



What do ESAN/UFMS graduating know about the United Nations Organization's sustainable development goals for 2030?

O que os egressos da ESAN/UFMS sabem sobre as metas de desenvolvimento sustentável da Organização das Nações Unidas para 2030?

Ananias Francisco dos Santos ¹

Claudiane da Silva dos Santos ²

Abstract

This article aimed to analyze the perception of undergraduates at the ESAN/UFMS on the United Nations Sustainable Development Goals for 2030. In this case, an online questionnaire was applied to undergraduate students of the Accounting Sciences and Administration courses at ESAN/UFMS containing statements about the Sustainable Development Goals of the UN, and then an analysis of the attitude and opinions of the respondents was carried out. The results confirm that the posture and positioning of graduates is in accordance with the goals established by the UN for 2030. They agree that the eradication of hunger, clean water and sanitation, clean and accessible energy, sustainable cities and communities, responsible consumption and production, and , actions against global climate change that are of extreme importance for the future of the world population and its survival. It is concluded that there is a need for reflection and a conscious analysis not only of the research participants, but of society as a whole regarding sustainable development.

Keywords: Sustainable Development. United Nations Organizations. School of Administration and Business (ESAN). Federal University of Mato Grosso do Sul(UFMS).

Resumo

Este artigo teve como objetivo analisar a percepção de graduandos da ESAN / UFMS sobre os Objetivos de Desenvolvimento Sustentável das Nações Unidas para 2030. Nesse caso, foi aplicado um questionário online a alunos de graduação dos cursos de Ciências Contábeis e Administração da ESAN / UFMS contendo depoimentos sobre os Objetivos de Desenvolvimento Sustentável da ONU e, em seguida, foi realizada uma análise das atitudes e opiniões dos respondentes. Os resultados confirmam que a postura e posicionamento dos graduados estão de acordo com as metas estabelecidas pela ONU para 2030. Eles concordam que erradicação da fome, água potável e saneamento, energia limpa e acessível, cidades e comunidades sustentáveis, consumo e produção responsáveis , e, ações contra as mudanças climáticas globais que são de extrema importância para o futuro da população mundial e sua sobrevivência. Conclui-se que há necessidade de reflexão e análise consciente não só dos participantes da pesquisa, mas da sociedade como um todo em relação ao desenvolvimento sustentável.

Palavras-chave: Desenvolvimento sustentável. Organizações das Nações Unidas. Escola Superior de Administração e Negócios (ESAN). Universidade Federal de Mato Grosso do Sul (UFMS).

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¹ Universidade Federal do Mato Grosso do Sul - UFMS. Brasil. E-mail: prof.ananias@gmail.com

² Universidade Federal do Mato Grosso do Sul - UFMS. Brasil. E-mail: claudiane1479@gmail.com

1 INTRODUÇÃO

The spread of the virus, known as COVID-19, is experienced in Brazil and worldwide, which has caused social, economic, environmental damage, among others, directly impacting society and causing drastic changes that are imposed in the day-to-day of all citizens

The main changes imposed on world society are the use of masks, constant hygiene of hands and individual materials, quarantine and social isolation, the latter having a direct impact on people's lives in society and especially in the family. In addition, there were also changes in policy, health, agriculture and the environment directly reflecting on sustainable development (World Health Organization [WHO] 2021).

This causes constant concerns related to the preservation of the environment and especially sustainable development, which led the UN to reinforce policies to alleviate environmental situations that could compromise the existence of the future generation (United Nations [UN], 2021).

These policies were defined in September 2015, when the UN defined the Sustainable Development Goals related to 17 humanitarian issues that are priorities in public policies at the international level until 2030 (UN, 2021).

The policies provided for by the UN (2021) are related to poverty eradication, food security, agriculture, health, education, gender equality, reduction of inequalities, energy, water and sanitation, sustainable patterns of production and consumption, climate change, sustainable cities, protection and sustainable use of the oceans and terrestrial ecosystems, inclusive economic growth, infrastructure, industrialization, among others.

Based on the above, the question is: what is the perception of undergraduate students at the School of Administration and Business (ESAN) of the Federal University of Mato Grosso do Sul (UFMS) on the UN Sustainable Development Goals for the year 2030?

