

Social and Integrated Reports of Food Business as Tools of CSR and Sustainable Development

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The article discusses the issues related to social and integrated reports as tools that can be used in the process of controlling the implementation of the adopted goals and communication with stakeholders by enterprises pursuing activities based on the concept of sustainable development and CSR strategies. The conclusion of the discussed research indicates that in the years 2007–2017 a small number of Polish enterprises in the food industry prepared social and integrated reports (14% of total reports). The analysis of the existing data based on the content of reports shows that those who were involved in their preparation demonstrated the implementation of many assumptions of sustainable development.

Keywords: tools, social reports, integrated reports, sustainable development, CSR, business, food industry.

Raporty społeczne i zintegrowane przedsiębiorstw branży żywnościowej jako narzędzia CSR i zrównoważonego rozwoju

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Artykuł podejmuje rozważania nad problematyką dotyczącą raportów społecznych i zintegrowanych jako narzędzi, które mogą być wykorzystane w procesie kontroli realizacji przyjętych celów oraz komunikacji z interesariuszami przez przedsiębiorstwa realizujące działania oparte na koncepcji zrównoważonego rozwoju i strategii CSR.

Konkluzja podjętych rozważań wskazuje, że w latach 2007–2017 niewielka liczba polskich przedsiębiorstw branży żywnościowej przygotowywała raporty społeczne i zrównoważone (14% ogółu raportów). Analiza danych zastanych bazująca na treściach raportów wskazuje, że ci, którzy zaangażowali się w ich przygotowanie wykazywali realizację wielu założeń zrównoważonego rozwoju.

Słowa kluczowe: narzędzia, raporty społeczne, raporty zintegrowane, zrównoważony rozwój, CSR, przedsiębiorstwo, branża żywnościowa.

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1. Introduction

The challenge of the 21st century lies for many enterprises not only in internationalisation, which is a manifestation of globalisation of today's economy (Limański & Drabik, 2005; Drabik, 2009), but also in the need to meet the challenges of sustainable development.

The definitions that enable a better understanding of this idea contain wordings that allow us to believe that sustainable development can also be termed durable development or eco-development. This concept ensures such development of the world where the needs of the present generation can be met without compromising the ability of future generations to meet their own needs (Brundtland Report, 1987) and denotes development that meets the basic needs of all people and preserves, protects and restores the health and integrity of the Earth's ecosystem, without jeopardising opportunities to meet the needs of future generations and without exceeding the limits of long-term capacity of the Earth's ecosystem (Stappen, 2006). These definitions, however, do not include specific actions in which both individuals and enterprises could engage. Therefore, it is worth mentioning 17 integrated and indivisible sustainable development goals that were adopted by the leaders of the UN countries on 25 September 2015 in the 2030 Agenda for Sustainable Development. These comprise:

- Goal 1: End poverty,
- Goal 2: End hunger,
- Goal 3: Ensure healthy lives and promote well-being,
- Goal 4: Ensure quality education,
- Goal 5: Achieve gender equality,
- Goal 6: Ensure clean water and sanitation,
- Goal 7: Ensure clean and accessible energy,
- Goal 8: Promote economic growth and decent work,
- Goal 9: Build infrastructure, promote industrialisation and foster innovation,
- Goal 10: Reduce inequality,
- Goal 11: Make cities and human settlements sustainable,
- Goal 12: Ensure sustainable consumption and production patterns,
- Goal 13: Combat climate change,
- Goal 14: Conserve the aquatic environment,
- Goal 15: Protect terrestrial ecosystems,
- Goal 16: Promote peaceful societies, provide access to justice and build accountable institutions, and
- Goal 17: Strengthen the partnerships for sustainable development.

By transferring the current considerations to the role played by enterprises in the implementation of the concept of sustainable development, it is impossible to ignore good practices and strategies of Corporate Social Responsibility (CSR) that allow organisations to pursue activities for sus-

tainable development by using a number of tools to facilitate implementation and communication. Additionally, it should be emphasised that CSR is often considered as a business response to the challenges of sustainable development (OECD, 2001), with globalisation, legal regulations and sustainable development having contributed to its evolution among entrepreneurs (Panapanaan, Linnanen, Karvonen, & Phan, 2003).

