Abstract
This article compares the accounting and financial performance of socially and environmentally responsible companies and others without this profile by applying the Data Envelopment Analysis (DEA) to information on the electric distribution sector in Brazil from 2005-2007. In order to meet this goal, it uses information about profitability, profit margin, asset turnover, liquidity, debt and capitalization of the companies under analysis, obtained from the Exame-FIPECAFI database. To analyze the performance, the indices selected from the factor analysis are consolidated into a single multicriterial indicator of the accounting and financial performance obtained by applying the DEA. The criterion used to separate the socially and environmentally responsible companies from the others is whether the companies were listed on the Corporate Sustainability Index (ISE) in the periods 2005-2006, 2006-2007 and 2007-2008, i.e. the organizations must have been on the ISE list for at least three full years (2006, 2007 and 2008). In general, the comparison between the average performance of these two groups, using the Mann-Whitney nonparametric test with a significance level of 5%, shows that socially and environmentally responsible companies have a statistically superior accounting and financial performance. Thus, the article concludes that the socially and environmentally responsible companies presented a superior performance in the period 2005-2007, even if it has not been observed in every year of the period of analysis.

Keywords
Performance, social and environmental responsibility, social and environmental reports, accounting and financial indices, DEA.