To answer the research problem, the objective was to analyze the perception of undergraduates from (ESAN) of (UFMS) on the Sustainable Development Goals (SDG) of the UN for 2030.

The research is justified because it addresses different aspects, but which are interrelated and should be considered in the stage that deals with the relevance of the research. The theme "Sustainable Development" is relevant for the academic community and society in general, because when analyzing the perception of ESAN/UFMS undergraduates during social isolation, it will be possible to observe the level of knowledge and, at the same time, indicate the need for dissemination of the subject to the academic community and society.

After reviewing the academic literature, it was found that it was not possible to identify the record of other similar research in the scientific environment. Thus, it is believed that this work will contribute to the dissemination and understanding of the theme "Sustainable Development" in the perception of the academic community of the Municipality of Campo Grande/MS.

Finally, the results to be obtained are relevant because they show the opinions of people who have the ability to influence or change the opinion of others in the environmental field, especially in sustainable development, during the pandemic period.

2 LITERATURE REVIEW

In this item, topics related to research will be addressed in order to raise data that have already been investigated and published in journals, events and on the world wide web.

2.1 Sustainable Development

In 1972, in Stockholm, Sweden, the idea of sustainable development emerged from the concept of ecodevelopment, proposed during the First United Nations Conference on Environment and Development (UN, 2021).

According to Barbieri (2020), sustainable development is the competence and meeting the needs of the current generation, without compromising the ability to meet future generations with their sustainable needs, that is, it is current development that does not deplete natural resources in the future.

According to Wilkinson et al. (2001) the concept of sustainable development must be concerned with the maintenance, renovation and recovery of natural resources, but it must, above all, include an ethical dimension of integrity, to weigh between current economic pressures and future environmental needs.

Sustainable development aims to end poverty and hunger in all its forms, everywhere. Achieve food security and improved nutrition, promoting agriculture, ensuring availability, sustainable management of water and sanitation for all. Its main components are environmental, economic, socio-political and cultural sustainability (Almeida, 2012).

In order to achieve sustainable development, it must be considered that natural resources are finite and that it depends on planning and recognition, since this concept is confused with poorly planned economic growth. One of the obstacles alleged by experts that prevent sustainability is the lack of political will.

In order to deal with themes that are directly related to sustainable development, three dimensions of sustainable development were defined in 2002, which are: economic, social and environmental. The tripod image is perfect for understanding sustainability. Its objective is to maintain harmony between the components to ensure the integrity of the planet, nature and society over generations (Pinsky and Kruglianskas, 2018).

The sustainability tripod is used as a tool that measures the organization's performance and compares it with economic, environmental and social issues. Thus, this term (sustainability tripod or Triple Bottom Line) is used to establish values and processes that companies must acquire in order to reduce the impacts caused in the three spheres: social, environmental and economic. (Spers; Mota; Martineli, 2014).

One way to measure development is through indicators, which are usually only related to economic issues. However, when looking for a path to sustainable development, indicators must consider the economic, social and environmental dimensions. In September 2015, the member countries of the United Nations unanimously approved the document "Transforming Our World: The 2030 Agenda for Sustainable Development", based on five areas of action: Peace, People, Planet, Prosperity and Partnerships (UN, 2021).

2.2 UN Sustainable Development Goals

The name "United Nations" created by US President Franklin D. Roosevelt was first used in the United Nations Declaration of January 1, 1942, during World War II. The UN is an international organization founded in 1945, which currently comprises 193 Member States. The mission and work of the United Nations are guided by the purposes and principles contained in its founding Charter (UN, 2021).

Each of the 193 Member States of the United Nations is a member of the General Assembly. States are admitted as members of the UN by a decision of the General Assembly on the recommendation of the Security Council.

The United Nations system, also unofficially known as the "United Nations family," is made up of the United Nations itself, as well as other programs, funds and specialized agencies, all with their own leadership and budget. Programs and funds are financed through voluntary, non-evaluated contributions. Specialized Agencies are independent international organizations funded by voluntary and assessed contributions (UN, 2021).

