



Diversity, Equity, Inclusion, and ESG in Companies in Northeast Brazil

Diversidade, Equidade, Inclusão e ESG nas Empresas do Nordeste do Brasil

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ABSTRACT | Objective: This study aims to analyze the importance of DE&I and ESG in different organizations in Northeast Brazil. **Method:** The methodology used was quantitative and descriptive research. A questionnaire was administered to 419 respondents. Descriptive statistics techniques were used for data analysis, using percentages, means, and standard deviations. Furthermore, a framework for analyzing these aspects was presented, aiming at the sustainable development of the region. **Results:** The results highlight that 88.3% of respondents are from Generation Y and perceive diversity and inclusion as fundamental, in line with existing literature. However, only 45.6% positively evaluate the organizations' environmental practices, indicating a gap in ESG policies. Furthermore, 45.6% of respondents consider companies' environmental initiatives adequate, but with room for improvement. Social responsibility and governance received a positive rating from 58.7% of respondents, reflecting the importance of these practices for a safe and effective workplace. The results provide a solid foundation for developing a framework for guiding ESG actions. **Practical Implications:** The proposed framework can serve as a practical diagnostic and guidance tool for sustainability and equity actions in the corporate environment. **Originality/Relevance:** The growing relevance of Diversity, Equity, and Inclusion (DE&I) and Environmental, Social, and Corporate Governance (ESG) has sparked significant interest in the organizational context and in the field of Applied Social Sciences.

Keywords | Diversity, Equity And Inclusion; Esg; Corporate Governance; Organizational Sustainability; Regional Development

Received: 21 October. 2025

Revised: 2 March. 2026

Accepted: 19 March 2026

e-ISSN: 3085-8526

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How to cite this article: Severo, E. A., de Melo, A. C. F., de Lima, S. G., & Paz, H. C. (2026). Diversity, Equity, Inclusion, And ESG in Companies in Northeast Brazil. *Journal of Sustainable Institutional Management*, 13(JSIM), e0183. <https://doi.org/10.37497/jsim.v13.id183.2026>



RESUMO | Objetivo: O estudo tem como objetivo analisar a importância da DE&I e da ESG nas diferentes organizações do Nordeste do Brasil. **Metodologia:** A metodologia utilizada foi uma pesquisa quantitativa e descritiva. Por meio de um questionário aplicado a 419 respondentes. Para a análise dos dados, foram utilizadas técnicas de estatística descritiva, por meio de percentual, média e desvio padrão. Além disso, apresentou-se um Framework para a análise desses aspectos, visando o desenvolvimento sustentável da região. **Resultados:** Os resultados destacam que 88,3% dos respondentes são da geração Y e percebem a diversidade e inclusão como fundamentais, alinhando-se com a literatura existente. No entanto, apenas 45,6% avaliam positivamente as práticas ambientais das organizações, indicando uma lacuna nas políticas de ESG. Além disso, 45,6% dos respondentes consideram as iniciativas ambientais das empresas adequadas, mas com espaço para melhorias. A responsabilidade social e a governança receberam uma avaliação positiva de 58,7% dos respondentes, refletindo a importância dessas práticas para um ambiente de trabalho seguro e eficaz. Os resultados fornecem uma base sólida para desenvolvimento de um Framework orientador relacionado às ações de ESG. **Implicações Práticas:** O Framework proposto pode servir como ferramenta prática de diagnóstico e direcionamento para ações de sustentabilidade e equidade no ambiente corporativo. **Originalidade/Relevância:** A crescente relevância das questões de Diversidade, Equidade e Inclusão (DE&I) e da Governança Ambiental, Social e Corporativa (ESG) tem provocado um interesse significativo no contexto organizacional e na área das Ciências Sociais Aplicadas.

Palavras-chave | Diversidade, Equidade E Inclusão; ESG; Governança Corporativa; Sustentabilidade Organizacional; Desenvolvimento Regional

1 INTRODUCTION

Diversity is defined as a set of cultural, social, biological, economic, and many other specific characteristics that, together, make individuals plural and unique. In an organization, diversity is directly linked to representativeness and quantitative issues; it concerns the number and presence of employees who belong to some minority group, such as women, Black people, LGBTQIAPN+ people, people with disabilities, low-income people, etc. Equity refers to the way of treating another person according to their specific conditions, respecting their individuality. That is, for there to be equity, there must be fair and appropriate treatment according to that individual's context. Inclusion, in turn, is defined as the valuing of the differences and individualities of all these people.

The adoption of good Environmental, Social, and Corporate Governance (ESG) practices is essential for companies to move forward in building a more sustainable and positive future. Furthermore, according to Barrymore and Sampson (2021), the link between ESG and workplace productivity can mean that companies with positive ESG ratings have a more selective approach to hiring and are more effective at retaining and engaging employees who share their values. In other words, this results in increased levels of commitment and, consequently, greater workplace productivity.

Regarding Environmental Governance, it is crucial to highlight that each phase of a company's supply chain can have a significant impact on the environment, from raw material extraction to the delivery of the final product to consumers. According to the Global Book of Environment (GBOE, 2023), air pollution is seen as the main global environmental threat to human health, and most pollutants influence local weather patterns, contributing to greenhouse gas emissions. Therefore, it is crucial to recognize that the way companies produce, distribute, and collect their products can have far-reaching consequences for natural ecosystems and society as a whole.

With regard to the "S" (social) aspect of ESG, it focuses on practices and policies related to social issues within a company. This includes considerations of employee rights, diversity and inclusion, occupational health and safety, employee well-being, and relationships with local communities. For Gatea and Jarad (2021),



diversity on the board of directors not only promotes social responsibility but also reinforces organizational culture and improves administrative practices.

