

# W kierunku umiędzynarodowienia / Towards internationalization

## How cultural factors influence sustainable development reporting in Poland

### Wpływ czynników kulturowych na raportowanie zrównoważonego rozwoju w Polsce

MAŁGORZATA CZERNY\*, MAGDALENA KOWALCZYK\*\*

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#### Abstract

**Purpose:** The purpose of this article is to demonstrate the connection between cultural factors and sustainable development reporting in Poland.

**Methodology/approach:** We use a case study to explore in depth the object of our study – the reporting of non-financial information. The analysis was conducted from multiple perspectives based on Hofstede's cultural dimensions.

**Findings:** The research suggests that the attitudes of stakeholders and companies towards the development of SDG reporting and the use of Global Reporting Initiative (GRI) are neutral. Poland's performance on Hofstede's dimensions is consistent with the frequency and type of GRI indicators companies use in their reports.


**Research limitations:** A limitation of our research is that we only examine one area of non-financial reporting, and we only refer to companies in the WIG20. Additionally, we only study one year.

**Practical implications:** This paper will be useful to academics and practitioners to enable an understanding of cultural dimensions in the context of sustainable development reporting.

**Originality/value:** Our research explains the reluctance to report social areas. Our research analyzes the sustainable development reports of companies from the Warsaw Stock Exchange WIG Index. We determine which social indicators are reported by companies and which are not, and using Hofstede's theory, we explain the reasons for the lack of disclosures.

**Keywords:** sustainable development goals (SDGs), non-financial information, Hofstede model, Corporate Social Responsibility.

\* Małgorzata Czerny, PhD, Poznan University of Economics and Business, Institute of Accounting and Finance Management, Department of Management Accounting,  <https://orcid.org/0000-0002-5838-8322>, [malgorzata.czerny@ue.poznan.pl](mailto:malgorzata.czerny@ue.poznan.pl)

\*\* Dr hab. Magdalena Kowalczyk, academic professor, Poznan University of Economics and Business, Institute of Accounting and Finance Management, Department of Management Accounting,  <https://orcid.org/0000-0002-4254-0799>, [magdalena.kowalczyk@ue.poznan.pl](mailto:magdalena.kowalczyk@ue.poznan.pl)

## Streszczenie

**Cel:** Celem artykułu jest wykazanie wpływu czynników kulturowych na raportowanie zrównoważonego rozwoju w Polsce.

**Metodyka/podejście badawcze:** Wykorzystano studium przypadku, aby dogłębnie zbadać przedmiot badania – raportowanie informacji niefinansowych. Analiza została przeprowadzona z wielu perspektyw – z uwzględnieniem różnych wymiarów kultury sformułowanych przez Hofstede.

**Wyniki:** Z badania wynika, że nastawienie interesariuszy i firm do rozwoju raportowania SDG i wykorzystania GRI jest raczej neutralne. Wyniki Polski w wymiarach Hofstede są zgodne z częstotliwością i rodzajem wskaźników GRI wykorzystywanych przez firmy w swoich raportach.

**Ograniczenia badawcze:** Ograniczeniem jest to, że badano tylko jeden obszar raportowania niefinansowego, jak również fakt, że tylko z jednego roku. W badaniu odwołano się wyłącznie do spółek z indeksu WIG20.

**Praktyczne implikacje:** Artykuł będzie przydatny dla naukowców i praktyków, umożliwiając zrozumienie problemu związanego z wymiarami kulturowymi w kontekście raportowania zrównoważonego rozwoju.

**Oryginalność/wartość:** Badanie wyjaśnia niechęć do prezentowania w sprawozdaniach obszarów społecznych. Przeanalizowano raporty zrównoważonego rozwoju spółek z Warszawskiego Indeksu Giełdowego (WIG). Ustalono, które ze wskaźników społecznych są raportowane przez firmy, a które nie. Przyczyny braku ujawnień wyjaśniono posługując się teorią Hofstede.

**Słowa kluczowe:** cele zrównoważonego rozwoju (SDG), informacje niefinansowe, model Hofstede, społeczna odpowiedzialność biznesu.

## Introduction

The reporting of non-financial information, in particular, social and environmental issues (such as ESG (Environmental, Social, Governance) or CSR (Corporate Social Responsibility)), has been the subject of numerous studies. This is particularly important in the context of the entry into force of the 17 SDGs (Sustainable Development Goals) adopted by the United Nations (UN) in 2015 (UN, 2015). These activities ensure that the needs of mankind can be met in a sustainable manner, respecting the environment and considering the needs of future generations. Based on the Millennium Development Goals established in 2000, SDGs address global challenges in the areas of health, education, equity and social justice, economic security, and environmental issues (Sullivan et al., 2018).

