

## CORPORATE SOCIAL RESPONSIBILITY REPORTS ON POLISH MARKET OVER THE YEARS – COMPARISON AND ANALYSIS

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**Purpose:** Based on the literature, a research gap was defined regarding the comparison of actual CSR reports submitted by enterprises in Poland over the years.

**Design/methodology/approach:** The comparison and analysis of CSR (Corporate Social Responsibility) reports from years 2007 to 2020 was conducted by obtaining available reports of various companies from individual years and comparing them in terms of the reporting approach in accordance with the reporting guidelines (Global Reporting Initiative – GRI guidelines). During the comparative analysis 184 reports were compared each other. The result is a verdict on the detail and overall "quality" of corporate CSR reports and approach to reporting over 13 years.

**Findings:** The conducted analysis shown that CSR reports are more and more compliant with the guidelines and these standards positively affect the standardization of the reported results. Despite, the fact that Polish organizations still do not voluntarily report in the same amount as many companies in Western Europe, they have learned and developed reporting methods and improve the quality of their reports over the years.

**Research limitations/implications:** The main limitation of this paper is the amount of reports, which were compared in paper. To obtain a broader picture of non-financial data reporting, including CSR reports in Poland, it is necessary to refer to a larger number of reports. It does not take into account the sector of small and medium-sized enterprises. It is worth to check which companies from each sector put the most non-financial information in their reports. The implication is the study allowed to obtain the current result CSR Reporting evolution process in Poland and the trend of reporting during last 13 years on the base of research sample.

**Originality/value:** The value of this paper is theoretical. This is proposal to analyze the CSR reports submitted over the years in Poland. The conducted literature analysis made it possible to determine the research gap in this area. This paper is addressed to those, who are interested in CSR reporting trend and the quality of CSR reporting in Poland. The results of analysis bases on both past and actual reports (from 2007 to 2020).