In this scenario, Environmental, Social, and Corporate Governance (ESG) aims to assess how an organization works towards social objectives, that is, objectives that go beyond a corporation's role in maximizing profits on behalf of the organization's shareholders. What was previously evaluated solely by financial positions is now considered by other aspects, which aim at how organizations deal with environmental, social, and governance issues (Galbreath, 2013; Barkemeyer et al, 2023).

In the search for a theoretical gap and to characterize the problematization of the researched themes, a systematic search was carried out in the Scopus database, as it is considered the largest database of renowned citations worldwide. The search took place on July 7, 2023, refined by the keywords: i) ESG and Brazil; and, ii) Diversity, Equity, Inclusion and Brazil.

Accordingly, regarding the term "ESG and Brazil," a total of 9 documents were found, published between 2015 and 2023, with particular emphasis on the publication by Miralles-Quirós et al. (2018), with a total of 101 scientific citations, which highlights that the market does not significantly value the three ESG pillars, and specifically, the market positively and significantly values environmental practices carried out by companies not related to environmentally sensitive industries. In contrast, the market positively and significantly values the social and corporate governance practices carried out by companies belonging to these sensitive sectors. According to the authors, these findings are relevant both for investors and for the managers of these companies, policymakers, clients, and citizens concerned with ESG issues.

However, for the term "Diversity, Equity, Inclusion and Brazil," only 2 documents were found, which were recently published in 2023. The first being the article by Romero et al. (2023), which highlights that women researchers may face obstacles in academic environments and may be underrepresented in the authorship of articles published in peer-reviewed journals over the past 40 years. The second article was a self-administered online survey to assess the impact of gender inequality on surgical training among surgical specialty residents at a tertiary hospital in Brazil (Trindade et al., 2023). Consistently, it is observed that both publications are situated within the health field, leaving the area of Applied Social Sciences (Administration) without publications, which highlights the innovative nature of this research. However, DE&I, according to Myers (2003), aims to promote diversity materialized in the principles of citizenship embraced by companies committed to social responsibility.

Although diversity presents many opportunities for organizations, its effective management also involves working to eliminate unfair forms of discrimination (Robbins et al., 2011). In this scenario, diversity and inclusion emerge as essential elements to boost the economy, promote innovation, and advance the pursuit of equity (Ferreira, 2023).

However, environmental issues are widely discussed in the scientific community, as pollution and environmental degradation are global in scope, and natural resources are finite, which ultimately impacts people's quality of life and industrial production (Severo et al., 2018). In this context, organizations can use environmental practices to preserve the environment, use natural resources appropriately, and thus balance demands and waste, aiming at organizational performance and quality of life on the planet (Carrieri et al., 2009; De Guimarães et al., 2023).

Given the scenario with various uncertainties, such as the public health issues caused by the COVID-19 Pandemic (Severo et al., 2021), and market volatility and contraction, DE&I and ESG emerge in organizations, which can generate a competitive advantage (Barney & Hesterly, 2011), as well as a better quality of life for employees and the preservation of the environment.



Consistently, Brazil, and more specifically the Northeast region, lacks studies on these topics, as few publications were found in the systematic search in the Scopus database, namely, 9 articles on ESG and only 2 articles on DE&I. In this context, companies need to implement DE&I and ESG; however, the new nature of improvement strategies and the uncertainty of operational configurations inevitably involve a variety of risks associated with their implementation.

The adoption of good ESG practices is essential for companies to move forward in building a more sustainable and positive future. In addition, the link between ESG and workplace productivity can mean that companies with positive ESG ratings have a more selective approach to hiring and are more effective at retaining and engaging employees who share their values. That is, resulting in increased levels of commitment and, consequently, greater workplace productivity (Sabino & Silva, 2024).

Although diversity presents many opportunities for organizations, its effective management also includes working to eliminate unfair forms of discrimination (Robbins et al., 2011). Some of these forms of marginalization are called stereotyping, prejudice, and discrimination. Stereotyping refers to behaviors based on generalizations using the characteristics of a group of people, leading to prejudgments (expected behaviors without proof). Prejudice, on the other hand, is when we define a person based on the simple fact that they belong to a particular group. Finally, discrimination occurs when prejudice ceases to be thoughts and ideas and becomes an exclusionary action. Implementing a DE&I agenda in the company offers several advantages for the organization, including becoming an ESG company, improving the brand image and reputation, especially in terms of employer branding, allowing the humanization of the organizational environment, in addition to meeting legal requirements and enabling greater innovation in the organization, since a diverse organizational team will bring to the company diverse experiences and distinct references, enabling more creativity and innovation for the company's activities. In this scenario, diversity and inclusion emerge as essential elements to boost the economy, promote innovation and advance the pursuit of equity (Ferreira, 2023).

According to Sarikis et al. (2020) and Cohen (2020), profound environmental and social changes have occurred in the face of the COVID-19 Pandemic. The need for investments in DE&I and ESG is amplified as the world faces a significant loss of ecosystem function and biodiversity. Unfortunately, the current assessment and decision-making support tools used to establish local sustainability priorities have limited effectiveness (Winans et al., 2021). Accordingly, a research gap emerges, namely, verifying the importance of DE&I and ESG in different organizations in Northeast Brazil. Given the above, this Research Project is guided by the following research question: What is the importance of DE&I and ESG in different organizations in Northeast Brazil?

Regarding the objective, the aim is to analyze the importance of DE&I and ESG in different organizations in Northeast Brazil. The research will address the perspectives of the perception of different generations (Baby Boomers, X and Y) within these organizations. Since generations are the people who currently practice, as well as will make a difference in the implementation of actions and policies, both business and social, which are fundamental for companies, society and the environment.

