

COMMUNICATION AND INFORMATION SHARING PRACTICES WITH CUSTOMERS  
AND SUPPLIERS IN SUSTAINABILITY REPORTS BY ELECTRICAL COMPANIES<sup>1</sup>

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**ABSTRACT**

**Objective:** This study aimed to identify the practices of communication and information sharing with customers and suppliers, disclosed in sustainability reports by electric companies listed in B3.

**Background:** The Stakeholders Theory emphasizes the active management of the business environment, taking into account the interests of all the groups involved. It emphasizes the creation of shared value, through dialogue, in which the practices of communication and information sharing can contribute to the generation of results by the innovation of products and processes.

**Method:** A descriptive and documentary research was conducted with a qualitative approach, having as an empirical cut the sustainability reports of 38 Brazilian electric companies, referring to the year 2014.

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**Results:** The ombudsman's office was seen as a channel of communication with clients more evidenced in the reports, together the adherence to social networks and promotion of accessibility by the relationship channels for the disabled users. With regard to its suppliers, it was found that the practices used are diversified, predominantly virtual, as well as face-to-face interactions, through monthly and annual meetings. It is concluded that the sustainability reports analyzed present communication actions, supported by a technological and informational structure, between the organization and its stakeholders, a situation that is in line with the essence of stakeholder theory.

**Contributions:** Knowing the diversity of information sharing and communication practices to deal with the heterogeneity of the existing customer and supplier portfolio in companies can contribute to improving the interaction between them and their stakeholders.

**Keywords:** Dissemination of communication practices and information sharing. Customers and suppliers. Electric Companies. Stakeholders Theory.

## 1 INTRODUCTION

From the 1950s onwards, it was observed the realization of partnerships with suppliers and customers that made the business reality away from isolation and permeated by interactions with its stakeholders. A competitive scenario was identified, in which companies started to create and maintain relationships with the various societal players to ensure market survival (Feitosa, Sousa and Gómez, 2014).

In this context, information is inserted as an essential element of these interactions. Cavalcante and Valentim (2010) define that the interaction between companies occurs in two types of environment: the internal and the external, both demanding information. The focus of interest in this study is the internal environment, specifically, company-customer relations and suppliers.

Thus, for the purposes of this research, it is of interest to discuss the practices of communication and sharing of information with clients and suppliers. In this perspective, it is understood that accounting assumes a communicating role to stakeholders, whose documents disclosed to them can contribute to the understanding of their relationships and how the information flow between them. One of these documents is the sustainability report, which discloses to the stakeholders information about the company's economic, social and environmental performance, object analyzed in this study, with a view to disclosure.

Some studies also have as object of study, sustainability reports, such as Corrêa, Souza, Ribeiro and Ruiz (2012), Calixto (2013), and Slewinski, Gonçalves and Sanches (2015), who turn their attention to the disclosure of sustainability, their determinants, levels of disclosure and socio-environmental performance indicators, among others. Under the guidelines of the Global Reporting Initiative (GRI), sustainability reports also include information on the relationships between the reporting company and its stakeholders, including its suppliers and customers. However, research like the ones mentioned above predominates, which requires a qualitative analysis of the content of the information disclosed.

In sectoral terms, among the Brazilian companies mentioned as the ones that publish the most sustainability reports are those of Electric Energy, listed in B3, according to Oliveira, Campos, Sehnem and Rosseto (2014), "Brazilian companies accounted for half the volume of publications in 2008 in Latin America and the energy sector led the process in the country with 35% of the sample." For this reason, it was decided to study the sustainability reports published by the electric companies listed in B3.

From this perspective, we ask: "What are the practices of communication and sharing of information with customers and suppliers disclosed by the electric companies listed in B3 in their

sustainability reports?" And as a general objective, it seeks to identify the practices of communication and sharing of information with customers and suppliers disclosed in the sustainability reports of the electric companies listed in B3.

The identification of the practices of communication and information sharing with clients and suppliers can contribute to improve the knowledge of the reality of the business behavior still little discussed in the accounting literature, for revealing aspects of the relationship between companies. For Barbosa (2012), the accounting research has ignored the implications of the interorganizational relationship in financial decision making and control (...). Thus, the present study is justified.

Additionally, the study can contribute to foment the debate that aims at the improvement of the information content of the reports of sustainability, in what concerns the dissemination of the practices of communication and information sharing between the organizations and their stakeholders, in addition to enabling analysis parameters for subsequent comparability in other business segments.

## 2 THEORETICAL BACKGROUND

### 2.1 Stakeholders Theory

The term stakeholder was initially used in an internal memo of the Stanford Research Institute (SRI) in the year 1963 and refers to all groups without which the company would cease to exist. According to the document, stakeholder groups encompass suppliers, employees, creditors, shareholders, clients and society (Donaldson & Preston, 1995). The memorandum further signals the need for managers to understand stakeholders' interests so that goals can be built and aligned with these pluralities of interests.

The concept of stakeholder diffused in the literature was developed by Freeman (1984, p. 46), which conceptualizes stakeholder as "any group or individual that affects or is affected by the achievement of the objectives of the company". The essence of Stakeholder Theory is based on sociology, the behavior of organizations and the interests of specific groups, and can be conceptualized as the process developed by the managers to formulate and implement decisions that seek to satisfy the interest groups in the company (Silveira, Yoshinaga & Borba, 2005). Following this same understanding, Rezende, Nunes and Portela (2008) explain that management based on Stakeholder Theory encompasses the allocation of organizational resources and the analysis of the consequences of this destination in interest groups inside and outside the company.