The pace of SDG implementation varies from country to country (and was additionally delayed by the COVID-19 pandemic) (UN, 2020). In addition to the 17 general objectives, the SDGs include 169 specific objectives, the implementation of which is verified at three levels: using a set of global indicators by the United Nations Statistical Commission, at the regional level (in the European Union (EU)) by a set of 100 indicators, monitored by Eurostat to assess progress in achieving the SDGs in the Member States (Eurostat, 2020), and in addition, the governments of the UN Member States use their own national measures to implement them (Krasodomska et al., 2022).

In Poland, pursuant to the Accounting Act, public interest entities must report non-financial information. This obligation results from the provisions of Directive 2014/95/EU of the European Parliament and the Council. Public interest entities can report in accordance with the guidelines of the Non-Financial Information Standard (2017) using the Global Reporting Initiative (GRI) indicators. A new Corporate Sustainability Reporting Directive is being developed, which will be extended to all large companies, and is coordinated by the Central Statistical Office (GUS). However, so far, there is little research into reporting the achievements of enterprises regarding specific SDGs (Krasodomska et al., 2022). In this article, the term „SDGs reporting” is understood as the voluntary disclosure by a company of information on one or more SDGs in non-financial (or sustainable development) reporting (Krasodomska et al., 2022; Rosati, Faria, 2019a).

The GRI indicators have been mapped with the SDGs. For example, the GRI indicators from the area of Employment health and safety practices are correlated with the Good health and well-being SDG. Meanwhile, the GRI indicators from the Training and education area are correlated with the Quality education SDG (Linking the SDGs and the GRI Standards, 2020).

Therefore, the purpose of this article is to analyze how cultural factors influence SDG reporting in Poland. We analyze:

- 1) the relationship between awareness of social issues and the willingness to report information on achievements related to the implementation of SDGs in Poland,
- 2) Hofstede’s cultural dimensions in the context of the impact on sustainable development reporting in Poland.

Our research explains the reluctance to report social areas. We analyze the sustainable development reports of companies from the Warsaw Stock Exchange WIG Index to determine which social indicators are reported by companies and which are not. We explain the reasons for the lack of disclosures using Hofstede’s theory.

The remainder of the paper is organized as follows. Section 1 outlines stakeholder theory and Hofstede’s model as the theoretical background for our research. Section 2 outlines the research question, while Section 3 presents the methods and results. Section 4 includes the discussion, and Section 5 concludes.

## 1. Literature review

### 1.1. Stakeholder theory

According to Spence (2016, p. 27), stakeholder theory is the framework of society and business that has the greatest impact „within the academic literature and practice of CSR”. The classic definition of stakeholders by Freeman (1984) states that stakeholders are „any group or individual that can influence or is affected by the achievement of a corporate objective.” This is the most popular definition cited in the literature (Kolk, Pinske, 2006, p. 60). Stakeholders are distinguished from other parties affected or interested in having both the means to draw attention to their needs (Garvare, Johansson, 2010) and the ability to act if those needs are not met (Foley, 2005).

Stakeholder theory is partly based on the idea of shared values and shared attitudes (Donaldson, Preston 1995). Richter and Dow (2017, p. 429) noted that „Managers should respond proactively to stakeholder needs and seek to balance multiple (and at least partially conflicting) stakeholder interests.” Stocker et al. (2020, p. 2071) found that the increasing complexity of the business environment has led companies to develop practices to achieve global sustainability. These practices, such as engaging with stakeholders, have emerged as potential sources of competitive advantage, in addition to facilitating stakeholder and societal value creation.

Fernandez-Feijoo et al. (2014) and Zarzycka and Krasodomska (2022) suggest that one of the factors that influence reporting on sustainable development issues is the range of stakeholder groups, which forces enterprises to take sustainable development into account and respond to it. The most important stakeholder groups that can encourage companies to take initiatives related to sustainable development and SDGs reporting include socially responsible investors (Rinaldi et al., 2014; Kobiela-Pionnier, 2020), social stakeholders such as environmental activists (Gamerschlag et al., 2011); socially and ecologically aware customers (Mishra, Suar, 2010) and employees (Haski-Leventhal, 2013).

## 1.2. Hofstede's model

Hofstede's (1984) dimensional concept of culture dominates in cross-cultural psychology and international management (Beugelsdijk, Welzel, 2018). The model provides scales from 0 to 100 for 76 countries for each dimension, and each country has a position on each scale or index relative to other countries (Mooij, Hofstede, 2010, p. 89). The cultural dimensions are as follows: Individualism vs. Collectivism, Large vs. Small Power Distance, Strong vs. Weak Uncertainty Avoidance, Masculinity vs. Femininity, Long-term Orientation, and Indulgence vs. Restraint.

