University of São Paulo (USP)
School of Economics, Business Administration and Accounting at Ribeirão Preto
FEA-RP/USP

PRME Report
Implementation of the Principles for Responsible Management Education

Accomplishment: PRME Committe FEA-RP
Ribeirão Preto-SP
Brazil – 2014
Dear PRME,

FEA-RP/USP is very glad to support the PRME, not only adopting its six basic principles but also working to strengthen this initiative’s Brazilian chapter, disseminating and engaging others Brazilian business schools to join us.

Responsible Management Education and sustainability practices have been widely discussed at these School’s undergraduate and graduate courses. In addition some research lines and extension programs also put PRME principles into practice and include our students directly. Details of that are well exposed in our first report.

As a School that strives for excellence in teaching, research and extension and is part of a public funding university, we are fully aware of our responsibility to develop future leaders for our country.

The adoption of PRME principles, according to what we have proposed in this report, aims to prepare those potential leaders to act sustainably in both business and in society and then contribute to create a more inclusive and sustainable global economy.

This is a commitment of FEA-RP and its community as well.

Sincerely,

Sigismundo Bialoskorski Neto, PhD.

FEA-RP/USP Dean

For further information:
Professor Adriana Caldana – prme@fearp.usp.br
www.fearp.usp.br
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1 HISTORY

The School of Economics, Business Administration and Accounting at Ribeirão Preto from University of São Paulo (FEA-RP/USP) is a business school founded in 1992, within the main University of Latin America. It is geared towards the teaching of undergraduate and graduate degrees in Business Administration, Accounting, Economics and alike.

For this purpose, it offers undergraduate courses in “Business Administration”, “Economics”, “Accounting” and “Economics and Accounting”, which totals 1327 students. It has three graduate programs stricto sensu, with 194 students: Accounting (masters and PhD), Economics - Area: Applied Economics (masters) and Business Administration (masters and PhD). The School also offers several specialization courses (MBAs), counting with more than 1300 students. The School has 96 professionals divided into departments of Business Administration (39), Economics (30) and Accounting (27).

Currently FEA-RP is headed by Professor Dr. Sigismundo Bialoskorski Neto (Dean), with professor Dr. Alberto Borges Matias as Associated Dean.

FEA-RP/USP’s mission is to be a unit of excellence and innovation in teaching, research, and extension in the Economics, Business Administration and Accounting areas, graduating professionals with skills and critical thinking, for the development of society.

In this search of training of people committed to sustainable development, the School has established itself as a reference and has inserted issues related to sustainability in all activities it carries out.

As part of these efforts, it took part in the Rio 20 Conference in 2012 and thereafter linked with PRME, and since October 2013 it has an internal committee that discusses the insertion of the PRME principles in the institution's activities.
2 DIAGNOSIS ON THE ACTIVITIES DEVELOPED IN FEA-RP

FEA-RP/USP, throughout its history, has always shown great interest in responsible management education. This value was present in every activity performed in the institution, in teaching, research and extension.

2.1 Teaching

Courses in Business Administration, Economics and Accounting areas are offered to undergraduate and graduate students.

The survey of PRME Committee in the teaching plans within Janus and Fenix systems of USP has found the following contents in the subjects of Accounting course.

2.1.1 Undergraduate Subjects

TABLE 1 - Approach and sustainability-related subjects in the disciplines of the Accounting undergraduate course.

<table>
<thead>
<tr>
<th>Accountancy Course’s Disciplines</th>
<th>Approach</th>
</tr>
</thead>
<tbody>
<tr>
<td>RCC0114 Accountancy and Social Responsibility</td>
<td>Study on the interaction of companies with the social environment, the benefits that may have to adopt the concepts of social responsibility, as well as the penalties that can suffer if not executed.</td>
</tr>
<tr>
<td>RCC0115 Third Sector Applied Accountancy</td>
<td>To teach students to apply the concepts developed throughout the course of third sector entities that lack of an organized process for decision-making and accountability and, therefore, the discipline will result in services to the community.</td>
</tr>
</tbody>
</table>
RCC8005  Decision, Institutions and Ethical Conduct

To provide students the foundations of rational business decision. Considers in decision ethical aspects, and regulatory environmental and social constraints. To consider such effects and prepare for coherent decision-making. Recognizing ethical dilemmas when they occur. Prepare the student to research into the subject.

