

PROPOSITION FOR SOCIAL BALANCE SHEET AIMING AT SUSTAINABILITY IN SOLIDARY ECONOMIC ENTERPRISES

Proposição del balance social direccionado a la sostenibilidad en Empreendimientos Económicos Solidarios (EES)

ABSTRACT

Solidary Economic Enterprises (SEEs) comprise the sustainable management of natural resources, participatory management, solidarity economy, the consolidation of partnerships, in addition to the valorization of local, non-profit knowledge. However, they need studies that substantiate their social responsibility, preservation of the environment, sustainability of the production and commercialization networks. Through the Social Balance Sheet, the Accounting Science can contribute to the interaction between entities with the community. The aim of this study was to present a Social Balance Sheet model capable of showing actions intrinsic to the Solidarity Economy with a focus on sustainability. This is a qualitative study of the literature review type. Based on the information obtained, a model was built, which summarizes essential information for the Social Balance Sheet, which can be applied by SEEs, in particular, by Agricultural Cooperatives. The proposed measures point to elements common to the Environmental Performance Accounting Reports, but which expand and qualify the understanding of social, cultural, environmental and economic issues present in the SEEs. It is concluded that the study's outcomes can guide the consolidation of accounting evidence, in addition to creating promising structures for the exchange of ideas between the Sociological Approach to Accounting and the Solidarity Economy and support for stakeholders in the evaluation of these enterprises.

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RESUMEN

Empreendimientos Económicos Solidarios (EES) comprenden el manejo sustentable de los recursos naturales, gestión participativa, económica, la consolidación de asociaciones, además de la valorización de los conocimientos locales, sin fines de lucros, sin embargo, necesitan de estudios que fundamenten su responsabilidad social, preservación del medio ambiente, sostenibilidad de las redes de producción y comercialización. Por medio del Balance Social, la ciencia contable puede contribuir para la interacción entre esas entidades con la comunidad. El objetivo del estudio fue el de presentar un modelo de balance Social capaz de evidenciar las acciones intrínsecas a la Economía Solidaria enfocada en la sostenibilidad. Se trata de un estudio cualitativo del tipo de revisión bibliográfica. Con base a las informaciones obtenidas se construyó un modelo, que resume informaciones esenciales para el Balance Social, que puede ser aplicado por los EES, en especial, por las Cooperativas Agropecuarias. Las medidas propuestas apuntan elementos comunes a los Reportes contables de desempeño ambiental, pero que expanden y califican el entendimiento de preguntas sociales, culturales, ambientales y económicas, que están presentes en los EES. Se concluye que los resultados del estudio pueden llevar a la consolidación de evidencias contables, además de tejer estructuras prometedoras para el intercambio de ideas entre el Abordaje Sociológico de la Contabilidad y la Economía Solidaria y el apoyo a los *stakeholders* en la evaluación de esos empreendimientos.

Keywords: Solidarity Economy; Accounting; Dimensions of sustainability.

Palabras clave: Economía Solidaria; Contabilidad; Dimensiones de la sostenibilidad.

1 INTRODUCTION

In the search to implement the development of the communities so that they obtain the associated knowledge of the local economy and biodiversity and to get their livelihoods from it (TURINE; MACEDO, 2017), it contributed to the emergence of alternatives for employment and income generation in Brazil. Among these actions are Solidary Economic Enterprises (SEEs).

Supported by pillars such as “Fair Trade” “Social Responsibility” and “Biodiversity Appreciation”, they integrate their organizational structure, or sustainable management of natural resources, participatory management, strengthening partnerships and enhancing local identities and knowledge.

Despite the expansion that this collective action has experienced in Brazil in recent years, especially in the most vulnerable population segments, SEEs require means and knowledge that can energize their management, productive and technological processes in the perspective of the “Sustainability Tripod” and that can access markets such as those provided by “Fair Trade” (BRAZIL, 2015).

Currently, these enterprises still rely on instruments that are relevant to traditional business models, and thus demand the need for studies that take into consideration the “non-profit” character and tactics for the social and economic dimensions (ZENARO *et al.*, 2017), in addition to the environmental and cultural ones, which characterize them as vectors of local development at the time that they integrate socio-environmental sustainable actions into their organizational structure.

In this context, Accounting is a science that has useful instruments to measure, record, control and evidence equity flows of these ventures. As well as the proper means to shape management reports that demonstrate the interaction they establish with the community and their social responsibility, considering respect for and preservation of the environment, socio-environmental Sustainability of production and marketing networks.

To this end, the Social Balance Sheet is available, the purpose of which is to demonstrate in a transparent and reliable way the management of human resources, the interaction with the environment and society, as well as the added value to the economy and society and the way it was distributed to the economic agents that helped produce it (GELBCKE *et al.*, 2018; RIBEIRO, 2010; TINOCO; KRAEMER, 2011; KROETZ, 2000; DE LUCA, 1998; CUNHA; RIBEIRO; SANTOS, 2005), in a certain period.

This statement reflects all the social responsibility towards society (RIBEIRO, 2010) assumed by the entity,

as a way to be accountable for the use of the heritage, made up of natural and human resources, and the right to live together and enjoy the benefits of the environment in which it works (GELBCKE *et al.*, 2018).

In other words, it gives qualitative and quantitative information on how the entity is performing its social and environmental role in society and its relationship with the various stakeholders (PUPPIM DE OLIVEIRA, 2013).

However, the accounting knowledge of this statement remains recurrent, aimed at traditional business models and notably with problems in the socio-environmental field (PUPPIM DE OLIVEIRA, 2013). This leads to questioning its application in Solidary Economic Enterprises, in which it engages with the demands of external agents who, in many cases, finance this type of collective action (SOUZA *et al.*, 2016).

At the same time, it is still noticeable that the area is rooted in the mercantilist era, whose production of studies is oriented to meet the needs of commercial companies, becoming an obstacle for the development of accounting knowledge directed to SEEs, which interests differ from other forms of society (SOUZA *et al.*, 2016).

It is understood that it is relevant to approach the topic because the SEEs need to be supported by studies and theories that sustain and demonstrate the organic link of its environmental, social and cultural dimensions with the economic universe intrinsic to its productive activity. Accounting encompasses, in its field of knowledge, techniques that show through an instrument such as the Social Balance Sheet, these multiple aspects of the interaction between the entity and the environment where it is inserted.

In light of this, this study aimed to present a social balance sheet model capable of highlighting aspects and actions intrinsic to the Solidarity Economy with a focus on sustainability. To this end, it is a qualitative study, a type of bibliographic review. Based on the information obtained, a model was constructed which summarizes essential information for the social balance sheet, which, therefore, can be applied by SEEs, in particular, by Agricultural Cooperatives.

2 THEORETICAL FRAMEWORK

2.1 Sustainability and its dimensions

The Stockholm Conference, which brought together 113 countries in 1972 under the auspices of the United Nations (UN), is a milestone in the theoretical and practical discussions on sustainability, as well as its introduction into the agenda of public organizations and the private sector.