Individualism vs. Collectivism describes people's interdependence or independence. Collectivism means that society approves of strict social norms, and individuals, who have a sense of community, expect help from society. Individualism (IDV), on the other hand, is associated with a preference for loose social ties (individuals are expected to take care of only themselves and their relatives). If IDV represents a critical factor for achieving a set of goals based on the support of collective themes (eradication of poverty, well-being, support for developing countries) (Aust et al., 2020), then societies characterized by a high degree of IDV should be less oriented than collectivist societies to contributing to SDGs (which is confirmed by previous studies, in particular Kim and Kim (2010), Khelif et al. (2015), and Lu and Wang (2021).

Large vs. Small Power Distance determines the level of the emotional space separating subordinates from superiors. Societies where the power distance is high are characterized by a hierarchical order and thus a significant dependence of subordinates on superiors, which is a commonly accepted phenomenon; in turn, societies characterized by a small power distance feel a strong need for mutual consultations. If Hofstede's Power Distance (PDI) evaluates the social distance between citizens, then in countries with a high PDI (characterized by hierarchical barriers

between social classes), the negative impact of this factor on social disclosure should be noticeable. It is because the implementation of stakeholder engagement practices by managers can favor the disclosure of non-financial information (García-Sánchez, Martínez-Ferrero, 2017; García-Sánchez, Noguera-Gámez, 2017; Pizzi et al., 2021a). This was positively verified by Orij (2010), while Vitolla et al. (2019) also demonstrated the negative impact on integrated reporting quality caused by power distance.

Uncertainty Avoidance (UAI) evaluates society's attitude toward uncertain phenomena, risks, and changes. Strong vs. Weak Uncertainty Avoidance is the degree to which the members of a society feel uncomfortable with uncertainty and ambiguity. This feeling leads them to beliefs that promise certainty; it also makes them maintain institutions that protect conformity. In societies that strongly avoid uncertainty, there is a tendency to maintain rigid codes (practices) and a general lack of acceptance of abnormal behavior, unlike in societies with a low level of this dimension. The Millennium Development Goals underline the need to operate with a cautionary approach to risks related to adopting unsustainable behaviors (O'Dwyer, Unerman, 2020). So, Lu and Wang's (2021) findings about the positive relationship between UAI and social reporting could be extended to SDG reporting practices (Pizzi et al., 2021a). As it is not mandatory for European Public Interest Entities (PIEs) to integrate SDGs within their non-financial declarations, this attitude could be negatively influenced by the absence of specific legal requirements or penalties related to the absence of information (Pizzi et al., 2021a).

Masculinity vs. Femininity is the way society allocates social (as opposed to biological) roles to gender. In masculine societies, social roles are divided according to gender criteria, with their traditional attributes. Therefore, masculinity determines the degree to which a given society accepts the individual's determination to achieve goals (focus on success). Implementing tasks in such a society is much more important than building relationships. Universally functioning double standards (separate for women and men) are accepted. Feminine societies respect values other rather than material ones. Hofstede's Masculinity (MAS) is a preference for achievement, assertiveness, and material rewards, while men are the main actors involved in society (Pizzi et al., 2021). So, gender diversity or equal opportunities are limited by the predominance of this approach. Barriers related to MAS have impacted reporting practices, as confirmed by Velte (2016), Gallego-Álvarez and Ortas (2017), Khlif (2016), and Sannino et al. (2020).

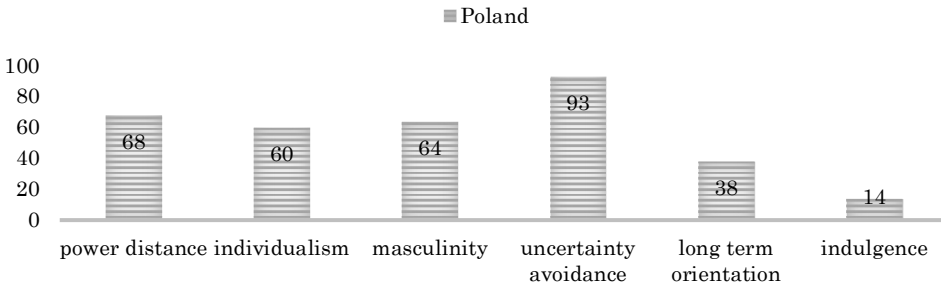
Long-term orientation (LTO) refers to the attitudes and behaviors of individuals that emphasize persistence, thrift, a strong sense of honor, and the observance of hierarchical relationships. LTO can be associated with the Millennium Development Goals as it represents a strategic approach focused on long-term outcomes. The choice to contribute to the 17 SDGs is directly influenced by LTO (Pizzi et al., 2021a). Thus, a society with a high degree of orientation toward the future is more interested than a traditional society in adopting strategies based on the long run (Rosati, Faria, 2019a) as well as disclosing non-financial information (Khlif, 2016; Orij, 2010).