With regard to the Northeast, a region that has the largest coastline, with 3,338 km of beaches, recognized worldwide for its natural beauty. The vegetation of the Northeast is related to the Atlantic Forest on the coast, the Mata dos Cocais in the Mid-North, with ecosystems highlighting mangroves, caatinga and cerrado. In this scenario, the Northeastern economy is linked to several economic cycles, through agricultural and industrial activities, tourism and commerce, oil production, irrigated fruit farming, as well as salt and shrimp.



However, in Brazil, the concepts of Diversity, Equity, and Inclusion (DE&I) and Environmental, Social, and Corporate Governance (ESG) are still inconsistent, as various efforts are being made in the area of sustainability, even without receiving the necessary governmental support. Nevertheless, both DE&I and ESG can contribute to organizational performance and sustainable development. In this context, the research question is: what is the importance of Diversity, Equity, and Inclusion (DE&I) and Environmental, Social, and Corporate Governance (ESG) in different organizations in Northeast Brazil? Given the above, this study aims to analyze the importance of Diversity, Equity, and Inclusion (DE&I) and Environmental, Social, and Corporate Governance (ESG) in different organizations in Northeast Brazil.

In this sense, the aim is to generate subsidies for the formulation of policies and planning guidelines for regional and national development, especially innovating about its insertion and relationship with society, contributing to fair DE&I, as well as to governance actions, environmental preservation and social responsibility of organizations (ESG).

In addition to this introduction, the article presents the theoretical framework inherent to Diversity, Equity and Inclusion, Environmental, Social and Corporate Governance (ESG), methodology, results and discussions and final considerations.

2 THEORETICAL FRAMEWORK

2.1 Diversity, Equity and Inclusion

According to Myers (2003), promoting diversity embodies the principles of citizenship embraced by companies committed to social responsibility. Therefore, in an organization, inclusion is totally linked to organizational culture and qualitative issues, and can be reflected in the development of an organizational environment that promotes respect and encouragement for diversity and, consequently, welcomes all employees who have some social and identity marker (gender, race, sexuality, age, class, nationality, etc.).

Diversity, Equity, and Inclusion (DE&I) are transformative factors, both in society and in companies, which, with them, can enable a more inclusive, fair, and respectful recruitment and selection process in different organizations. In this context, DE&I is good organizational management and can be a powerful competitive differentiator; however, in some cases, companies adopt the DE&I policy only as a legal obligation.

According to Santos and Patrocínio (2022), DE&I is a broad topic within different organizations, as it encompasses minority groups such as LGBTQIAPN+, people with disabilities, race, ethnicity, gender, and others. Also according to the authors, a diverse company respects and values the differences of each of its employees, resulting in cultural enrichment with people from different cultures and backgrounds. People with different perspectives bring diverse know-how to various situations and end up providing original, creative, and innovative solutions, thus assisting in more assertive decision-making.

Minority groups are understood as those people who share social markers of difference (identity markers) and, as a consequence, end up having more difficulty accessing existing opportunities in society solely due to their identity, instead of being evaluated based on their skills, abilities, and development potential within the organization. In addition, people who are part of these groups are totally vulnerable to being the target of violence, marginalization, discrimination, and prejudice in various forms (Santos, 2021). In other words, marginalized groups signify the quality of access opportunities that some people will have in society according to their conditions, such as race, ethnicity, gender, sexual orientation, religion, among others. Minority groups, on the other hand, are related to demographic and quantitative issues, that is, they are those that make up a smaller percentage of the total population in a given geographic area. However, it



is important to emphasize that not all minority groups are necessarily marginalized, as the notion of minority often refers only to the numerical proportion in a given society (Freitas, 2020).

Therefore, it is clear that, according to Santos (2016), the rights of these marginalized majorities in Brazil are not yet effectively guaranteed.

Although diversity presents many opportunities for organizations, its effective management also includes working to eliminate unfair forms of discrimination (Robbins et al., 2011). Some of these forms of marginalization are called stereotyping, prejudice, and discrimination. Stereotyping manifests itself through behaviors guided by generalizations based on the characteristics of a group of people, leading to prejudgments (expected behaviors without proof). Prejudice, on the other hand, is when we define a person based solely on the fact that they belong to a particular group. Finally, discrimination occurs when prejudice ceases to be mere thoughts and ideas and becomes an exclusionary action. Implementing a diversity and inclusion (D&I) agenda in the company offers several advantages for the organization, including becoming an ESG company, improving the brand image and reputation, especially in terms of employer branding, humanizing the organizational environment, meeting legal requirements, and enabling greater innovation within the organization, since a diverse organizational team will bring diverse experiences and references to the company, allowing for more creativity and innovation in the company's activities. In this scenario, diversity and inclusion emerge as essential elements to boost the economy, promote innovation, and advance the pursuit of equity (Ferreira, 2023).

2.2 Environmental, Social and Corporate Governance (ESG)

One of the first points of discussion and events focused on environmental issues arose from the intense interaction of humans with the environment, through the intensive use of natural resources in production processes, without considering the replenishment or better use of these resources (Hinz et al., 2006). Thus, from the 1970s onwards, some milestones emerged on a global scale, which were responsible for bringing more information and provoking collective discussions about this topic.

In this sense, in 1971 UNESCO - the United Nations Educational, Scientific and Cultural Organization - launched the Man and the Biosphere Program (MAB), whose objective is to identify the different ecosystems existing on the planet (Fernandes, 2015). The proposing and participating countries, such as Brazil, committed themselves and took responsibility for developing reserves for these biomes, that is, for carrying out preservation and protection actions for these territories.

However, according to Rech and Sparemberger (2005), despite the initiatives of the national and international environmental community, as well as various scholars, there is still a constant process of degradation of nature, including in Brazil. In this context, also in this decade, Greenpeace was created, an environmental organization that exists because the planet and its ecosystems need someone to defend them (Greenpeace Brazil, 2024), aimed at raising public awareness through the publicity of environmental disasters in the media.