The Declaration¹ issued at the end of the event affirms principles such as “[...] man has a special responsibility to preserve and wisely manage the heritage of wild flora and fauna and their habitat, which are currently in serious danger due to a combination of adverse factors.” Thus, “[...] when planning economic development, importance should be given to the conservation of nature, including wildlife”.

The issues raised at that conference were further elaborated in a subsequent document published in 1987 by the UN World Commission on Environment and Development: the Brundtland Report or Our Common Future. In an attempt to reconcile economic growth with environmental preservation, it emphasizes social justice and human development, as well as social equity, the distribution and equitable use of natural resources, and recognizes that overexploitation of natural resources is one of the ways in which society becomes less able to meet the basic needs of its members in the future (COMISSÃO MUNDIAL SOBRE O MEIO AMBIENTE E DESENVOLVIMENTO, 1991).

In this context, companies and even public organizations have realized the competitive advantage they would add by integrating values that are not only monetary in corporate strategies, but also by promoting a new business management model that encompasses Responsibility, Development and Sustainability. On this, Froehlich (2014) showed common dimensions presented by different authors (Table 1) for organizational environment in order to seek balance, as well as demonstrate interactions with stakeholders.

The English sociologist John Elkington defends a model of social change based on the Triple Bottom Line or Sustainability Tripod, which foresees the integration between the economic, human and environmental dimensions, with the purpose of providing a balanced service to people, the planet and profits (ELKINGTON, 2001). This model

of social change is based on the idea that organizations should measure the value they generate or what they destroy, in the economic, social and environmental dimensions (IPIRANGA; GODOY; BRUNSTEIN, 2011). According to Barbieri and Cajazeiras (2016), the Triple Bottom Line is a general application model used by companies, public entities, cooperatives and other non-profit civil society organizations, where the idea is to explain their contributions in these three dimensions of sustainability.

Scholars Spangenberg and Bonniot (1998, p. 3.) define sustainability as:

“[...] is a composite and thus ambitious policy target. It comprises environmental, economic and social criteria with equal importance - neither environmental degradation nor violating human dignity by poverty or other threats, nor public or private bankruptcy can be acceptable elements of a sustainable society.”²

Spangenberg and Bonniot (1998) propose as a definition that a sustainable company can be identified by having a sustainable development plan, putting it into practice whenever possible, and joining all the other driving forces of sustainable development.

Werbach (2010), emphasizes that true sustainability is composed of four crucial components: a) Social: actions and conditions that affect all elements of society (public health, security, poverty, violence, education, etc.); b) Economic: actions that affect the way people and businesses meet their economic needs; c) Environmental: actions and conditions that affect the ecology of the land (deforestation, climate change, pollution, preservation of natural resources, etc.) and d) Cultural: actions through which communities manifest their identity and cultivate traditions, habits and values.

TABLE 1 – Dimensions of Sustainability

Emphasis	Authors	Dimensions
Organizational Context	Elkington (1997)	Economic, Social and Environmental.
	Spangenberg e Bonniot (1998)	Economic, Social, Environmental and Institutional.
	Werbach (2010)	Economic, Social, Environmental and Cultural.

Source: Adapted from Froehlich (2014, p. 156)

¹Stockholm Declaration on the Human Environment - 1972, published by the United Nations Conference on the Human Environment in June 1972. Available in: <http://www.direitoshumanos.usp.br/index.php/Meio-Ambiente/declaracao-of-stockholm-on-the-human-environment.html>.

²[...] is a composite and thus ambitious policy target. It comprises environmental, economic and social criteria with equal importance - neither environmental degradation nor violating human dignity by poverty or other threats, nor public or private bankruptcy can be acceptable elements of a sustainable society.

For Froehlich (2014), organizations must: ensure that food, water, housing and the well-being of people and businesses are profitable, so that they can continue to exist in the future; act by taking into account actions that affect all members such as poverty, violence, injustice, education, public health, labor and human rights; protect and restore the ecosystem through actions that consider climate change, the preservation of natural resources and the prevention of toxic waste; in addition to, value cultural diversity and traditions handed down from generation to generation.

2.2 Solidarity Economy

The Solidarity Economy has been configured as an alternative for the generation of employment and income, covering a range of organized practices in the form of cooperatives, associations, self-managed companies, co-operation networks, among others, that carry out activities of production of goods, provision of services, solidarity finance and consumption, exchanges and fair trade.

Arruda *et al.* (2015, p. 165) affirm that the Solidarity Economy “is an economic project based on labor and not on capital, as in capitalism” and cite a study by Oliveira (2004) that defines six dimensions for conceptualizing an economic solidarity company: Self-management; direct democracy; effective participation; educational actions; cooperation at work; and equitable distribution of results and benefits.

Souza (2005) notes that the logic of the Solidarity Economy involves the emancipation of the human being from repetitive and alienated work and the construction of another system that integrates the economic, political, social, ecological and cultural dimensions, ensuring the survival with dignity of all people.

According to the First National Solidarity Economy Plan in force, launched by the National Solidarity Economy Council:

Solidarity Economy expresses forms of economic organization - production, service provision, marketing, finance and consumption - based on associated work, self-management, collective ownership of the means of production, cooperation and solidarity (BRASIL, 2015, p. 7).

Thus, they clarify that Solidarity Sustainable Development means the development of all the members of the community as a whole, united by mutual aid and by the collective possession of the essential means of production or distribution, respecting cultural values and the local ecological heritage (BRASIL, 2015).

In territorial terms, Brum (2003) considers that the community, the municipalities, can be privileged spaces for the promotion of the solidarity economy, in the sense of locally undertaking the search for a more equitable division of expenses and income among the different levels of power.

Schneider (2015, p. 103) understands that the solidarity economy is different in relation to other entities because it produces goods and services for the proper use of its members and their best welfare, not to “profit and exploit others, but to serve the internal and external community, meeting their real needs.”

SEEs play an important role in society when they integrate in their essence, values and practices aimed at participatory promotion with the local communities in the conduction of sustainable development processes, acting in a social, environmental, cultural and economic way. And Accounting contributes to this, when these interactions show an important link between interested parties and the entity, through the Social Balance Sheet.

2.3 Disclosure of social and environmental information in the social balance sheet

The term disclosure is used in Accounting for the process of disclosing information to different users in order to reduce the environment of uncertainty, due to the probable scenarios that may be presented to a company and, consequently, generate a more secure environment for the decision-making process (GOMES; GARCIA, 2013.)

In this context, the Social Balance Sheet was created to meet the information needs of accounting users in the social field, and is therefore a measuring instrument that makes it possible to verify and record the company’s situation in the social field and to evaluate the relations that occurred between the company’s results and society (DE LUCA, 1998, p. 22.) For Tinoco and Kraemer (2011), the Social Balance Sheet is a management and information tool that aims to show, in the most transparent way possible, the financial, economic, environmental and social information on the performance of the entities, to the most differentiated users.