**Keywords:** CSR, Reports, Analysis, GRI, CSR reporting quality.

**Category of the paper:** Research paper.

## 1. Introduction

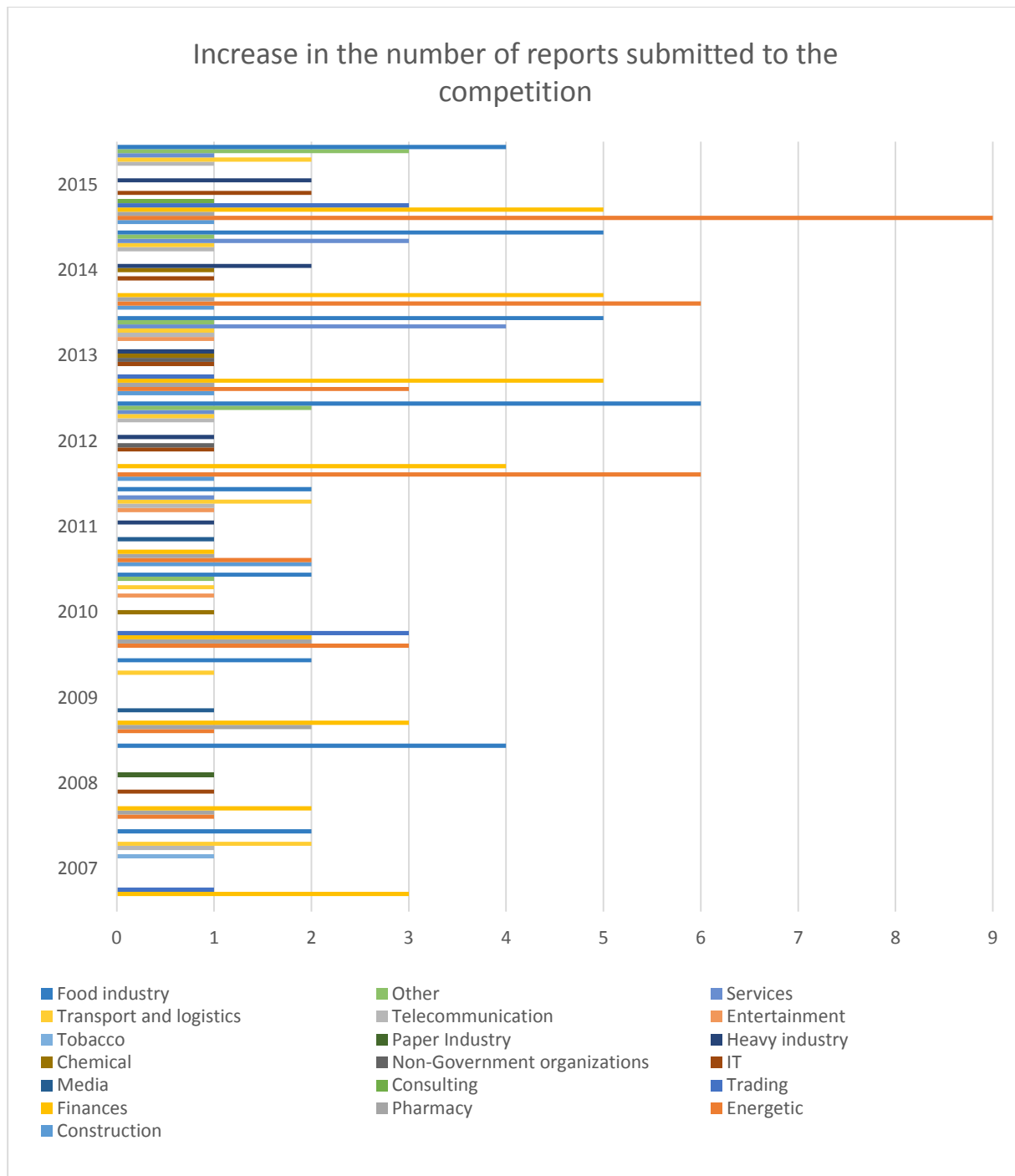
The dynamic development of CSR in Poland is dated on the beginning of XXI century (Ministerstwo Gospodarki, 2020). Reporting corporate social responsibility is the most common form of expressing and summarizing the effects of activities in the field of running a business in a socially responsible manner (Chojnacka, and Wiśniewska, 2016). Presenting the results of activities in the areas of CSR became for organizations a form of reporting to stakeholders their CSR efforts (Stępień, 2015; Freeman et. Al., 2010). The process of preparing and publishing CSR reports becomes more and more important. During last years information contained in reports is becoming more extensive and detailed (Dyląg, Puchalska, 2014). It is an approach involving a lot of pressure from the society and governments of highly developed countries to conduct business in accordance with the idea of sustainable development (Wensen et. Al., 2015). In Poland, reporting on corporate social responsibility has developed over the last 15 years. Firstly, the large international corporations that have started operating in the territory of the Republic of Poland were reporting often (Tepper, and Tepper, 2003; Wołczek, 2013; Chojnacka, and Wiśniewska, 2016; Hąbek, and Wolniak, 2015). Reporting corporate social responsibility by companies that operated on the European market in other EU countries was a well-established practice. Large companies entering the Polish market, in which reporting of non-financial data was not yet developed, had an easier task. However, small and medium-sized enterprises have started to follow this trend. Reporting corporate social responsibility by companies that operated on the European market in other EU countries was a well-established practice. Large companies entering the Polish market, in which reporting of non-financial data was not yet developed, had an easier task. Small and medium-sized enterprises, both in Poland and in Europe, began to follow this trend (Lock, and Seele, 2016; Tschopp, and Heufner, 2015; Vartiak, 2016; Borisova, 2020). In the years 2007-2015, a total of 200 reports were submitted to the competition for the best social responsibility report (Wróbel 2016). The number of reports submitted each year has changed. The trend line was shown on figure 1.



**Figure 1.** Amount of CSR reports submitted to competition from 2007-2015. Source: Authors' own work based on: Wróbel 2016, [www.raportyspoleczne.pl](http://www.raportyspoleczne.pl).

Analyzing the enterprises of particular industries that submitted reports for the competition, it is possible to observe areas in which reporting is progressing more dynamically than in the case of others. Figure 2 shows the increase in the number of reports submitted for the competition by enterprises belong to different sectors.

