



PROPOSAL FOR THE USE OF FILMS ON SOCIAL AND ENVIRONMENTAL RESPONSIBILITY IN THE CONTEXT OF THE COURSE OF ACCOUNTING SCIENCES

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ABSTRACT

In view of the obligation to include environmental education at all levels of education as an integrated discipline, the main objective of this research is to verify how the themes related to socio-environmental responsibility can be discussed from the point of view of the cinema in the classroom. To reach the expected results, we sought to know the theoretical-pedagogical aspects regarding the use of cinema in learning environments; addressing socio-environmental responsibility in the classroom in higher education from the context of transversality; map films that illustrate the issue of socio-environmental responsibility; and propose a model of a compiled, minuted and contextualized table of films for use in the classroom. This is an exploratory, qualitative and documentary research, since the films are cinegraphic documents that consist of a type of literary work in the format of moving images. The data collection was done with an intentional non-probabilistic sample, with the analysis of 21 films, whose scope was the cataloging, filtering, selection, edition, tabulation and presentation of scenes that illustrate the themes related to socio-environmental responsibility, and which could be used in the context of the classroom. As a result, the research organized the minution of 64 scenes edited and arranged in a table adapted from Luz and Peternela (2012), contextualizing each scene and linking them to the possible theoretical approaches of the topics related to socio-environmental responsibility, which the teacher can use to disciplines of this nature in the course of Accounting Sciences.



KEYWORDS: *Socio-environmental responsibility. Movie theater. Teaching. Accounting.*

1.INTRODUCTION

In university chairs, teachers face a great challenge in the process of teaching and learning that is the choice of the best teaching methodology among the various pedagogical mechanisms available. For Cortella (2013) the ideal posture of the university professor in the 21st century is one that, besides a positive dissatisfaction and humility, has the courage to deny what is archaic, to protect tradition and to raise it. It is adapting to this world of technological change and speed of information without becoming hostage to it. In this learning process, cinema can be seen as a viable

alternative to the adaptation of this new reality, since it is an important tool for training and development, since few vehicles move as much with emotion as cinema.

Due to the legal requirement to insert environmental education at all levels of education as a discipline integrated to the others, concepts related to business management, sustainability, ethics and socio-environmental responsibility, have a wide field of exploration, being fundamental that teachers use creative teaching methodology capable of arousing student interest. This study draws attention to the pedagogical relationship proposed by the inclusion of cinematographic art as a form of symbolic language that seeks, through its limits and possibilities, to be a support bias to the learning process. In view of this, our study dealt with the following question: how can themes related to socio-environmental responsibility be discussed from the point of view of the cinema in the classroom?

Thus, the central objective of this study is to verify how the themes related to socio-environmental responsibility can be discussed from the point of view of the cinema in the classroom. In order to achieve the expected results, we sought to describe theoretical and pedagogical aspects regarding the use of cinema in learning environments; demonstrate how socio-environmental responsibility can be applied in higher education from the context of the transversality present in the legislation; map films that illustrate the issue of socio-environmental responsibility; and finally, to propose a table model of compiled, minuted and contextualized films for use in all subjects of the course of Accounting Sciences that have the socio-environmental theme in their menu. The article is based on the same rationale as Davel, Vergara and Ghadiri (2007), Luz and Peternela (2012) and Brandão (2009a) when they affirm that the experiences involving art in the teaching of Administration, for example, have significantly transformed the practices of teaching-learning, since managing effectively requires at least subtlety, sensitivity and maturity, attributes present when art is used in teaching-learning. The same can be said in relation to the Accounting Sciences, which is a social science subject to the socio-environmental engagements demanded by society.

Thus, the present study provides a contribution to the possibilities of innovations proposed to the process of teacher education with the help of art, as an inspiring source to strengthen the relationship between teacher and student and improving their pedagogical effectiveness. In addition, it presents itself as a relevant instrument to assist teachers in the mission of teaching and raising awareness among students who will be future opinion-forming professionals, and who in the case of the accountant plays a fundamental role, since it will have to reconcile the economic interests of the company with the socio-environmental demands.

The article is divided into four more sections. Section 2 presents theoretical-pedagogical aspects about cinema and environmental education in a higher education classroom. Section 3 describes the research methodology. Section 4 presents the proposed scenario model. Section 5 expresses the final considerations and perspectives for future research.

2.THEORETICAL FOUNDATION

This section aims to present the theoretical and pedagogical aspects related to the use of cinema in learning environments, as well as to address the theme of socio-environmental responsibility in the classroom in higher education from the context of transversality.

2.1 The pedagogical context of cinema in the classroom

The cinema does not appear as an exclusive space of fictitious representation of reality. Not even the other forms of arts (scenic, painting, sculpture, etc.). In fact, we have as inherent characteristic of our psychosocial development the interpretation of roles in real life. "We have a ready-made, ready-made personality. We wear it as if it wears a suit and we wear a suit as if it plays a role. We represent a role in life, not only before others, but also (and above all) before ourselves" (MORIN, 2014, 112). Cinema, in fact, from its conception, has stirred up the emotional and imaginary of people for centuries; through it it is possible to travel in time, to know other cultures and to experience previously unimaginable experiences capable of dealing with values, dreams and fantasies (HOLLEBEN, 2008). In Morin's words (2014, pp. 124-139), "cinema is reality perhaps, but it is also something else: generator of emotions and dreams. The world at your fingertips [...]. Cinema has opened up to all participations: it has adapted to all subjective needs. This is why it is the ideal technique for affective satisfaction [...]. The extreme immobility of the viewer would then join the extreme mobility of the image, constituting the cinema, the spectacle of spectacles."

Holleben (2008, p.14) confirms that "the only 'record of the movement' as the Lumière brothers thought in designing the first film, cinema becomes the record of life itself and all that surrounds it." Cinema is an important tool for training and development, since few vehicles play with emotion as much as cinema, and can contribute a lot in the learning and improvement of content by the students. "It is the seventh art at the service of learning and the development of human potentialities." (Luz and Peternela, 2012, p.2).

