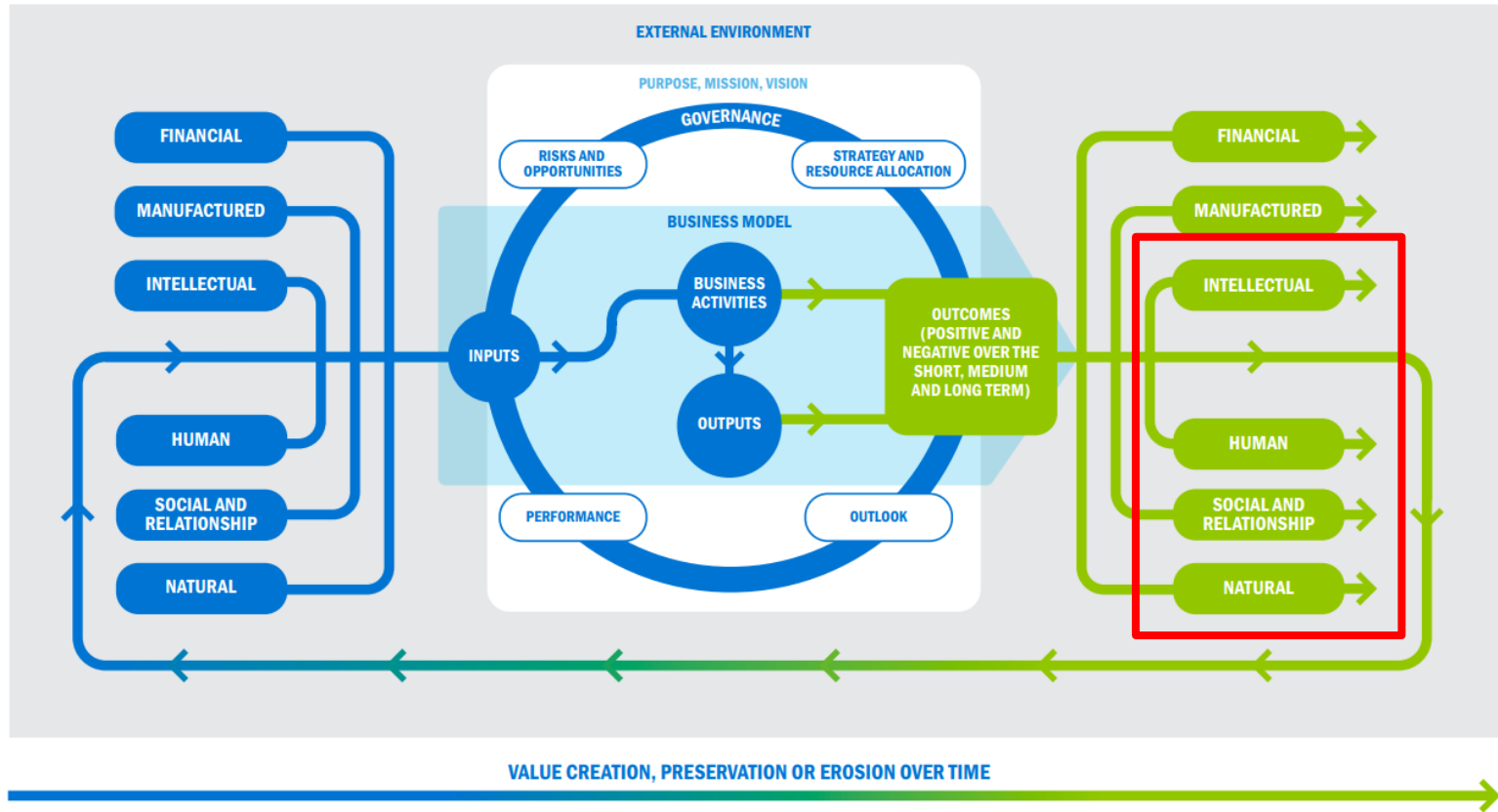
Services provided by companies

Products made by companies

Productivity Systems and Activities

Assess all companies aspects considering this conception of value

Analyzing Value Creation, Preservation or Erosion in Companies' Context



<https://www.integratedreporting.org/wp-content/uploads/2021/01/InternationalIntegratedReportingFramework.pdf>

Value Reporting Foundation UK is incorporated in England and Wales!