It is only a small percentage of reports that have been submitted. However, it perfectly shows the growing interest of entrepreneurs operating on the Polish market in reporting on corporate social responsibility. The data presented in the chart shows that the food industry was the most reported sector in years 2007-2015. Enterprises not categorized in any of the mentioned sectors were the second most willing to report. Then services, transport and logistics, and other business sectors. Companies sometimes gave up reporting non-financial data in a certain year. However, in later years, they reported more frequent.



**Figure 2.** Amount of CSR reports submitted to competition from 2007-2015 by enterprises belong to different sectors. Source: Authors' own work based on: Wróbel 2016, [www.raportyspoleczne.pl](http://www.raportyspoleczne.pl).

Ultimately, the improvement in the number of submitted CSR reports can be clearly seen in all analyzed sectors except construction. Nowadays, the enterprises both in Poland and in the world are aware of the complex and demanding environment which accompany economic and social changes. CSR reporting has become an expression of Commitment and taking an additional burden in the form of implementing areas belonging to CSR. This is of particular importance when an enterprise treats socially responsible activities as the part of its promotion (Wójcik-Jurkiewicz, 2016; Marcinkowska, 2010; Orzeł, 2020; Wolniak, and Hąbek, 2016;

Orzeł, and Wolniak, 2019; Chudy, and Nowodziński, 2007; Wolniak, 2014). Analyzing the issue of corporate social responsibility reporting, it is also worth taking into account different points of view regarding the premises of the very will to submit CSR reports by enterprises. On the one hand, there is a strong need and willingness of many business environments to relate to the improvement of the quality of life, care for the natural environment and the pursuit of sustainable development (Kim et al., 2018; Singhapakdi et al., 2015; Barnett et al., 2019; Raub, and Blunchi, 2014; Harness et al., 2018; Karaszewski, and Lis, 2014; Miller, and Eden, 2020). On the other hand, many studies take the opposite point of view (Wójcik-Jurkiewicz, 2016; Aqueveque et al., 2017; Cai et al., 2016; Rodrigo et al., 2016; Sen, and Bhattacharaya, 2001; Vanhamme, and Grobbsen, 2009; Barnett et al., 2019). An example may also be the study: "Role of CSR reporting. Evidence from Poland" (Wójcik-Jurkiewicz, 2016). The publication poses the following hypothesis: the reporting of information of CSR results solely from changing laws rather than from the need to disclosure significant environmental, social or economical events (Wójcik-Jurkiewicz, 2016).

In this publication the analysis of CSR reports submitted in the years 2011-2020 was conducted. Both compliance with the requirements of the guidelines according to which the reports were prepared were taken into account. The components of the reports were also analyzed to see how the content and detail of the information contained in the reports has changed, as well as the approach to publishing them in terms of distribution and availability. In addition, a study was conducted consisting in checking reports sent by enterprises of various industries to the competition for the best CSR report in 2015-2020 in order to obtain current results in the reporting trend by enterprises operating in Polish market on the basis of a research sample that is reports sent to competition listed above.

## 2. The trend of CSR reporting in years 2015-2020

First, the reports participating in the competition for the best CSR report in individual years were counted. The results are presented in Table 1.

**Table 1.**

*Reports submitted to the competition "the best CSR report" in years 2015-2020*

Year of competition	2015	2016	2017	2018	2019	2020	Total
Amount of submitted reports	37	31	44	49	45	56	262

Source: Authors' own work based on [www.raportyspoleczne.pl](http://www.raportyspoleczne.pl).

An increase in the number of reports submitted for the competition by companies from various industries is clearly visible. In total, from 2015 to 2020, 262 reports were submitted to the competition. This is 62 reports more than the total number of reports submitted in years 2011-2015 (200 reports were submitted to competition during these years). The increase in number of submitted reports was shown on figure 3.



**Figure 3.** Amount of CSR reports submitted to competition from 2015-2020 by enterprises operating on Polish market. Source: Authors' own work based on: [www.raportyspoleczne.pl](http://www.raportyspoleczne.pl).

The next step was to complete the reports submitted for the competition, broken down by companies from various industries. The number of reports submitted by enterprises belonging to various industries in the following years is shown in Table 2.