Cinema should not be reduced to an instrument of teaching or technological innovation in education, it should be regarded as an artistic creation, a way of looking at the organized world in images through which we make sense of things. "Schooling" or "didatizar" the cinema is the same as restricting it; he participates in history as art and ideology, as a way of rebuilding the world and exposing reality as it is. Previous studies have emphasized the importance of maturity that the educator needs to have in effectively integrating the use of cinema in the classroom. Holleben (2008: 8) points out that "although this may seem obvious, it is not excessive to consider that all human action is potentially generating meanings, yet not every human action can reserve its place in the future of the other as education [...] ". The educator needs to have a positive dissatisfaction and humility, to know that in order to be great he has to know himself small, that is, to be open to the changes of the world and take this change into account without becoming hostage to it (CORTELLA, 2013; Lopes, 2008). Barche and Almeida (2015, p.110) affirm that "the role of teachers in this new educational context, considering their practice of internalized teaching, must move away from the status quo to take new directions, built with the use of technology." The use of cinema at no time should be thought to replace reading, or even as a stimulus for those who do not like to read, both must go together (Napoleon, 2010).

What is perceived in the experiences reported in previous research is that students establish a bond with art, which helps them to be better positioned in the face of reality, favoring the interaction between students and teachers, since art provides reciprocal learning resulting from interaction, which alters the traditional relationship in which a knowledge-carrying entity transmits it to another knowledge-less entity (DAVEL, VERGARA and GHADIRI, 2007). What is being discussed, however, is the strategy of using cinema in the classroom that has a more effective and contributory effect in the teaching-learning process. In Brito's (2013) studies, the author's main

argument emphasizes the importance of showing short scenes that provide a debate on the topic and not discussing the film as cinephiles and movie critics would do, also presupposing that participants do not know the film as the debate will bring new insights even to those who have watched the film. Napolitano (2010) corroborates such an argument, when he states that the teacher can not get stuck the intention of the author, he has to perceive in the film their internal narratives, their values, often beyond what is spoken of the film.

Brandão (2009b) emphasizes some points that must be considered by the educator in the choice of the film: the subject of training, the profile of the class, the age group and the duration. It is important also a brief explanation about the film before watching it, as well as having a debate on the theme after the film. The author says that learning not only passes through the intellect but also through the emotions, values and perceptions, that the use of films has emphasized the thesis that "every spectator sees a movie" depending on their life history and world perception, as is the case of corporate social responsibility, in which each individual has a different perception and awakening about their role in the context of sustainability, as discussed in the next topic.

2.2 The world's awakening to corporate social responsibility

Debates about sustainable growth have intensified, driven by changes in social relations that have caused serious environmental problems in the last 50 years. Technological, scientific and communication development has led to an increase in population and consumption. The result was an increase in the demand for raw materials such as minerals, energy and land, accompanied by the production of waste and pollutants from the most diverse (BARTHOLOMEU and CAIXETA-FILHO, 2011).

The United Nations Conference on Development and the Human Environment (Stockholm-Sweden conference, 1972) presented a report that pointed to a catastrophic scenario, advocating "zero growth" as the solution and being rejected by developing countries. The term "ecodevelopment" first appeared in the same year at that conference, advocating the possibility of harmonizing economic growth with environmental preservation. The concept of sustainable development emerges in the 1980s from the work of the Brundtland Commission, which has not only been limited to environmental issues, but has also been concerned with economic development, claiming to be two inseparable things. Following the work of this commission, several conferences were held with a number of proposed documents such as ECO-92, which approved Agenda 21 and the Kyoto Protocol - the most recent agreement was signed in Paris - being the first universal pact on climate change, the which seeks to replace the Kyoto Protocol in 2020, establishing as a goal the maintenance of the world average temperature below 2 ° C (REIS and MEDEIROS, 2007; BERTÉ, 2009; BARTHOLOMEU and CAIXETA-FILHO, 2011; G1, 2016).

The controversy, however, revolves around the culture of consumption, in which development is based on economic growth, which has been identified as responsible for environmental degradation, for exploiting resources as if they were infinite, making this culture unsustainable. It was in this context that the discussions about developing consumption in a sustainable way were initiated (OLIVEIRA, CORREIA and GOMES, 2016).

Bartholomeu and Caixeta-Filho (2011) affirm that sustainable development means growing in a way that is compatible with resource support and technological development, aiming at increasing productivity in exchange for reducing production inputs and energy consumption. Regardless of the definitions, sustainability must be anchored on the tripod corresponding to a

balance between social, economic and environmental aspects. The regulatory role of the state combined with market forces are key to stimulating sustainable practices.

Although many entrepreneurs consider the idea of economic growth with environmental protection as utopian, the number of companies that are incorporating the environmental variable in their growth policies is increasing. Corporate social responsibility operates in the field of ethics, which are the values and principles that govern their decisions. In addition to an obligation, companies should be concerned with the social consequences of their attitudes as well as with public opinion (REIS and MEDEIROS, 2007; BERTÉ, 2009).

The adhesion of the workers and the awareness of the socio-environmental policies adopted by the company is extremely important for it to materialize. It is necessary for the company to be successful, to listen to the workers and to debate their opinions before the implementation of new social and environmental policies, since many measures that will be adopted will mean changes in their routines, and therefore, the engagement by all is necessary (RIBEIRO, PALÁCIOS and FERREIRA, 2015).

Ferreira, Siqueira and Gomes (2009) criticize those who argue that respect for the laws is what is expected of individuals and legal entities, citing, for example, a country that has fragile legislation in which child labor is not prohibited, if company would use this labor force for its activities would not act illegally, but would render a disservice to the society that, although licit, would not be a moral conduct. With the strengthening of the idea of corporate social responsibility, there was a need to publish a statement that would provide information on the company's interaction with the social and environmental environment, with France being the first country to develop social balance legislation, which in the beginning was aimed only at the capital-labor ratio. Currently, the social report (SB) has a more comprehensive focus, approaching human resources, social and environmental investments, providing greater transparency in its information, benefiting all stakeholders (OLIVEIRA, PORTELLA, FERREIRA and BORBA, 2016, GONZAGA, LIMA, REBELO and SOUZA, 2012).

2.3 Socio-environmental education in Brazil

Among the tripods of sustainability, environmental responsibility stands out in Brazil, since its geographical area contains a great diversity of fauna and flora. However, the deficiency in environmental education makes the protection of the Brazilian environment still far from the reality of the citizens. Environmental education encompasses concepts of values and ethics, influencing all aspects of the social context (SANTANA and LEMOS, 2009).

On the other hand, Brazil's concern with environmental problems is not recent. In 1964 was created the Land Statute that established the agrarian reform and the implantation of forest reserves. In 1965, the country instituted the Brazilian Forest Code because it was already concerned with the degradation of forests. Since 1969, with the new government, the country has gone through a moment of economic growth at any price, in which environmental issues were left to be solved in the future. Between 1986 and 1988, many authors already denounced environmental problems and the degradation of nature (BERTÉ, 2009).