Indulgence vs. Restraint (IVR) is defined as a complementary dimension of LTO. Hofstede (2011) describes cultures that are focused more on positive feelings

or that are restrained and pessimistic. Thus, in optimistic societies, companies should be more eager to adopt CSR behaviors due to their orientation to the future (Lu, Wang, 2021; Sannino et al., 2020).

Polish society is masculine and restrictive, with high power distance, quite a high level of individualism, short-term oriented, and with a very high level of uncertainty avoidance (Figure 1).

**Figure 1.** Poland – Hofstede’s cultural dimensions



Source: <https://www.hofstede-insights.com/country/poland/>

Thus, considering stakeholders’ probable attitudes (that result from the intensity of cultural dimensions in Poland), the high PDI and low IVR would lead them to disregard social disclosures – companies would report these areas without going into detail. High IDV means that relatively little importance is attached to those goals that are focused on the common good, such as poverty eradication, general well-being, socially disadvantaged citizens, and environmental protection. These issues would be reported superficially, without going into detail, and some would be omitted. A high MAS would mean a lack of or superficial reporting in areas related to discrimination, gender diversity or equal opportunities. A low LTO may lead them to disregard long-term achievements, focusing instead on quick results (profit) and disregarding social disclosures. Companies with a high UAI seem to favor the use of GRI and reporting on SDGs. However, if there is some freedom or flexibility in reporting and no penalties for omitting areas related to the Millennium Goals, companies may prefer to exercise discretion. Consequently, they may attempt to avoid reporting or provide only brief reports in the social area.

## 2. Research question

Factors that influence companies’ SDG reporting decisions have been analyzed by Rosati and Faria (2019a, 2019b), Elalfy et al. (2021) (internationally), Pizzi et al. (2021a, 2021b) (only Italy), García-Sánchez et al. (2021), and Krasodomska et al. (2022) (internationally). With the exception of Elalfy et al. (2021), those studies focused on a short time horizon (one year). To determine whether and to what extent enterprises refer to individual SDGs in their reports, GRI was most often used (Rosati, Faria, 2019a, 2019b; Elalfy et al., 2021).

The identified impact factors include company size (Rosati, Faria, 2019b; Elalfy et al., 2021; García-Sánchez et al., 2021), corporate governance mechanisms (Rosati, Faria, 2019b, Pizzi et al., 2021b, García-Sánchez et al., 2021), and cultural factors (Rosati, Faria, 2019a; Pizzi et al., 2021a). Multiple studies consistently highlight the significance of enterprise involvement, especially that of large international corporations, due to their impact on the socio-economic environment, in the pursuit of the SDGs. For instance, Haffar and Searcy (2018), Sullivan et al. (2018), Wicki and Hansen (2019), Garcia-Sanchez et al. (2020), and Mio et al. (2020) support this notion. However, those studies also revealed gaps in knowledge regarding the SDGs and the role of businesses in achieving sustainable economic development, as highlighted by Mio et al. (2020). Furthermore, Sullivan et al. (2018) noted that many companies still fail to recognize sustainable development policy as a crucial component of their financial and operational priorities. This results in a very different approach of enterprises to making this effort to report this type of information (Krasodomska et al., 2022).

Rosati and Faria (2019a) and Krasodomska et al. (2022) argued that voluntary disclosure of sustainability information following recognized standards, such as the GRI, may indicate that companies already have the skills (mindset) necessary to incorporate SDGs into their reports, taking into consideration their stakeholders. Among the determinants of SDG reporting, Rosati and Faria (2019a) and Pizzi et al. (2021a) mentioned cultural factors, referring to Hofstede's cultural dimensions. Therefore, the research question is:

Does culture, as defined by Hofstede's cultural dimensions, influence the inclination of companies to report on SDGs (utilizing GRI), considering that cultural factors shape stakeholders' expectations regarding companies' engagement in sustainable development initiatives and the extent of SDG reporting?

### 3. Methods and results

#### 3.1. Methods

The analysis was conducted from multiple perspectives based on Hofstede's cultural dimensions. Our study is a preliminary examination – a pilot study as defined Malmqvist (2019). At this stage, we wanted to ascertain if there is any convergence between scores achieved by Poland in Hofstede's cultural dimensions and the reporting methods used in GRI.