RCC0107  General and Professional Ethics

Offer a theoretical foundation for application in the professional career, demystifying the popular one about ethics, showing through real and hypothetical cases and importance of each decision that implies ethical aspects, that is, the possible positive and negative consequences, both quantitatively and qualitatively.

TABLE 2 - Approach and sustainability-related subjects in the disciplines of the Business Administration undergraduate course.

<table>
<thead>
<tr>
<th>Business Course’ Disciplines</th>
<th>Approach</th>
</tr>
</thead>
<tbody>
<tr>
<td>RAD1602 Ethics and Politics</td>
<td>It is intended with this course, that the student body will possess greater theoretical knowledge about the complex social world, with emphasis on politics and ethics aspects. The subject of ethics will be developed in a transverse manner with the field of politics (as being that of the public life) and the field of business organization (as being that of private life). The professional's activities in Business Administration in organizations will be included in the study's program of this discipline.</td>
</tr>
<tr>
<td>Course Code</td>
<td>Course Title</td>
</tr>
<tr>
<td>-------------</td>
<td>------------------------------------</td>
</tr>
<tr>
<td>RAD2212</td>
<td>Environment and Sustainability</td>
</tr>
<tr>
<td>RAD1619</td>
<td>Social responsibility in Organizations</td>
</tr>
<tr>
<td>RAD2209</td>
<td>Consumption Sociology</td>
</tr>
</tbody>
</table>
TABLE 3 - Approach and sustainability-related subjects in the disciplines of the Economics undergraduate course.

<table>
<thead>
<tr>
<th>Economics Course’ Disciplines</th>
<th>Approach</th>
</tr>
</thead>
<tbody>
<tr>
<td>REC3104 Income Distribution and Poverty</td>
<td>Present the main concepts related to Income Distribution and Poverty, besides discussing the Brazilian case.</td>
</tr>
<tr>
<td>REC3113 Gender Economics</td>
<td>Present the main aspects related to the Family and Gender Economics.</td>
</tr>
<tr>
<td>REC3102 Environmental Economics</td>
<td>Present today's main environmental problems. Show how economic theory can assist in the design of policy instruments that aim to resolve or mitigate these problems. Present current environmental valuation techniques.</td>
</tr>
</tbody>
</table>
### 3.1.2 Graduate subjects

TABLE 3 - Approach and sustainability-related subjects in the FEA-RP graduate disciplines involving Economics, Business Administration and Accounting.

<table>
<thead>
<tr>
<th>Graduate Disciplines</th>
<th>Approach</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discipline RAD5007 - Ethics and politics in the Organizations</td>
<td>In this discipline, some notions of ethics, politics and of the organizational world will be discussed and examined where they are reflected, in view of the formation and role of the institutional agent. Some basics that permeate the formation of each of these spheres, such as: autonomy, the individual and the property will be thought from some philosophers -Leibniz, Kant, Marx -, the critical theory of society and of social science. The critical role of the institutional agent becomes limited without a philosophical and sociological formation that allows it to deeper and properly understand the phenomenon where it takes its act. Keywords: Ethics, Politics, Organizations, Training and Institutional Agent’s Performance</td>
</tr>
<tr>
<td>Discipline RAD5044 - Research Laboratory on Sustainability in Organizations: Business Skills Development</td>
<td>Discuss on liability and on mitigation proposals of global warming in the business environment, analyzing benchmark practices in sustainability in Brazil and the vision of organizational relationships. Understand sustainability leaders’ responsibilities and the use of statistics for researches on sustainability.</td>
</tr>
<tr>
<td>Discipline RAD5031 – Sustainability: Principles and Strategies</td>
<td>This discipline aims at the presentation of the main concepts of sustainability, as much as environmental, social and economic, as well as the discussion of strategies to achieve it, through planning, actions and monitoring.</td>
</tr>
<tr>
<td>Discipline RCC4222 – Governance and Social Responsibility Topics</td>
<td>Study the basic principles of corporate governance in the context of sustainability, focusing on the entities’ social and environmental responsibilities and the impacts of their practices. The corporate governance and sustainability issues are current and relevant affairs to any and all entities, and have implications in various fields of knowledge. The events and transactions related to such topics have a strong and direct impact on the controlling and accounting areas, mainly on the practices related to transparency of information disclosure and to internal controls.</td>
</tr>
</tbody>
</table>
2.2 Research

To give emphasis to scientific research, the FEARP assumes that research, serving primarily the quality of teaching, may also be an economic activity. Hence the naturalness of their relationships with industry, its easy dialogue with development agencies and its rapid integration into the production process.