With the advent of the new Federal Constitution of 1988, art. 225 stated that "Everyone has the right to an ecologically balanced environment, a common good used by the people and essential to a healthy quality of life." According to the jurisprudence of the Federal Supreme Court (FSC), it is a collective right that reaches all social formations. Since these are fundamental values that are

unavailable, it is known as the 3rd generation right or even the right of solidarity (STF, Pleno, MS nº 22.164-SP, Min. Celso de Mello, DJ 17.11.95).

Gelain, Lorenzetti, Neuhaus and Rizzatti (2012) analyzed whether Brazilian legislation is effective in reducing deforestation. The authors concluded that, although Brazil has a Forest Code since 1965, current deforestation makes it clear that the law has not been complied with, which requires more effective enforcement and punishment by the public authorities. They also verified that in Brazil there is no environmental education standard that contextualizes the concepts of sustainable development with the reality of the place where the individuals live, in order to teach them and to make them aware of the importance of developing environmental equilibrium.

Faced with the pressures for a sustainable business performance, the dissemination of information became necessary. The social balance sheet is used by institutions to demonstrate their social practices. Ferreira, Siqueira and Gomes (2009, p.59), understand that "the lack of an obligation in the publication of social information is an indication of the prevalence of the economic over the social." The authors criticize the Brazilian social balance sheets, stating that they do not contemplate the information demanded by society, since many companies disclose the social balance as a piece of marketing, divulging only positive information, neglecting the true disclosure of their social role.

Gonzaga et al. (2012), assessed whether the SB disclosed in the annual report expressed the social responsibility of Brazilian publicly traded companies. The study found that most companies only disclosed information that was convenient to the company, such as gross revenue, distribution of added value, gender, number of employees and expenses, to the detriment of information such as labor, environmental, administrative and judicial processes against the corporation. "When we visit companies, we usually come across the banner of values. And in some, we can read: HONESTY, CREATIVITY, TRANSPARENCY; then the invariant: FOCUS ON RESULT "(CORTELLA and BARROS FILHO, 2014, p.13). The authors state that by emphasizing the focus on the result, the remaining items are canceled and that in a possible conflict, the result will prevail, to the detriment of the other values. They criticize the school, which encourages this thinking when it values the outcome.

Although Brazil has encouraged the adoption of a culture of socio-environmental responsibility, and research shows that companies have shown concern about the subject, in practice it is perceived that the results are still far from ideal. Mintzberg (2015) argues that after corporations obtain rights with equal protection before the law being recognized as "persons," what the author calls the march toward disequilibrium, where greed prevailed and "man economic" dominated.

For Cortella (2016), "man must be humble to know that he does not own life, but only shares it. A humble person knows that he does not have all rights over life, but many duties. People are confusing abundance with waste and man has lost respect for food and land, which is his place of life. "

2.4 The transversal approach of the SER in the course of Accounting Sciences

With the current concern of governments, associations and large companies with a sustainable development, Accounting has been committed to take responsibility for dealing with environmental issues. In this context, the accounting professional plays a fundamental role, and it is up to him to guide his clients on how best to reconcile the company's economic interests with social and environmental needs. Although environmental accounting is a new issue, it is extremely

important, since, besides being a benefit for the company and for society, legal rigor has increased in relation to the socio-environmental issue (NAUJACK, FERREIRA and STELA, 2011).

Therefore, there has to be a global socio-environmental education culture. Both the accountant and the administrator, the entrepreneurs, the workers, and the whole society need to be aware and engaged in the same purpose. "Forming people and professionals concerned with socio-environmental problems should be among the educational responsibilities of educational institutions" (SILVA, MEIRELES, REBOUÇAS and ABREU, 2015).

Environmental education must be recognized for its transforming and emancipatory role, which is not limited to environmental issues, but which "aims at building knowledge for the development of social skills, attitudes, values, care for the community of life, justice and social and environmental equity, and the protection of the natural and built environment "(BRAZIL, 2012, p.2).

The Brazilian Government has emphasized the importance of environmental education at all levels of education, requiring that education systems promote conditions for educational institutions to become sustainable educational spaces (BRAZIL, 2012). "For this, educational institutions need disciplinary strategies as a tool for the inclusion of environmental education, in its entirety, in its pedagogical project, aiming to change the behavior of its target audience: the students" (SILVA et al., 2015, p.3).

For Bernardes and Pietro (2010) environmental education should be involved in all other disciplines as an integrated and interdisciplinary educational practice, not being taught in only one specific discipline, thus complying with the guidelines of the National Environmental Education Policy (1999) which defines environmental education as a cross-cutting theme, which is a set of educational contents that are not linked to a specific discipline, but which are common to all.

Elementary and higher education need to promote changes in concepts and values, influencing the interest for sustainability by inserting in the teaching of traditional subjects through educational policies that address this theme in a transversal way. Several educational institutions have recognized the importance of integrating sustainability issues into education, which begins with sensitizing the extent of the problem by seeking behavioral changes (MOTKE, ROSA, LENGELER, MAINARDI and TREVISAN, 2016).

The insertion of environmental education will propagate changes in behaviors, skills and competences through awareness of the importance of respecting the environment in which they live not only by the students, but throughout the community (SILVA et al., 2015). Higher education is responsible for training professionals of various specialties, and all courses must incorporate the environmental theme in university education, stimulating them to know and research problems and solutions together (BERNARDES and PIETRO, 2010).

Faced with the need to use education as a tool for cultural transformation and awareness of socio-environmental responsibility, we question the pedagogical practices of teaching adopted by teachers. In a study carried out with 390 students from Universities of São Paulo, Minas Gerais and Santa Catarina, it was concluded that students perceive in teachers an interest in stimulating innovation and the use of practices appropriate to the creativity in the classroom, providing an environment of reflection (CASSOL, CANELA, RUAS, BIZZARIAS and SILVA, 2015).

In this sense, the pedagogical contribution to the construction of a new relationship between man and the environment should be achieved through the insertion of environmental issues in a transversal way, in the curricular structure of traditional contents, but enriched with examples, practices, experiences, educational materials, media and extraclass activities that bring the student

closer to the environment in which he lives (BERNARDES and PIETRO, 2010, pp. 179-180). In the search for creative practices of teaching methodology the cinema can be a great option to expose the subject in a way that arouses the interest on the part of the students managing to move with their emotions. "Cinema facilitates the relationship between teaching and learning due to the fact that the understanding of the observer is greater as a result of learning to occur in a playful way" (ANACLETO, SELLMER and FERREIRA, 2012, p.6).