We examined 20 listed companies on the Warsaw Stock Exchange to verify the research question. We analyzed the annual reports of companies for 2021 that were obliged to report non-financial indicators in accordance with the Accounting Act (Art. 49b). In addition to financial statements, it obliges entities to prepare a statement on non-financial information in the management report as a separate part. As part of this statement, entities must describe the policies in place concerning social, labor, environmental, human rights and anti-corruption issues and describe the results of these policies. We have used the indicator designations in the „Guideline Application Manual – G4 Application Guidelines” (2016).

In the first stage of the research, we identified which indicators from the social category could be aligned with Hofstede's cultural dimensions (Table 1), according to the essence of these dimensions.

**Table 1.** GRI indicators and Hofstede's cultural dimensions

GRI	IDV/CL	MAS/FEM	HIVR/ LIVR	HPDI/ LPDI	LTO/STO	HUAI/ LUAI
<b>Social category</b>						
<b>Employment and decent work practices</b>						
<b>Employment practices</b>						
G4-LA1	X	X			X	
G4-LA2	X					
G4-LA3	X					X
<b>Employee-management relations</b>						
G4-LA4	X					X
<b>Health and safety</b>						
G4-LA5		X		X		
G4-LA6	X					X
G4-LA7	X		X			
G4-LA8	X		X			X
<b>Training and education</b>						
G4-LA9		X			X	
G4-LA10		X			X	
G4-LA11		X		X	X	
<b>Diversity and equal opportunities</b>						
G4-LA12		X				
<b>Gender equality and pay</b>						
G4-LA13		X				
<b>Supplier assessment of hiring practices</b>						
G4-LA14	X				X	
G4-LA15	X				X	
<b>Complaint mechanisms for employment practices</b>						
G4-LA16	X		X	X		X
<b>Human rights</b>						
<b>Investments</b>						
G4HR1	X			X		
G4HR2	X			X		X
<b>Non-discrimination</b>						
G4HR3	X			X		
<b>Freedom of association and collective bargaining</b>						
G4HR4	X			X		
<b>Child labor</b>						
G4HR5	X			X		
<b>Forced or compulsory labor</b>						



GRI	IDV/CL	MAS/FEM	HIVR/ LIVR	HPDI/ LPDI	LTO/STO	HUAI/ LUAI
G4HR6	X					
<b>Security practices</b>						
G4HR7	X					X
<b>Rights of indigenous peoples</b>						
G4HR8	X					
<b>Periodic evaluation system</b>						
G4HR9	X					X
<b>Human rights assessment of the supplier</b>						
G4HR10	X				X	
G4HR11	X				X	
<b>Human rights complaint mechanisms</b>						
G4HR12	X			X		
<b>Total</b>	<b>22</b>	<b>7</b>	<b>3</b>	<b>9</b>	<b>8</b>	<b>8</b>

Source: own elaboration.

The 22 GRI indicators in Table 1 can be associated with IDV as the cultural dimension. Only in the case of four indicators (G4-LA1, G4-LA2, G4-LA6, G4-LA8) would the popularity of their use support a collectivistic attitude. GRI G4-LA8 (Occupational health and safety), whose issues are important due to the frequency of reporting, contradicts individualism. However, it confirms Hofstede's theory regarding the high level of risk avoidance in Polish society. The omission of other indicators from reports, or the little interest in the aspects they describe, demonstrate that Hofstede's classification of Polish society as individualistic is generally correct.

Seven GRI indicators are related to MAS. Only three (G4-LA1, G4-LA12, and G4-LA13) appear in the reports often enough to contradict the theoretical classification of Polish society as „masculine”. 3 GRI indicators can be directly related to IVR, and their use confirms the restrictive nature of Polish society. Nine GRI indicators can be linked to PDI. The degree of their use confirms the classification of Poland as a country where social relations are characterized by a high power distance.

In theory, Polish society is characterized by a short-term orientation, focusing on short-term achievements and financial results (quick profit).

The level of use of the eight GRI indicators related in Table 1 to this dimension (LTO/STO) confirms the validity of this statement. The exceptions are three indicators that reflect the level of training and education, indicating long-term orientation (G4-LA9, G4-LA10, G4-LA11) and the G4-LA1 indicator (concerning employment practice), widely used in the reports.

Out of the eight GRI indicators in Table 1 that relate to the level of UAI, only three contradict the classification of Polish society as prone to risk avoidance (the surveyed reports do not refer to G4HR7 or G4HR9, and G4-LA4 is reported only twice).