Such insertion began since its inauguration, and has been consolidated in its history, with the development of research of high social applicability, many of which were disseminated and incorporated into the routine of the population. Most of these researches are not only focused on the examination of the Brazilian reality, as it often has been converted into immediate social benefit. The research groups that are currently producing scientific knowledge in the area of sustainability applied to business in FEARP are presented.

![Golden Group for Sustainability](http://goldenforsustainability.org/)

The Golden Group for Sustainability is coordinated by Professors Dr. Luciana Oranges Cezarino, Dr. Lara B. Liboni and Dr. Adriana Cristina Ferreira Caldana. It is the Brazilian chapter of an international research network that aims to study and compare sustainability initiatives in the management of international companies. To operationalize this project, the Golden Group relies on three divisions: the observatory database, experimental labs, multi-level simulations. Further information can be obtained on: [http://goldenforsustainability.org/](http://goldenforsustainability.org/).
Low-carbon Economies Study Center
Coordinator: Rudinei Toneto Junior

With funding from the National Bank for Economic and Social Development (BNDES), the study group publishes sectoral studies on the rational use of low-carbon in Brazilian activities; sectors already studied: renewable energy, steel, technological routes and innovation systems, oil, livestock, cement, biofuels, automotive, aluminum and aerospace. Further information can be obtained on:

Research and Study Laboratory on Social Economics
Coordinator: Elaine Toldo Pazello

The line of Social Economy deals with topics such as income inequality, poverty and public policies and redistributive and/or compensatory nature, such as Education, Health and Welfare. The aim consists in diagnosing the main Brazilian social problems, identify the main determiners and evaluate public policies aimed at promoting improvement in the social framework. Research topics: Income Inequality and Poverty Education employment and unemployment Social Security.
2.2.1 Publications

Another way to evaluate the commitment to the unit’s sustainability is the description of the frequency with which teachers from the three departments publish scientific research on the topic of sustainability. Only articles already published in scientific journals were taken into consideration as publications. Chart 1 shows how publications evolved of the Economics Department. In this Department the main topics studied are: infant mortality, female participation in the job market, discrimination by gender, green economy and low-carbon economy.

![Chart 1: Publications on Sustainability Economics Department](source)

Chart 2 shows the evolution of the Accounting Department. In this Department the themes that appear most frequently are: social Balance, environmental accounting, environmental investments costs, environmental credit and financial sustainability models.
Chart 3 shows the evolution of the Business Administration Department which follows the positive trend in the number of publications in relation to sustainability. The themes dealt with permeate the following areas: waste logistics, waste management, environmental management, certification and corporate sustainability indicators, concepts and models of Corporate Social Responsibility (CSR), energy alternatives management and sustainable supply chain management.
2.3 Extension

The extension activity is the representation of the social responsibility assumed by FEA-RP, created by agreements, partnerships, courses and other initiative actions to offer benefits and value to the institution’s stakeholder. The following are the main extension activities presented, linked to the theme of sustainability, conducted by student organizations and internal committees of the FEA-RP.

2.3.1 USP Recycles

One of the most outstanding projects of the FEA-RP’s performance is USP Recycles, coordinated in this unit by Prof. Dr. Valquiria Padilha, the projects developed in the current administration are described below:

1. Sustainable purchases of items containing wood from FEA-RP.
   Aims to eliminate illegal timber acquisitions by FEARP in 80% of items containing wood within a 3 month-deadline. Results so far: The Project is in process of searching for suppliers that have FSC (Forest Stewardship Council) certification. So far, we have accomplished purchasing Joinery Services, from the company Lazzarini Ltda. (via Auction) (USP RECYCLES Report – FEA-RP 2013).