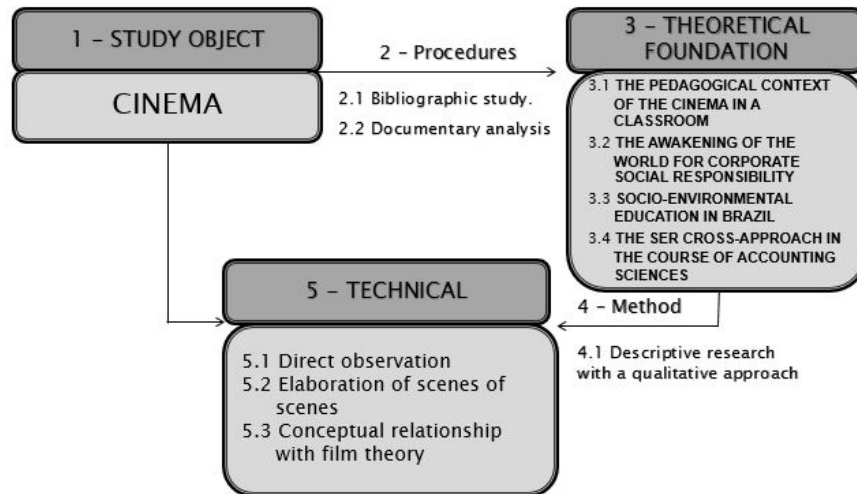
For Moreira, Porto, Custódio e Souza (2014), cinematographic art is an innovation in the pedagogical process that brings the teacher closer to reality by bringing life to practical examples. Art has the power to transform complex matters that are purely theoretical and tiresome, in moments of entertainment and pleasure, which, together with the debates, provide greater absorption of the content. Corroborating this statement, Senator Cristóvão Buarque when he proposed a bill to regulate law 13,006, which forced the use of films in basic education, stated that "without culture education is limited", that culture should bring joy to the classroom (FRESQUET, 2015). The training of professionals who know how to respect the community and the environment that are inserted will provide a cultural change of all, since these professionals will be opinion makers and future entrepreneurs, accountants, workers and consumers who will not only charge a responsible socio-environmental attitude government and business, but also have their actions based on social and environmental responsibility.

3.METHODOLOGY

The research approach is qualitative, since it was characterized by the construction of a framework that approached scenes of films that contextualize the main themes of social and environmental responsibility, suggesting as a pedagogical proposal to be adopted by the teachers aiming at the transversality of the discipline. This is a descriptive objective study that seeks to present and discuss the usefulness of the proposed model, and of documentary nature, since the films are cinegraphic documents that consist of a type of literary work in the format of moving images - book or document animated (GIL, 2010; CUSTÓDIO, SOUZA and PORTO, 2010; MARCONI and LAKATOS, 2017).

The object of study chosen was the cinema, because it is a creative teaching practice that can bring the contents of reality closer to the viewer's attention and to touch their emotions. Cinema modifies the traditional relationship of learning, accelerating this process in a more pleasurable way and enabling an exchange of knowledge between student and teacher during dialogues and discussions. It transforms complex purely theoretical and tiring material, in moments of entertainment and pleasure, that associated with the debates provide greater absorption of the content. The data collection was done with an intentional non-probabilistic sample, with the analysis of 21 films, divided in 64 scenes, whose scope was the cataloging, filtering, selection, editing, tabulation and presentation of scenes that illustrate the themes related to socio-environmental responsibility, and that can be used in the context of the classroom, aiming at the transversality of subjects of the course of Accounting Sciences that come to deal with the subject of socio-environmental responsibility, from their respective menus. A summary outline of the research design can best be seen in Figure 1.

Figure 1 - Research design



The criterion for choosing the films was the accessibility of a collection of approximately 1,200 titles, assisted and cataloged over the period from 2009 to 2017, from which films were chosen that deal with the issue of socio-environmental responsibility directly or indirectly in their plot. It was not the focus of the research to narrow the sample to award-winning films or documentaries or that were somehow classified into a specific genre. Prioritized the choice of scenes that best illustrate some of the main and most important concepts related to socio-environmental responsibility, regardless of gender, budget or other cinematographic quality criteria. The organization of the scenes sought to use the mintage differential proposed by Luz and Peternela (2012), and an adaptation was made, where the scenes are described and suggested the forms of use, according to the themes and possible theoretical references, according to seen in Table 1.

Table 1 - Organization Structure of Used Movies

MOVIE	THEME	SCENE	CONTEXT	USE

Source: Adapted from Luz and Peternela (2002)

4.RESULTS OBTAINED

Socio-environmental responsibility can be seen, in practice, in several cinematographic films, and in different contexts. What is proposed is that film illustrations can be used in the classroom as a pedagogical resource to facilitate the assimilation of concepts related to the issue of social and environmental responsibility. As a suggestion of the organization and use of films for such purpose, and to illustrate such concepts, it is proposed to use Table 2, considering a logical order of construction and fixation of knowledge that is intended to contribute to the full understanding and assimilation of the concepts related to socio-environmental responsibility, separated by moments of approach of each theme. All selected scenes contain the context and their respective usage. The idea is for the teacher to use the film objectively, eliminating scenes that do not contribute to the discussion of themes, and focusing on scenes that deal specifically with the concept that is intended to illustrate.