Thus, the central axis of this Theory refers to the need for managers to make decisions taking into account the interests of all groups involved, which correspond to the primary stakeholders (shareholders and creditors) and secondary stakeholders (communities, employees, suppliers, among others) (Rezende, Nunes & Portela, 2008). According to Maurer and Silva (2012), in the initial definition of Freeman (1984), the interest groups corresponded to shareholders, employees, government, suppliers, competitors, consumers and society. However, this same author in 2003 changed his definition, incorporating into the model what he called critical groups, which are composed of the media, the environmentalists and the government that have become the groups outside the organization. While employees, suppliers, funding consumers, and the community began to form the share of groups within the organization.

Friedman and Miles (2002) developed a model that presents four quadrants that aim to identify the relationship between a given company and its stakeholders, as well as the behavior and development of these interactions over time. These Figure 1 in specific illustrates these four quadrants:

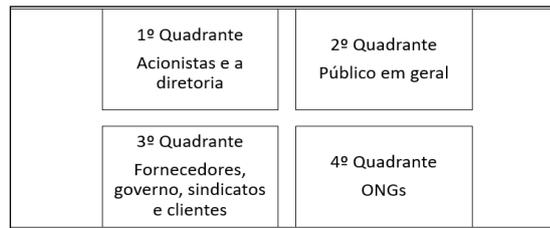


Figure 1: Quadrants' Illustration of Friedman and Miles (2002)

The first quadrant is prepared by the company's fundamental stakeholders, who correspond to the shareholders and the board of directors. In the second quadrant are presented the so-called contingent stakeholders, with absence of contract, which correspond to the general public. The third quadrant is drawn from incompatible stakeholders, which correspond to suppliers, government, unions, and customers. The last quadrant includes incompatible and contingent stakeholders, consisting of those who have explicit and recognized contracts or implicit and recognized contracts, which correspond to Non-Governmental Organizations (NGOs) (Boaventura, Cardoso, Silva & Silva, 2009). Mitchell, Agle and Wood (1997) explain the existence of attributes to evaluate the stakeholders, presenting a constructed classification of the classes of the latent, expectant or definitive actors. Machado (2013) argues that this classification is the result of the combination of the presence or absence of one, two, or three attributes, which correspond to legitimacy, power and urgency.

## 2.2 Information in the Organizational Environment

According to Eugenio (2010), the Stakeholders Theory explains that managers are encouraged to carry out the dissemination of information regarding their programs or initiatives directed to particular groups of stakeholders with influence power, aiming to show that they are acting according to the expectations of these same stakeholders. Therefore, this theory refers to an administrative approach that emphasizes the active management of the business environment, the relationships between the parties, and the consequences of promoting different interests.

Based on this, it is necessary to clarify the meaning of the terms information and knowledge in the context of this study. According to Rascão (2006), if information is recognized as an interdisciplinary concept, it must be understood as a value data in decision making, which reduces uncertainty and centralizes the process of information exchange between people, including suppliers, customers and the organization, in order to maintain the continuity of the company.

If understood as knowledge, Matta (2010, p.130) explains that "knowledge consists of information as understanding" that is achieved "when information is linked to information about what it means in a given environment." Thus, as a mediating agent in the production of knowledge, information qualifies itself in form and substance as the set of significant structures with the competence to generate knowledge for the individual and his group "(Barreto, 1994, p.3).

In this perspective and considering that organizations are made by people, Cavalcante and Valentim (2010) put the need for the individuals that constitute the organization to have a proactive information behavior, which in turn must be under constant influence of the organizational and informational culture of the institution. The same authors explain that while organizational culture refers to shared beliefs and visions that can delineate behaviors and attitudes in the organizational environment, the information culture reflects the way members of the organization seek, use, and disseminate information organizational context.

Thus, Cavalcante and Valentim (2010) point out that "in order for people to externalize part of their tacit knowledge, it is necessary to create conditions for the sharing of experiences and information (...)". From this point on, the importance of the tools of information technology and the communication channels that can be made available by the organization to its internal collaborators, as well as to its customers and suppliers, as facilitators of this process.

Barreto (1994) recalls that “the distribution or transfer of information is conditioned by a contextual and cognitive limitation” and explains that social spaces are not homogeneous because they differ in terms of their conditions, such as education, religion, income level, access to information, trust in the transfer channel, among others, making it necessary for the producers of the information to adopt distribution strategies that enable the acceptance of their product. In the organizational context, it can be understood that the company, when establishing communication channels with its stakeholders, especially customers and suppliers, must take into account their differences as distinct realities experienced and adapt their informational distribution strategies to them.

Based on the above, it is observed that the company is able to choose the availability and access to information, since it is the responsibility of the company as the information producer to decide on the collection of information and on the strategies for its distribution, as well as on the “technological packaging” for this distribution to be possible. In a free interpretation, based on Barreto (1994), the “technological packaging” refers to the technological “packaging” of the information to be shared. It would be the “involucre” to facilitate their transfer, for example: e-mail, online discussions, video conferencing, among others.

McGee and Prusak (1994, 172) corroborate with the above understanding that the company needs to take into account contextual and cognitive differences in establishing communication channels with its stakeholders, stating that “information is not free nor does it flow freely. In fact, if it is a form of wealth, it is also a form of power and few believe that it will be shared within an organization without strong incentives for that to happen. “However, according to Barreto (1994), the supply that creates the demand for information and remembers that the producer of the information can not determine the use of it nor the assimilation that produces the knowledge. McGee and Prusak (1994) attribute to top executives the task of creating an internal management mindset that allows the development of beneficial forms of disclosure policies of this information.