**Table 2.**

*Reports submitted to the competition "the best CSR report" in years 2015-2020 by enterprises belong to different sectors.*

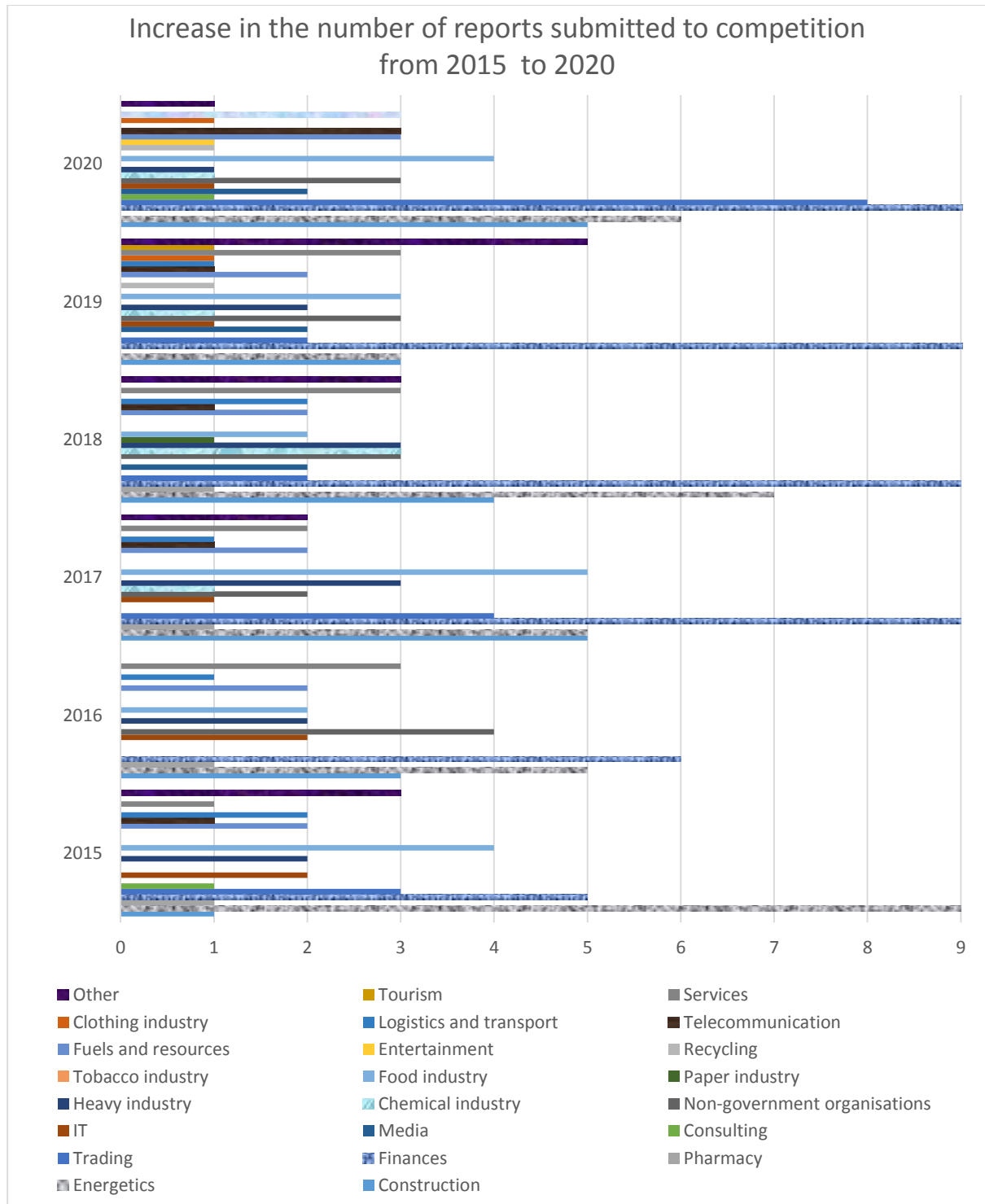
Year of competition		2015	2016	2017	2018	2019	2020	Total
Sector								
Construction		1	3	5	4	3	5	21
Energetics		9	5	5	7	3	6	35
Pharmacy		1	1	1	1	0	0	4
Finances		5	6	9	9	10	11	50
Trading		3	0	4	2	2	8	19
Consulting		1	0	0	0	0	1	2
Media		0	0	0	2	2	2	6
IT		2	2	1	0	1	1	7

Cont. table 2.