In this context, it was possible to see the multiplication of preservation movements, discussing the preservation of natural resources, which are finite (Morigi & Monteiro-Krebs, 2017).

Twenty years later, following the example of the conference that took place in 1972, the United Nations Conference on Environment and Development, also known as Eco-92, was held in the 1990s (De Oliveira, 2013). The event brought together representatives from 178 countries around the world to decide what measures to take to reduce environmental degradation and ensure the existence of future generations.



According to John, Silva and Agopyan (2001), this conference gave rise to Agenda 21, an action program that enables a new pattern of environmentally sound development, based on environmental protection, social justice and economic efficiency. Therefore, as a major advantage, Agenda 21, through a practical tool, makes it possible to assign responsibilities and management and monitoring tools. Whose concern for the planet, for people and the need for prosperity has led scientists and governments to mobilize in the awakening of sustainable consciousness.

In agreement with Picolli (2022), this focus on the planet, people, and the pursuit of prosperity has encouraged scientists and governments to engage in raising awareness of sustainability. Thus, environmental management arises from the increased interaction of humans with the environment and the intensification of the use of natural resources for industrial activities, which intensified after the Industrial Revolution.

Furthermore, according to De Oliveira (2013), at the beginning of the 2000s, more specifically in September 2002, the Rio+10 event took place in Rio de Janeiro. The event was responsible for reviewing the goals proposed by Agenda 21 and directing achievements to areas that require additional effort for their implementation. It was dedicated almost exclusively to debating social problems. In July 2017, Rio+20 took place, which aimed to renew the political commitment to sustainable development, evaluating progress in the implementation of decisions made at previous events and addressing emerging issues. According to Sugahara and Rodrigues (2019), regarding Agenda 21, it is correct to state that it encompasses four major themes: economic and social development, environmental challenges, the role of social actors in the community, and means to act in solving problems and minimizing risks. In other words, when we talk about sustainable development, we are referring to actions where the objective is not necessarily to stop industrial and manufacturing activities, but rather to ensure that this human activity in the territory is carried out in a minimally sustainable way.

According to Birkner and Bazzanella (2018), from a socioeconomic perspective, however, the early periods of the Industrial Revolution were characterized by crises and the emergence of political utopias, unfoldings of this historical process that boosted material progress and social inequality. That said, it is clear that the industrial revolution was responsible for massifying processes, increasing production lines, industries and, consequently, the use of natural resources. At that time, organizations thought little about the efficiency of the use of natural resources and much about economic efficiency through the use of these resources (Magalhães & Vendramini, 2018).

Following the historical events outlined above, the SDGs (Sustainable Development Goals) emerged. According to Rodrigues (2022), the SDGs were developed as an extension of the MDGs (Millennium Development Goals), adopted during conferences and meetings held at the United Nations headquarters in New York City in 2000. The MDGs, on the other hand, were specific and measurable objectives proposed to address the main needs of the poorest countries. In this case, there were 8 objectives: i) Eradicate extreme poverty and hunger; ii) Achieve universal primary education; iii) Promote gender equality and empower women; iv) Reduce child mortality; v) Improve maternal health; vi) Combat HIV/AIDS, malaria and other diseases; vii) Ensure environmental sustainability; and, viii) Develop a global partnership for development.

Rodrigues (2022) emphasizes that the SDGs represent the most ambitious agreement for sustainable development that world leaders have ever made, integrating the three main aspects of sustainable development: social, economic, and environmental. There are 17 SDGs broken down into 169 targets and 231 indicators. According to Hocayen-da-Silva and Da Silva (2021), considering the resolution of various problems and conflicts faced by different nations globally would have led world leaders to reflect jointly on social, economic, political, and environmental demands.



In this way, taking into account the market's needs regarding good social, environmental, and governance practices of organizations, in 2006, ESG emerged in a UN document called Principles for Responsible Investment (Pereira, 2022). This document proposed that companies be evaluated not only in relation to the profits they generate, but also by their ability to be sustainable, recommending that investors make responsible investments. Thus, the acronym ESG refers to the integration of economic value creation combined with concern for environmental, social, and corporate governance issues on the part of companies. In practice, it is a way of showing responsibility and commitment to the market in which they operate, their consumers, suppliers, employees, and investors, demonstrating the generation of economic, social, organizational, and governance value, contributing to the company's Social Responsibility pillar. Social responsibility is linked to a set of ideas and initiatives that promote a more sustainable planet, encouraging the effective participation of everyone in sustainable development (Borsatto et al., 2023).

3 METHOD

The methodology used was a quantitative, descriptive survey. According to Gil (2007) and Hair Jr. et al. (2013), a survey involves collecting data from a significant sample, with hundreds or thousands of respondents, and through quantitative analysis, conclusions are obtained corresponding to the collected data.

The research was characterized by two basic criteria: i) regarding its purpose, as being quantitative and descriptive (Gil, 2007; Hair Jr. et al., 2013); and ii) regarding its means of investigation, as being field research, supported by documentary and bibliographic research (Vergara, 2009).

The use of observation and document analysis is also highlighted. These methods include the following concepts:

- a) bibliographic research: characterized by the identification and analysis of data described in scientific journals, books, dissertations, theses, individual publications, and the internet. Its purpose in the initial phase is to identify the relevance of the research and the published works on the topic (Gil, 2007);
- b) document analysis: any written record that can be used as a source of information is considered a document, such as letters, written reports of events in general, administrative documents, regulations, meeting minutes, attendance books, articles, newspaper clippings, opinions, among others (Yin, 2005).