Regarding information communication channels, Barreto (1994, p.7) criticizes that some of the technological packages or distribution channels, “Are so intensive in emerging technologies that they blend in with downloaded content, where the channel is valued more than the message.” For informational distribution channels, there are instruments that can facilitate the dialogue process of organizations with their stakeholders. Silva and Gasque (2016) recall the existence of corporate portals as a tool that provides information specific to the business, with the ability to integrate heterogeneous systems into a single application, enabling users to locate information more easily.

One of the minimum requirements of corporate portals proposed by Dias (2001) is that they have the capacity to satisfy users’ information needs in order to allow the exchange of information with stakeholders. In this perspective, Silva and Gasque (2016) analyzed the information behavior of users of Eletrobrás Eletronorte corporate portal, regarding the factors that stimulate the search for information and possible obstacles. Among the findings, Silva and Gasque (2016) verified that the searches were to subsidize some current action or decision, as well as to support future decisions, demonstrating the importance of the portal in the decision making process. The motivation to use the corporate portal was the search for technical content and products of the company and as one of the stimuli detected, is the centralization of access to information and documents with proper disclosure. As obstacles, it was detected that many users do not consider these portals as a source of information. In this way, categorizing or classifying information as effective, constitutes an opportunity for the training of employees and for the dissemination of portal facilities.

Another informational tool used by organizations is the Global Report Initiative (GRI), quoted by Mansi and Lorenzetti (2016), as a global initiative that helps companies, governments and other organizations understand and communicate the organization’s impact on critical information issues. sustainability. The interest of organizations in communicating their sustainable development

has been the target of several academic debates, in which the accounting and information science literature are also present. Freeman (1984), Mansi and Lorenzetti (2016) affirm the former's understanding that there are three principles for an organization to achieve sustainability today. The principle of interconnection, which requires solutions that satisfy more than one stakeholder at the same time. The principle of substitution (tradeoff), whereby the interest of a particular stakeholder should not be changed or placed as superior. And finally, the principle of communication and dialogue, which prescribes to be necessary: intense communication, dialogue and engagement with stakeholders.

Thus, the emphasis on the relationship between stakeholders is posited by Freeman (2015) cited by Mansi and Lorenzetti (2016) as the main issue of shared value creation and to achieve this value, dialogue configures as a "powerful medium". For Mansi and Lorenzetti (2016), a ready-to-talk company will be able to hear different views from its own and with its stakeholders, it could create new ideas that alone would not be able to. As a result, the more people involved, the more opinions are considered in the process, which benefits and favors innovation and improved disclosure. Thus, it is understood that the practices of communication and information sharing adopted in the organizational environment can contribute to the dissemination of knowledge, which, in turn, enables the generation of innovative results.

### 3 METHODOLOGY

#### 3.1 outlining the research

Based on the typology presented by Raupp and Beuren (2004), this research is descriptive and documentary, with a qualitative approach. The documentary research was built through the collection of information in the Sustainability Reports of the companies of the sample, referring to the year 2014. The option for the analysis of a single year occurred due to being the most recent one published by the organizations, at that time of the research.

The reports were obtained from the database available on the GRI website or obtained from the reports collected directly on the website of the sample companies. The information was collected in the "Relationship with Stakeholders" section or similar. In addition, a search was made to the full extent of each report, using the words "suppliers" and "customers", as keywords, in order to collect all the information disclosed that was necessary for the study.

The choice of sustainability report was motivated by the fact that, among the documents disclosed by publicly traded companies, to contemplate information about their relationships with stakeholders, especially with suppliers and customers. The National Electric Energy Agency, through the Electric Sector Accounting Manual (2015, p.633) provides for the disclosure, within the Social-Environmental and Economic-Financial Responsibility report, of quantitative and qualitative performance indicators. The qualitative part refers to the "analyzes, graphs and explanations that the company must present, (...) that relate, especially to: (i) (iii) standards of relationship with customers, employees, suppliers, community, shareholders and public bodies;

Based on this, the Manual of Accounting of the Electric Sector (2015) was used as a parameter to provide the categories of analysis, referring to the information about the relationships with customers and suppliers disclosed by the reporting companies that are part of this study.

#### 3.2 Population and Sample

It was decided to study the Public Utility Companies, subsector Electric Power, listed in B3, due to the fact that this is one of the sectors that most publishes sustainability reports in accordance with GRI in Brazil. Oliveira et al. (2014), argues that "Brazilian companies accounted for half the volume of publications in 2008 in Latin America and the energy sector led the process in the country

with 35% of the sample.” Since the Electric Companies are the ones that most disseminate the Sustainability Report in GRI modeling, it was opted for these, due to the expectation of having a greater amount of reports to be analyzed, compared to other sectors.

In addition, the decision not to include other sectors was driven by the study objective that requires analysis of only one organizational field. In addition, because they are subject to the same institutional pressures (economic, social and organizational), they also have similar relationships with their customers and suppliers. By organizational field, the set of organizations that constitute a recognized area of institutional life, such as: Organizations that produce services and similar products, key suppliers, consumers, regulatory agencies and other organizations (DiMaggio & Po-well, 1983 ).

Thus, according to the B3 website, the companies listed in the electric energy segment totaled 63. Of these, 30 sustainability reports were collected, some of them referring to the economic group that encompassed two or more companies in the segment, 38 companies in total, as shown in Figure 1.