Non-government organizations	0	4	2	3	3	3	15
Chemical industry	0	0	1	3	1	1	6
Heavy industry	2	2	3	3	2	1	13
Paper industry	0	0	0	1	0	0	1
Food industry	4	2	5	3	3	4	21
Tobacco industry	0	0	0	0	0	0	0
Recycling	0	0	0	0	1	1	2
Entertainment	0	0	0	0	0	1	1
Fuels and resources	2	2	2	2	2	3	13
Telecommunication	1	0	1	1	1	3	7
Logistics and transport	2	1	1	2	1	0	7
Clothing industry	0	0	0	0	1	1	2
Services	1	3	2	3	3	3	15
Tourism	0	0	0	0	1	0	1
Other	3	0	2	3	5	1	14

Source: Authors' own work based on [www.raportyospoleczne.pl](http://www.raportyospoleczne.pl).

The leaders in the number of reports submitted in the period 2015-2020 were enterprises from the financial sector (50 reports submitted in the competition). Then enterprises belonging to the energy (35 reports), construction and food sectors (21 reports). On figure 4, is presented the increase in the number of submitted reports of companies belonging to different sectors.



**Figure 4.** Amount of CSR reports submitted to competition from 2015-2020 by enterprises belong to different sectors. Source: Authors' own work based on: Wróbel 2016, [www.raportyspoleczne.pl](http://www.raportyspoleczne.pl).



### 3. Comparison and reports analysis over the years 2007-2020

The first stage of the CSR report comparative study was based on obtaining reports from particular years. Reports submitted to the competition for the best CSR report from 2011 to 2020 were considered the "report database". The analysis consist of compared reports of all companies, which submitted their reports every year from 2007 to 2020 in food industry, finances and energetics sectors. During analysis 184 reports were compared in the terms of the applied GRI guidelines and the overall structure of the report. First, it was taken into account whether the reports for a given year was prepared according to GRI guidelines. The Table 3 shows amount of reports and versions of GRI guidelines according to, which submitted reports had been prepared.

**Table 3.**

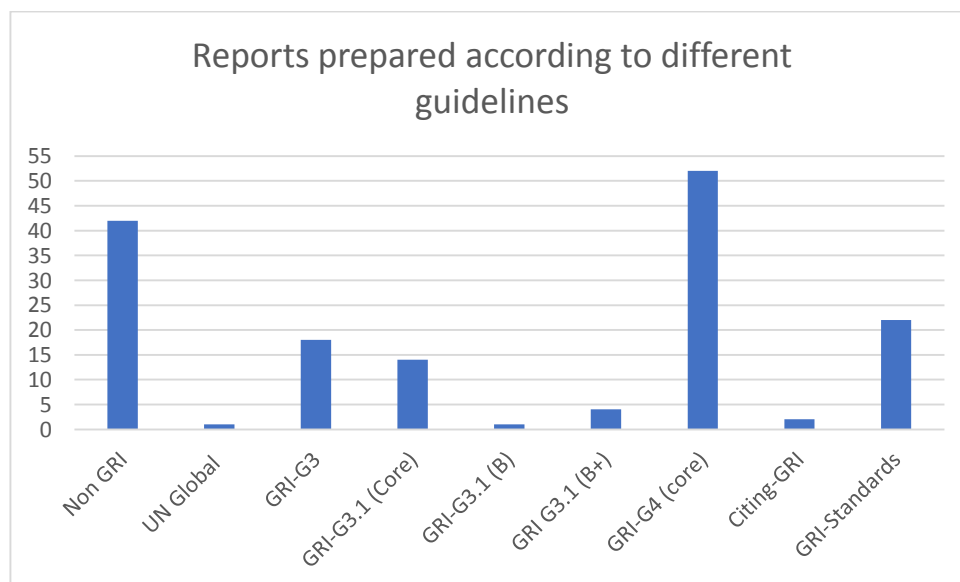
*Reports submitted by researched companies in years 2011-2020 prepared according to the GRI guidelines*