In Poland, although the total number of enterprises undertaking measures for sustainable development is systematically increasing, such enterprises constitute only a small proportion of those registered in the official statistical database (REGON). In 2016, they accounted for 0.02% of all registered enterprises (Ozimek, Bobola, & Szlachciuk, 2017). The situation may, however, change as the provisions implementing Directive 2014/95/EU entered into force in all EU member states, including Poland, on 1 January 2017. The directive primarily aims to enhance the transparency, consistency and comparability of social and environmental information in the area of social corporate responsibility.

Nonetheless, it is not known how companies required to disclose non-financial data understood as social and environmental data will comply or how companies whose activities are covered by this study, notably those in the food industry, will respond.

2. Purpose, Subject and Method of Research

This article seeks to analyse and assess social and integrated reports prepared by food industry enterprises. As part of the analyses, 38 reports classified under the “food industry” category were verified. They were submitted in the “Social Reports” competition by food industry enterprises in Poland. The scope of our research covered non-financial data having its source in the concept of sustainable development that were published by enterprises in 2007–2017.

In view of the limited length, the article includes a selection of scientific publications and research on the challenges faced by enterprises and tools used by organisations pursuing social and environmental activities. The study is supplemented with statistical information on the total number of enterprises that drew up social and integrated reports in 2007–2017.

3. Challenges for Food Industry Enterprises

The EU directive mentioned in the introduction was implemented in Poland through an amendment to the Accounting Act of 15 December 2016 (Journal of Laws (Dz.U.) of 2017, item 61) and the Regulation of the Minister of Finance of 25 May 2016 amending the Regulation on current and periodic information to be provided by issuers of securities and the terms and conditions of recognising as equivalent the information required

under the regulations of a state not being a Member State (Journal of Laws (Dz.U.) of 2016, item 860), which entered into force on 29 June 2016 (*Ustawa z dnia 15 grudnia 2016 r. ...; Rozporządzenie Ministra Finansów...*). However, those provisions concern only large enterprises that must meet two of three criteria regarding:

1. **average annual employment** at the level of minimum 500 people,
2. **total balance-sheet assets**, which should amount to over PLN 85 million (separately or after consolidation) or PLN 102 million (before consolidation), or **total net revenue from the sale of goods and products** exceeding PLN 170 million (separately or after consolidation) or PLN 204 million (before consolidation).

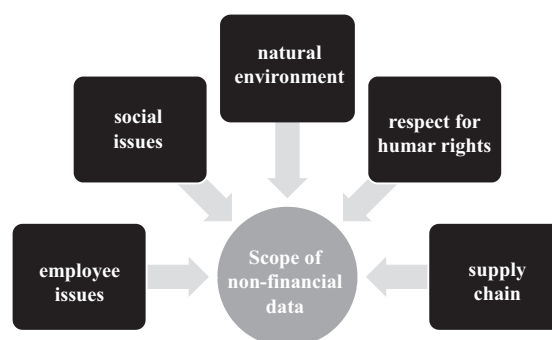


Fig. 1. The scope of non-financial information disclosed by enterprises. Source: Elaborated by the authors on the basis of: *Raportowanie społeczne – poradnik dla raportujących (Social Reporting – A Guide for Reporting Companies)*. (2017). Retrieved from https://www.pibr.org.pl/static/items/publishing/Raportowanie_niefinansowe_wydanie_II_2017.pdf (3.01.2017).

It is worth emphasising, nonetheless, that enterprises required to disclose non-financial data may do so in the form of a statement or separate report containing the information about the business model, indicators, policies related to employee and social issues, the impact on the natural environment, respect for human rights, the supply chain (Figure 1), the adopted procedures, and the implementation risks identified in these areas.

Focusing on the challenges that companies should respond to, it is also worth citing the results of a 2014 survey conducted among 101 entrepreneurs by KPMG and FOB, which, identifying the challenges from their point of view, indicated:

- recycling, adequate waste management (99%),
- protection of the natural environment (97%),
- development of local communities (92%),
- education, learning (92%),
- counteracting discrimination (91%),
- supporting entrepreneurship (91%),
- developing appropriate social attitudes (87%),

- counteracting marginalisation and poverty (73%),
- education about responsible consumption (71%),
- disease prevention (71%).

As regards the activities for sustainable development carried out by food industry enterprises and analysed for the purposes of this study, more challenges should be added, namely those lying in food wastage, which – although undoubtedly associated with responsible consumption and consistent with Sustainable Development Goal no. 12 – should be treated as a separate category due to its scale. Food is wasted throughout the whole food chain, from the production stage, through storage of crops, processing, distribution and sale, including losses in catering premises, to food wastage in the household of each and every consumer.