In Brazil, the UN and its partners have been working together to achieve the Sustainable Development Goals (SDGs). In total, there are 17 goals determined by the UN, considered ambitious and interconnected, they address the main development challenges faced by people in Brazil and in the world.

The Sustainable Development Goals are a global call to action to end poverty, protect the environment, the climate and ensure that people everywhere can enjoy peace and prosperity. These are the goals to which the United Nations is contributing to achieve the 2030 Agenda in Brazil (UN,2021). Table 1 brings the main Sustainable Development Objectives and their characteristics directly and indirectly related to the topic under study.

Table 1 - Sustainable Development Objectives used in the research

ODS	Description	Objective
2	Zero Hunger and Sustainable Agriculture	Eradicate hunger, achieve food security, improve nutrition and promote sustainable agriculture.
6	Clean water and sanitation	Ensure the availability and sustainable management of drinking water and sanitation for all.
7	Clean and Affordable Energy	Ensure access to reliable, sustainable and modern energy sources for everyone.
11	Sustainable Cities and Communities	Make cities and communities more inclusive, safe, resilient and sustainable.
12	Responsible Consumption and Production	Ensure sustainable consumption and production patterns.
13	Action against global climate change	Take urgent action to combat climate change and its impacts.

Fonte: Adapted by UN Authors (2021)

For this research, the 05 (five) objectives directly related to sustainable development were selected. In this case, all goals contain the word "sustainable(s)". Next, there are the methodological paths adopted in the research.

3 METHODOLOGICAL PROCEDURES

This section is structured around the following topics: Survey Classification, Population, Sample and Data Collection.

For Silveira (2004), at this stage of the scientific work, the methods and procedures that were used in the research are mainly described, allowing to increase the understanding of the study carried out and ensure scientific replication.

According to Krul et al. (2001), all scientific research follows a scientific methodology that is guided by methods, procedures and techniques.

When defining a research, Gil (2017) states that it is a discovery process for issues listed through the use of scientific procedures and through a formal process. In this sense, it begins to describe the methodological options that best fit the investigation of the problem of this study.

3.1 Search Classification

According to the proposed objective of the research, which was to analyze the perception of undergraduates at the School of Administration and Business (ESAN) of the Federal University of Mato Grosso do Sul (UFMS) on the Sustainable Development Goals (SDG) of the United Nations (UN) for 2030. This work is classified as an applied research in terms of nature, which, according to Collis and Hussey (2005), aims to apply their findings to a specific problem.

As for the approach to the problem, it is classified as a quantitative research, in which, according to Gil (2017), they present numbers that prove the objective of the research through the obtained data that allow us to understand the complexity and details of the information obtained.

In addition, it is an exploratory research, as it is aimed at researchers who have little knowledge about the researched subject, that is, there is little or no published study on the subject. The purpose of this type of study is to look for patterns, ideas or hypotheses. The idea is not to test or confirm a given hypothesis, but to make discoveries (Raupp & Beuren, 2006).

As for technical procedures, the research is characterized as a survey. According to Gil (2017), it involves the direct interrogation of people whose behavior one wants to know about the studied problem, and then, through quantitative analysis, reach conclusions corresponding to the collected data.

3.2 Population and Sample

According to Silveira (2009), the population is understood as a set of elements that have the desirable characteristics for the study. In this case, all ESAN students from the Administration and Accounting courses enrolled in the 2nd semester of 2020 in the subjects of Advanced Accounting, Tax Accounting II, Corporate Accounting II and Introduction to Accounting were adopted as population.

The sample is a chosen part, according to representativeness criteria, of the population (Cervo, Bervian & Silva, 2006). Thus, it was composed of undergraduates who answered a questionnaire designed and sent by personal institutional e-mail and through WhatsApp groups from the subjects belonging to the population. Table 1 provides important information about the research population and sample.