### 3.2. Results

The second part of the study analyzed 20 companies on the Warsaw Stock Exchange. Table 2 presents the results. A „1” means that the company reports a given GRI indicator, and a „0” means they do not.

**Table 2.** Analysis of non-financial information of WIG 20 companies  
– social category – employment and decent work practices and human rights

Com- pany	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	To- tal
GRI	0	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
<b>Social category</b>																					
<b>Employment and decent work practices</b>																					
<b>Employment practices</b>																					
G4-LA1	0	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	17
G4-LA2	0	1	1	1	1	0	1	1	0	1	1	1	1	1	1	0	1	1	0	0	14
G4-LA3	0	1	1	1	0	0	0	0	1	0	0	1	1	0	0	0	1	1	0	0	8
<b>Employee-management relations</b>																					
G4-LA4	0	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	2
<b>Health and safety</b>																					
G4-LA5	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	3
G4-LA6	0	0	1	1	1	0	1	1	1	1	1	0	0	1	1	1	1	1	1	1	15
G4-LA7	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	2
G4-LA8	0	1	1	1	1	0	1	1	1	1	1	1	0	0	0	0	1	1	0	0	12
<b>Training and education</b>																					
G4-LA9	0	1	1	1	1	0	1	1	0	1	0	1	1	1	1	1	1	1	1	0	15
G4-LA10	0	1	1	1	1	0	1	0	1	1	1	1	0	1	0	0	0	0	1	0	11
G4-LA11	0	0	1	1	1	0	1	0	0	1	0	0	1	1	0	1	0	0	1	1	10
<b>Diversity and equal opportunities</b>																					
G4-LA12	0	1	1	1	1	0	0	1	1	1	0	1	1	1	0	1	0	1	1	0	13
<b>Gender equality and pay</b>																					
G4-LA13	0	1	1	1	1	0	0	1	0	1	0	1	1	1	0	0	1	1	1	1	13
<b>Supplier assessment of hiring practices</b>																					
G4-LA14	0	0	0	0	0	0	0	0	1	0	0	0	0	0	1	0	0	0	1	0	3
G4-LA15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	1
<b>Complaint mechanisms for employment practices</b>																					
G4-LA16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Human rights</b>																					
<b>Investments</b>																					
G4HR1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
G4HR2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	2
<b>Non-discrimination</b>																					
G4HR3	0	0	1	0	1	0	0	1	0	1	1	0	0	1	1	1	0	0	1	0	9
<b>Freedom of association and collective bargaining</b>																					
G4HR4	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
<b>Child labor</b>																					

Company	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	Total
G4HR5	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	1
<b>Forced or compulsory labor</b>																					
G4HR6	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0
<b>Security practices</b>																					
G4HR7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Rights of indigenous peoples</b>																					
G4HR8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Periodic evaluation system</b>																					
G4HR9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Human rights assessment of the supplier</b>																					
G4HR10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
G4HR11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Human rights complaint mechanisms</b>																					
G4HR12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>0</b>	<b>6</b>	<b>9</b>	<b>7</b>	<b>10</b>	<b>6</b>	<b>8</b>	<b>7</b>	<b>11</b>	<b>6</b>	<b>7</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>4</b>	<b>X</b>

Where: **1** – Asseco Poland SA; **2** – CCC SA; **3** – ALLEGRO.EU; **4** – CD PROJEKT SA; **5** – Cyfrowy Polsat SA; **6** – Dino Polska SA; **7** – Polskie Górnictwo Naftowe i Gazowe; **8** – Grupa Kęty SA; **9** – Jastrzębska Spółka Węglowa; **10** – KGHM Polska Miedź SA; **11** – KRUK SA; **12** – LPP SA; **13** – mBank SA; **14** – Orange Polska SA; **15** – Bank PEKAO SA; **16** – PGE Polska Grupa Energetyczna SA; **17** – PKN Orlen SA; **18** – PKO BP SA; **19** – PZU SA; **20** – Santander Bank Polska SA.

Source: own elaboration.

The results of the analysis (Table 2) show that the majority of companies (19 out of 20) report using GRI indicators. Within the social category, they are keen to report on Employment Practices, Training and Education, Health and Safety, and Training and Education. In the areas of Diversity and Equal Opportunities and Assessment of Supplier Hiring Practices, up to 65% of the companies report the results of their activities. A small percentage of companies report in the area of Employee and Management Relations and Assessment of Supplier Hiring Practices. No company reports on complaint mechanisms regarding employment practices.

In the human rights aspect, only nine companies report non-discrimination activities, while the other areas are not reported at all. The exceptions are investment, which is reported by two companies, and freedom of association. One company reports indicators on collective bargaining and child labor.