In its first column, Table 2 has the title of the film, in order to facilitate the search of the media in its various formats (DVD, Blu-Ray, Mp4, Mkv etc.). The second column seeks to bring the themes that have been identified in the chosen films, which can be explored and discussed by the teacher. The first related film, for example (A Civil Action) presents in its plot five themes related to the context of socio-environmental responsibility, separated into three different scenes, and which satisfactorily illustrate the concepts discussed from the visualization of each scene, not necessarily being suggested their use at the same time, since the themes can be approached by the teacher in different classes. The third column lists the selected scenes of each movie, with the minution (start and end time of the scene) precisely specified, so that the teacher is free to edit the scene, including explanatory captions at the beginning, during and / or at the end of the scene, including assigning the necessary credits or technical file of the film, as a way of citing the source. The fourth column shows the contextualization of each selected scene. Such contextualization benefits the work of choice of the film and the scene by the teacher, since it is possible to know what happens in the selected scene, and thus, to plan its use, complementing the orientation of Brandão (2009b) regarding the choice of a film for discuss in the classroom. In this case, it is recommended that the teacher watch the scene in order to verify the contextualization explained in Table 2, in order to obtain his own emotional and logical perception of the scene, as recommended by Davel, Vergara and Ghadiri (2007), Napolitano (2010) and Brito (2013). The fifth and last column presents a suggestion to use the scene, using its context to illustrate a concept or theory related to the theme indicated in the second column. In order to achieve this, it is necessary to provide a better assimilation of theories and concepts about socio-environmental responsibility, according to Holleben (2008), Luz and Peternela (2012) and Morin (2014). Which is possible to establish a link between theory, concept, fiction and reality, thus facilitating the process of discussion, knowledge construction and relationship closeness between students and teachers.

Among the advantages of using Table 2, we highlight:

- a) Practicality in the choice of films;
- b) Didactic organization of the selected scenes;
- c) Focus on the content to be addressed in the room;
- d) Ease of search for titles;
- e) Gain time in preparing scenes for discussion;
- f) Possibility of enlarging films and scenes about the theme; and
- g) Innovation potential in class quality.

Table 2 - Proposal of films that elucidate the concepts related to socio-environmental responsibility

MOVIE	THEME	SCENE	CONTEXT	USE
A Civil Action	Legitimacy Social and Environmental	Part 1 Start: 45:47 Term: 47:53 Part 2 Start:	The scene depicts a civil action filed by a group of families against a business group (Beatrice Foods and W. R. Grace & Co.) who were accused of contaminating water from an entire city with industrial solvents in Woburn, Massachusetts. The first part	The scenes can be used to discuss the concept of social-environmental responsibility from the standpoint of the general systems

	<p>l Respon sibility</p> <p>Ethic</p> <p>Sustain able System s</p> <p>Corpor atism</p>	<p>01:09:00 Term: 01:11:00</p> <p>Part 3 Start: 01:43:00 Term: 01:46:52</p>	<p>shows the report of employees of the companies, who tell how the contamination happened. The second part shows the judge in charge of judging the case, asking questions to the jurors to answer, and the defense of the families' lawyer. The third part shows the appeal process being made by the Environmental Protection Agency of the United States, after forwarding the lawyer Jan Schlichtmann.</p>	<p>theory studied by Bertalanffy (1975), as well as to discuss the relationships between accounting disclosures and environmental liabilities, based on the theory of legitimacy, addressed in the studies of Deegan and Unerman (2006).</p>
<p>The 11th Hour</p>	<p>Global warmin g</p> <p>Clean Develo pment Mecha nism (CDM)</p> <p>Carbon Credits</p>	<p>Part 1 Start: 12:48 Term: 25:40</p> <p>Part 2 Start: 39:16 Term: 01:03:10</p>	<p>The first part illustrates the problems caused by the use of fossil fuels and the controversy over global warming. In the second part of the documentary, the discussion extends to economic development with a focus on unbridled growth, without taking into consideration the environmental costs to obtain this development. Participants conclude on the urgent need to change mentality on sustainability.</p>	<p>The scenes can reinforce the debate on global warming, Clean Development Mechanisms (CDM) and the voluntary carbon market, including from the point of view of accounting disclosure, with a focus on sustainability.</p>
<p>On Deadl y Groun d</p>	<p>Legitim acy</p> <p>Social and Enviro nmenta l</p> <p>Respon sibility</p> <p>Ethic</p> <p>Sustain able System s</p>	<p>Part 1 Start: 02:21 Term: 19:25</p> <p>Part 2 Start: 28:02 Term: 29:38</p> <p>Part 3 Start: 01:28:50 Term: 01:32:20</p>	<p>This film tells the story of an ambitious oil exploration entrepreneur with no scruple who does not care about oil spills in the oceans or on land as long as he's making more money. The first part shows an accident occurred in one of the platforms of exploration and soon after the anticipation of the entrepreneur in realizing a commercial posing as environmentalist. The second part shows a press statement that seeks to minimize the impact of the accident. In the third part the protagonist speaks to the press, environmentalists and the Eskimos, warning them about the importance of saving the Earth.</p>	<p>These scenes can be used to illustrate the problem of pollution and environmental disasters that are provoked by large corporations that manipulate the media to sell a false image of social and environmental responsibility in order to legitimize the predatory activities practiced to the detriment of the environment. Discussion relevant</p>

MOVIE	THEME	SCENE	CONTEXT	USE
Mad Max: Fury Road	Ethics Sustainability Power relations	Part 1 Start: 00:21 Term: 10:02 Part 2 Start: 01:15:24 Term: 01:22:03 Part 3 Start: 01:49:30 Term: 01:52:27	The selected scenes show a world with extreme scarcity of natural resources, and at the same time, the power coming from the field of fuel, which allows the manipulation and oppression of the disadvantaged masses. The first scene shows gasoline as a currency and source of power, and water as a resource controlled by a minority. The second part shows the desolation of a green region, the birthplace of one of the characters, which was suppressed by the desert. The third part reveals the closure of the antagonist's cycle of power, while showing the hope of the disadvantaged, as they are satisfied with the distribution of water for all.	to the theory of legitimacy. These scenes can be used in the discipline to open debates on social ethics, scarcity of natural resources, exploitation of obsolete fossil fuels and, above all, to illustrate practical aspects of socio-environmental responsibility based on seminal articles in the area, such as the studies by Widmer Krapf, Sinha-Khetriwalb, Schnellmann and Böni (2005), or Pnuma (2012).
Interstellar	Scarcity of natural resources Sustainability Science and Environment	Part 1 Start: 02:40 Term: 19:45 Part 2 Start: 01:38:40 Term: 01:46:14 Part 3 Start: 02:34:00 Term: 02:36:14	The film shows the struggle of scientists to find habitable planets to save the human species from extinction caused by the depletion of natural resources on Earth. The first part shows people's accounts of how food has become scarce, as well as the constant dust clouds that have become part of people's daily lives. The second part takes place on the planet Mann, where astronauts inform themselves, in order to know if humanity would survive the atmosphere of the planet. The third part shows the protagonist waking decades later at a NASA space station, an O'Neill cylinder that orbits Saturn and serves as a base for humanity to	The scenes can be explored to demonstrate the fragility of the planet Earth, facing the financialization of environmental commodities, as discussed in the studies of Khalili (2009). Environmental awareness and sustainable forms of exploitation can also be discussed so that, instead of the financialization of