Table 1 - Survey Population and Sample

Subject	Population	(f)	Sample	(f)	AH
Introduction Accounting	181 Graduating	56,4%	62 Graduating	48,1%	34,3%
Tax Accounting II	52 Graduating	16,2%	29 Graduating	22,4%	55,8%
Corporate Accounting II	56 Graduating	17,4%	21 Graduating	16,3%	37,5%
Advanced Accounting	32 Graduating	10,0%	18 Graduating	13,2%	56,3%
Total	321 Graduating	100%	130	100%	40,5%

Fonte: Elaborated by the authors based on the research (2020)

Based on the data contained in Table 1, it can be seen that close to half of the sample participants, about 48.1%, belong to the Introduction to Accounting discipline. This occurred because the referred subject was taught to two classes of the administration course. On the other hand, in the Advanced Accounting discipline, only 13.2% of undergraduates answered the questionnaire.

Another important piece of information concerns the percentage of participation of

the sample in relation to the population by discipline. Through Horizontal Analysis (HA), a technique used in the analysis of financial statements, it can be seen that the largest participation was confirmed in the Advanced Accounting discipline (56.3%), followed by Tax Accounting II (55.8%).

3.3 Data collection

Data collection was carried out through the application of the Likert Scale, containing statements intended for undergraduates at UFMS/ESAN, who were enrolled in Administration and Accounting courses and who participated in remote access classes of the aforementioned subjects. The link to the questionnaire prepared on Google Forms was sent by institutional email and also to the WhatsApp groups of the subjects that are part of the population.

According to Gil (2017), accessibility sampling allows the researcher to obtain only the elements to which he has more access, assuming that they can effectively represent the population in an adequate way.

The questionnaire was previously prepared and divided into two parts. The first containing the main characteristics of the participants and the second part containing statements about the SDGs, both containing five propositions with staggered responses in the Likert format, in the following options: Strongly Disagree (DT), Disagree (D), Indifferent (I), Agree (C) and Strongly Agree (CT).

4 ANALYSIS AND DISCUSSION OF RESULTS

4.1 Characteristics of the sample

Data were collected and tabulated quantitatively, and presented with the respective descriptions and considerations, as detailed in the items below. Table 02 shows the genders of the respondents.

Table 2 - Sample Genres

Gender	Absolute Frequency (F)	Relative Frequency (f)
Male	69	53,1%
Feminine	61	46,9%
Total	130	100%

Fonte: Prepared by the authors (2020)

In Table 2, there is a predominance of males representing 53,1% of the participants, in contrast to females representing 46,9%. Next, there is Table 3, which provides information on the age group of the sample participants.

Table 3- Sample Age Range

Age	Absolute Frequency (F)	Relative Frequency (f)
16 a 20 anos	26	20,0%
21 a 25 anos	39	30,0%
26 a 30 anos	25	19,2%
31 a 35 anos	18	13,8%
36 a 40 anos	7	5,3%
Above de 40 anos	15	11,7%
Total	130	100%

Fonte: Prepared by the authors (2020)

Based on the information shown in Table 3, it is clear that most respondents are young people (30,0%) aged between 21 and 25 years. On the other hand, more experienced undergraduates represent only 11,7% of respondents. Table 4 provides information on the marital status of the participants.

Table 4 - Marital Status of the Sample

Status Marital	Absolute Frequency (F)	Relative Frequency (f)
Single	80	61,5%
Married	30	23,1%
Stable Union	8	6,2%
Separated	7	5,4%
Widowed	5	3,8%
Total	130	100%

Fonte: Prepared by the authors (2020)

As for the marital status of the research participants, Table 4 shows that most sample participants are single (61,5%) followed by married (23,1%). The following item deals with the result of the research related to the theme "Sustainable Development Goals".

4.2 Position on Sustainable Development Goals

Sustainable Development is defined as the ability to meet the needs of the current generation, without affecting the ability to meet the needs of future generations.

The UN, concerned with the pessimistic scenario for future generations, prepared a global plan composed of 17 Sustainable Development Goals (SDGs) and 169 goals for sustainable development in the economic, social and environmental spheres. The section dealt with the perception of participants in relation to the SDGs elaborated by the UN for 2030. Table 5 shows the positions of undergraduates in relation to the 2nd SDGs for 2030. This objective concerns zero hunger and sustainable agriculture.

