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“CLEANER PRODUCTION FOR ACHIEVING SUSTAINABLE DEVELOPMENT GOALS”

The Action Research as Instrument of Enhancement of the Materiality Process

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Abstract

This research has a goal of understanding the implementation of the theory of materiality in the perspective of enterprise sustainability. Since the approach of conduction of the application is not clear, it was necessary to perform an action research to check the main barriers on the application of the theory organized by the Global Report Initiative. In this regard, the research has used the concepts of Flipped Classroom with students of two classes of the sixth semester of Industrial Engineering. The understanding and interpretation of these data was made by content analysis through the software ATLAS.ti. As result and main academic contribution, this research preceded a real application on the enterprise environment. Thus, in addition to eliminate potential problems of development of the approach, this article has the role of being the link between theory and practice during the application of the materiality in corporative environments. The limitation of the article is exposed during the sampling, where these students do not have much professional experience. But this little practical experience of the students can also be witnessed in the companies through his employees, who many times do not know the theory. The aspect of originality is presented, till then, the first research that simulates a real application of materiality.

Keywords: Materiality, Action Research, Flipped Classroom, Content Analysis, Teaching in Higher Education.