4. CSR/Sustainable Development Tools

As stakeholders are showing increasing social sensitivity to today's challenges that ensue from the concept of sustainable development, enterprises are becoming interested not only in remaining on the market or achieving ever better financial performance but also in creating a shared value as their response to the challenges of contemporary world and a basis for building a strategy of corporate social responsibility – CSR.

In the context of the discussion herein, it is worth mentioning that a company's stakeholder is any group or individual influenced by the organisation or influencing the attainment of the organization's goals (Freeman & Velamuri, 2008). Stakeholders are, for example, customers, employees, suppliers, owners, non-governmental organisations, local communities, investors, banks, media, government.

Communication with them and implementation of joint activities take place by means of tools that are referred to as CSR/sustainable development tools including CSR/sustainable development strategies, corporate governance, stakeholder dialogue, management systems, ethics-related policies and procedures, ethical codes, social reports, sustainable supply chains, socially responsible investment, social campaigns, socially engaged marketing, social labelling, volunteering at the workplace, equality management at the workplace, and philanthropic activities (Figure 2).

If appropriately chosen and implemented, they can be a source of competitive advantage on the market. It should be remembered, however, that every economic operator can engage in activities that allow the objectives of sustainable development to be achieved in its own unique way depending on the resources possessed, the stakeholder system (including the approval of the management board), cultural traditions, social and environmental realities in the area where it operates, cost-benefit ratio, the scale of benefits and the speed of obtaining them (Żemigala, 2007; FOB, 2015), the size of the enterprise and the range of its activities.

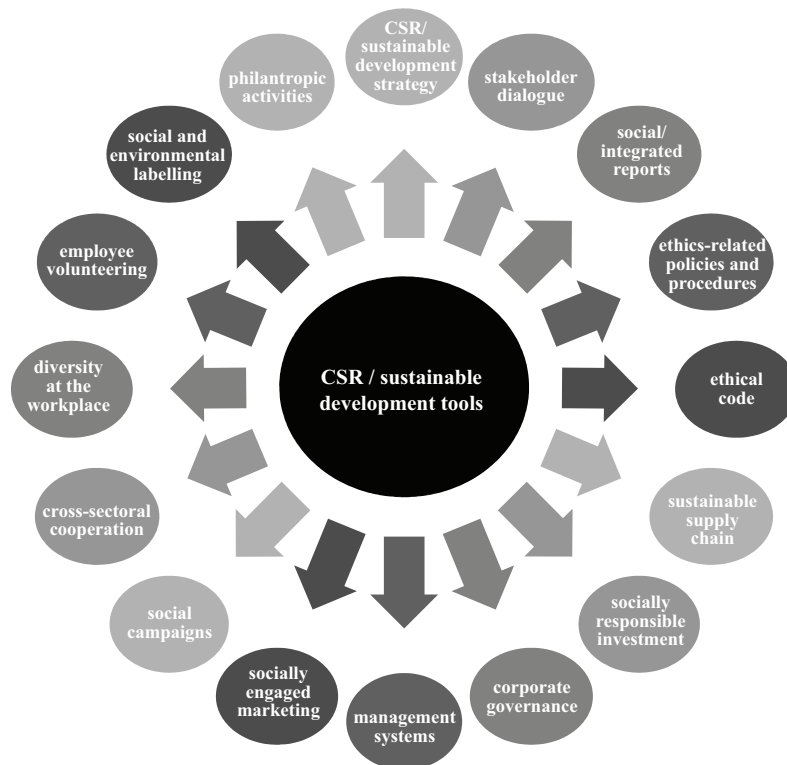


Fig. 2. Sustainable development/CSR tools. Source: Elaborated by the authors on the basis of: Gasiński, T. & Piskalski, G. (2009). *Zrównoważony biznes. Podręcznik dla małych i średnich przedsiębiorstw (Sustainable Business. Guide for Small And Medium-Sized Enterprises)*, p. 65. Polish Ministry of Economy. Retrieved from <https://atwdb.pl/artykuly/podrecznik.pdf> (3.01.2018); Łukasiewicz-Kamińska, A. (2011). *Spoleczna odpowiedzialność przedsiębiorstwa finansowego (Social Responsibility of a Financial Company)*, pp. 29–30. Warszawa: Difin. Retrieved from http://www.odpowbiznescsr hb.pl/38/Narzedzia_CSR/ (3.01.2018).

