



10th INTERNATIONAL WORKSHOP ADVANCES IN CLEANER PRODUCTION

“TEN YEARS WORKING TOGETHER FOR A SUSTAINABLE FUTURE”

What is materiality in GRI G4? A discussion and agenda for future research

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Abstract

Many researchers and professionals in the sustainability area do not know or do not have a clear definition of materiality. This subject has gained international recognition by being the key element of sustainability performance measurement. As of 2013, Global Reporting Initiative used the G4 Guidelines and made it easier for the companies to disclose their sustainability performance through materiality, setting priorities between the pillars of sustainable and the needs of their stakeholders. This study aims to explore the definitions of materiality among the G4 Guidelines, creating, at the same time, the future research agenda. It was used an integrative literature review methodology. The procedure allows to respond to the research problem, since the approach supports a organized, systematic and broad analysis of the information found. The method provides understanding of materiality based on previous studies. The results show that, although materiality has been emphasized in 2013, there is still no vast literature on the subject. Moreover, subjectivity is inherent to the topic. There is a lack of clear instructions related to the application and mathematical support regarding the use of the factors. The article contributes to science, uncovering the real meaning of materiality and pointing out research gaps. The findings suggest an extensive field for future academic research, since the knowledge about the concept's operationalization it's built on the practice, especially in business environment.

Keywords: *Materiality, Global Reporting Initiative (GRI), Indicators, Sustainability*