			travel through the wormhole.	environmental commodities, there is sustainable business financing.
The Story of Stuff	Consumerism Sustainability	All	This documentary deserves to be seen in its entirety, because it lasts only 21 minutes and 17 seconds, revealing the connections between various environmental and social problems, and is a warning about the urgency of discussing sustainability.	Opportunity to discuss consumption values with a focus on sustainability, based on Motke et al. (2016).
MOVIE	THEME	SCENE	CONTEXT	USE
Arctic Blast	Corporate Social and Environmental Responsibility Business ethics	Part 1 Start: 01:25 Term: 26:20 Part 2 Start: 53:35 Term: 56:16 Part 3 Start: 01:21:04 Term: 01:25:35	The film simulates what would happen to Earth if the ozone layer, due to pollution, was broken and the super-frozen air of the mesosphere came into contact with humans. The first part shows the phenomenon of the super-frozen air and the explanation for its occurrence. The second part shows the worsening situation and a possible solution to the problem. The third part shows the effective application of the solution to the cold superfronte: to blow up the ammonia nitrate directly into the ozone layer so that the layer itself can be reconstituted. The attempt is successful and saves the planet Earth from a possible extinction of the human species.	This excerpt serves to illustrate the concepts of global warming, greenhouse effect and the effects of releases of toxic gases into the Earth's atmosphere (carbon dioxide, chlorofluorocarbon, methane, etc.). Socio-environmental responsibility can be addressed in the scope of business ethics, leading the student to position himself.
The Day After	Theory of Restriction Theory of the Agency	Part 1 Start: 35:40 Term: 58:12 Part 2 Start: 01:12:30 Term:	The film takes place in the 1980s, the height of the cold war, and shows the unleashing of total nuclear war between the Americans and the Soviets, with disastrous consequences for both sides. The first part shows the news that Americans are beginning to hear about the imminent warning of a nuclear conflict between the US and	The scene can be used to show the degree of government responsibility in the environmental issue as a reflection of a decision to use the nuclear arsenal in its

	Cost of Opportunity	01:28:37 Part 3 Start: 01:33:15 Term: 01:37:50	the USSR. The news takes people to supermarkets to stockpile groceries in their homes. The second and third parts show the disastrous consequences of the impact of nuclear missiles on the cities, animals and people in the impact zone, as well as the president's statement after the disaster.	possession. The subject can be approached from the point of view of restriction theory, agency theory, as well as cost-benefit and opportunity cost in decision making.
Special Waste	Reverse logistic Health Public Policies for the Environment	Part 1 Start: 44:00 Term: 49:53 Parte 2 Start: 51:31 Term: 59:45 Parte 3 Start: 01:20:55 Term: 01:23:46	The first part of this documentary shows the subhuman difficulties and living conditions of waste pickers in a metropolis, through the life of a young picker. In the second part of the documentary, the viewer is led to reflect on trash reduction alternatives. The scene shows the art that can come out of the trash. The third part of the documentary tries to present the result of using garbage to make art, culminating in an exhibition of the works in a museum of modern art, where collectors express their opinions and feelings when they see their work, while experiencing the reaction of people present at the exhibition.	It is recommended to use this sequence to show the reality of an important class within the reverse logistics process: the scavengers. Aspects that can be approached and faced with seminal articles are: the impact of the work environment on the health of the collectors; public policies to encourage and humanize the work of waste pickers.
MOVIE	THEME	SCENE	CONTEXT	USE
Trashed	Disclosure Accountability Basic Conceptual Framework IAS 37	Part 1 Start: 04:22 Term: 18:42 Part 2 Start: 20:37 Term: 26:45 Part 3 Start: 32:40	This film brings reflections on the fate of the waste we generate, the impacts we cause on Earth and our environmental awareness. The narrator travels across several continents showing the reality of the irresponsible waste disposal. In the first part the narrator exposes the chaos of garbage in the Middle East and the lobby behind the big garbage industries in the UK. The second part shows hazardous waste landfills and their consequences for human health,	It is recommended to use this scene to illustrate the cost of recovering degraded areas as well as economically viable alternatives to reduce environmental impacts caused by the emission of toxic gases and non-biodegradable

		<p>Term: 47:10</p> <p>Part 4</p> <p>Start: 50:13</p> <p>Term: 01:04:19</p>	<p>as well as dealing with waste incinerators. The third part reveals the problem of the emission of toxic gases (dioxin) by incinerators around the world, the problems caused and how government environmental protection agencies deal with the situation. The fourth part shows the size of petroleum-based waste, such as plastic, in the oceans, surpassing the amount of marine life (plankton), with an estimated 46,000 units of plastic waste per km² in the oceans.</p>	<p>products released into the environment in an irresponsible manner. And how accounting can assist in the presentation and disclosure of your reports, including by paralleling the provisions of the IASB Exposure Draft and IAS 37.</p>
The Age of Stupid	<p>Sustainability</p> <p>Global warming</p> <p>Social and environmental responsibility</p>	<p>Part 1</p> <p>Start: 03:40</p> <p>Term: 23:46</p> <p>Part 2</p> <p>Start: 27:40</p> <p>Term: 42:03</p> <p>Part 3</p> <p>Start: 46:19</p> <p>Term: 56:04</p>	<p>The first part shows the climatic changes and their reflexes caused by pollution and global warming. It also shows the exploitation of oil and extraction of natural resources to the detriment of the quality of life of local populations of underdeveloped countries such as Nigeria. In the second part, the documentary shows the war unbridled by natural resources and its consequences over the years. Also the subject of consumerism is discussed as strategy of prosperity of the big corporations. The third part shows the dilemma of the emission reduction solutions of pollutants in the atmosphere and the resistance of certain interest groups.</p>	<p>These scenes can be explored to illustrate the aggravation of the environmental issue over the last decades, while it can lead teachers and students to reflect on the individual response that each citizen can give to reduce the impact that extractivism, industrialization and consumerism have caused the planet Earth to the present day.</p>
Food, Inc.	<p>Social impacts</p> <p>Consumerism</p>	<p>Start: 00:40</p> <p>Term: 16:57</p>	<p>In this section, the documentary reveals the processed food and fast food industry, addressing the market share of the world's leading producers of this type of food. Economic empowerment is treated as a function of the volume of production.</p>	<p>The scene can be used to discuss the impact of exaggerated consumerism of processed foods and fast food on health and economy.</p>