In the quantitative phase, the data collection technique was carried out through a descriptive survey, applied to 419 respondents through the application of a questionnaire (Malhotra, 2012). The questionnaire consisted of 7 questions related to the respondent's profile and 19 statements, from the DE&I (4 statements) and ESG (15 statements) axes, within a degree of agreement or disagreement. The scale used was a 5-point Likert scale, with (1) Very Bad and (5) Very Good at its extremes (Byrne, 2010).

For the DE&I Construct there were 4 statements, for Environmental Responsibility (ER) there were 5 statements, as well as for Social Responsibility (SR) and Governance Responsibility (GR), forming the ESG statements, as shown in Figure 1.

The questionnaire was developed following the criteria established by the ABNT PR 2030 standard, released in December 2022, consisting of 145 pages that present several recommended practices for the ESG and DE&I sector in Brazil, as well as the research by Castro (2024). The designation "ABNT PR 2030" reflects the Brazilian Association of Technical Standards (ABNT), with "PR" standing for Recommended Practice and "2030" referring to the 2030 Agenda, which encompasses Axes, Themes, and Criteria related to ESG (ABNT Catalog, 2023). According to the ABNT PR 2030 guidelines, it organizes ESG policies into a hierarchical



structure composed of Axes (Environmental, Social, and Governance), Themes (thematic subdivisions of each axis), and Criteria (subdivisions of the themes into specific aspects for organizational approach).

Table 1. Research constructs

Abbreviations	Questions
Construction of DE&I	
TRANS1	The company you work for demonstrates transparency regarding ethical and legal principles.
CO2	The company you work for collaborates with the community and does not discriminate based on race, ethnicity, or religion.
PP3	The company you work for promotes employee participation and partnership in setting goals, objectives, and contributions to society.
COM4	The company you work for has effective communication that reaches all organizational levels, promoting a culture and principles of citizenship.
Builder of Environmental Responsibility (RA)	
RA1	Regarding climate change, how would you rate the initiatives of the organization you work for to minimize its impacts.
RA2	In the area of energy efficiency, what is your perception of the practices adopted by the organization you work for to optimize energy consumption.
RA3	Regarding water usage, how would you rate the measures implemented to ensure its sustainable use at the company where you work.
RA4	Regarding environmental management and pollution prevention, how would you rate the efforts of the organization you work for to avoid negative environmental impacts.
RA5	With regard to the circular economy and waste management, how would you rate the practices adopted to promote the sustainable use of resources in the company where you work.
Builder of Social Responsibility (RS)	
RS6	Regarding social dialogue and territorial development, how do you perceive the participation of the organization you work for in local communities.
RS7	Regarding human rights, what is your opinion on the organization's policies and actions to respect and promote these rights.
RS8	Regarding diversity, equity, and inclusion, how would you rate the practices of the organization you work for in ensuring an inclusive work environment.
RS9	Regarding occupational health and safety, what is your perception of the measures adopted by the organization you work for to ensure a safe work environment.
RS10	Regarding supplier relationships, how do you perceive the efforts of the organization you work for to promote social responsibility in the value chain.
Governance Accountability Builder (RG)	
RG11	Regarding corporate governance, how would you assess the structure and composition of the governance of the organization you work for in relation to sustainability.
RG12	Regarding business conduct, how do you perceive the anti-corruption practices and integrity program of the organization you work for.
RG13	In the area of business risk management, what is your opinion on the measures adopted by the organization you work for to mitigate potential negative impacts.
RG14	In the legal and regulatory environment, how do you assess the compliance of the organization you work for with environmental laws and regulations.
RG15	Regarding accountability, what is your perception of the transparency in reporting by the organization you work for, especially in its ESG and sustainability reports.

Source: Prepared by the authors (2024).

It is worth noting that, after the questionnaire was developed, it underwent validation by two PhD specialists in the thematic areas of the research, as well as a pre-test with 30 respondents to understand the questions and the response time. Regarding the sample, it is classified as non-probabilistic, collected by convenience (Hair Jr. et al., 2013), with a final valid sample of 419 respondents.

For data collection, the snowball method was used (Severo et al., 2021) in which the questionnaires were made available through social networks and by email, through a Google Forms form. In this scenario, the researchers' social networks, such as Facebook, Instagram, WhatsApp and LinkedIn, were used for data collection, from 03/18/2024 to 06/13/2024.

Accordingly, regarding the research locus, organizations of different sizes were analyzed, according to their annual revenue, grouped into two groups: i) micro and small; ii) medium and large; as well as their sector of activity: i) industry; ii) commerce; and, iii) service. It is worth noting that the respondents to the research will be different people from the Baby Boomer, X and Y generations, who reside in the Northeast region of Brazil.

For data analysis, descriptive statistics were used, which, according to Malhotra (2012), is used to transcribe the data from a given sample using two types of measures, such as measures of central tendency and measures of dispersion. In this context, the mean, percentage, and standard deviation were used for the analysis of the results.

4 ANALYSIS AND DISCUSSION OF THE RESULTS

The profile of the 419 respondents was categorized according to the generational classification proposed by Strauss and Howe (1991), which divides people into three main groups: Baby Boomers, born before 1965; Generation X, born between 1965 and 1981; and Generation Y, born after 1981. Graph 1 illustrates the generational profile of the sample surveyed, revealing that 88.3% of respondents are from Generation Y, 9.5% belong to Generation X, and 2.1% are from the Baby Boomer generation.