**Figure 1 - Composition of Population and Sample**

Companies listed on B3 (Population)		
1- 524 PARTICIP	22- CEMIG DIST	43- EQUATORIAL
2- AES ELPA	23- CEMIG GT	44- ESCELSA
3- AES SUL	24- CESP	45- FORPART
4- AES TIETE E	25- COELBA	46- GER PARANAP
5- AFLUENTE	26- COELCE	47- INVESTCO
6- AFLUENTE T	27- COPEL	48- ITAPEBI
7- AGCONCESSOES	28- COSERN	49- LIGHT
8- ALUPAR	29- CPFL ENERGIA	50- LIGHT S/A
9- AMPLA ENERG	30- CPFL GERACAO	51- NEOENERGIA
10- BAESA	31- CPFL PIRATIN	52- PAUL F LUZ
11- BONAIRE PART	32- CPFL RENOVAV	53- PROMAN
12- CACHOEIRA	33- EBE	54- REDE ENERGIA
13- CEB	34- ELEKTRO	55- REDENTOR
14- CEEE-D	35- ELETROBRAS	56- RENOVA
15- CEEE-GT	36- ELETROPAR	57- RIO GDE ENER
16- CELESC	37- ELETROPAULO	58- STATKRAFT
17- CELGPAR	38- EMAE	59- TAESA
18- CELPA	39- ENERGIAS BR	60- TERMOPE
19- CELPE	40- ENERGISA	61- TRACTEBEL
20- CEMAR	41- ENERSUL	62- TRAN PAULIST
21- CEMIG	42- ENEVA	63- UPTICK
Companies with Available Sustainability Reports (Sample)		
1- AES SUL	14- ELETROBRAS	<b>27- ENEL GRUP:</b>
2- AES ELETROPAULO	15- ELETROPAR	CACHOEIRA
3- AES TIETE E	16- EMAE	AMPLA
4- CEEE-D	17- EDP/BANDEIRANTES	
5- CEEE-GT	18- ENERGISA M. G.	<b>28- NEOENERGIA GRUP:</b>
6- CELPA	19- ENERGISA M. G. DO SUL	ITAPEBI AFLUENTE T
7- COELCE	20- FORÇA E LUZ	TERMOPE CELPE
8- CEMAR	21- GER PARANAP	AFLUENTE
9- CEMIG GT	22- LIGHT	<b>29- CPFL GRUP:</b>
10- CESP	23- RENOVA	CPFL GER BAESA
11- COELBA	24- STRATKRAFT	CPFL RENOVAÇÃO
12- COPEL	25- TAESA	<b>30- EDP GRUP:</b>

13- CTEEP/TRAN PAULIST	26- TRACTABEL	ENERGIA BR	INVESTCO
Total of analyzed reports: 30			
Total Companies reported in the Reports: 38			

**Source:** Research data (2016)

Once the sample was identified, the information obtained was collected and analyzed, as detailed in the following section.

### 3.3 Data Collection and Analysis

For the analysis of the data, the content analysis was used, which according to Bardin (1977, p. 42) can be considered as “a set of techniques of analysis of the communications aiming to obtain, by systematic and objective procedures of description of the content of the messages, indicators (quantitative or not) that allow the inference of knowledge regarding the conditions of production / reception of these messages”. The categories of analysis, considered by Franco (2007, p.59) as “the classification of constitutive elements of a set, by differentiation followed by a regrouping based on analogies, from defined criteria”, comprised the items described in Figure 2, elaborated based on the requirements of the 2015 version of the Manual of Accounting of the Electric Sector and presented in its constitutive and operational definitions.

**Figure 2 - Categories of Content Analysis**

Categories	Constitutive Description	Operational Definition	GRI Indicator
Customer Profile	Specification of the number of clients segregated by classes.	Identification of the number of customers segregated by tariff class: residential, commercial, low income residential, industrial, rural and public lighting.	EU3
Information sharing practices with customers	Specification of the usual forms of communication channels with customers.	Channels of customer service, accessibility, call center, ombudsman, chat and virtual agencies.	-
Customer Communication Practices	Specification of the commercial communication policy for actions related to general clarifications.	Campaign information, messages in your own monthly light bill or other means, including communicating nonconformity cases and protecting customer privacy.	-
Customer Satisfaction Communications	Specification of monitoring the level of satisfaction and quality of service.	Information on satisfaction indexes obtained by ANEEL surveys, other entities and / or own surveys.	PR5
Supplier Profiles	Specification of quantity by type of supplier companies	Information on the size of the suppliers and main inputs provided to the electric company and the prioritization policy of these suppliers.	-
Practices of communication and sharing of information with suppliers.	Specification of the usual forms of communication channels with suppliers.	Indication of the usual forms of the company, such as meetings, conferences, virtual platforms of dialogue and engagement.	-

**Source:** Own elaboration, based on the Manual of Accounting of the Electric Sector (2015).

Guided by the categories of analysis, we proceeded to read the sustainability reports to identify the information that corresponded to each of these categories. Then, the data were organized in spreadsheets that subsidized the elaboration of figures and tables presented in the section of analysis and discussion of the results. When necessary, re-sections of these reports were extracted to facilitate understanding of the findings.

The categorized information was analyzed in the light of Stakeholder Theory and information in the context of organizational environments, presented in the theoretical framework that supports this study.

#### 4 ANALYSIS AND DISCUSSION OF RESULTS

This section presents the analysis of the information obtained with the use of the methodology described above and gathers subsidies for the purpose of this research to be achieved. This section is subdivided into communication practices and of sharing information with clients and communication practices and information sharing with suppliers.

##### 4.1 Practices of Communication and Sharing Information with Clients

Initially, the profile of the customers is analyzed in terms of their design and characteristics. With regard to sizing, Table 1 shows the number of active customers declared by companies in their sustainability reports (53% of reports contained this information).