The concept of governance of sustainability



Stock Exchange

Buy a stock = **Agency problem**

Managers x Shareholders



Companies use social and Environmental resources in their operations then....



society needs to guarantee the better use of these resources



Emerging governance of sustainability

Governance Principles

Accountability, Transparency

Ethics, Responsibility



Sustainability Reports

Corporate Social Responsibility

Companies must:

- consider all impacts of their operations/decisions in society.
- carry out activities according to laws
- act toward ethical and transparent behaviour
- contribute to a better future.
- Manage all stakeholder objectives.
- **INTEGRATE PRACTICES OF CSR INTO THE MANAGEMENT SYSTEM**

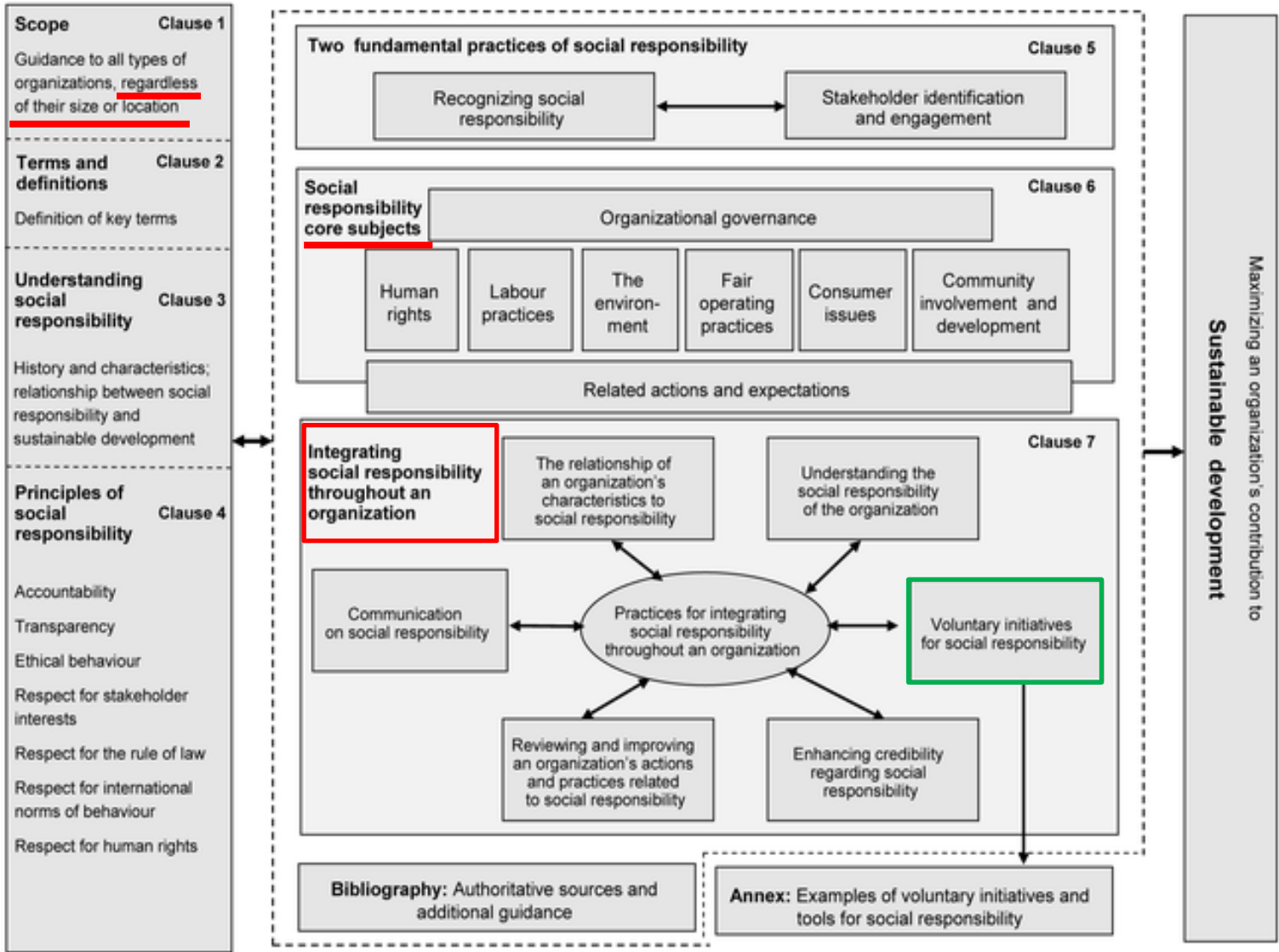
ISO 26000 provides guidelines regarding Social Responsibility



Companies can create value to society with CSR ISO 26000 guidelines



Corporate Social Responsibility ISO 26000





Corporate Social Responsibility

Regarding integrating practices of CSR into the management system.....