Year	Company (reports prepared according to GRI guidelines)		
	Food production sector	Finances sector	Energetics
2007 (2,3,1 reports)	Non-GRI	Non-GRI	Non-GRI
2008 (4,2,1 reports)	Non-GRI	Non-GRI	Non-GRI
2009 (2,3,1 reports)	1 report contained UN Global Compact principles. Non-GRI (1 report)	Citing-GRI (1 report) GRI-G3 (1 report) Non-GRI (1 report)	Non-GRI (1 report)
2010 (2,2,3 reports)	GRI-G3 (both reports)	GRI-G3 (1 report) Non-GRI (1 report)	Non-GRI (3 reports)
2011 (2,1,2 reports)	GRI-G3.1 (B) (1 report) GRI-G3 (1 report)	GRI-G3 (1 report)	Non-GRI (2 reports)
2012 (6,4,6 reports)	GRI-G3.1 (B+) (2 reports) GRI-G3 (4 reports)	GRI-G3 (2 reports) Non-GRI (1 report) GRI-G3.1 (1 report)	Non-GRI (2 reports) GRI-G3.1 (4 reports)
2013 (5,5,3 reports)	GRI-G4 (Core) (2 reports) GRI-G3.1 (B+) (2 reports) Citing-GRI (1 report)	GRI-G4 (Core) (1 report) Non-GRI (1 report) GRI-G3.1 (Core) (2 reports) GRI-G3 (1 report)	GRI-G3.1 (3 reports)
2014 (5,5,6 reports)	GRI-G4 (Core) (4 reports) GRI-G3.1 (1 report)	GRI-G4 (3 reports) GRI-G3.1 (Core) (2 reports)	GRI-G4 (Core) (2 reports) Non-GRI (1 report) GRI-G4 (Core) (1 report) GRI-G3.1 (2 reports)
2015 (4,5,9 reports)	GRI-G4 (Core) (1 report) GRI-G3 (2 reports) Non-GRI (1 reports)	GRI-G4 (Core) (5 reports)	GRI-G4 (Core) (5 reports) Non-GRI (3 reports) GRI-G3.1 (1 report)
2016 (2,6,6 reports)	GRI-G4 (Core) (3 reports)	GRI-G4 (Core) (5 reports) Non-GRI (1 report)	GRI-G4 (Core) (6 reports)
2017 (5,8,5 reports)	GRI-G4 (Core) (3 reports) Non-GRI (1 report) GRI-G3 (1 report)	GRI-Standards (1 report) GRI-G4 (Core) (3 reports) Non-GRI (3 reports) GRI-G3.1 (Core) (1 report)	GRI-G4 (Core) (4 reports) Non-GRI (1 report)
2018 (2,9,7 reports)	GRI-G4 (Core) (1 report) GRI – Standards (1 report)	GRI-G4 (Core) (4 reports) GRI-Standards (5 reports)	GRI-G4 (Core) (5 reports) GRI-standards (1 report) Non-GRI (1 report)

2019 (3,9,3 reports)	GRI-G4 (Core) (1 report) GRI – Standards (1 report) Non-GRI (1 report)	Non-GRI (1 report) GRI-Standards (8 reports)	Citing-GRI (1 report) GRI-Standards (2 reports)
2020 (2,0,6 reports)	GRI – Standards (1 report) Non-GRI (1 report)	Lack of information	GRI-Standards (2 reports) Non-GRI (4 reports)

Authors' own work based on [www.raportypoleczne.pl](http://www.raportypoleczne.pl), [www.database.globalreporting.org](http://www.database.globalreporting.org).

The analysis in terms of reporting guidelines showed that GRI indicators were used in enterprises belonging to selected sectors only from 2009. It can be noticed that the largest companies, often with a high share of foreign capital and with unprecedented patterns of organizational culture in Poland, reported non-financial data. Based on the resources available on the [globalreporting.org](http://globalreporting.org) website, it can be seen that in 2006-2008 there were 8 companies operating on the Polish market in the database. Only one of them used the GRI G2 guidelines. 2 companies used Citing GRI guidelines in 2007 and 2008. From 2016, GRI G4 became the the most used guidelines. From that moment more and more frequent reporting according to the G4 until 2018 in the 3 analyzed sectors can be observed. In 2018, a similar number of reporters according to GRI-G4 and GRI-Standards can be noticed. Figure 5 shows the number of individual reporting standards in the analyzed sectors.