MOVIE	THEME	SCENE	CONTEXT	USE
An Inconvenient Truth	Corporate and Environmental Responsibility Sustainability Institutional Theory Theory of the Agency Theory of Contracts Theory of Legitimacy	Part 1 Start: 03:07 Term: 25:21 Part 2 Start: 27:39 Term: 39:45 Part 3 Start: 41:54 Term: 54:36 Part 4 Start: 01:06:50 Term: 01:14:25 Part 5 Start: 01:21:01 Term: 01:29:04	In the first part, the documentary clarifies the concept of global warming and presents estimates of global temperature rise for the next 50 years. In the second part, the formation of hurricanes and major storms are presented as the consequences of high temperatures in the oceans. The third part shows the effect of global warming on the polar ice caps, while demonstrating the protracted statements of US government leaders on the problem warned by environmentalists. Also presented are the diseases caused by global warming and what is happening with terrestrial flora and fauna. Part four looks at the evolution of irresponsible exploitation of natural resources, while showing the continents that contribute most to global warming, as well as scientific research that corroborates the thesis of global warming and the manipulation of information by the government American. In the fifth part, Al Gore talks about solutions to preserve the Earth, taking the viewer to self-reflection.	The highlighted scenes are opportune, since they are intercalated (one scene per class) to stimulate a broad debate on socio-environmental responsibility (corporate, governmental, individual response), renewable natural resources management, sustainability, implications and scientific data presented and agency theory, institutional theory, contract theory and legitimacy theory, using as base the studies of Deegan and Unerman (2006) and seminal articles of the area.
Big Miracle	Theory of legitimacy Agenda Theory Social and environmental	Part 1 Start: 05:47 Term: 07:21 Part 2 Start: 14:25 Term: 30:45 Part 3 Start:	The first part shows an oil leasing auction for exploration in Bristol Bay, organized by the Interior Ministry, in the then government of President Ronald Reagan. When the winning company's announcement comes out, a Greenpeace activist, Rachel Kramer, protests vehemently. In the second, third and fourth parts, after discovering that three whales are trapped in a hole in the Arctic, Rachel is looking for ways to rescue whales,	The context of the highlighted scenes may lead to the teacher's interest in exploring the Theory of Legitimacy, especially if it is based on the Exxon Mobil disaster when it poured oil into the sea through Exxon Waldez, and in the

	responsibility	45:16 Term: 47:38 Part 4 Start: 01:12:08 Term: 01:19:36	and draws the attention of the national media in such a way that entrepreneur JW McGraw, owner of an oil exploration company in the region, joins the campaign to improve its image in relation to environmental issues. Even the local Eskimo people, who survive from whaling, understand the importance of supporting the rescue of prey whales. The Soviets appear as a relevant option in the rescue.	film, entrepreneur JW McGraw, seeks to minimize the damage caused in 1989, legitimizing its actions to resume the oil exploration in the region, improving its image as a responsible company.
MOVIE	THEME	SCENE	CONTEXT	USE
Deep water Horizon	Environmental costs	Start: 27:18 Term: 34:53	On the scene, BP executives overlook safety tests on the Deepwater Horizon platform in the Gulf of Mexico in 2010 to meet shareholders, leading to the biggest environmental disaster in US history.	The scenario can be used to illustrate the concept of environmental costs, as well as contingent liabilities, in accordance with IAS 37.
Flow: For Love of Water	Environmental Commodities Sustainability Social and environmental responsibility Environmental costs	Part 1 Start: 01:35 Term: 11:58 Part 2 Start: 27:18 Term: 47:03 Part 3 Start: 01:03:57 Term: 01:05:27 Part 4 Start: 01:13:39 Term: 01:15:57	In this documentary, the first part shows the importance of water for the maintenance of life, and also shows how drinking water is becoming scarce in some regions of planet Earth and how it is contaminated by microbiological agents and herbicides. In the second part, social inequality is portrayed through the perspective of treatment and distribution of drinking water. It also exposes the commoditization, or financialization of water in the world, making it comparable to oil, as far as the power that can be obtained when one manages to control it. The third part presents an argument that characterizes and differentiates the concepts of ownership and protection of common natural resources. The fourth part reflects on the socio-	The various highlighted scenes can be used in a variety of discussion contexts. Among them, the controversy over water law, where it can be considered as a common good or as a commodity. Khalili's (2009) studies may be helpful in substantiating the discussions. With the same theoretical foundation, associated with other seminal publications, the

			environmental responsibility that all citizens of the Earth have in relation to water, whether as individuals or as organizations. Change is what is expected of the people.	concepts of property, guardianship, responsibility, environmental commodities and financialization can be treated.
Erin Brockovich	Environmental Disclosure Theory of legitimacy	Part 1 Start: 44:19 Term: 46:04 Part 2 Start: 01:09:25 Term: 01:14:24 Part 3 Start: 01:42:29 Term: 01:47:15	The first part shows Erin Brockovich telling one of the families in Hinkley, California, that her diagnosed illnesses were caused by the contamination of water by a carcinogen called hexavalent chromium by Pacific Gas and Electric (PG & E), contrary to the doctor's opinion, paid by PG & E, which said that it was all coincidence. In the second part, Erin and Ed Marsy (family lawyer) meet to discuss the Hinkley water contamination process and the lawsuit strategy. The third part shows a former PG & E employee counting and proving that the company's parent knew about the contamination and did nothing.	The scenes are important to discuss social-environmental responsibility, as well as comparatively addressing the environmental disclosure of PG & E before, during and after the court case that made Erin Brockovich famous. The theme of the film may also lead the teacher to discuss with the students the positioning of PG & E in the light of the theory of legitimacy.
MOVIE	THEME	SCENE	CONTEXT	USE
2012	Ethics of responsibility Agency Theory Agency theory	Part 1 Start: 07:20 Term: 12:11 Part 2 Start: 42:35 Term: 54:29 Part 3	In the first part, it is possible to see a meeting of the G8 in 2010 about the probable destruction of the Earth in 2012. At the same time we observe the negotiations and measures taken in favor of a small group of powerful men in the world, while the rest of the world's population remains devoid of information about the catastrophic event to come. The second part takes place in December 2012 and shows	The scenes have a strong impact on the discussion of environmental issues that relate to information asymmetry and Agency Theory, and also raise debates about the ethics of responsibility in the