## Discussion

Hofstede's theory is simple and easy to learn. However, human society is complex, and its study is infinitely nuanced (Jackson, 2020, p. 3), which confirms our research. Almost all companies report using the GRI indicators, meaning they are aware of social issues and have the potential skills to incorporate SDGs into their reports, as Krasodomska et al. (2022) and Rosati and Faria (2019a) argued.

G4-LA1 was reported by 17 companies. This indicator can be associated with MAS, LTO, and IDV. The results suggest collectivism, femininity, and a long-term orientation, with a tendency to organize relationships according to status – contrary to Hofstede’s cultural classification of Poland (Hofstede, 1983). Similarly, G4-LA2 can be associated with IDV (indifference to the status and success of others vs. focus on the common good) and would also indicate a collectivistic attitude.

G4-LA3, reported by eight enterprises, can be associated with the UAI level (the results also do not coincide with Hofstede’s theory, according to which Polish society is characterized by a high UAI). However, García-Sánchez et al. (2013) and Khlif (2016) also did not confirm a connection between UAI and social or environmental disclosures. G4-LA3 can also be connected with the IDV, where this time, relatively few companies including it in their reports confirms the theory.

Like G4-LA3, G4-LA4 is related to UAI and IDV. The result (only two companies) confirms the statement about Polish individualism but contradicts the high propensity to avoid risk.

G4-LA5, reported by three companies, can be associated with PDI and MAS. This aspect is unimportant to „masculine” societies or communities characterized by significant power distance. Many studies confirm the negative impact of these dimensions on disclosures because of a lack of stakeholder engagement (Velte, 2016; García-Sánchez, Noguera-Gámez, 2017; Sannino et al., 2020; Pizzi et al., 2021a). The result coincides with the results obtained by Poland in the MAS and the PDI dimensions of Hofstede’s theory.

G4-LA6 can be linked to UAI and IDV. The higher the propensity to avoid risk and the greater the collectivism, the more important this type of information is, according to Pizzi et al. (2021a). As many as 15 companies report using this indicator, confirming the theory of a high level of UAI in Polish society but contradicting its individualism.

G4-LA7 and G4-LA8 are reported by two and 12 companies, respectively. The first indicator can be associated with IDV and IVR, and the second additionally with UAI. While the very low popularity of G4-LA7 confirms the individualism of Poles, theoretically, very high restrictiveness – the pessimistic attitude investigated by Hofstede (2011) – would suggest a much greater interest in this aspect, as confirmed by Lu and Wang (2021) and Sannino et al. (2020). G4-LA8, on the other hand, seems important, confirming Hofstede’s theory of high UAI and IVR, but also the collectivist mindset described by Aust et al. (2020).

The G4-LA9, G4-LA10, and G4-LA11 are often present in the reports (15, 11 and 10 enterprises include them, respectively). In Hofstede’s dimensions, they are related to both LTO (the higher they are, the more important investments in the development of professional skills) and MAS (because they contribute to the achievements and material status of employees and the company’s added value). In addition, G4-LA11 can be assigned to PDI (the higher it is, the lower the tendency to feedback on achievements). Therefore, in contrast to Hofstede’s theory, the results indicate a long-term orientation, which reflects a society oriented toward the future and a greater interest in long-term strategies for development (Orij, 2010; Khlif, 2016; Rosati, Faria, 2019a). Results also demonstrate the high MAS (which is consistent with the theory) and are ambivalent regarding PDI.

Indicators referring directly to the issues of equal opportunities and diversity, i.e., G4-LA12 and G4-LA13, are clearly related to MAS. The composition of management boards and staff is reported by 15 companies, five of which refer to equal pay, and ten define the ratio of basic salary and remuneration for women and men. This would prove femininity, contrary to Hofstede's theory, although Silska-Gembka (2013) argued that if society tends to place more emphasis on purely financial data (like salary), it proves „masculinity”.

G4-LA14 is reported by only three companies, one uses G4-LA15, and G4-LA16 is absent. All these indicators can be associated with the IDV level. In this sense, the almost complete absence of them in the reports would confirm the thesis of individualism and, therefore, little interest in the common good and reluctance to take responsibility for the selection of cooperators in the context of assessing their activities. G4-LA14 and G4-LA15 can also be associated with LTO. As with IDV, this is in line with the theoretical assumption, i.e., that Polish society is focused primarily on short-term and financial results and does not pay attention to the long-term benefits of adhering to good practices and the appropriate selection of co-workers. Issues regarding grievance mechanisms can be additionally linked to IVR and PDI, while human rights in this context are linked to PDI. Their absence in reports demonstrates a high PDI and IVR, which is generally associated with disregard for environmental and social disclosures, thus confirming theoretical assumptions.