**Figure 5.** Reports prepared according to different guidelines. Source: Authors' own work based on [www.raportypoleczne.pl](http://www.raportypoleczne.pl), [www.database.globalreporting.org](http://www.database.globalreporting.org).

Analyzing the number of standards according to which various reports were prepared, it is easy to notice that the GRI-G4 was most often used. However, it is worth noting that many companies reporting corporate social responsibility, especially in the early 2007-2013 period, did not use any guidelines. In later years, when reviewing the reports, it was noticed that even in later years, there were companies that did not use the guidelines but reported non-financial data at their discretion. However, it is worth noting that many companies reporting corporate social responsibility, especially in the early 2007-2013 period, did not use any guidelines.

When reviewing reports, it was noticed that even in later years, there were companies that did not use the guidelines but reported non-financial data at their discretion. This may be due to the first approaches to non-financial data reporting by companies that have not done so before. More than once, when browsing the reports collected in the database, it was noticed that in the early years of their development in Poland, non-financial reports were very often a kind of promotion or even a kind of advertising brochures for enterprises. The increase in the quality of reports revealing non-financial data can be noted along with the growing popularity of GRI-G3. Another aspect is the reporting obligation for large enterprises from 2017. Specific information on indicators and actions taken to improve the relevant aspects of the company's operations began to appear in the reports. However, large companies that had experience in reporting non-financial data in other countries were in the lead in this respect. Smaller companies and small and medium-sized enterprises reported in small amounts (several reports per year) or did not report their non-financial responsibility at all. Integrated reports have also become more and more popular in recent years. Nevertheless, such an approach to reporting was noticed in only 3 companies during the analysis of reports. It is noteworthy that in none of the surveyed reports of enterprises on the Polish market, reporting in accordance with GRI-G3.1 or GRI-G4 guidelines at the comprehensive level was noticed. Enterprises limit themselves to reporting at the core level. However, it is worth noting that non-financial data are disclosed by enterprises in more and more numbers and more willingly. In addition to GRI-G4, companies most willingly reported according to GRI-G3, GRI-G3.1 in the core version, as well as GRI-Standards.

#### **4. Conclusions**

Reporting non-financial data in Poland is relatively young activity compared to the markets of Western Europe or the United States. Nevertheless, companies operating on the Polish market have come a long way in reporting corporate responsibility over the last 13 years. The period of time analyzed in the publication coincided with the greatest development of both the reporting trend in Poland and the development of GRI indicators and guidelines. It was also a time of changes in EU law and directives related to the obligatory reporting of non-financial data of enterprises operating on the EU markets. Based on the analyzed reports of companies belonging to 3 sectors, the following conclusions can be drawn:

- Many companies may also treat CSR reports as a form of promotion and advertising.
- The development of GRI (GRI 3.1 and G-4) significantly contributed to the improvement in the quality of the reported data.
- Enterprises operating on the Polish market are reluctant to disclose their non-financial data in relation to financial ones (integrated reports).

- The best and most comprehensive reports are still produced by large companies. Small and medium-sized enterprises are not as eager to report corporate social responsibility as large enterprises.
- GRI-G4 are guidelines that enterprises used most often in the years 2007-2020.
- Most of the reports from the period 2013-2020 contained information about the quality assurance system operating in the company and information about the external verification of the CSR report.
- GRI-Standards are the most frequently used guidelines in the last 3 years in the financial sector (out of the 3 analyzed sectors).
- It can be said that in 2020 the overall quality of CSR reports, taking into account their content, indicators used, the fact of external verification is at a much higher level than in the years 2007-2013.
- On the basis of the analyzed reports, it was found that the enterprises not in the analyzed period were inclined to use the GRI-G4 in the comprehensive version. Only the Core version was decided.

The presented conclusions, which resulted from the analysis of CSR reports at the turn of 2007-2020, clearly show the growing interest and the growing number of annually published CSR reports. The data presented in the paper is also becoming more and more detailed. It is worth getting interested in this aspect in the segment of small and medium-sized enterprises, which report much less frequently than large companies. Nevertheless, the analyzed research sample is too small to be able to draw more conclusions than those presented for this sector.

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