The Social Balance Sheet is considered by Kroetz (2000) as a management tool. The author emphasizes that before being a demonstration aimed at society, it is a management tool that collects qualitative and quantitative data on administrative policies and relations between the entity and the environment, which can be compared and analyzed according to user needs, in addition to serving as a monitoring tool, supporting decision-making and strategy-making.

Puppim de Oliveira (2013; 2005) differentiates the Social Balance Sheet from other reports in that it aims to disseminate information that is of interest to other stakeholders such as unions, employees and their families, communities affected by the company, the media and non-governmental organizations with certain interests in the company (environmentalists, for example) and not just shareholders.

The Social Balance Sheet must demonstrate the degree of social responsibility assumed by the company and thus be accountable to society (GELBCKE *et al.*, 2018). This implies the duty to communicate truthfully and diligently the data of its activity (TINOCO; KRAEMER, 2011.)

Due to the different types of companies existing in Brazil, which operate for profit, in addition to entities that do not have this specific purpose, such as Non-Governmental Organizations (NGOs), as well as cooperatives, associations of public servants, etc. (TINOCO; KRAEMER, 2011), the information contained in the social balance sheet may vary according to the size, type of management, regional and temporal context in which the organization is part of, the interest and capacity of the company to produce the social balance sheets and the type of pressure from stakeholders (PUPPIM DE OLIVEIRA, 2013.)

Although there is no disclosure obligation (VELLANI, 2011; RIBEIRO, 2010), the Social Balance Sheet reflects the company's interaction with the environment in which it operates. According to Gelbcke *et al.* (2018) it has four aspects: The Environmental Balance Sheet, the Human Resources Balance Sheet, the Statement of Added Value, and Benefits and Contributions to Society in general.

Tinoco and Kraemer (2011), mention that the implementation and ordering of the Social Balance Sheet, contemplates five groups: social balance in a restricted sense (balance of people); declaration of added value (added); ecological balance (environmental); social responsibility of the company; developed activities.

For Ribeiro (2010), the Social Balance Sheet should contain information on: a) Human Resources Management: benefits provided to the employed workforce; b) Interaction with the Environment: impacts and benefits of its activities on the natural environment, as well as the negative effects of this environment on its heritage; c) Interaction with Society: relationship with the environment - benefits provided and impacts caused; and d) Added Value for the Economy and Society.

There seems to be no standardization of how the Social Balance Sheet should be structured. On this subject,

Ribeiro (2010) understands that before defining the content and form of the Social Balance Sheet, it is necessary to verify the interests of users.

Godoy (2007) identified that, among the existing models in Brazil, the most widely used are those of the Brazilian Institute for Social and Economic Analysis (IBASE), the Global Reporting Initiative (GRI) and the Ethos Institute. Souza, Kuhl, Pacheco (2009), evaluated the IBASE model as incipient to achieve the objectives proposed in the literature, whose information division could be different, presenting separately monetary and non-monetary items, internal and external items, or any other subdivision that could be relevant. While the Ethos Institute model is based on GRI guidelines and adapted to the Brazilian scenario (GODOY, 2007). According to the Guide of the Ethos Institute (2002), for the preparation of the Social Balance Sheet, it is recommended that the reports have qualitative principles and criteria, previously mentioned by the GRI, in addition to relevance, veracity and verifiability.

Although it is not a standardized statement, the Social Balance Sheet follows a minimum structure in its elaboration, exemplified in Table 2, which can be enlarged or reduced according to the reality of the entity, and must contain data from the current and previous years, for comparison purposes.

Kroetz (2000) emphasizes that some assumptions about the set of information to be disclosed must be observed: privacy, secrecy, utility, economy, subjectivity and uniformity.

As part of this set of information is the Added Value Statement, which presents economic data referring to the creation of wealth by the entity and the distribution to the factors that contributed to its creation, becoming one of the components of the Social Balance Sheet (GELBCKE, *et al.*, 2018; RICARTE, 2005.)

According to Gelbcke, *et al.* (2018), the model and guidelines of the Accounting Pronouncements Committee (CPC 09) should be followed for the elaboration and presentation of the AVS. The authors (2018) point out that the necessary information for the preparation is taken from Accounting, especially from the DRE and, therefore, must follow the exercise competition regime.

Londero (2015) proposed the use of AVS as an instrument to demonstrate the economic and social impact of agricultural cooperatives. To this end, the author (2015) made some changes to the current model. Expressed in a synthetic equation, the model proposed by Londero (2015), is presented in Table 3:

TABLE 2 – Minimum structure of the Social Balance Sheet

IDENTIFICATION OF THE ENTITY: Space for the entity to present its historical report, products that represent the largest portion of sales, area of operation, destination of products, mission, philosophy, values, etc.

WORKFORCE: Presentation of qualitative and quantitative data on the composition of the workforce, number of incomes, dismissals, employment claims, benefits granted, human resources policy, accidents at work, fines, compensation, etc.

SOCIAL ACTIONS OR INDICATORS: Presentation of qualitative and quantitative data on the entity's interaction with the external environment, social programs implemented, completed or in progress, including number of beneficiaries, etc.

ENVIRONMENTAL ACTIONS OR INDICATORS: Presentation of qualitative and quantitative data on the interaction of the entity with the environment, in the form of investments in preservation, environmental research, fines, characterization of the actions carried out in the promotion of ecologically correct development, recognition by the external community, etc.

DECLARATION OF ADDED VALUE: Ability of the company to generate and distribute wealth to the agents who contributed to its development.

ORGANIZATION AND MANAGEMENT DATA: Description of the entity's form of organization.

OTHER INFORMATION: Presentation of relevant information on the future projects of the entity, of a social, environmental, economic nature, generation of new jobs, investments, etc.

RESPONSIBLE FOR THE INFORMATION: Details of the Accountant responsible for the information.

Source: Kroetz (2000); Ribeiro (2010); Tinoco e Kraemer (2011)

TABLE 3 – AVS summary structure for cooperatives

$$V - A - Dep + Vt = P + G + Rct + Csa + D + R$$

Where:

V = Sales; A = Acquisition of materials and services; Dep = Depreciation; Vt = Amounts received in transfer; P = Amounts distributed to employees; G = Amounts distributed to government; Rct = Amounts distributed as compensation for third party capital; Csa = Social and environmental contributions; D = Distribution to members; R = Retention of surplus

Source: Londero (2015, p. 99)

Therefore, through her research, Londero (2015) attests to its use with information extracted from the Statement of Losses and Remains, the Explanatory Notes, the Statement of Changes in Equity and the Social Balance Sheet, in addition to management reports, helping to highlight the usefulness of AVS in cooperative societies.