This can be considered a serious problem in Brazilian companies...

CSR PRACTICES ARE DEVELOPED IN AN ISOLATED FORM

We analysed the level of integration between CRS practices and MS in Brazilian Companies, using the framework proposed by Asif et al. (2013) as reference.

A paper was published:



Some results



Ten practices considered applied in superficially form, with ample opportunities for improvement:

1. Present results aligned with the interests of stakeholders rather than just reporting stories and experiences related to the organization;
2. Align social and technical structures for CSR;
3. Use different means for assessing CSR practices such as integrated audits, self-assessment and benchmarking;
4. Evaluate the adequacy of the integration between the CSR system and the management system implemented;
5. Ensure transparency in the integration of CSR with the management systems implemented in the organization;

Some results



6. Integrate CSR across departments, functions and the whole supply chain;
7. Respond appropriately upon transgression;
8. Define CSR in the context of the organization and develop a business model for it;
9. Ensure that different stakeholders' requirements do not pull organizational processes in different directions;
10. Ensure that there are no clashes of interest/redundancies in different stakeholders' requirements;

Considering my experience, I believe the results can be expanded to LA countries

Example of company that integrates CSR in a correct form

Anholon et al, 2016



Embraer is one of the largest aircraft manufacturers in the world, with over 20.000 employees. It believes that its relationships with all stakeholders is a key aspect to building a better future according to the triple bottom line specifications. All activities developed by the company in favor of the cities where it operates (São José dos Campos, Araraquara and Botucatu) are managed through an institute established in 2001 and named Embraer Institute for Education and Research. Such activities are structured and managed in six major areas: excellence in education, social partnership programmes, entrepreneurship, corporate social responsibility, volunteering and preservation of the history of the Brazilian aeronautics industry (Embraer, 2016). This relentless pursuit of management of excellence based on stakeholders made the company to conquer in 2014 and 2015 the National Quality Award, the highest management award granted to companies active in the country.

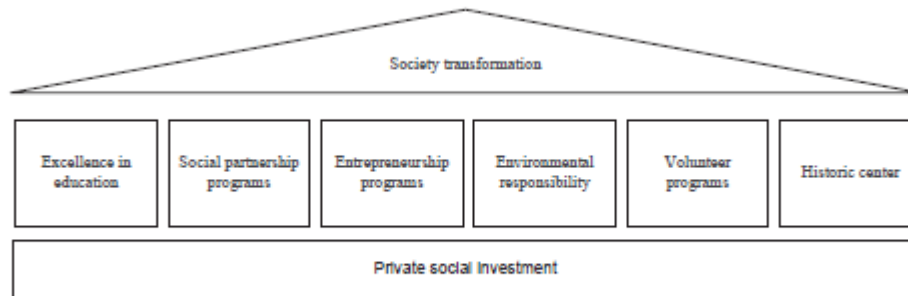


Fig. 2. Pillars governing the Embraer Institute for Education and Research actions (Source: Embraer, 2015).



The concept of governance of sustainability



Stock Exchange

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Companies use social and Environmental resources in their operations then....



society needs to guarantee the better use of these resources



Emerging governance of sustainability

Governance Principles

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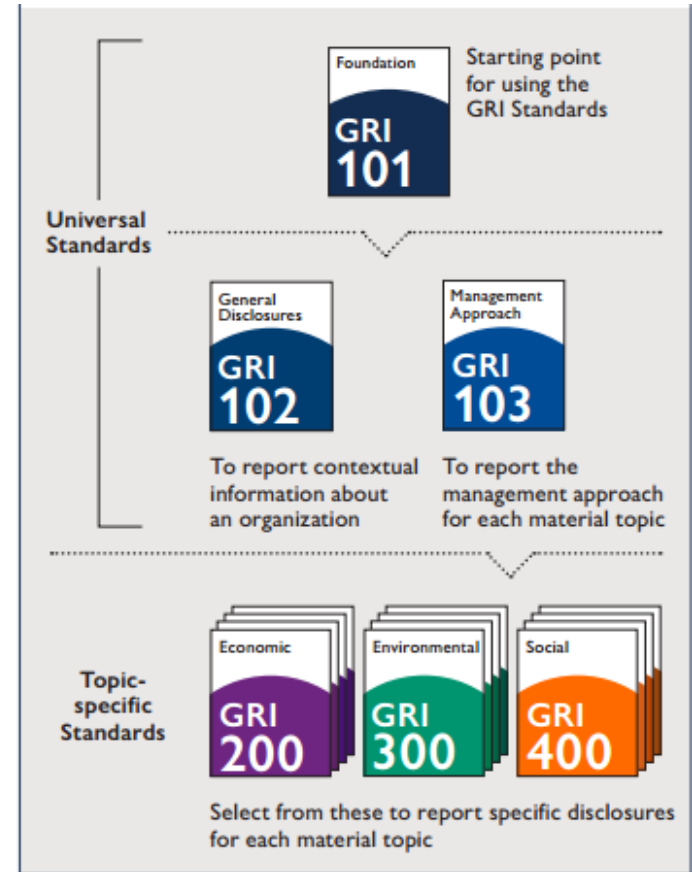
Sustainability Reports are essential instruments to guarantee the **Governance of Sustainability**.