G4HR1 and G4HR2, as well as issues related to workplace discrimination, i.e., G4HR3 and G4HR4, are related to the PDI and IDV level (the higher level, the less significant they are). This negative impact of PDI was demonstrated by Orij (2010) and Vitolla et al. (2019). G4HR1 is not reported at all, and G4HR2 by just two companies. Nine companies report using G4HR3. G4HR4 was used by one company. In this case, the results of the study confirm Hofstede's thesis.

G4HR5, which is associated with the IDV level, is reported by one company, like G4HR6, which shows again compliance with the theory – a high level of IDV. However, it is important to note that this result may be influenced by local laws that prohibit certain practices. Additionally, it could suggest that companies choose not to operate in countries where such restrictions do not exist.

G4HR7 and G4HR9, apart from the IDV dimension, can be associated with the UAI (in this case, awareness reduces the risk of breaking the law). None of the companies use these indicators, confirming the thesis of individualism. It also aligns with Kim and Kim (2010), Khlif et al. (2015), and Lu and Wang (2021), but it contradicts Hofstede's ideas about a high propensity to avoid risk (Hofstede, 1983).

G4HR8 is not reported, which probably results not so much from the high IDV level as from the homogenous environment in which the companies operate. Similarly, none of the companies use G4HR10, G4HR11, or G4HR12. These indicators can be unambiguously related to IDV, while the G4HR11 and G4HR12 are also related to LTO. Human rights grievance mechanisms, regarding the impact on respect for human rights, are additionally related to the PDI level. The absence of indicators describing this aspect of business activity in the reports proves an individualistic attitude, short-term orientation and significant power distance, in line with Hofstede's theory (1983).

## Conclusion

The detailed analysis of the use of the GRI provides empirical evidence to support our research question. Companies' reporting of the SDGs depends on stakeholder expectations, which, together with the propensity to report SDGs using the GRI, is culturally determined. Our research confirms the results of Fernandez-Feijoo et al. (2014) and Zarzycka and Krasodomska (2022). There is a relationship between the use of specific indicators and Poland's performance on Hofstede's dimensions, mostly confirming the validity of Hofstede's theory.

The research confirms our research question in the sense that the attitudes of stakeholders and companies towards the development of SDG reporting and the use of GRI seem to be neutral, and the results of Poland in Hofstede's dimensions align with the frequency and type of GRI indicators used by companies in their reports. Our research confirms that sustainability is still not seen as an important financial or operational component of business operations (Sullivan et al., 2018; Wicki, Hansen, 2019; Garcia-Sanchez et al., 2020). Considering the detailed scope of these mandatory reports and comparing their content with the GRI referring to the same areas, i.e., G4-LA1, G4-LA2 (as well as G4-LA3), G4-LA6 and G4-LA8, it can be assumed that the popularity of these indicators (they are used by most of the researched companies) is because companies are forced to report relevant data in this field (employment and occupational health and safety) to government administration anyway.

By contrast, G4-LA7 (incidence of employees with occupational diseases) appears in the reports of only two companies. This confirms the thesis that the popularity of certain indicators results not so much from the belief in the importance of the information they contain but from the need to collect the same data for other purposes, i.e., mandatory reporting. Information on the number of employees suffering from occupational diseases is not required in the report to the Central Statistical Office; hence only two companies take the trouble to prepare and disclose such information. Therefore, this does not automatically mean that Hofstede's theory is incorrect, but results from the ease of reusing information already obtained for other purposes.

Our research also confirms Krasodomska et al. (2022), showing that Polish companies exhibit significant variations in their efforts to report the SDGs. This may result from a lack of knowledge, as Mio et al. (2020) argued. However, it may also lead to this shortfall because companies do not feel obliged yet to supplement it. It may also result from other factors, like different industries, ownership, financial development and audit quality, which requires further in-depth research.

Our research also confirms the results of an earlier study by Wettstein (2012). Only four human rights indicators out of twelve were reported by 20 companies. Wettstein (2012) stated: „human rights have not played an overwhelming role in CSR in the past. Similarly, CSR has had relatively little impact on what is now called the *business and human rights debate*”. This is why the role of business in respecting human rights is so important, as Ramasastry (2019, p. 252) argues.

Examples of this can be found in CSR initiatives and state regulations that encourage or require positive corporate engagement with human rights.

Our article highlights the impact of culture on the willingness or unwillingness of companies to disclose non-financial information. A limitation of our research is that we only examine one area of non-financial reporting. Additionally, we only refer to companies in the WIG 20, and we only studied one year. However, the research itself shows that this is a very important area that requires further investigation.

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