**Table 1 - Quantitative of active clients in 2014 disclosed in the sustainability reports**

COMPANY	QUANTITY OF ACTIVE CLIENTS
Grupo Neenergia	10.314.000
Grupo ENEL	6.483.818
Grupo EDP	3.100.000
CESP	67
COPEL	22
Grupo CPFL	7.607.043
LIGHT	4.000.000
AES SUL	3.700.000
BANDEIRANTE ENERGIA S. A.	3.151.827
CELPA	2.183.305
COELBA	5.577.000
COELCE	3.600.000
CEMAR	5.074.000
CEEE-D	1.600.000
ENERGISA MATO GROSSO DO SUL	938.105
ENERGISA MATO GROSSO	1.269.581

Source: survey data (2016)

From Table 1, it can be seen that the Neenergia group is the company with the largest number of clients, with more than 10 million active customers, followed by the CPFL group with more than 7.6 million customers. On the other hand, COPEL and CESP are the analyzed companies with the lowest number of clients, respectively, 22 and 67 with active links. These numbers can be justified by such companies being responsible for locations with the largest number of inhabitants and, consequently, mostly residential customers; since the residential tariff class is the one with the highest concentration of customers. Such a finding can be justified by virtue of the type of service offered to individually link each unit it receives to the provision of service as a customer. The number of households tends to be higher than the number of customers belonging to other tariff classes.

Table 2 presents the tools for identifying customer satisfaction, regarding the quality of service declared in the analyzed reports. Companies use, in most cases, more than one type of tool to analyze the quality of service provided.

**Table 2 - Information on the quality of service provided**

Tools for evaluating the quality of services	Quant.	%	Frequency	Quant.	%
Aneel Satisfaction Surveys	13	43	Yearly	26	86/
Abradee satisfaction surveys	11	36	Semester	1	3
Self-elaborated research	8	26	Monthly	0	0

Search Index	1	3	Other / Not Informed	6	20
Satisfaction Survey of Large Clients and Public Authorities	1	3	media used	<b>Quant.</b>	
Vox Populi Search	1	3	Electronic	2	6
Not informed	2	6	Presential	24	80

Source: survey data (2016)

Based on Table 2, satisfaction surveys are the most used resources to obtain feedback on the service provided to the users of the companies surveyed. During the study, it was verified that such surveys are performed at least annually by most of the reports and that the main research evidenced in the sustainability reports refers to the satisfaction analysis performed by the Brazilian Association of Electric Power Distributors (Abradee) and by the National Electric Energy Agency (Aneel). These surveys are collected in person at the homes of the users, based on a previous sample selected by these institutions.

Annually, Abradee promotes Customer Satisfaction Surveys for Electrical Energy and Aneel conducts customer satisfaction reviews through the Aneel Customer Satisfaction Index (IASC). In addition to these mechanisms, a survey called Opinion Leader Index (ILO) was conducted with large clients, journalists, politicians and society, applied by a contracted company, which addresses issues such as quality of services, new technologies and the company's relationship with its environment. In addition, it addresses issues such as the relationship of workshops with executives and the "front line" (attendants, readers, telemarketers and electricians), preparation of the Marketing Plan for continuous improvement of services, dissemination of best practices and correction of nonconformities.

It is added to this information that only Taesa and Emae companies did not present their customers' satisfaction analysis in their sustainability reports. The others also presented the relevance of conducting such research to the institutions, justifying them as a tool to verify the demands and opportunities to improve the services provided by surveying the perception of customers in relation to several factors: quality of services, system reliability, prompt service and cost competitiveness.

With regard to customer privacy, it was noted that many of the reports did not provide information on this subject. The Neenergia group reported that complaints were filed because of the breach of the privacy of customer data at the distributors. There were 33 cases of delivery of electric bills open. In addition, the group report identified the existence of fines and indemnities to customers, determined by consumer protection and defense agencies or by Justice. As an illustration, the following is an excerpt from the Neenergia report on the approach:

In 2014, complaints were filed for breaches of the privacy of customer data at Distributors. In total, there are 33 cases of delivery of open electric power bills: Coelba identified 26 cases and Celpe, seven. The internal processes were reviewed and necessary adjustments were made so that similar cases no longer occurred. (NEONERGIA, 2014, p.23)

It is added that the existence of companies that have such a subject in the reports, such as Cemar, CEMIG and the EDP group, were some cases in which the declaration was made that the service channels follow information security standards so that there is no breach of privacy or loss of customer data. The companies justify the service by means of several internal instructions of procedure and forms of control, as well as, by means of specific security, access, privileges and backup policies that ensure the confidentiality and integrity of the information.

Table 3 presents the practices of communication and information sharing with clients disclosed by the analyzed companies:

**Table 3 - Practices of communication and sharing of information with clients disclosed in the reports surveyed**

Practices	Quant.	%	Practices	Quant.	%
Ombudsman	15	50	Social midias	8	26
Call center	13	43	Consumer Council	7	23
Cellular SMS	11	36	Service stations	5	16
E-mail / contact us	9	30	Write to the President	1	3
Chats on line	9	30	Not identified	1	3
Corporate Sites	8	26			

Source: survey data (2016)

From Table 3, it can be seen that the practice of communication and information sharing between company and its clients, more evidenced in the sustainability reports was the ombudsman, which was presented in 15 reports researched, followed by the call center ( 13), mobile SMS (11), online chats and e-mail contact us (9). This result can be justified because the ombudsman acts as an internal and external relationship tool that serves to receive queries and denunciations of irregular or illegal practices that are contrary to ethical values and principles, while being available to society, customers, suppliers, investors and employees.