GRI is an independent international organisation that provides standards to

improve sustainability reports' quality.

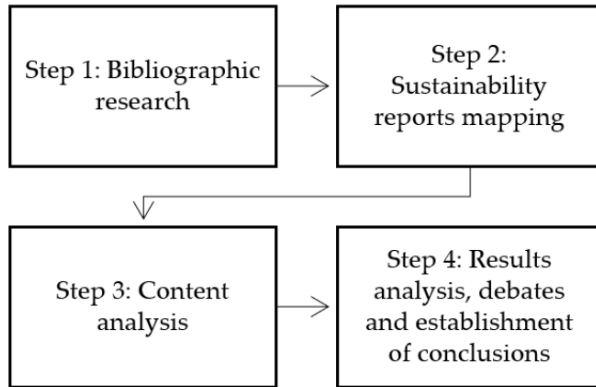
NOT MANDATORY FOR COMPANIES



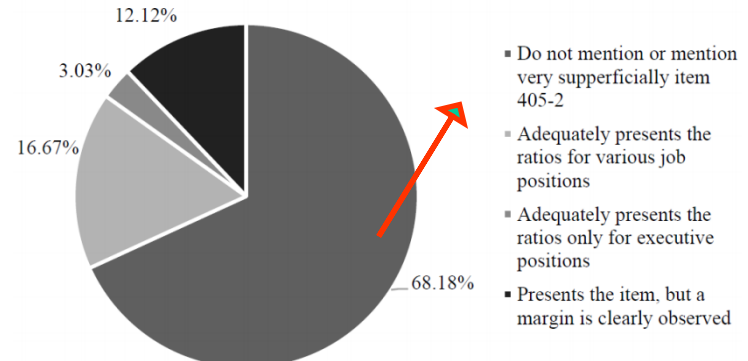
An emerging topic in sustainability here is: *How to motivate companies to present more robust and qualified information in their sustainability reports?*

Many companies do not present all information demanded by GRI !!!

Gender Wage Gaps in Brazilian Companies Listed in the Ibovespa Index: A Critical Analysis



Specifically regarding item 405-2, "Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation" [43], it was possible to observe that of the 66 companies that presented the report, 68.18% did not mention this item or mentioned the item very superficially (within this percentage, all the reports that did not mention GRI guidelines were included), 16.67% adequately presented the ratios for various job positions, 3.03% adequately presented the ratios only for executive positions (such as directory board) and 12.12% presented the item, but a margin was clearly observed (e.g., only ratios for base salary were presented). In addition, it is worth mentioning that even when considering only the base salary, several companies presented inequalities between genders. Figure 3 presents these findings.

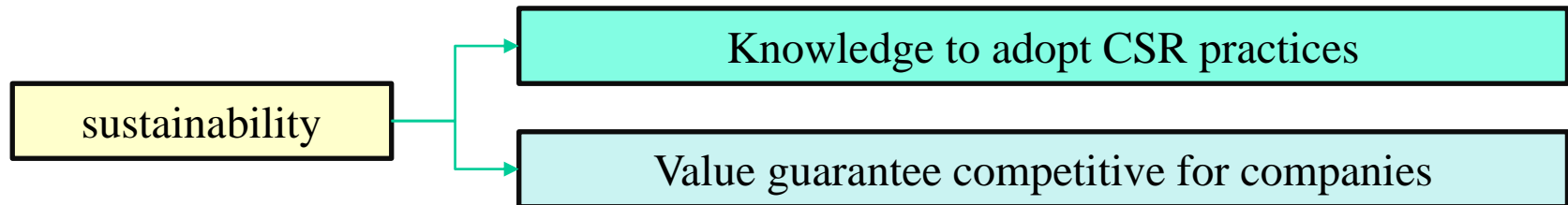


Reporting requirements

Disclosure 405-2

The reporting organization shall report the following information:

- a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.
- b. The definition used for 'significant locations of operation'.