	Informational asymmetry	<p>Start: 01:05:52 Term: 01:12:39</p> <p>Part 4 Start: 02:00:48 Term: 02:08:46</p>	<p>major catastrophes if confirmed, while the media seeks to reassure ordinary citizens with fabricated information. The third part shows the ethical debate of the decisions made in the sphere of the American government. The fourth part shows the difficult decision to open the doors of the ark so that the common people can have a chance of salvation before the shock of the ark with the waters of the ocean occurs. The decision is made and the doors are opened.</p>	<p>context of survival and maintenance of civility. The Agency Theory also makes it possible to address the power of information manipulation by the media, in order to legitimize the facts and decisions taken by the government.</p>
The Book of Eli	Sustainability Social and environmental responsibility	<p>Part 1 Start: 41:28 Term: 45:25</p> <p>Part 2 Start: 01:06:01 Term: 01:11:48</p>	<p>In the first and second parts, Eli, a traveler, spends the night in a city, explaining to a girl how life was on Earth before the nuclear explosion that occurred 30 years ago, and it is possible to perceive the ignorance of the current generation in relation to belief in God. Further on, in a cave, he continues his explanation, saying that the book he bears is the last extant copy in the world and they said that the book was the cause of the war, which culminated in the nuclear explosion.</p>	<p>The futuristic environmental context can be explored with the selected scenes, since one can have a notion of precarious sustainability in a post-apocalyptic future. Socio-environmental responsibility can be dealt with in this case.</p>
Cows piracy: The Sustainability Secret	Informational asymmetry Agency theory Sustainability Ethics of responsibility	<p>Part 1 Start: 00:29 Term: 17:52</p> <p>Part 2 Start: 30:55 Term: 37:16</p> <p>Part 3 Start: 44:41 Term: 52:21</p>	<p>The first part of the documentary warns, through published studies, that the greatest cause of environmental destruction originates from agricultural activity, due to the high rates of methane emissions from livestock. It also shows that the government and NGOs do not comment on the matter. In the second part, it addresses the strong influence of interest groups in agricultural activity to silence environmental activists on the issue. NGOs that depend on funding prefer to shut up or divert the focus of the problem. The third part shows statements from producers and companies proving the</p>	<p>The three scenes are shown as an opportunity to illustrate the informational asymmetry associated with the Agency Theory. Another issue that can spark a good debate in the classroom is the ethics of responsibility from the perspective of government, NGOs, industries and rural</p>

			unsustainability of the livestock activity.	producers and the (un) sustainability of global agribusiness.
MOVIE	THEME	SCENE	CONTEXT	USE
The Corporation	Ethics of responsibility Sustainability Commodities set Profitability of socio-environmental responsibility	Part 1 Start: 03:02 Term: 24:58 Part 2 Start: 27:10 Term: 46:54 Part 3 Start: 51:36 Term: 54:31 Part 4 Start: 01:00:08 Term: 01:09:12 Part 5 Start: 01:40:48 Term: 01:51:10 Part 6 Start: 01:58:58 Term: 02:04:54	The first part shows how the corporation is conceptually conceptualized and how it really is in practice, according to the documentarist's view. It also shows the history of the corporation that was formed until arriving at the current molds. Some examples of corporations and their financial goals are presented. In the second part, a set of characteristics are presented relating to the corporations and the personality of a psychopath. The third part shows the search of the corporations for the legitimacy of their actions, through the creation of environmental policies in their businesses. The fourth part presents the corporate vision of privatizing public enterprises and commoditizing common natural resources. It also presents the strategy of encouraging children and adults, with the creation of desires and the imposition of the philosophy of futility. The fifth part shows the corporations' intention to privatize the water of the planet, and the influence of corporations in the fascist uprisings of the twentieth century, without worrying about the moral issues involved. In the sixth part, important statements show the true meaning of corporate social responsibility, and how the market responds to the revelations of corporations that act contrary to the principles of social responsibility dictated by society and government.	The various highlighted scenes can be explored inter-medically, to deepen discussions about ethics of responsibility, the role of corporations in society, the role of accounting in the sustainability of production and commercial processes, public policies for the environment and the role of accountability in shaping these policies. The positive and negative aspects of profitability based on consumerism and the creation of needs can also be discussed. The financialization of natural resources in common use can be debated in the light of Khalili's (2009) thinking. The theory of legitimacy can be debated from the perspective of socio-environmental responsibility.

Source: Research data.

FINAL CONSIDERATIONS

The present research was established with the objective of showing how cinema can be used as a pedagogical tool in the approach to the themes of social and environmental responsibility in the course of Accounting Sciences, and consists of a suggestion of use to assist the teaching work, proposing the use of cinema as a strategic teaching-learning tool.

This study focuses on the cataloging, filtering, selection, editing, tabulation and presentation of scenes (moving images) related to the theme Social and Environmental Responsibility in disciplines that require this subject in their menus, in the course of Accounting Sciences, in view of the need to include environmental education as a theme integrated to the others.

Organized in the framework format, as a suggestion of use to aid the teaching work, it was not the scope of this study to implement nor to measure the efficiency of the use of Table 2 suggested. The suggestions presented can be seen as a kick-start in the prospecting of scenes on the subject, including suggestions from the students themselves. Other titles can add this roll of scenes as the teacher adds the cinema to the preparation of their classes. As recommendations for future research, we suggest the increase of Table 2, with the search and insertion of other films that portray the subject, given the "range" of options in the cinematographic medium, as well as the use and adaptation of Table 2 for other correlated subjects to the area of Accounting Sciences, such as strategic cost management, organizational behavior, accounting expertise, capital markets and the efficient market hypothesis. Finally, the field of exploitation of the proposed instrument for the use of audiovisual technologies in the sense of increasing the productivity of scientific knowledge in the classroom, stimulating the debate and the experiences provided in the collective imagination of the university academic community is vast.

It is concluded that the proposed Table 2 has the potential to contribute to a more efficient understanding of the theory and can enable students to establish a bond with art, helping them to better position themselves in the face of reality, favoring the interaction between students and teachers, insofar as art provides a reciprocal learning resulting from interaction that alters the traditional relationship in which a knowledge-carrying entity transmits it to another knowledge-less entity. However, it is important to emphasize the advice of Napolitano (2010), which warns that the use of audiovisual is never thought to replace reading, or even as a stimulus for those who do not like to read. Both must go together.

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