Among the companies analyzed, EMS (2014) did not present any information regarding the contact with its customers in its sustainability report. In addition, CEMAR (2014) has developed a channel called “write to the president” in which it is possible, as presented in the report, to develop this channel of more advanced relationship between client and company. Below is an excerpt from the company report that points to this approach:

At customer service agencies, customers can deliver letters or messages to communicate with the president of Cemar, using, if you prefer, forms available at these service points. If necessary, the Company monitors the demand and the reply is sent by correspondence, signed by the president himself. 426 applications were received and 100% were answered. (CEMAR, 2014, p.95)

Another aspect worth mentioning is the existence of adaptation of the accessibility of the relationship channels to users with disabilities. Mechanisms have been observed in many companies as a specific call center in agencies that have staff trained in LIBRAS, as well as distributors that present energy invoices in braille to customers, these examples being visualized in the Neenergia group report (2014), as follows:

To deal with barriers related to language, culture, low schooling and special needs that come in the way of access to electricity and customer service, as well as their safe use, the distribution companies have accessible service agencies for people with physical disabilities. Customers with a hearing impairment have a specific call center available and have agencies trained in LIBRAS. The distributors have a bill of energy in Braille for visually impaired customers. (NEONERGIA, 2014, p.50)

Another case of accessibility of the relationship channels was identified in the report of Celpe (2014) where it was evidenced that the company has invoiced energy in Braille model since 2004, in addition to a specific tele-service for the hearing impaired, accessibility that is also extended to the architectural means of the physical care agencies, which have ramps to facilitate the access of people with mobility difficulties.

These are some of the actions found in the sustainability reports of the companies surveyed, which points out the companies' attempt to adapt to different types of users. Such strategies can be seen as efforts of the information producer to enable the acceptance of their product, in accordance with the understanding of Barreto (1994), because he believes that "the distribution or transfer of information is conditioned by a contextual and cognitive limitation."

Still in the perspective of analyzing practices of communication and sharing of information, it was identified that the companies surveyed have also joined social networks, such as, for example, Facebook, Twitter and Instagram, a fact that allows us to infer the search for an adaptation by these organizations to the advances in the communication processes occasioned by the technological advances. This situation may have occurred due to the growth in the demand for information along with the dissemination of communication technologies in recent decades. This development has reached the relationship channels of the institutions and its reflection is the organizations' attempt to incorporate these communication mechanisms in the company - clients relationship as well. The following section of the CEMAR report (2014) presents this position:

The relationship with the community is also prioritized, since it is the "thermometer" that evaluates what is a priority and necessary. In 2014, the innovations in the field of communication were the creation of the company's Facebook page, with the purpose of publicizing the Company's actions, as well as monitoring citations of the Cemar brand in social networks, as well as a service and relationship channel. (CEMAR, 2014, 34)

As described in the methodological procedures, the sustainability reports were accessed through the corporate websites of the companies in which, from this contact, together with the readings of the sustainability report, it was possible to observe that the websites of the companies, for the most part, are updated and aim to meet the demand for information about these organizations. In addition, seeking a comparability with companies from other countries, as well as reaching the understanding by users of other nationalities, because it was identified in the researched reports, that organizations have released demos in Portuguese and English on their corporate websites.

When analyzing the customer communication practices used by the companies analyzed, it was also verified that companies have innovated in relationship channels when using corporate websites to send accounts by email. As an example, the CPFL group (2014) reported that:

the company innovates in relationship channels and has reached a historic mark in the field of email accounts, with almost 8% of the company's clients (or more than 600,000) receiving accounts on digital platforms. (CPFL, 2014, p.24)

It was noted that, with the exception of CEEG-GT (2014), all other institutions analyzed have some campaign that involves the company with the community, whether environmental, economic or social, a situation that allows us to infer the attempt to approach society and contribute to the social development of the beneficiaries.

As an example, we can cite the subsidized sale project of LED lamps with donations to low-income consumers developed by CELPE (2014); the social projects for simplifying energy bills and for clients with critical cases, in which it intends to act as the Customer Defender, has the purpose of attending in a standardized and personalized way, the clients who had some negative experience with the company, seeking to avoid court fees and generate public satisfaction. In addition, they were implemented by the EDP group (2014), the replacement of showers by solar heating systems

in low-income housing developments developed by CEMIG GT (2014) among other campaigns. Below is an excerpt from CELPE's report (2014), which illustrates what was pointed out earlier:

For residential customers in low income communities. 810 refrigerators were donated, 18,219 compact fluorescent lamps and 573 LEDs, plus a bonus of R \$ 630.00 for 30 customers in the purchase of refrigerators, through the sales project. (CELPE, 2014, p.23)

It was verified that most of the sustainability reports presented communication initiatives aimed at a technological and informational adaptation between the managers and their clients, a situation that is aligned with the Stakeholders, since, for this Theory, the administrators are encouraged to carry out the disclosure of information regarding their programs or initiatives, directed to particular groups of stakeholders, aiming to demonstrate that they are acting according to their expectations.

#### 4.2 Practices for Communicating and Sharing Information with Suppliers

Before identifying the channels of relationships and dialogues with suppliers, it was chosen to know the profile of these in terms of their design and characteristics regarding the size, classification between critical and significant, types of inputs provided and their prioritization policies. With regard to sizing, Table 4 shows the number of active suppliers declared by the companies in their sustainability reports. 50% of the reports, in other words, half of the 30 reports analyzed contained this information.