The ISO managements standards are well-structured, pragmatic and accessible.

Managers of LA countries need to apply more these standards in their companies!!!!

ISO PROVIDES MANAGEMENT SYSTEMS FOR ALL THEMES !!!!

The importance of ISO management system standards in a scenario of profound changes caused by the Covid-19 pandemic to Brazilian companies

Rosley Anholon^{1*} ●, Milena Pavan Serafim² ●, Thais Dibbern³ ●, Walter Leal Filho^{4,5} ●

¹School of Mechanical Engineering, University of Campinas, Campinas, SP, Brazil.

²Laboratory of Public Sector Studies, School of Applied Sciences, University of Campinas, Limeira, SP, Brazil.

³Institute of Geosciences, University of Campinas, Limeira, SP, Brazil.

⁴European School of Sustainability Science and Research, Hamburg University of Applied Sciences, Hamburg, Germany.

⁵Department of Natural Sciences, Manchester Metropolitan University, Manchester, UK.



ISO PROVIDES MANAGEMENT SYSTEMS FOR ALL THEMES !!!!

ISO 9001:2015 → Quality management systems

ISO 31000 Risk management

ISO 56002 → Innovation management system

ISO 10015 → Competence Management and People Development

ISO 14001:2015 → Environmental management systems

ISO 50001 → Energy management

ISO 14040 → Life Cycle Assessment (LCA)

ISO 26000 → Social responsibility

ISO 20400 = Sustainable Procurement

ISO Annex SL (83) → The “Standard for Standards” → IMS → Better Alignment

Up to the moment, some Emerging Topics have mentioned (not limited to them)

Emerging topics on sustainability have mentioned

New forms to assess the real value creation in business models.

Sustainability Reports contemplating robust information

New mechanisms of Governance of Sustainability.

Integration of CSR Practices into MS

Some ISO Standards: Example => Social aspects in ISO 20.400



Other Emerging Topics in LA Context: Sustainability in SMEs

- ✓ SMEs have massive importance for the LA country's economy.
However, they face many problems every day;
- ✓ Sustainability practices in LA SMEs → Only a few companies present practices implemented.
- ✓ Main barriers: lack of knowledge, lack of qualification to support the adoption of sustainable practices, lack of financial resources, lack of employee engagement, lack of support from the government, among others




Other Emerging Topics in LA Context: PRODUCT-SERVICE SYSTEM CONCEPT

- ✓ The companies are selling the USE instead of selling the PROPERTY !!!
- ✓ The product is being sharing, then can generate benefits regarding sustainability
- ✓ This BM requires strategies and studies of customers' behaviour
- ✓ **LA companies still present difficulties in leading with this kind of model.**
- ✓ Customers' behaviour → Many people still have problems regarding not having PROPERTY.
- ✓ Governmental policies to support and motivate new companies with BM in PSS are demanded.

Other Emerging Topics in LA Context: Sustainability x Digitalization


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Industry 4.0 and corporate sustainability: An exploratory analysis of possible impacts in the Brazilian context

Patricia F.S. Siltori^a, Rosley Anholon^a, Izabela Simon Rampasso^{a,b,*}, Osvaldo L.G. Quelhas^c, Luis A. Santa-Eulalia^d, Walter Leal Filho^e

^a School of Mechanical Engineering, University of Campinas, Campinas, Brazil

^b PNPd/CAPEs Program, Doctoral Program in Sustainable Management Systems, Federal Fluminense University, Niterói, Brazil

^c Master Program in Management Systems and Doctoral Program in Sustainable Management Systems, Federal Fluminense University, Niterói, Brazil

^d École de Gestion, Université de Sherbrooke, Sherbrooke, Canada

^e Faculty of Life Sciences, Hamburg University of Applied Sciences, Hamburg, Germany

- ✓ Latin American countries need to debate the consequences of this revolution !!!!
- ✓ **Improvement of Production Processes, less uses of resources, among other aspects.**
- ✓ **New professions versus technological unemployment.**
- ✓ Among other debates.

Links to publications and e-mail

rosley@unicamp.br

<https://publons.com/researcher/1975930/rosley-anholon/>



Rosley Anholon

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Anholon, Rosley

[i](#) Universidade Estadual de Campinas, Campinas, Brazil

[id](#) <https://orcid.org/0000-0003-3163-6119>

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