Table 5 - Zero Hunger and Sustainable Agriculture

Positioning	Absolute Frequency (F)	Relative Frequency (f)
I Totally agree	46	35,4%
I agree	59	45,4%
Indifferent	14	10,8%
I disagree	6	4,6%
Totally disagree	5	3,8%
Total	130	100%

Fonte: Prepared by the authors (2020)

As for eradicating hunger, achieving food security, improving nutrition and promoting sustainable agriculture, it was stated that "The UN will meet this goal by 2030". It can be seen from the result shown in Table 5 that 90,8% of respondents agree that the UN will comply with it by 2030.

In turn, Brazil until 2030 aims to guarantee access for all to decent, adequate and affordable housing; to basic services and urbanize precarious settlements in accordance with the goals assumed in the National Housing Plan, with special attention to groups in vulnerable situations (Institute for Economic and Applied Research [IPEA], 2021).

Complementing the position of undergraduates, it is noticed that 8,4% disagree and totally disagree, with 10,8% being indifferent to the success of the UN in meeting the

objective. Table 6 below shows the positions of undergraduates in relation to the 6th SDG for 2030. The aforementioned objective concerns drinking water and sanitation.

Table 6 - Clean water and sanitation

<i>Positioning</i>	<i>Absolute Frequency (F)</i>	<i>Relative Frequency (f)</i>
I Totally agree	56	43,1%
I agree	54	41,5%
Indifferent	11	8,5%
I disagree	6	4,6%
Totally disagree	3	2,3%
Total	130	100%

Fonte: Prepared by the authors (2020)

As for drinking water and sanitation, it was stated that “the UN will manage by 2030 to ensure the availability and sustainable management of water and sanitation for all”. From the result shown in Table 6, it can be seen that 84,6% of respondents agree and fully agree that this UN goal will be achieved by 2030.

Brazil aims, by 2030, to achieve access to adequate and equitable sanitation and hygiene for all, and to end open defecation, with special attention to the needs of women and girls and those in vulnerable situations (IPEA,2021).

In addition to the position of undergraduates, 2,3% disagreed and totally disagreed, with 6,9% being indifferent to the UN's success in meeting the goal. Table 7 below shows the positions of undergraduates in relation to the 7th SDG for 2030. The aforementioned objective concerns clean and accessible energy.

Table 7 - Inclusive and Sustainable Urbanization

<i>Positioning</i>	<i>Absolute Frequency (F)</i>	<i>Relative Frequency (f)</i>
I Totally agree	64	49,2%
I agree	51	39,2%
Indifferent	4	3,1%
I disagree	5	3,8%
Totally disagree	6	4,7%
Total	130	100%

Fonte: Prepared by the authors (2020)

As for inclusive and sustainable urbanization, it was stated that “the UN will achieve it by 2030, it will guarantee access to reliable, sustainable and modern energy sources for all”. It can be seen from the result shown in Table 7 that 88,4% of respondents agree and fully agree that this UN goal will be achieved by 2030.

In Brazil, the government intends, by 2030, to expand infrastructure and improve technology to provide modern and sustainable energy services for all, maintaining a high share (it was repeated) of renewable energy in the national energy matrix. And also, increase the rate of improvement in the energy efficiency of the Brazilian economy (IPEA,2021).

In addition to the position of undergraduates, 8,5% disagreed and totally disagreed, and 3,1% were indifferent to the UN's success in meeting the objective. Table 8 below shows the positions of undergraduates in relation to the 11th SDG for 2030. This objective concerns sustainable cities and communities.

Table 8 - Sustainable Cities and Communities

<i>Positioning</i>	<i>Absolute Frequency (F)</i>	<i>Relative Frequency (f)</i>
I Totally agree	60	46,2%
I agree	54	41,5%
Indifferent	7	5,4%
I disagree	6	4,6%
Totally disagree	3	2,3%
Total	130	100%

Fonte: Prepared by the authors (2020)

As for sustainable cities and communities, it was stated that “the UN will achieve, by 2030, make cities and communities more inclusive, safe, resilient and sustainable”. It can be seen from the result shown in Table 7 that 87,7% of respondents agree and fully agree that this UN goal will be achieved by 2030.

By 2030, Brazil intends to guarantee access for all to decent, adequate and affordable housing; to basic services and urbanize precarious settlements in accordance with the goals assumed in the National Housing Plan, with special attention to groups in vulnerable situations (IPEA, 2021).