**Table 4 - Quantitative of active suppliers**

EMPRESA	QUANTITATIVE OF ACTIVE SUPPLIERS
AES TIETE	1.400
GRUPO ENEL	1.705 companies
GRUPO EDP	3.318
CELPE	16 (considered strategic and represent 54% of current contracts)
CEMIG GT	632 suppliers with contracts in force.
COPEL	5,744 (6,568 contracts in 2014).
GRUPO CPFL	3,529 suppliers; 125 strategic; 63 critics.
GER PARANAP	1,178 assets (complete chain)
LIGHT	1,585 (190 are critical)
TRACTEBEL	1,217 active suppliers
TRAN PAULIST (CTEEP)	219 active suppliers - 1,100 outsourced
AES SUL	1,700 suppliers
CEMAR	4,968 suppliers
GRUPO ELETROBRAS	5,002 significant suppliers
GRUPO AES	Approximately 1,600.

Source: survey data (2016)

Table 4 presents the complexity of the company-supplier relations in the perspective of the greater the number of actors involved, more interactions are needed, which can reinforce the demand for communication channels and of diverse and effective relationships to create shared value. For Mansi and Lorenzetti (2016), in the company that is ready to dialogue with its stakeholders, the more people are involved, the more different opinions exist and this benefits and favors innovation.

The classification in critical suppliers and significant suppliers, according to Table 3, presents that the former refers to those that "besides strategic also represent operational and / or reputational risk" (CPFL, 2014), and the second to "those who have access to the confidential information of the

organization because they are part of the critical and essential business processes of the company” (ELETROBRÁS, 2014) and as significant:

all those who provide inputs or services essential to the company’s activity, which have a direct impact on the final quality of our services, as well as to the environment, the health and safety of employees and whose activities may cause significant social risks (...) “(ELETROBRÁS, 2014)

The companies AES Tietê, Grupo EDP / Bandeirantes and AES Sul have stated in their sustainability reports the size of the suppliers, who with them are related and reported having in their portfolio, small, medium and large companies, whose inputs supplied relate basically to three categories: materials and equipment, such as cables, power and distribution transformers, poles, reclosers, and meters; services, such as: construction and maintenance of electricity networks, telemarketing, reading, bill printing and delivery, new connections and cut-off and reconnection of consumer supply; and works, mainly related to the construction of power plants and electrical systems, among others.

Regarding the policy of prioritization of suppliers, the respondents (AES Tietê, Ampla, Copel, Emae, Tractebel, Eletropaulo, AES Group and Energisa Mato Grosso do Sul) they have undertaken to inform efforts to hire local or regional suppliers, considered those who are located in the same State or region of the company, such as the Aes (2014), Edp (2014) and Enel (2014) groups. In addition to local suppliers, there was mention of prioritizing those who present good social and environmental conduct, reported, for example, by Energisa Mato Grosso do Sul (2014, p.61) “hiring suppliers: hiring suppliers who have proven good environmental behavior”.

Other companies clarified the impossibility of prioritizing any type of supplier due to its status as a mixed-capital company and, as such, compliance with the Brazilian legislation regarding biddings that prevents such conduct, such as the case of Eletrobrás and Cemig, are enforced.

Faced with the diversity of size, characteristics, supplied inputs and the extensive supply network of the electricity companies studied, it becomes relevant to identify the channels of relationship and dialogues made available by them to their suppliers to foster engagement among them. Table 5 presents a ranking of the practices of information sharing and communication mentioned by the companies studied in their reports.

**Table 5 - Practices of information sharing and communication with suppliers disclosed in the reports studied**

Practice	Reports		Practice	Reports	
	Quant.	%		Quant.	%
Website / internet	10	33	Satisfaction survey	05	17
Meetings (monthly or annual)	10	33	Seminars / conferences / Training	05	17
Exclusive Email	09	30	Electronic registration center	04	13
Supplier journal / newsletter	07	23	Annual report / code of conduct	04	13
telephone	06	20	Visits	03	10
Ethical channel	06	20	Correspondence / fax / crafts	03	10
Supplier Portal	06	20	Ombudsman	01	03
Supplier meeting	05	17	Contact us	01	03

Source: survey data (2014)

A single report may contain citation of one or more practice, which is why the sum of summed quotes does not correspond to the total of the analyzed reports. For example, the report by Energisa Mato Grosso do Sul (2014, p.19) states that “Communication with suppliers is through websites, crafts, e-mails, telephone contacts and face-to-face meetings.”

It was also observed the dissemination of practices of information sharing and communication in the relationship with suppliers, covering those based on information technology and others in which face-to-face interaction between company and supplier occurs. According to Table 5, among the seven most cited practices in the analyzed reports, only one, meetings, does not depend exclusively on information technology, mentioned by 33% of the reports analyzed. In these face-to-face meetings, the monthly and annual frequencies predominate, in which the first one is mainly intended to monitor compliance with the contract and the second to evaluate the performance in the period and planning actions for the next year.

The other practices in the ranking of the seven most cited are: institutional website, exclusive e-mail for suppliers, newspaper of the supplier (disclosed by e-mail), telephone, ethical channel and corporate portal of the supplier. They rely on information technology to enable access and / or sharing of information, as well as establishing forms of company-supplier communication.

The predominance of these practices is supported by information technology, corroborates with the findings of Lopes *et al* (2014), which consisted of the virtual medium of information sharing with stakeholders as the most used. Such practices can favor the dissemination of information with the agility demanded by the dynamics of the current business context, however, does not eliminate the need for face-to-face interactions, according to Israilidis *et al.* (2015), who argue that physical interaction, not virtual interaction, is the most productive knowledge sharing among knowledge seekers.

Ratifying this argument, Barreto (1994), when referring to the information producer with the attribution of the decision on the informational items that should be stored and about the strategies and “technological packaging” for its distribution to society, criticizes the use of intensely technological distribution channels, in which the channel is more valued than the message, as in electronic content transmission networks.