According to Gelbcke *et al.* (2018) and Ricarte (2005), from the information extracted from the AVS combined with that of the other financial statements, it is possible to understand the entity's relationship with society, through ratios or indicators of wealth generation and distribution.

2.4 Similar works

Pieniz, Silva, Brutti (2002) presented a methodological proposal for the elaboration, organization and presentation of the Social Balance Sheet of the Triticola Taperense Ltda -COTRISOJA- Tapera / RS Cooperative. The report was based on Federal Bill 032/1999 and the model presented by IBASE. As a differential, the authors created an item that brought indicators and information about the partners, which allowed highlighting the actions directed to this public and the possibility of drawing a profile of the cooperative's members.

In his study, Wissmann (2006) presented a proposal for a Social Balance Sheet that could facilitate the interpretation of the data presented, focusing on the identification of monetary values resulting from the social actions promoted, and thereby, clearly demonstrate the social behavior promoted by companies. The author proposed the "Declaration of Non-Monetary Social Information" as an integral part of the Social Balance Sheet, in order to provide a way for companies to transmit information about their personnel and, above all, to have a space to describe their social projects. As a differential of the proposal, the "Demonstration of Spontaneous and Mandatory Social Indicators" was developed, with the objective of demonstrating the determination of the difference between the spontaneous social actions promoted by the company and the mandatory actions, required by the company, resulting in a social deficit or surplus.

Mazzioni, Prudêncio Tinoco, Silva Oliveira (2007) outlined a Social Balance Sheet proposal for university foundations with useful information for management and accountability to stakeholders. The presented model differs from other proposals in that it does not focus on a single approach, allowing for more systematic monitoring of the entity's economic, financial, environmental and social performance by its users. In addition, it seeks to contemplate the Human Resources Balance Sheet, the Added Value Statement, Environmental Balance Sheet, and Social and Public Responsibility in order to also meet the expectations of managers.

3 METHODOLOGY

To fulfill with the general objective of the research, a bibliographic research on the Social Balance Sheet was carried out in the accounting literature. Then, the Integrative Literature Review was carried out (SILVA; CANÇADO; SANTOS, 2017; KUHN; BOTELHO; ALVES, 2018; SANTOS, 2018) in order to identify the main actions carried out by Solidary Economic Enterprises (SEEs) in the environmental dimensions, social, economic and cultural sustainability conceptualized by Werbach (2010), in the organizational context and, from there, to extract elements that can compose a Social Balance Sheet.

In this sense, the first stage consisted of the intentional selection of journals from Brazilian institutions in the CAPES database, focused on the dissemination of scientific production aimed at disseminating knowledge, promoting reflection and discussion or something similar on issues related to Regional and Local Development, Sustainability, Organizations, Society and Environment. Forty-one journals were selected, from December 2018 to January 2019, through online access on the websites of the journals and the exact term [Solidarity Economy] was searched in each database.

Among the criteria defined for the inclusion of publications are studies that specifically addressed the topic [Solidarity Economy], published in Portuguese and available electronically for download on the websites of the selected journals, published between January 1, 2007 and December 31, 2018, classified as scientific articles, justifying themselves by broadening the horizon of publications on the topic and incorporating as many articles as possible into the search. There was no restriction on the impact index of these publications and on the CAPES Qualis concept used to qualify Brazilian scientific production, as it was desired to achieve a broader vision, without the filter of editorial criteria.

Publications identified as editorials, reviews, conferences, interview transcriptions, printed versions of articles, as well as those published outside the mentioned period were excluded.

As a way to systematize the findings, an Excel spreadsheet was developed, with the year of edition, the title, author(s) and keywords of the article. This form allowed to organize articles related to the search term [Solidarity Economy], where 216 articles were found in the set of selected journals, thus composing the initial collection of analysis.

From this, the second stage consisted in its classification through a detailed reading initially made in the titles, key words and summary that contemplated the terms [Sustainable Development] and / or [Sustainability] to then read the articles in their entirety. Therefore, those related to the aforementioned terms were pre-selected and then the articles were selected according to their summary, discarding 170 articles because they had not direct relation to the objective of the work.

Consequently, 46 articles were grouped in an Excel spreadsheet, of which 13 were classified by approximation, since they did not contain the terms searched for in their entirety. However, they were considered, since the abstracts presented similar terms to those initially proposed for selection, thereby composing a valid sample of the integrative review of the literature, admitted to the initial inclusion criteria of the selected journals, which were later submitted to analysis of thematic-categorical content (BARDIN, 2016).

To do this, the articles were initially downloaded in .PDF format, inserted in the ATLAS.ti 8.3 software (which aims to search, categorize, organize and record qualitative data), coded from D-47 to D-92 and then pre-analyzed by several readings to extract information and separate the 46 articles according to the categories: Social Dimension of Sustainability - S-SD; Environmental Dimension of Sustainability - S-EnD; Economic Dimension of Sustainability - S-EcD; Cultural Dimension of Sustainability - S-CD.

It was found that, of the 46 pre-analyzed articles, 33 did not meet the objectives of this study, being categorized as: Does not address aspects of the Dimensions of Sustainability in the Solidarity Economy - S-NS. In this sense, they were discarded from the analysis, subtracting 13 articles, delimited to the analysis of their content, given the focus of this stage of the study.

The categorization allowed to achieve a representation of the content, subsidizing the explanatory analysis of the content, with the clarification of diffuse, ambiguous or contradictory passages (MAYRING, 1983 apud FLICK, 2009).

Then, the material was systematically explored by reading the 13 articles included in the above-mentioned categories in full. Finally, the 13 systematic articles were inferred and interpreted (thematic analysis) because they address the main actions carried out by Solidarity Economic Enterprises (SEEs) in the environmental, social, economic and cultural dimensions of sustainability, in the organizational context. It is worth noting that, of the 13 articles considered, 11 were theoretical works and 02 were empirical studies, with a predominance of the category Environmental Dimension of Sustainability - S-EnD.

The adopted methodological strategy allowed the extraction of elements that served as support for the composition of the Social Balance Sheet model with information inherent to the Solidarity Economic Enterprises in the aforementioned sustainability dimensions, in

association with the bibliographic research on the statement, the details of which are presented in the following working section.

4 RESULTS AND DISCUSSION

4.1 Social Balance Sheet Model

Based on the concepts and aspects presented so far, with the aim of making practical the understanding of the proposed model and that it serves as a guiding guide, each item that makes up the Social Balance Sheet (Table 4) has the context, the references, the main theme, the documentary source to fill in the data and, in some cases, the suggestions of the parameters to be used to show the interactions driven by the Solidarity Economic Enterprise.