The 2015 survey conducted by the Responsible Business Forum (FOB) among 133 CSR managers suggests that the highest-rated and most frequently chosen CSR/sustainable development tools included:

- stakeholder dialogue – 46%,
- employee volunteering – 35%,
- ethical programmes for employees – 26%,
- socially responsible investment – 26%,
- sustainable supply chain management – 24%,
- social campaigns – 22%,
- socially engaged marketing – 20%,
- social reports – 17%,
- cross-sectoral cooperation – 17%,

- diversity management at the workplace – 15%,
- pro-environmental programmes – 14%,
- philanthropic and charitable activities – 13%,
- management systems (e.g. ISO 9000 and ISO 14000, SA 8000) – 11%.

This catalogue of tools is relatively diverse, yet the managers surveyed stressed that the list of possible tools might be quite limited and closed for specific enterprises since responsible business is often confined to operational activities that are treated selectively (FOB, 2015).

Nevertheless, such a perception of what the CSR/sustainable development concept essentially involves, namely as limited solely to activities that bring benefits in a short run, may lead to threats associated with inept and inappropriate use of CSR/sustainable development tools. Such threats encompass loss of reputation, embezzlement and corruption, investment problems, opposition from local communities, product defects, non-compliance with GHP and GMP, lawsuits, both physical and psychological abuse at the workplace, discrimination and mobbing, and environmental pollution (Figure 3).

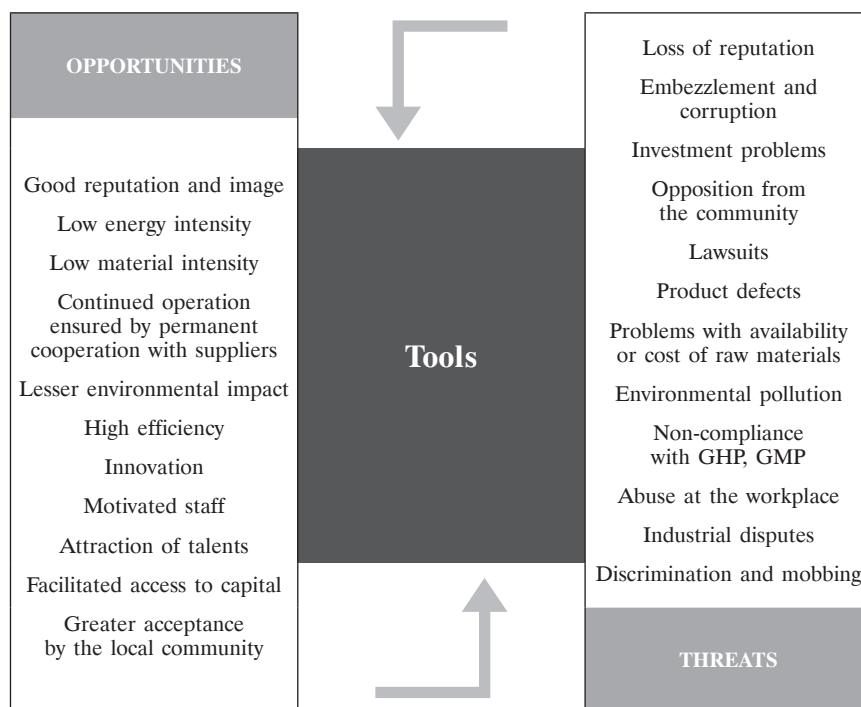


Fig. 3. Opportunities and threats related to the use of CSR/sustainable development tools. Source: Elaborated by the authors on the basis of Gasiński, T. & Piskalski, G. (2009). *Zrównoważony biznes. Podręcznik dla małych i średnich przedsiębiorstw (Sustainable Business. Guide for Small And Medium-Sized Enterprises)*, p. 65. Polish Ministry of Economy. Retrieved from <https://atwdb.pl/artykuly/podrecznik.pdf> (3.01.2018).

Many of the aforementioned threats could probably be avoided if enterprises used CSR/sustainable development tools in an appropriate manner, converting the diagnosed threats into opportunities. The opportunities that should be mentioned comprise: improvement of the company's image in its environment, greater innovation, better use of materials and energy, greater efficiency, permanent and continuous cooperation with suppliers, greater acceptance by employees, attraction of talents, and reduced environmental impact.

The FOB survey carried out in 2015 shows that enterprises can also count on increased employee awareness of ethics, better recognition of their brands as responsible/sustainable, enhanced customer confidence, and reduced operating costs.