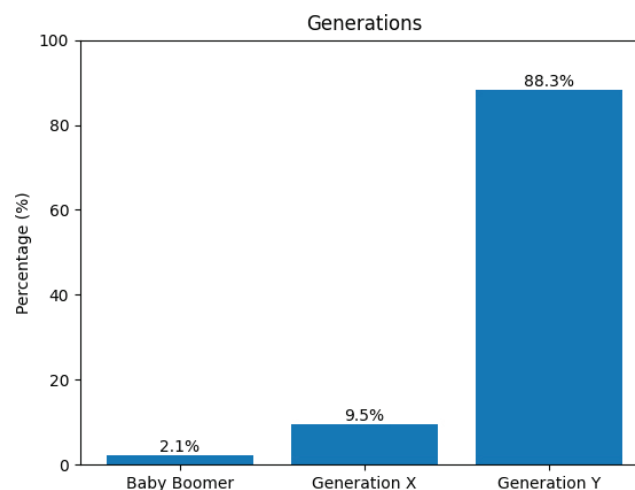


Fig. 1. Generation of respondents

Source: Prepared by the authors (2024).

Furthermore, of the 419 respondents, 53.5% identified as female, 45.1% as male, and 1.04% as having another gender identity. Among them, 86% are working in the region's job market in roles such as intern, assistant, analyst/technician, manager, teacher in the health field, among others. On the other hand, 7.4% are outside the job market (Graph 2).

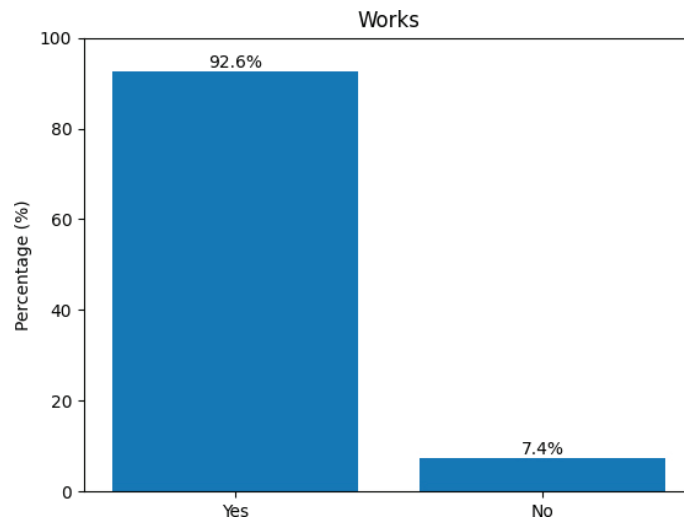


Fig. 2. Job function of the respondents

Source: Prepared by the authors (2024).

Regarding the respondents' education level, Graph 3 shows that 80.0% of respondents have a higher education degree (undergraduate), 11.9% have completed secondary education, 6.2% have a specialization, 1.0% have completed primary education, and 1.0% have a master's degree. Information on the respondents' family income (Graph 4) reveals that the largest percentage, 29.6%, corresponds to those with income between 4 and 10 minimum wages. Following this, 28.9% have income between 2 and 4 minimum wages, 24.6% have income up to 2 minimum wages, 10.7% have income between 10 and 20 minimum wages, and 6.2% have income exceeding 20 minimum wages.

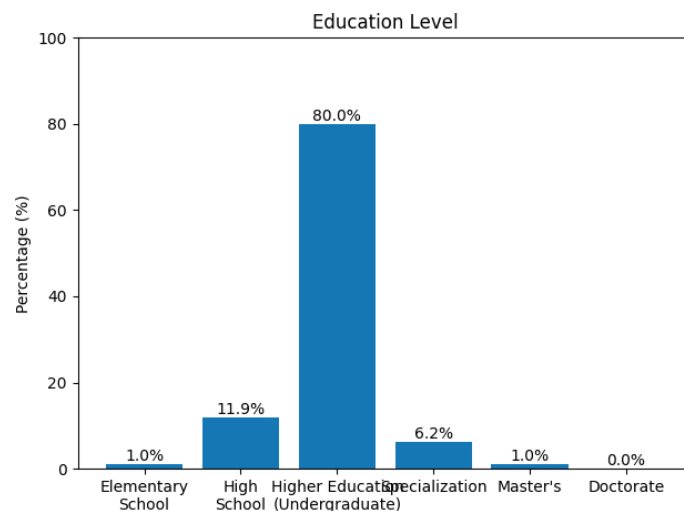


Fig. 3. Education level of respondents

Source: Prepared by the authors (2024).

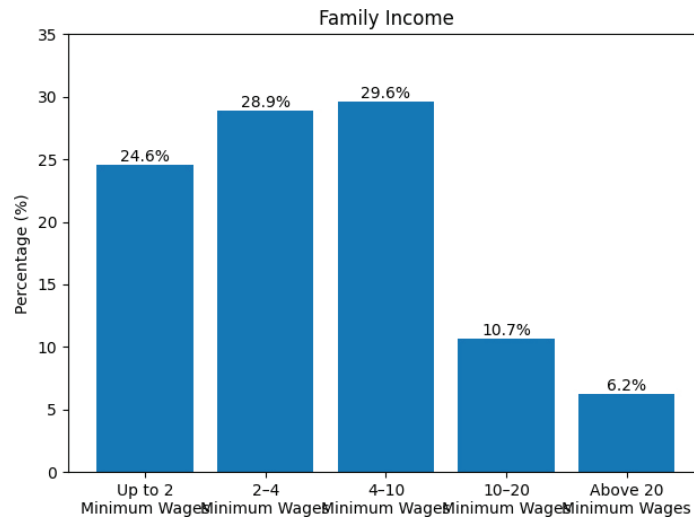


Fig. 4. Household income of respondents

Source: Prepared by the authors (2024).

Regarding the Northeast region where respondents work or have worked, the survey revealed that the largest percentage, 92.6%, is in Pernambuco. Next, 2.4% work in Paraíba, while 1.7% are located in Bahia. Additionally, 1.0% of respondents are in Ceará, 0.7% are in Rio Grande do Norte, and similarly, 0.7% are in Alagoas. Finally, 0.5% work in Sergipe and 0.2% work in Piauí (Graph 5).