   Objectives: a) Conduct a qualitative and quantitative survey of solid waste generated in FEA-RP; b) conduct a survey of the current collection procedures, storage and final disposal of this waste. Activities: interviews with FEA-RP’s employees and subcontractors were carried out to survey collection procedures, storage and final disposal of solid waste. The result of this stage was delivered to Daniela Sudan as activity 1 of the Training Course. The record of the current situation of storage was taken and some problems of waste selection
and storage were found. There are flaws which start with the users’ physical spaces (students, teachers and service providers), who wrongly dispose the residues in garbage bins, but there are also flaws in the collection, selection and storage of waste by the outsourced janitors who work in FEA-RP because they are not carrying out these procedures correctly. The next step consisted in weighing the solid waste generated in the unit. Weighing was done on 13/05/2013 with the presence of Mateus, USP Recycles trainee (campus). Problems were reported in waste separation, as shown in the pictures below. The result of the weighing was delivered to Daniela Sudan as activity 2 of the Training Course. Finally, weighing of the unit’s solid waste was carried out for a period of one week. The weighing was done by members of the Committee: Sandra, Marta and Júlio. The results were presented as activity 3 of the Formation Course. OBS: The continuity of this project is necessary, as we believe it needs to be carried out urgently: a) a communication project to educate FEA-RP’s community to properly utilize organic waste containers and recyclables in FEA-RP and, b) an effective training along with the subcontractors who collect, separate and store waste in the Unit.

3. Social representations of USP Recycles Program in FEA-RP: a diagnosis. Objective: To know the expectations, values, what people think and what the FEA-RP’s community members feel about USP Recycles Program, from an analysis of their opinions. Activities performed: the environmental campus educator, Daniela Sudan, liked the idea of carrying out a comprehension research of the values and feelings of the USP community in relation to education and environmental protection issues, waste and USP Recycles Program. Thus, we decided to form a research team and start a pilot project in FEARP to then replicate the research in other units. The team that then began to coordinate the research project was
composed of the following members: Prof. Valquiria Padilha, Prof. Dr. Regina Yoneko Dakuzaku Carretta (Medical School), Roseli Aquino-Ferreira (Medical School), Mariela Abatti (trainee of FEA-RP - USP Recycles Committee). Over time, we realized the need to rely on a professional statistician and invited Prof. Dr. Evandro Saidel Ribeiro (FEA-RP), who promptly accepted the invitation, integrating our team. Several meetings were held between November 2012 and July 2013 to adjust questionnaire, sample, application forms and data analysis forms. Trainees Mariele Rios Borges, of FEA-RP’s USP Recycles Committee, acted as interviewers and tabulated the data. 104 questionnaires were applied along the community of FEA-RP, with the following respondents: 85 graduate students, 10 postgraduate students, 05 teachers and 04 employees. Results so far: Prof. Evandro is in quantitative data analysis phase from tabulating. Prof. Valquiria, Daniela Sudan and Roseli Ferreira are analyzing qualitative issues.

4. Other projects have also been developed by USP Recycles: Implementation of the "Suspension of disposables in FEA-RP" project; Partnership with USP Recycles Program of the campus (Daniela Sudan) for the elaboration of a communication plan; installation of bike racks on FEA-RP; Delivering Lectures on the company Apis Flora of Ribeirão Preto; Guidance for FEA-RP’s canteen to follow the recommendations of USP Recycles Program; Guidance when purchasing paper shredders for FEA-RP; Production of a water and energy consumption indicator panel in the Unit. (Report USP Recycles, 2013).
2.3.2 Júnior FEA-RP

It’s the Junior consulting company of FEA-RP. Like other Junior Companies, relies on renowned teachers’ support and tracking within USP, as well as having a below-market price, because it is a nonprofit organization and has unpaid work. The company, in addition to being located in one of the best business schools of the country, has a highly professional selection process with the purpose of selecting, among students of the Junior FEA-RP, those that stand out. This concern exists so that members of the Junior FEA-RP, accompanied by teachers, can carry out work of the highest quality.

Center for Social Responsibility. The Center for Social Responsibility is a department of the Junior - RP FEA - RP / USP. This department is composed of members of the junior company wishing to develop corporate social responsibility activities that are held in various proposed projects, planned and implemented by the group members.
Activities

1. ASA. The Aligned Social Action is a project of the Social Responsibility Center that aims to align a non-profit entity with a corporation so that the latter can assist in the physical structuring of the first. Thus, the Center’s representatives draw up a budget of some items that the entity needs, as well as its budget, while the corporation assists with financial aid.