5. Social and Integrated Reports of Food Industry Enterprises

Social and integrated reports are used by enterprises primarily to communicate with stakeholders. These tools allow for presenting actions that involve individual organisations.

Both reports should be prepared on the basis of specialist guidelines taking into account appropriate measures to assess the implementation of the adopted non-financial goals. A social report should be drawn up on the basis of the GRI (Global Reporting Initiative) guidelines (<https://www.globalreporting.org/standards>, retrieved on 3.01.2018), and an integrated report should follow the IIRC (International Integrated Reporting Council) guidelines (<http://odpowiedzialnybiznes.pl> ..., retrieved on 3.01.2018). Although the scopes of both standards largely overlap in terms of data that should be disclosed, it is worth highlighting that some differences exist between these reports.

Social reports make it possible to show actions in such areas as: social, ecological or environmental involvement. Thus, comparing the specified areas of the social report with non-financial information that must be disclosed by large enterprises from 2017 onwards as required by the amended Accounting Act (referred to in the subsection on the challenges for food industry enterprises), it should be noted that this tool could be successfully used to present the necessary non-financial data.

An integrated report, on the other hand, allows companies to reveal how their strategies, corporate governance and company performance can together create value in the short, medium and long term. Therefore, integrated reporting forces businesses to comprehensively formulate not only visions and strategies of action that take into account the challenges resulting from the idea of sustainable development but also to combine them with financial data. The scope of information contained in integrated reports should present non-financial along with financial data.

Table 1 compares financial and integrated reporting.

Criterion	Financial reporting	Integrated reporting
Way of thinking	Separated sections	Integrated sections
Responsibility for capital	Financial capital	Financial capital, production capital, intellectual capital, human capital, social and relational capital, natural capital
Focus of interest	The past, financial issues	The past and the future, strategic issues
Time frame	Short-term	Short-, medium- and long-term
Confidence building through transparency	Limited by narrow disclosure	Broader through greater transparency
Report adjustment	Standards-based	Responding to the specific operating conditions of the company
Content and length	Long and comprehensive	Concise and including important issues
Technology use	Paper-based	Using modern technologies

Tab. 1. Comparison of approaches to financial and integrated reporting. Source: Sroka, R. *Raportowanie społeczne na świecie (Social Reporting in the World)*. In N. Cwik (Ed.), *Wspólna odpowiedzialność (Shared Responsibility)*. Retrieved from http://odpowiedzialnybiznes.pl/wp-content/uploads/2014/01/Wspolna_odpowiedzialnosc_Raportowanie_spoleczne-PODGLAD.pdf (3.01.2018).

When analysing statistical data concerning the “Social Reports” competition, it should be noted that entrepreneurs submitted a total of 275 reports in 2007–2017 (Table 2).

This total number of submitted reports comprised 37 based on guidelines for integrated reports and 184 following the GRI guidelines. When analysing the above data, a continuing upward trend should be noted for developed and submitted integrated reports.

In the total number of reports submitted in 2007–2017, 14% were drawn up by the food industry. In the period examined, the food industry submitted few reports for evaluation (min. 2 – max. 6) each year. These figures indicate that social and integrated reports in the studied industry are not a CSR/sustainable development tool that would be used eagerly. This might ensue from the absence of a CSR strategy based on the objectives of sustainable development and only fragmentary treatment of these activities by food industry enterprises.

The analysis of areas which food industry enterprises reported has formed the foundation for comparing them with the sustainable development goals adopted in 2015 (Table 3) and allowed for distinguishing fields of activities undertaken and ignored by the enterprises in that industry.

Year	Reports			
	Total	including:		
		GRI compliant	integrated reports	food industry enterprises
2007	11	3	0	2
2008	13	1	0	4
2009	12	5	0	2
2010	18	8	1	2
2011	18	14	1	2
2012	28	20	4	6
2013	32	26	4	5
2014	31	28	6	5
2015	37	31	6	4
2016	32	23	7	2
2017	44	25	8	5
Total	275	184	37	39

Tab. 2. Number of social reports in 2007–2017. Source: Elaborated by the authors on the basis of: <http://raportySpoeczne.pl/biblioteka-raportow/> (retrieved on 3.01.2018).