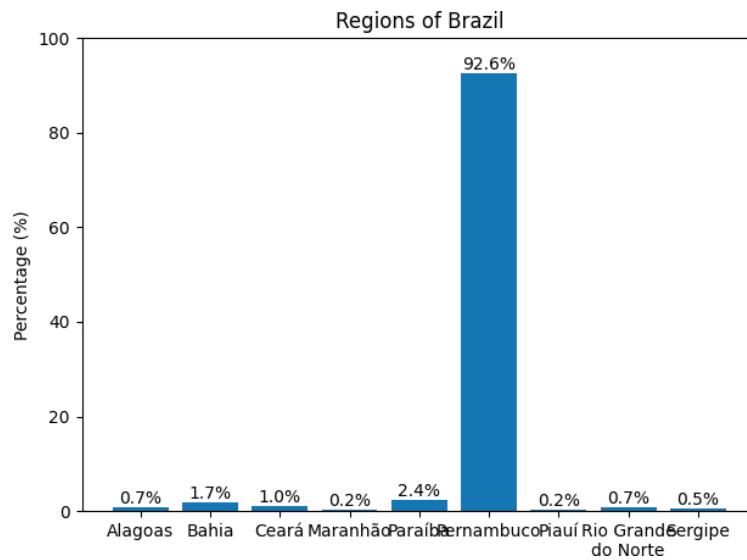


Fig. 5. Northeastern region where respondents work.

Source: Prepared by the authors (2024).

To measure the respondents' positive perception of each construct in the survey, the averages of responses 4 (partially agree) and 5 (strongly agree) were used in the questions. Regarding the Diversity, Equity, and Inclusion (DE&I) construct, 64.2% of respondents agreed with "COM4" (Graph 6), where the average response was 3.71, with a standard deviation of 1.131. This highlights that it is fundamental for promoting diversity to materialize the principles of citizenship in companies committed to social responsibility,

which is in accordance with Myers (2003), since in an organization, inclusion is totally linked to organizational culture and can be reflected in the development of an organizational environment that promotes respect and encouragement for diversity and, consequently, acceptance of all employees.

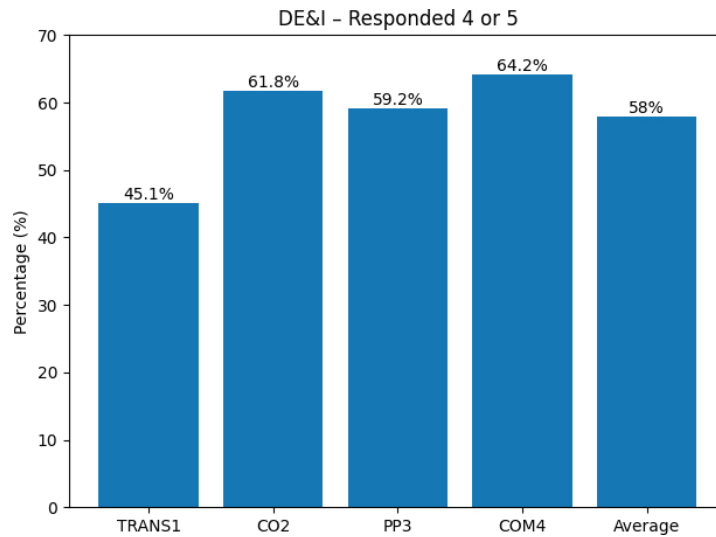


Fig. 6. DE&I

Source: Prepared by the authors (2024).

Regarding ESG, in the Environmental Responsibility (ER) Construct (Graph 7), it is observed that, in question “ER 4”, 45.6% of respondents positively evaluate the organization’s efforts to avoid negative environmental impacts, such as environmental protection and pollution prevention, presenting an average of 3.26 and a standard deviation of 1.225. This data corroborates the theoretical assumptions of Carrieri et al. (2009), who state that, as organizations advance in their social responsibility policies, they become more concerned with the social and environmental impacts on communities.

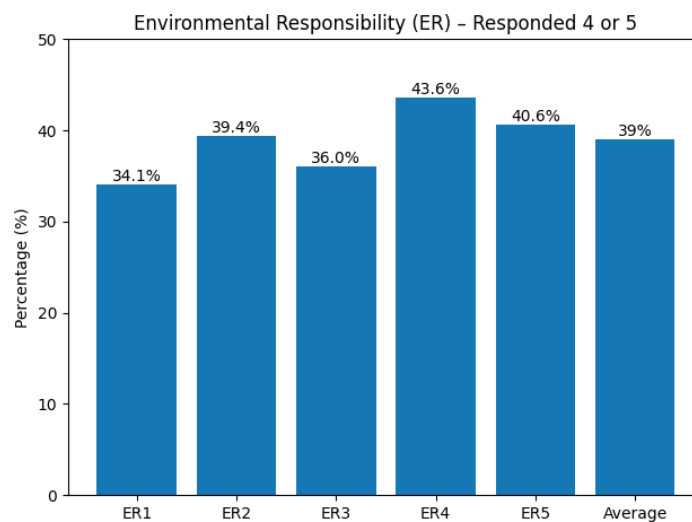


Fig. 7. Environmental responsibility

Source: Prepared by the authors (2024).

Regarding the Social Responsibility (SR) Construct, Graph 8 shows that, in question “SR 9”, 58.7% of respondents have a positive perception of the measures adopted by the organization to ensure a safe work environment, with an average of 3.68 and a standard deviation of 1.52. This result reflects how social responsibility policies can contribute positively to the well-being and safety of employees.