2. Generations. Project with focus on internal company that aims to bring members of the Junior FEA-RP to meet the elderly and children and adolescents communities, in order to cope with a different reality from theirs.

3. 5 Healths. The 5 Healths project has its main purpose of helping improve the quality of life and productivity of members at work. It is based on Maslow’s Hierarchy of needs, or Maslow pyramid, which defines the basic requirements that a person must meet to achieve motivation. Taking this as a basis, the needs are adapted to Junior FEA-RP’s reality, slightly changing its focus. The project addresses financial, family, physical, intellectual and social / ecological health of every member in the company. Through employees’ survey, one can determine which points to improve for each member and relate them to internal issues in the company and thus draw up action plans to improve the performance of that person.

4. FEA Alive. The event’s aim is to make students, teachers and USP staff, as well as the population of Ribeirão Preto, aware of the importance of blood donation. Thus, the event aims to provide all the infrastructure for the donor with transportation and food. Held twice a year in partnership with the Academic Center Flaviana Condeixa Favaretto, the event has brought the entity acknowledgement “Friends of the Blood Center Seal.”
5. Other projects. Social Performance Indicators: the project aims to create efficient performance indicators to measure and monitor the development of the goals of environmental responsibility, in order to make them more tangible and generate inputs for structuring goals and action plans. Foreign Prospecting Project (PPE): the initiative’s idea is to provide, free of charge, an external consulting project in order to supply an administrative necessity which encompasses, for example, strategic reformulations or financial restructuring, to a social entity or small business which hasn’t commonly got access to this type of service. The project is held annually and has been conducted in partnership with companies like DPaschoal and Itaú.

2.3.3 Entrepreneurs Center

Established in 1998, the Entrepreneurs Center (NE) is an organization formed by students of the School of Economics, Business Administration and Accounting of Ribeirão Preto, University of São Paulo (FEA-RP / USP). A pioneer in the country, the organization had the support of Prof. Dr. Alberto Borges Matias for its establishment. Since then, Center has matured and created its own identity, establishing itself as a link between the university and the community and acting as a change agent by spreading entrepreneurial spirit.

Among the most common activities developed by NE are the guidance for the development of business plans, feasibility analysis of the projects; advice to seek financing and consulting for the implementation of new companies. In addition, the Cener promotes events focused on discussion and propagation of entrepreneurial culture, such as “Undertaking”, a seminar that presents lectures and case studies of successful ventures, and “Social Undertaking” an event that aims to disseminate and encourage entrepreneurship Social Initiatives.
Projects


2. Entrepreneurs: Free for entrepreneurs who cannot afford a senior consulting advice.

3. Cooperatives: assistance in the management of cooperatives in the city of Ribeirão Preto, partnership with AJURP;

4. Young entrepreneurs: encourage entrepreneurial spirits on low-income youth and receive support from the discipline of Social Responsibility, however it was discussed that it is not being effective within this area;

5. NGOs: FEA-RP students offer course with weekly classes for public schools’ students. Target public: charity institutions of Ribeirão Preto;

6. Social Undertaking: disseminate and encourage initiatives for Social Entrepreneurship, the event features lectures by experts on issues pertaining to Social Entrepreneurship, as well as presenting case studies of successful social enterprises, national and regional renown. The whole financial performance achieved by the event is returned in donations to a charity chosen by the Entrepreneurs Center.

2.3.4 University Volunteer Center

The CVU (University Volunteer Center) is a non-profit association, of non-religious and non-political trait, based in Ribeirão Preto-SP, established on FEA-RP/USP in April 2011, consisting of students and university teachers. The purpose of CVU is to promote voluntary work in academia from social actions, events, training courses, social projects, partnerships, reporting and monitoring for the volunteer.
The CVU's mission is to be a center to promote volunteering in the university environment, creating opportunity for students, teachers and staff to act in social projects, providing personal growth and development of our community. The vision of CVU is to be a model volunteer center that can be applied to any college in the country, contributing to social entities and developing projects of a transforming nature of reality. The CVU operates according to the following values:

LOVE - commitment / pro-activity / sacrifice / collaboration / organization

In these three years of operation the CVU list their 20 most significant impacts:

1. Around 50 social actions carried out, two in special - "Children's Day" and two "Social Prank", with about 50 volunteers in each of these respective events;