TABLE 4 – Social Balance Sheet Model

SOCIAL BALANCE SHEET			
1 - ENTITY IDENTIFICATION:			
1.1) Corporate name:			
1.2) Address:			
1.3) CNPJ:			
1.4) State Registration:			
1.5) Municipal Registration:			
1.6) Form of Organization:			
1.7) Main products and services:			
1.8) Participation in the local market:			
1.9) Time of existence:			
1.10) Other information:			
1.10.1 - Mission			
1.10.2 - Philosophy			
1.10.3 - Values			
Context (objective):			
1) Space for the Solidary Economic Enterprise (SEE) to present its registration data, historical report, products that represent most of the income, form of organization (either Cooperative, Association, Informal Group or Commercial Corporation). Description of the effective contribution of the entity to the formation of the local market, mission, philosophy, values (intention as a social entity participating in the process of development of society), avoiding disclosing information considered as competitive advantages.			
References:	Key topic:	Source of information:	Parameter (measurement/factor/indicator):
Kroetz (2000); Brasil (2015)	Organizational Structure	Registration sheets; Management reports; Accounting statements; Bylaws.	Not applicable

Continue...

TABLE 4 – Continuation

2 - WORKFORCE			
2.1) Non-monetary data - employees		YEAR X1	YEAR X2
2.1.1 - Admissions during the period			
2.1.2 - Layoffs during the period			
2.1.3 - Average number of employees			
2.1.4 - Total Employees at the end of the year			
2.1.4.1 - Women			
2.1.4.2 - Physically impaired/reduced mobility			
2.1.4.3 - Young apprentices/interns			
2.1.4.4 – Foreigners			
2.1.4.5 – Elderly People			
2.1.4.6 - People of color			
2.1.5 - Number of people with administrative functions			
2.1.6 - Number of illiterates			
2.1.7 - Number of subcontracted workers			
2.1.8 - Number of leadership positions held by women			
2.1.9 - Number of leadership positions held by people of color			
2.1.10 - Labor claims			
2.1.11 - Workplace accidents			
2.1.12 - Derived Fines			
Context (objective):			
2.1) Presentation of quantitative data on the composition of the staff, number of admissions, dismissals, labor claims, accidents at work, fines. In other words, it highlights the human resources policy in terms of job creation, the use of subcontracted work, the number of interns, the appreciation of diversity - people of color, women, age groups and people with disabilities - and the participation of historically discriminated groups in leadership and management positions in the company (women and people of color).			
References:	Key topic:	Source of information:	Parameter (measurement/factor/indicator):
Kroetz (2000); IBASE (2008)	Human Resources Social Interactions	Registration sheets; Management reports.	Total amount at the end of the year.
2.2) Non-monetary data - cooperative		YEAR X1	YEAR X2
2.2.1 - Admissions during the period			
2.2.2 - Departures during the period			
2.2.3 - Average number of members			
2.2.4 - Total of members at the end of the year			
2.2.4.1 - Women			
2.2.4.2 - Physically impaired/reduced mobility			
2.2.4.3 - Young apprentices/interns			
2.2.4.4 - Foreigners			
2.2.4.5 – Elderly People			
2.2.4.6 - People of color			

Continue...

TABLE 4 – Continuation

Context (objective):			
2.2) Presentation of quantitative data on the composition of the cooperative's staff, number of admissions, departures, as well as profile and general information on membership.			
References:	Key topic:	Source of information:	Parameter (measurement/factor/indicator):
IBASE (2008); Pieniz, Silva, Brutti (2002)	Cooperative Profile	Registration sheets; Management reports.	Total amount at the end of the year.
2.3) Monetary data (expenses in <i>reais</i>) for employees and cooperative members		YEAR X1	YEAR X2
2.3.1 - Health			
2.3.2 - Housing and Accommodation			
2.3.3 - Hygiene and Safety			
2.3.4 - Food			
2.3.5 - Transport			
2.3.6 - Training			
2.3.7 - Sports and Leisure			
2.3.8 - Private pensions			
2.3.9 - Profit sharing			
2.3.10 - Nursery or day care assistance			
2.3.11 - Other Benefits			
2.3.12 - Human resources policy			
2.3.13 - Women's average salary			
2.3.14 - Men's average salary			
2.3.15 - People of color's average salary			
2.3.16 - White people's average salary			
Context (objective):			
2.3) Presentation of monetary data (in <i>reais</i>) on the expenses incurred with benefits provided to the employed workforce and the cooperative members, professional training, continuous development, health and safety conditions at work and average remuneration of the groups historically discriminated against in the country (women and people of color) in comparison with others (men and white people).			
References:	Key topic:	Source of information:	Parameter (measurement/factor/indicator):
Kroetz (2000); IBASE (2008)	Compensation and benefits	Financial statements, management reports (payroll)	Expenditure made until the end of the year, average remuneration for the year.
2.4) Descriptive data: employees and cooperative members		YEAR X1	YEAR X2
2.4.1 - Training of Associates, workers and managers			
2.4.2 - Promoting the well-being of members			
Context (objective):			
2.4) Description of the educational actions carried out by the Entity that promote the development of associates, workers and managers, as well as the monitoring of their life, health and well-being quality.			

Continue...

TABLE 4 – Continuation

References:	Key topic:	Source of information:	Parameter (measurement/factor/indicator):
Sheneider (2015); Mourão e Engler (2014); Feitosa e Landim (2013)	Education Life quality Development	Attendance List, Satisfaction Survey; Reports; Meeting Minutes.	Number of beneficiaries; number of actions carried out; Description of the main thematic areas addressed; Evaluation of the educational actions carried out.
3 - SOCIAL ACTIONS (EXTERNAL TO THE ENTITY)			
3.1) Non-monetary data		YEAR X1	YEAR X2
3.1.1 - Number of people benefited			
3.1.2 - Number of programs implemented (completed and ongoing)			
Context (objective):			
3.1) Presentation of quantitative data on the interaction of the entity with society, programs in progress or in the process of implementation that aim to reduce the exclusion of certain social segments, cultural promotion and citizen training in the daily life of members and the community.			
References:	Key topic:	Source of information:	Parameter (measurement/factor/indicator):
Kroetz (2000)	Social Interactions	Attendance List, Satisfaction Survey; Reports; Meeting Minutes.	Total amount until the end of the year
3.2) Monetary data (spent in <i>reais</i>)		YEAR X1	YEAR X2
3.2.1 - Education and culture			
3.2.2 - Public health			
3.2.3 – Sports			
3.2.4 - Accommodation			
3.2.5 - Sanitation			
3.2.6 - Safety			
3.2.7 - Civil Defense			
3.2.8 - Research			
3.2.9 - Urban planning			
3.2.10 - Public campaigns			
3.2.11 - Public works			
3.2.12 - Other benefits			
Context (objective):			
3.2) Presentation of monetary data (in <i>reais</i>) on expenses incurred (benefits provided and impacts caused) related to the environment			
References:	Key topic:	Source of information:	Parameter (measurement/factor/indicator):
Kroetz (2000); Ribeiro (2010)	Social Interactions	Accounting demonstrations	Expenditure made until the end of the year.
3.3) Descriptive data		YEAR X1	YEAR X2
3.3.1 Actions to preserve local culture			
3.3.2 - Promotion of citizen training			

Continue...