In addition to the undergraduates' position, 6,9% disagreed and totally disagreed, and 5.4% were indifferent to the UN's success in meeting the goal. Table 9 below shows the positions of undergraduates in relation to the 12th SDG for 2030. This objective concerns responsible consumption and production.

Table 9 - Responsible Consumption and Production

<i>Positioning</i>	<i>Absolute Frequency (F)</i>	<i>Relative Frequency (f)</i>
I Totally agree	51	39,2%
I agree	59	45,4%
Indifferent	6	4,6%
I disagree	7	5,4%
Totally disagree	7	5,4%
Total	130	100%

Fonte: Prepared by the authors (2020)

Regarding responsible consumption and production, it was stated that “the UN will achieve, by 2030, ensure sustainable consumption and production patterns”. It can be seen from the result shown in Table 9 that 84,6% of respondents agree and fully agree that this UN goal will be achieved by 2030.

Brazil aims by 2030 to reduce per capita food waste nationally, at the retail and consumer level, and to reduce food losses along production and supply chains, including post-harvest losses (IPEA, 2021).

In addition to the undergraduates' position, 10,8% disagreed and totally disagreed, and 4,6% were indifferent to the UN's success in meeting the goal. Table 10 below shows the positions of undergraduates in relation to the 13th SDG for 2030. This objective concerns action against global climate change.

Table 10 - Action against global climate change

<i>Positioning</i>	<i>Absolute Frequency (F)</i>	<i>Relative Frequency (f)</i>
I Totally agree	66	50,7%
I agree	48	36,9%
Indifferent	4	3,1%
I disagree	7	5,4%
Totally disagree	5	3,9%
Total	130	100%

Fonte: Prepared by the authors (2020)

As for action against global climate change, it was stated that "the UN will be able, by 2030, to take urgent measures to combat climate change and its impacts." It can be seen from the result shown in Table 10 that 87,6% of respondents agree and fully agree that this UN goal will be achieved by 2030.

For 2030, Brazil intends to increase resilience and adaptive capacity to risks and impacts resulting from climate change and natural disasters. In addition, it intends to Improve education, increase human and institutional awareness and capacity on climate change, its risks, mitigation, adaptation, impacts, and early warning (IPEA, 2021).

In addition to the position of undergraduates, 9,3% disagreed and totally disagreed, and 3,1% were indifferent to the UN's success in meeting the objective.

5 FINAL CONSIDERATIONS

Purposes to fulfill the general objective, which is to analyze the perception of undergraduates at the School of Administration and Business (ESAN) of the Federal University of Mato Grosso do Sul (UFMS) on the Sustainable Development Goals (SDG) of the United Nations (UN) for 2030.

The present research showed that graduates have a positive perception of the selected goals set by the UN for 2030. For example, they agree that the UN by 2030 will eradicate hunger, achieve food security, improve nutrition and promote sustainable agriculture.

As well as ensuring the availability and sustainable management of water and sanitation for all, it will guarantee access to reliable, sustainable and modern energy sources for all.

In addition, according to the graduates of ESAN/UFMS, the UN will, by 2030, make cities and communities more inclusive, safe, resilient and sustainable, guarantee sustainable consumption and production patterns, and will also take urgent measures to combat the change in climate and its impacts".

It can be seen in this way that the research answered the problem that gave rise to the study on the subject. The perception of research participants is positive about the sustainable development goals determined by the UN to fulfill its agenda by 2030.

Finally, it is a fact that the UN, in the opinion of a small group of participants, will not be able to implement the goals established by the UN for the 2030 agenda. This position probably reflects the lack of confidence in the politicians involved directly or indirectly in the adoption of effective policies contrary to the wishes of the academic community.

Among the limitations of the work, the impossibility of applying the questionnaire to a larger population stands out, including the entire academic community (teachers, students and technicians) of the various higher education institutions that offer undergraduate courses directly and indirectly related to development sustainable and also include all 17 UN SDGs for 2030.

Therefore, it is recommended that, based on this study, a new survey be carried out with the HEIs, including the entire academic community, professors, students, administration personnel, using all 17 SDGs contributing in this way, as the result is relevant considering the period of the COVID-19 pandemic.

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