The results reveal that in 2007–2017, the food industry was eagerly joining activities to:

- protect the natural environment and combat climate change (goals: 6, 7 and 13),
- ensure responsible consumption, healthy lives and good quality of life (goals: 12, 3),
- take care of employees and economic growth (goals: 8, 5),
- act for the local community in which they operated (goal 11),
- undertake cooperation for sustainable development (goal 17), and
- engage in educational activities (goal 4).

On the other hand, the areas where food industry enterprises did not get involved or got involved to a small degree include actions related to the following sustainable development goals:

- peace, justice and accountable institutions (goal 16),
- conservation of aquatic and terrestrial environments (goals: 14, 15),
- reduction of inequalities and achievement of gender equality (goals: 10, 5),
- elimination of poverty and hunger (goals: 1, 2), and
- innovation, industry and infrastructure (goal 9).

Number of reporting enterprises	Competition year	Goal 1: End poverty	Goal 2: End hunger	Goal 3: Ensure healthy lives and promote well-being	Goal 4: Ensure quality education	Goal 5: Achieve gender equality	Goal 6: Ensure clean water and sanitation	Goal 7: Ensure clean and accessible energy	Goal 8: Promote economic growth and decent work	Goal 9: Build infrastructure, promote industrialisation and foster innovation	Goal 10: Reduce inequality	Goal 11: Make cities and human settlements sustainable	Goal 12: Ensure sustainable consumption and production patterns	Goal 13: Combat climate change	Goal 14: Conserve the aquatic environment	Goal 15: Protect terrestrial ecosystems	Goal 16: Peace, justice and accountable institutions	Goal 17: Strengthen the partnerships for sustainable development
2	2007	0	1	1	0	0	2	2	2	0	0	1	2	0	0	0	0	2
2**	2008	0	0	1	1	0	2	2	2	0	0	1	1	2	0	0	0	0
2	2009	0	0	1	1	1	1	1	0	0	0	1	1	1	0	0	0	0
2	2010	0	1	2	0	1	2	2	1	0	0	2	1	1	0	0	0	1
2	2011	0	0	1	0	1	2	2	1	0	0	1	1	2	0	0	0	0
6	2012	0	1	4	1	1	6	6	5	0	0	4	5	4	0	0	0	2
5	2013	0	0	1	1	0	4	3	4	2	0	3	3	4	0	0	0	2
5	2014	0	0	2	2	2	5	3	3	1	0	5	2	3	0	0	0	0
4	2015	0	0	0	3	0	3	2	0	1	0	1	4	1	0	0	0	2
2	2016	0	0	0	1	1	2	0	1	1	1	0	2	2	0	0	0	1
5	2017	1	1	5	1	2	4	2	5	2	1	1	4	3	0	3	0	2
TOTAL		1	4	18	11	9	33	25	24	7	2	20	26	23	0	3	0	12

* no access to one report, ** two reports prepared by one entrepreneur

Tab. 3. Sustainable development goals in reports of food industry enterprises. Source: Elaborated by the authors on the basis of <http://raportypoleczne.pl/biblioteka-raportow/> (retrieved on 3.01.2018).

6. Conclusion

For every enterprise, the implementation of actions under the CSR strategy based on sustainable development goals is an investment that can ensure profit and a competitive advantage provided that the effects of the implemented actions are analysed in the long term and communicated in the right way.

The tools that may be used by entrepreneurs to implement actions and adequately communicate CSR/sustainable development are numerous (i.e. CSR/sustainable development strategy, corporate governance, stakeholder dialogue, management systems, ethics-related policies and procedures, ethical codes, social reports, sustainable supply chains, socially responsible investment, social campaigns, socially engaged marketing, social labelling, volunteering at the workplace, philanthropic activities). It is important, however, to implement them appropriately, remembering that their use may entail risk indicating both related opportunities and threats.

The mandatory requirement to disclose non-financial data by large enterprises in the European Union countries points out that social and sustainable reports can be used to this end. Nonetheless, it is worth emphasising that Polish regulations make it possible to choose the form of reporting non-financial practices.

The analysis and assessment of social and integrated reports prepared by food industry enterprises, conducted for the purposes of this article, have shown that the areas where reporting companies eagerly informed their stakeholders included environmental protection, responsible consumption, health and quality of life, care about employees and the local community, educational activity, and cooperation with other actors for sustainable development. It is, nonetheless, a pity that the reporting enterprises paid so little attention to important international challenges of combating hunger and poverty in their communication.

To conclude, it should be pointed out that further research is needed to identify barriers and opportunities that may stimulate business owners to engage in the implementation of the sustainable development goals adopted in 2015.

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