TABLE 4 – Continuation

3.3.3 - Fostering communication with other SEEs			
3.3.4 - Research incentives			
3.3.5 - Programs in partnership with governments			
3.3.6 - Awards received			
Context (objective):			
3.3) Description of the existence of actions that promote and preserve local culture. Demonstration of how the SEE works to promote citizen training (exercise of rights, political, civil and social duties) in the daily life of the members and the surrounding community. In addition, presentation of the articulations made with the other SEEs to generate work and income for the benefit of the members and the surrounding community, incentives for research, alliances and or recognition of the external community.			
References:	Key topic:	Source of information:	Parameter (measurement/factor/indicator):
Kroetz (2000); Conceição <i>et al.</i> (2015); Medeiros e Cunha (2012); Sena <i>et al.</i> (2017) e Sheneider (2015)	Social interactions; Social transformation; Cultural values; Citizenship	Management reports, meeting minutes, attendance lists.	Description of the main actions and articulations carried out containing: number, number of participants / beneficiaries and evaluation of impacts on the community.
4 - ENVIRONMENTAL ACTIONS			
4.1) Non-monetary data		YEAR X1	YEAR X2
4.1.1 - Reforested area			
4.1.2 - Number of claims			
4.1.3 Number of environmental fines			
4.1.4 - Number of environmental accidents			
4.1.5 Water and energy consumption			
Context (objective):			
4.1) Demonstration of quantitative data on the interaction of the SEE with the environment, in relation to the reforestation of areas, lawsuits, fines, environmental accidents and reduction of water and energy consumption.			
References:	Key topic:	Source of information:	Parameter (measurement/factor/indicator):
Kroetz (2000); Ribeiro e Müylder (2014); Feitosa e Landim (2013); Sheneider (2015); Takano e Luzio-dos-Santos (2013).	Environmental interactions, Conscious consumption	Accounting demonstrations; Monitoring and control reports of water and electricity consumption.	Total amount until the end of the year
4.2) Monetary data (spent in <i>reais</i>)		YEAR X1	YEAR X2
4.2.1 - Expenditure on prevention (security)			
4.2.2 - Investments in environmental research			
4.2.3 - Environmental fines			
4.2.4 - Other information			
Context (objective):			
4.2) Demonstration of monetary data (in <i>reais</i>) on the interaction of the SEE with the environment, in the form of investments in reforestation, decontamination, expenses in the introduction of non-polluting methods and other expenses destined to the conservation or improvement of the environment, in each item, the amounts of the respective tax benefits that may exist.			

Continue...

TABLE 4 – Continuation

References:	Key topic:	Source of information:	Parameter (measurement/factor/indicator):
Pieniz, Silva, Brutti (2002); Kroetz (2000);	Environmental interactions Environmental preservation	Accounting demonstrations; Management reports	Expenditures made until the end of the year
4.3 Descriptive data		YEAR X1	YEAR X2
4.3.1 - Environmental Education Programs			
4.3.2 Awards received			
4.3.3 - Development of ecological products			
4.3.4 - Actions for reuse (recycling)			
4.3.5 - Actions to mitigate waste and proper disposal			
4.3.6 - Actions for the preservation of local biodiversity			
4.3.7 Replacement of contaminating and/or harmful products			
4.3.8 - Solid waste management			
Context (objective):			
4.3) Description of the initiatives adopted by the SEE regarding the collection, treatment and adequate disposal of the waste coming from the production system; waste reduction and adequate disposal of the garbage; the actions implemented in favor of the dissemination of environmentally adequate practices and behaviors by the members and the community; the actions effectively implemented for the preservation of the environment and the adequate exploitation of the natural resources at the local level, in addition to the recognition of the external community.			
References:	Key topic:	Source of information:	Parameter (measurement/factor/indicator):
Kroetz (2000); Takano e Luzio-dos-Santos (2013); Sheneider (2015); Sena <i>et al.</i> (2017); Bernardes <i>et al.</i> (2014); Medeiros e Cunha (2012); Stock <i>et al.</i> (2018); Ribeiro e Müylder (2014); Oliveira e Casagrande Jr. (2013).	Environmental interactions, Solid waste, Recycling, Environmental education, Environmental preservation	Reports on monitoring and control of solid waste and final destination of waste generated; Attendance lists, Minutes of meetings, Courses.	Description of the main initiatives implemented containing: number, participants, beneficiaries and evaluation of impacts on the community
5 - ADDED VALUE STATEMENT			
5.1) REVENUES		YEAR X1	YEAR X2
5.1.1 - Sales of goods, products and services			
5.1.1.1 Cooperative Act			
5.1.1.2 - Non-cooperative Act			
5.1.2 - Other revenues			
5.1.2.1 - Disposal of fixed assets			
5.1.2.2 - Disposal of intangible assets			
5.1.2.3 - Disposal of investments			
5.1.3 - Revenues related to the construction of own assets			

Continue...

TABLE 4 – Continuation

5.1.4 Estimated losses in provision for credit risks (Reversal / Constitution)			
Context (objective):			
5.1.1) Revenues earned (including sales tax, e.g. ICMS), excluding any returns received, rebates and trade discounts granted 5.1.2) Revenues obtained from the sale of goods belonging to fixed assets, intangibles and investments, including operating taxes. 5.1.3) Values referring to the organization's own resources (labor, inputs) used to build its own assets. 5.1.4) Estimated losses on accounts receivable related to the amount that represents uncertainty if it will be paid, based on assumptions stipulated according to the nature of the entity and its characteristics.			
References:	Key topic:	Source of information:	Parameter (measurement/factor/indicator):
Londero (2015); Gelbcke <i>et al.</i> (2018)	Revenues earned	Declaration of surplus and losses, combined with explanatory notes	Accumulated amount until the end of the year
5.2) PURCHASED SUPPLIES (includes fiscal values - ICMS, IPI, PIS and COFINS)		YEAR X1	YEAR X2
5.2.1 - Costs of products, goods and services sold			
5.2.1.1 Cooperative Act			
5.2.1.2 - Non-cooperative Act			
5.2.1.3 - Differential paid to the Cooperative / Member			
5.2.2 - Materials, energy, third party services and others			
5.2.2.1 Cooperative Act			
5.2.2.2 - Non-cooperative Act			
5.2.3 - Loss / recovery of assets			
5.2.4 - Other (specify)			
Context (objective): SEEs			
5.2.1) Resources used to generate income, through inputs acquired from third parties (cooperative or not), excluding labor and depreciation related to production and including taxes (recoverable or not). 5.2.1.3) It refers to the price increase to the input of the partner / associate, exceeding the average price that would be paid if the latter chose to resell its product to the market and not to the entity. 5.2.2) Resources consumed that were acquired from external agents to the entity, such as: materials, energy, third party services and others, derived from production, sales, administration or finance. 5.2.3) It refers to losses or recoveries of assets at fair value (biological assets, for example). 5.2.4) Specify which account it refers to that must be linked to supplies purchased from third parties.			
References:	Key topic:	Source of information:	Parameter (measurement/factor/indicator):
Londero (2015); Gelbcke <i>et al.</i> (2018)	Supplies and materials	Declaration of surplus and losses, combined with explanatory notes	Accumulated amount until the end of the year.
5.3) GROSS ADDED VALUE (5.1 - 5.2)		YEAR X1	YEAR X2
Context (objective):			
5.3) Information on how much an entity is able to add value to the resources that come into the entity, without considering depreciation, depletion and amortization.			
References:	Key topic:	Source of information:	Parameter (measurement/factor/indicator):
Londero (2015); Gelbcke (2018)	Gross Added Value	Subtract between items 5.1 and 5.2.	Calculation result.