2. Normally, average of 20 volunteers per social action, of which about 20% are people with no formal connection with the NGO, i.e., spontaneous volunteers via dissemination opportunities;

4. Participation with a stand, for two consecutive years, in the biggest NGOs event in Latin America: Brazil NGO;

5. Lecture held at the NGO Brazil, in the same panel of Amnesty International and other renowned NGOs;

6. Development of own working methodology, covering Volunteer Programs, Projects and Strategic Planning;

7. Research with academic bias of Social and Environmental Impact in the city of Ribeirão Preto, mapping around 40 NGOs and analyzing respective opportunities and merits.
8. Social action in partnership with social organizations, focusing on:

a. Assistance to children and young people in a vulnerable social situation;

b. Special care for the elderly;

c. Environment and Sustainability;

d. Waste recycling cooperatives;

e. Others.

9. Over 40 training events on volunteering:

a. Open lectures to society;

b. Mini-lectures for people interested in volunteer work;

c. Courses and external events;

d. In-house events: Conferences, Immersion Courses and Training.

10. Around 35 external / indirect volunteers with completion of participation in social projects via the CVU’s Volunteer Programs and Projects;

11. Over 05 social projects completed;

12. Over 80 in-house members who went through 08 Administrations and CVU teams;

13. Expansion of the working model for more than 08 Brazilian cities, covering over 100 university volunteers directly related to universities, such as USP, UNESP, UFTM, UFU, amongst others;

14. CVU site with more than 35 thousand visits: www.cvurp.org;

15. Entry into more than 05 different universities only in Ribeirão Preto, via group of Ambassadors, promoting opportunities for social action;

16. Generation of voluntary culture through approximately 02 weekly postings on Facebook, the social network of which the page has more than 1200 NGOs “enjoy” status;

17. Appearance in several newspapers and television media, including TV LGW EPTV / Globo and Folha de São Paulo;
18. Development Fundraising jobs, especially via Partners’ Plan, having already reached more than 40 different people, and CVU Collection on the streets of Ribeirão Preto, reaching more than R $ 2,200.00 in donations in just 01 day of activities.

19. CVU Award Achievement in partnership with Third Sector entities.

20. At the end of 2013 the 1st CVU Volunteer’s Work Show was carried out.

2.3.5 Flaviana Condeixa Favaretto Student Association

The Association is the most representative students group at the college. It was founded at 1993, and it is comprised by students and the mission is defends the academics as is the law and justice. It is a non-profit purpose Association, so the resources stemmed by events and courses are reinvested for the FEA-RP Wellness. They have a lot of activities and works, among them they have socials works: the Language School and a popular school. Currently the have almost 270 students at the Language, the monthly payment are well below the fees charges in the market. As the language school, the popular Vestibular Preparing School has popular prices for poor students. Althoug they have montly payments, the students that demonstrate low income don’t pay anything. They provide quality education for them, and the results back through approvals at a lot colleges in São Paulo State.

Other project related to the theme of Sustainability is called “Eco FEA”. It is a different theme that currently under discussion, Sustainability and environment. Nowadays it is a mistake thinks that companies are not linked with that discussions. Planning, products, advertising, approaches, everything is being modified, thinking on that business theme CA has been planned interesting editions of Eco-FEA since 2011.
2.3.6 Events

Over the last 3 years, FEA-RP/USP has conducted a series of specific events and actions related to sustainability:

1. International Conference "The Economics of Low-Carbon Markets", held on 16 and 17 December 2013.

2. Suspension on plastic cups usage from February 2013.
   USP Recycles Committee’s Action of FEA-RP.

3. Formation Meeting of USP Recycles gathers committees at FEA-RP.


6. 3rd Seminar CEISE Br / UNICA on Bioelectricity, held on June 5, 2013, at FEA-RP.

7. III Workshop on Low Carbon Economy event held on October 9, 2012 at FEA-RP.

8. Dialogues with the Community discusses sustainability indicators of the electricity sector, an event held at FEA-RP, on September 26, 2012.

9. EcoFEA-RP discusses possibilities of solar energy in Brazil, an event held on September 18, 2012 at FEA-RP.

10. Seminar on impact and cost of environmental policy, held on June 27, 2012 at FEA-RP.

11. "A coffee and a chat" on sustainability, held on June 26, 2012 at FEA-RP.