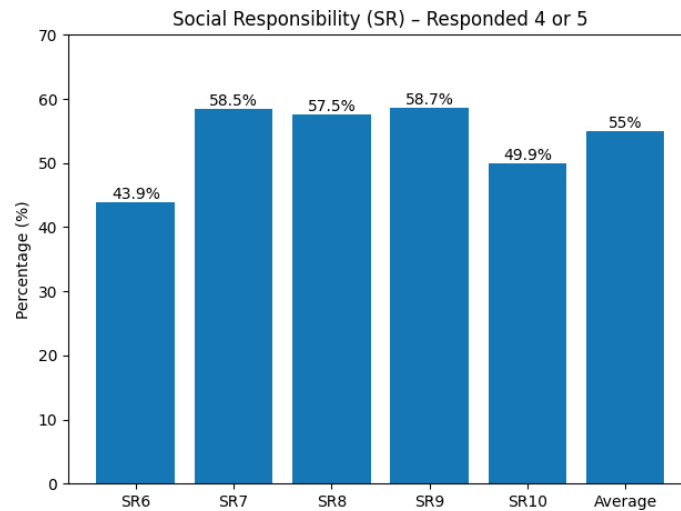


Fig. 8. Social responsibility

Source: Prepared by the authors (2024).

To assess respondents' positive perception of the Governance Responsibility (GR) Construct, Graph 9 reveals that, in question “GR 13,” 58.7% of participants consider the measures adopted by their organization to mitigate negative impacts on risk management to be favorable. The average score obtained was 3.62, with a standard deviation of 1.211. These results corroborate the study by Sabino and Silva (2024), who argue that Social Responsibility is becoming increasingly relevant to organizations, influencing not only their objectives and strategies but also the very purpose of companies.

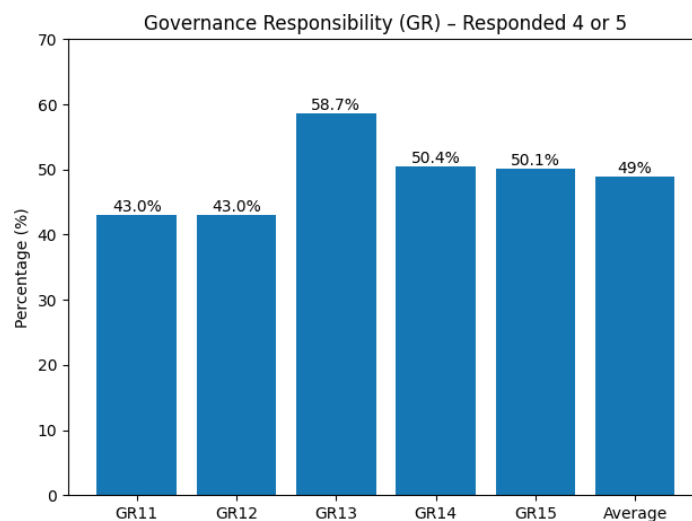


Fig. 9. Governance responsibility

Source: Prepared by the authors (2024).



5 FINAL CONSIDERATIONS

This study analyzed the importance of Diversity, Equity and Inclusion (DE&I) and Environmental, Social and Corporate Governance (ESG) based on the perceptions of 419 people working in various organizations in Northeast Brazil, using quantitative and descriptive research. By understanding these factors, managers can be encouraged to implement DE&I and ESG focused on environmental practices and social actions that add competitiveness to companies and improve people's quality of life, as well as reduce the environmental impact.

Regarding the level of maturity of organizations on the Diversity, Equity, and Inclusion (DE&I) scale, it was observed that companies demonstrate effective DE&I, as the average response was 58%, showing that organizations are engaged in inclusion linked to organizational culture and qualitative issues. This can be reflected in the development of an organizational environment that promotes respect and encouragement for diversity and, consequently, welcomes all employees who have some social and identity marker (gender, race, sexuality, age, class, nationality, etc.).

The results highlight that the majority of respondents, representing 88.3% of Generation Y, demonstrated a positive perception of the importance of diversity and inclusion in organizations. This result is consistent with the literature that highlights the relevance of diversity for innovation and the improvement of organizational culture (Ferreira, 2023). However, the analysis revealed that 45.6% of respondents positively evaluate the organization's practices regarding environmental protection, which may indicate a gap in diversity and inclusion policies. Regarding Environmental Responsibility, 45.6% of respondents positively evaluated the organization's initiatives to mitigate negative environmental impacts. Although this result is indicative of a certain level of environmental concern, the average of 3.26 and the standard deviation of 1.225 suggest that there is room for improvement in the environmental practices of companies in the region.

The positive perception of Social Responsibility and Governance practices was significant, with 58.7% of respondents positively evaluating measures to ensure a safe work environment and to mitigate impacts in risk management. These results are consistent with the literature suggesting that robust governance and social responsibility practices are essential for organizational sustainability (Sabino & Silva, 2024).

Furthermore, the study achieved its objectives by identifying and analyzing perceptions about DE&I and ESG in organizations in Northeast Brazil. The research highlighted the growing importance of these practices for professionals in the region, highlighting the need to improve ESG policies to better meet employee expectations. The development of the proposed framework for analyzing DE&I and ESG aspects, through the four research constructs that were statistically validated, aims to provide a solid basis to guide companies and policymakers in promoting more inclusive and sustainable practices.

However, although the research generated valuable insights, some limitations should be considered, as the sample was predominantly composed of respondents from Pernambuco (92.6%), which may limit the generalization of the results to other regions of the Northeast. The use of the Virtual Snowball method may have introduced bias into the sample, since participation was encouraged through the researchers' social networks, which may have influenced the diversity of the respondents' profile. As suggestions for future studies, a more comprehensive analysis in other states is recommended, as well as qualitative research to measure the relationships between DE&I and ESG in organizations.

ACKNOWLEDGEMENTS

This research was carried out with financial support received from the National Council for Scientific and Technological Development (CNPq) Brazil.



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