Continue...

TABLE 4 – Continuation

5.4) DEPRECIATION, AMORTIZATION AND DEPLETION	YEAR X1	YEAR X2
Context (objective):		
5.4) Loss of the value of tangible assets, commercial or industrial property rights, as well as, resulting from the exploitation of natural resources (mineral or forest).		
References:	Key topic:	Source of information:
Londero (2015); Gelbcke <i>et al.</i> (2018)	Loss of value	Declaration of surplus and losses, combined with explanatory notes
Parameter (measurement/factor/indicator):		
Accumulated amount until the end of the year.		
5.5) NET ADDED VALUE PRODUCED BY THE ENTITY (5.3 - 5.4)	YEAR X1	YEAR X2
Context (objective):		
5.5) Value that effectively adds the Entity to the local economy as a result of the collective effort for its realization.		
References:	Key topic:	Source of information:
Londero (2015); Gelbcke (2018)	Net added value	Subtract between items 5.3 and 5.4
Parameter (measurement/factor/indicator):		
Calculation result		
5.6) ADDED VALUE RECEIVED IN TRANSFER	YEAR X1	YEAR X2
5.6.1 - Equity accounting method result		
5.6.2 - Financial revenues		
5.6.3 - Other		
Context (objective):		
5.6.1) Value resulting from the equity accounting method, whether positive or negative.		
5.6.2) It corresponds to all financial revenues regardless of its origin (revenues from financial investments, for example), including exchange rate variations.		
5.6.3) Includes other revenues received in transfers that were transferred as a result (dividends, rents, franchise rights).		
References:	Key topic:	Source of information:
Londero (2015); Gelbcke <i>et al.</i> (2018)	Transfer	Declaration of surplus and losses, combined with explanatory notes
Parameter (measurement/factor/indicator):		
Accumulated amount until the end of the year.		
5.7) TOTAL AMOUNT ADDED FOR DISTRIBUTION (5.5 + 5.6)	YEAR X1	YEAR X2
Context (objective):		
5.7)) It corresponds to the wealth generated by the Entity plus the wealth generated by other companies and received in transfer, to be distributed among the economic agents that helped produce it.		
References:	Key topic:	Source of information:
Londero (2015); Gelbcke <i>et al.</i> (2018)	Generated wealth	Sum between items 5.5 and 5.6
Parameter (measurement/factor/indicator):		
Calculation result		
5.8) ADDED VALUE DISTRIBUTION	YEAR X1	YEAR X2
5.8.1 – Staff		
5.8.1.1 - Direct compensation		
5.8.1.2 - Executive Compensation		
5.8.1.3 – Benefits		

Continue...

TABLE 4 – Continuation

<p>5.8.1.4 - FGTS</p> <p>5.8.1.5 Educational assistance, training and coaching.</p> <p>5.8.2 - Taxes, fees and contributions</p> <p>5.8.2.1 –Federal</p> <p>5.8.2.2 –State</p> <p>5.8.2.3 –Municipal</p> <p>5.8.2.4 - Fines and infractions</p> <p>5.8.3 - Compensation of third party capital</p> <p>5.8.3.1 –Interest</p> <p>5.8.3.2 –Rentals</p> <p>5.8.3.3 –Other</p> <p>5.8.4 - Social and environmental contributions.</p> <p>5.8.4.1 - Contributions to social projects - community</p> <p>5.8.4.2 Contributions to social projects - cooperative / associated</p> <p>5.8.4.3 - Contributions to environmental projects</p> <p>5.8.5 - Surplus distribution and retention</p> <p>5.8.5.1 - Technical assistance to members</p> <p>5.8.5.2 - Educational assistance to members</p> <p>5.8.5.3 Interest on capital</p> <p>5.8.5.4 Distributed surplus / Loss apportionment</p> <p>5.8.5.5 - Setting of fees</p> <p>5.8.5.6 - Constitution of other reserves</p> <p>5.8.5.7 - Surplus at the disposal of the General Meeting</p>			
Context (objective):			
<p>5.8.1) It corresponds to the amounts invested in staff, separating the direct remuneration of employees and management, in addition to benefits (food aid, transportation, medical insurance, etc.) and FGTS. It also includes the resources used in RATES for the benefit of employees.</p> <p>5.8.2) It corresponds to amounts transferred to the government in the form of taxes, fees and contributions (IPI, PIS, COFINS, CIDE, IR, CSLL, ITR, ICMS, IPVA, IPTU, ISS, Employer’s Union Contribution, all incidents on cooperative and non-cooperative acts, as well as fines and infractions.</p> <p>5.8.3) It constitutes resources transferred to third parties in the form of financial expenses (loans and financing), rental and transfer of assets to third parties such as royalties, copyrights, franchises, etc.</p> <p>5.8.4) It groups the amounts invested in social and environmental actions (except environmental fines) promoted for the benefit of the cooperative / members and the community, outside the productive process, excluding those made for tax incentive purposes.</p> <p>5.8.5) It corresponds to the technical and educational assistance provided by the SEE from members/associates. It constitutes interest on paid or credited capital, limited to 12% annually on paid capital (Law 5,764 / 71), distribution of surplus / apportionment of losses, formation of RATES (cooperative and non-cooperative acts), reserve funds (limited to 10% of the net surpluses of the period and amounts available for the general meeting.</p>			
References:	Key topic:	Source of information:	Parameter (measurement/factor/indicator):
Londero (2015); Gelbcke <i>et al.</i> (2018)	Distribution of generated wealth	Statement of surpluses and losses, statement of changes in rates, combined with explanatory notes, management reports, balance sheet and statement of changes in equity	Accumulated amount until the end of the year.

Continue...