To illustrate this discussion, we have the following AES TIETE sustainability report (2014):

In 2014, AES Brasil conducted an online survey with more than 90 suppliers on the perceptions and demands of these companies in the commercial relationship. When asked about practices that AES Brasil could implement to improve the relationship, about 15% cited the importance of face-to-face meetings and 11% pointed to the need for more monitoring and evaluation, such as training, courses and feedback meetings. (AES TIETE, 2014)

In this perspective, face-to-face interactions such as supplier meetings and seminars, events and / or supplier training, as well as satisfaction surveys, according to Table 4, were practices cited in 17% of the analyzed reports. The meetings of suppliers, usually annual, seek to strengthen relationships and identify partnerships, an occasion as well, where there may be recognition of those who stood out in the year, through “Best Suppliers” awards, as in the AES Group (2014) and Cemig (2014), as follows:

As a way of encouraging quality in the supply of goods and services, in addition to recognizing the relationship between suppliers and Cemig to achieve common objectives, several material suppliers and service providers of Cemig were honored by the Cemig Suppliers Award, fifth edition, in an event held in May 2014. (CEMIG, 2014, p.86)

With respect to supplier satisfaction surveys (or external opinion leaders), their results can direct the necessary adjustments to the partnership strengthening and can be used to guide the supply of information to suppliers. As reported by AES Sul (2014), for example, supplier satisfaction surveys serve as “inputs to the materiality analysis to define important and essential aspects of the sustainability report.”

The events, seminars and training of suppliers assist in disseminating knowledge of the practices adopted by the electric company and on which its suppliers need to adapt, especially, those related to labor, environmental and human rights issues, as well as for exchange of best practices between the partner companies. As an example, Cemar declares its intention to train suppliers through the “Strengthening Linkages with Suppliers Program, promoting continuous corporate capacity building, enabling the partner to develop a connection with Cemar, synergy and partnership in its activity, thus reinforcing the relationship of mutual gains “(CEMAR, 2014).

Among the other practices, with less frequency of citation in the analyzed reports, Table 5 shows that traditional communications still occur as correspondence, fax, letters and visits of the electricity company to its suppliers and is reported by 10% of the companies analyzed. Visits occur to resolve specific issues, enabling direct contact between business partners.

Finally, it is observed that the diversity of practices of information sharing and communication, encompassing technological apparatus and face-to-face interactions, seems to contemplate the heterogeneity of the portfolio of existing suppliers in the electric companies, which can help build trust between these business partners and strengthen their relationships in pursuit of shared value creation.

## 5 CONCLUSION

This research identified the practices of communication and sharing of information with customers and suppliers disclosed in the sustainability reports of the electric companies listed in B3.

The results revealed that satisfaction surveys are the most used resource to obtain feedback on the service provided by the companies, being the ombudsman, the practice of communication and sharing of information between company and its clients more evidenced in the reports of sustainability. These results can be justified because satisfaction surveys are easy-to-use tools for companies, as well as quick feedback to customers. The use of this mechanism is relevant, since it allows companies to perfect the offer of their services by having customer satisfaction reports as the basis. This tool acts in the marketing of the company, since it can increase the credibility and confidence of the users of its services.

It was found that the organizations surveyed have joined social networks, which shows an adaptation of the companies the evolution occurred in the media. The diffusion of the internet reflected in the channels of relationship of the companies and its reflection is the companies’ attempt to incorporate these communication tools also in the relationship with their clients.

We identified the disclosure of statements in Portuguese and English. This finding allowed us to infer that companies have sought comparability with organizations from other countries, as well as, enable users of other nationalities to have an understanding of the statements issued.

It was observed that companies have promoted accessibility to the relationship channels for users with disabilities, with the existence of a specific call center in agencies that have employees trained in LIBRAS, as well as distributors that present invoices of energy in braille for clients. In addition to a specific tele-service for the hearing impaired, accessibility has also been extended to the architectural media of the physical agencies, with ramps to facilitate the access of people with difficulties of locomotion. These strategies can be visualized as efforts of the information producer

to enable the sharing of information and the acceptance of its product by its users, respecting its contextual and cognitive limitations.

With regard to suppliers, the practices of communication and information sharing were diversified, predominantly virtual, such as institutional website, exclusive e-mails and corporate portal for suppliers, as well as face-to-face interactions, where the monthly and annual meetings are practices cited in 33% of the companies analyzed.

In this perspective, in response to the objective proposed in this study, we identified the predominance of practices of communication and information sharing with customers and virtual suppliers, with the support of technological apparatus, in which the most cited were: institutional website, e-mail, corporate portal, social networks, call center, ethical channel / ombudsman's office and online chats.

It is concluded that the sustainability reports analyzed present communication initiatives aimed at a technological and informational adaptation between managers and their stakeholders, a situation that is aligned with the essence of the premises of Stakeholders Theory and that the diversity of practices of information sharing and of communication, encompassing technological apparatus and face-to-face interactions, seems to contemplate the heterogeneity of the portfolio of existing suppliers in the electric companies.

Thus, the diversity of communication and information sharing practices, identified in this study, it can be interpreted as in alignment with that advocated by Stakeholders Theory, since managers appear to disclose in their sustainability reports information sharing decisions considering the informational interests / needs of all the groups involved and in this case the primary stakeholders (customers and suppliers) of the researched electric power companies.

It is recommended that future research on the practices of communication and information sharing with clients and suppliers focus on other samples, so that comparisons can be made with other economic sectors in order to contribute to the evolution of the disclosure of information in the sustainability reports.

The results of this study present limitations with regard to the impossibility of generalization of the results, due to the use of qualitative analysis, as well as the limitation of having been collected based on a single source, which was the sustainability report of each company in the sample.

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