12. "Social and Environmental Accounting and Sustainability" Lecture, takes place on May 15, 2012 at FEA-RP.
13. FEA-RP participates in Rio +20 with the Research Center in Low Carbon Economy.


15. FEA-RP’s work is awarded at the International Meeting on Environmental Management


16. FEA-RP develops environmentally-friendly projects -


2.3.7 Projects in partnership with NGOs

Constantly, FEA-RP teachers are invited to assist the government in its projects. The most recent of these was the "Draft Concession Analysis of Collective Transport in Ribeirão Preto." The team formed to conduct the opinion consisted of seven professors from the Business Administration, Accounting and Economics departments at FEA-RP, besides undergraduate students, graduate and doctorate students who have dedicated themselves to the project for two months. An analysis of the economic and financial balance of the project was requested from this team, to identify any abuses that may have occurred in the process of granting public transportation or price adjustment of the rate. This study was presented to Public Prosecutors and the City Hall.
The following table shows the relationship between the 6 PRME principles and the activities presented in this report, from the views of Teaching, Research and Extension.

### TABLE 4 – PRME Principles and FEA-RP activities in the Teaching, Research and Extension areas.

<table>
<thead>
<tr>
<th>Principle 1</th>
<th>Purpose</th>
<th>These capabilities and sustainable values are being developed through varied activities of Teaching, Research and Extension at FEA-RP, as presented throughout this report.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principle 1</td>
<td>Purpose</td>
<td></td>
</tr>
<tr>
<td>Principle 2</td>
<td>Values</td>
<td>As presented, these values are being consolidated in different activities of Teaching and Research.</td>
</tr>
<tr>
<td>Principle 3</td>
<td>Method</td>
<td>Over the last few years, specific subjects have been created within the undergraduate and graduate courses at FEA-RP, aimed at the Teaching of issues related to sustainability. Many of the traditional subjects have also started to discuss its contents based on these Principles.</td>
</tr>
<tr>
<td>Principle 4</td>
<td>Research</td>
<td>In the Research item, it was proved that the three departments of FEA-RP have been developing studies concerning different aspects of sustainability.</td>
</tr>
<tr>
<td>Principle 5</td>
<td>Partnership</td>
<td>As mentioned in the Extension item, FEA-RP has carried out different projects connected to sustainability, in partnership with companies, social organisations, and also Government institutions.</td>
</tr>
<tr>
<td>Principle 6</td>
<td>Dialogue</td>
<td>The Extension projects of FEA-RP have provided a continuous dialogue with several stakeholders.</td>
</tr>
</tbody>
</table>
4 ACTION PLAN

In this section, we present the actions planned by the PRME FEA-RP Committee for execution over the next 24 months, in each of the proposed principles:

<table>
<thead>
<tr>
<th>Principle</th>
<th>Purpose / Values / Method / Research / Partnership / Dialogue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principle 1</td>
<td>Develop students’ capabilities to be future generators of sustainable value, for the companies and for society in general, working towards a global economy that is both inclusive and sustainable.</td>
</tr>
<tr>
<td>Principle 2</td>
<td>Incorporate, into the academic activities and curriculums, the values of global social responsibility, as depicted in international initiatives, such as the Global Pact of the United Nations</td>
</tr>
<tr>
<td>Principle 3</td>
<td>Create teaching structures, materials, processes and environments that allow efficient teaching experiences for responsible leadership.</td>
</tr>
<tr>
<td>Principle 4</td>
<td>Take part in conceptual and empirical questions that provide greater understanding of the roles, the dynamics and the impact of corporations, in the creation of sustainable social, environmental and economic value.</td>
</tr>
<tr>
<td>Principle 5</td>
<td>Interact with the managers of business corporations, to expand their knowledge of the challenges in compliance with social and environmental responsibilities, jointly exploring efficient approaches to tackle these challenges.</td>
</tr>
<tr>
<td>Principle 6</td>
<td>Facilitate dialogue, support and debate between educators, students, businesspeople, consumers, Government, media, organisations of civil society, and other groups that are interested in critical issues related to global social responsibility and sustainability.</td>
</tr>
</tbody>
</table>
5 REFERENCES


SISTEMAS USP. Sistemas internos de gestão de graduação (Jupiterweb) e pós graduação (Janusweb). Available at: www.sistemas.usp.br Access on November, 2013.