TABLE 4 – Continuation

Comments on the AVS		
The total of item 5.8 must be exactly the same as that of item 5.7.		
According to Londero (2015), in the case of cooperatives, the separation of cooperative and non-cooperative acts makes it possible to verify the information on the added value by each act and that the analysis indicators are extracted from the AVS.		
6 - ORGANIZATION AND MANAGEMENT		
6.1) Descriptive data	YEAR X1	YEAR X2
6.1.1 - Procedure for integration of actions () cash payment () discount on labor debts () discount on withdrawals deadlines () no share capital () other		
6.1.2 - Amount of the highest remuneration transferred to the cooperative member		
6.1.3 - Amount of the lowest remuneration transferred to the cooperative member		
6.1.4 - Amount of the highest salary paid to the employee		
6.1.5 - Amount of the lowest salary paid to the employee		
6.1.6 - Destination of surplus () Investments () Funds () Distribution among cooperative members () Other:		
6.1.7 - Existing funds () Reserve fund () Other:		
6.1.8 - Space for deliberation on surplus or debt destination () Board of Directors () Fiscal Council () Assembly () Other:		
6.1.9 - Parameter used for the distribution of surplus among the members of the cooperative () Proportional to withdrawals () Equal shares () Proportional to shares () Others		
6.1.10 - Number of meetings held		
6.1.11 - Average attendance at cooperative member meetings		
6.1.12 - Decisions submitted to the assembly		
6.1.13 - Other existing corporate bodies in the cooperative		
6.1.14 - Renewal of management positions () 1/3 () 2/3 () Total () Not renewed () Other:		
6.1.15 - Frequency of accountability instruments		
6.1.16 - Main criteria for the admission of new members		
6.1.17 - Main criteria for the removal of cooperative members		
6.1.18 - Spaces of representation of the cooperative in which it operates		
6.1.19 - Number of unionized cooperative members		
6.1.20 - The cooperative supports the creation of other cooperative-type businesses () Yes, by providing material and/or human resources () No () Yes, by offering advice () Other support:		
6.1.21 - Main source of credit		
6.1.22 - Are there specific measures in the matter of health and safety at work?		

Continue...

TABLE 4 – Continuation

<input type="checkbox"/> Yes, by conducting campaigns, training and providing equipment <input type="checkbox"/> Yes, by providing equipment <input type="checkbox"/> Organizing commissions <input type="checkbox"/> No <input type="checkbox"/> Other:			
6.1.23 - The participation of cooperative members in the planning of the cooperative:			
<input type="checkbox"/> Does not occur <input type="checkbox"/> Occurs at the leadership level <input type="checkbox"/> Occurs at all levels			
6.1.24 -Does the cooperative often listen to members to solve problems and/or seek solutions? In what way?			
<input type="checkbox"/> No <input type="checkbox"/> Yes, without defined date <input type="checkbox"/> Yes, periodically with defined date			
6.1.25 - Shared management practices:			
Context (objective):			
6.1) Space destined to the SEE (Cooperative type), presenting its management and organization form and showing the practices of shared management that favor the increase of the morale and the participation of the associates, culminating in the legitimization of the identity of the group.			
References:	Key topic:	Source of information:	Parameter (measurement/factor/indicator):
IBASE (2008); Ribeiro e Müylder (2014)	Organizational management Identity	Social Statute, Regiment, Interview of script-structured questions.	Description of implemented practices
7 - OTHER INFORMATION			
7.1) Descriptive data			
7.1.1 - Appreciation of local production			
7.1.2 - Training and participation in support networks			
7.1.3 - Initiatives to promote products on a global scale			
7.1.4 - Encourage the participation of local youth			
7.1.5 - Distribution of surplus production and revenue			
Context (objective):			
7.1) Description of the actions implemented to appreciate the value of local products; the existence of solidarity-based relationships of trade, exchange, and alliances that expand their performance and enhance the generation of alternatives for the socioeconomic demands; initiatives for the dissemination and marketing of products at national and international level; actions to encourage the participation of the young people and for them to continue in the cooperative, contributing to the longevity of the SEE and the distribution of the production and revenue generated (destination and distribution of surplus).			
References:	Key topic:	Source of information:	Parameter (measurement/factor/indicator):
Conceição <i>et al.</i> (2015); Gallassi; Camargo; Santos (2016); Takano e Luzio-dos-Santos (2013); Lima (2016); Ribeiro e Müylder (2014)	Production improvement Support networks Product promotion Family succession Equality and democracy	Management reports; Registration forms; Sales report, marketing actions, visitors; Attendance lists; minutes.	Description of the main initiatives implemented containing: number, participants, beneficiaries and evaluation of impacts on the community
Date: ____ / ____ / ____			
Responsible accountant:			
Director / Manager responsible:			

Source: Elaborated by the Authors (2019)

According to the proposal, emphasis is placed on enterprises that are organized as a Cooperative Society type. According to IPEA (2016, p. 21), associations, given their legal simplicity, are “very limited organizational forms in terms of commercial activity”, since, according to the Brazilian Civil Code, they are prevented from “exercising economic activity and issuing invoices for their products.”

Informal groups, on the other hand, have difficulty “accessing government financing and support programs, in addition to reducing the contractual guarantees of their members regarding the operational horizon of the enterprise and guaranteeing their work”, as a result of the lack of formalization.

In the case of Mercantile Companies, they have a small representation (less than 1% of the total number of SEEs in the country). Therefore, IPEA (2016, p. 21) highlights the Cooperative Society as the legal entity “most recommended institutionally for the social exercise of a collective economic activity.”

5 CONCLUSIONS

The proposed Social Balance Sheet model presents common elements to the Accounting Reports of environmental, social and economic performance present in the literature, at the same time that it seeks to highlight the Solidary Economic Enterprises (SEEs), when it allows the disclosure, qualitatively and quantitatively, of social, cultural, environmental and economic issues, providing truthful information to its Stakeholders, which facilitates the social recognition and performance of these enterprises in society, in addition to other information, such as the wealth generated and distributed by the entity, serving as a guide for its implementation in the organization.

Although the model is presented as relevant for the Cooperative Societies, this does not prevent the limited, informal or non-represented enterprises from showing their social and environmental interactions, promoting adaptations to the proposed Social Balance Sheet model, as a way to meet the information demands of the community.

In this sense, future studies on the Added Value Statement are recommended, in order to identify how the Associations and commercial societies that form part of the Solidarity Economy can show the wealth generated and distributed among the agents that helped develop it, attesting to its use or not for this type of enterprise. At the same time, it is suggested that the proposed Social Balance Sheet model be applied to a Cooperative Society,

evaluating its information through existing indicators in the accounting literature on the subject.

It is concluded that the results of this study can serve as a basis for the consolidation of new evidence in the area of Accounting, in addition to creating promising structures for the exchange of ideas between the Sociological Approach to Accounting and the Solidarity Economy. At the same time, an adequate technical-scientific itinerary was established to subsidize other Solidary Economic Enterprises that intend to adopt the Social Balance Sheet model as an instrument to support the management and diffusion of social and environmental interactions supported by Accounting.

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