

## Corporate Social Responsibility and accounting in Poland: A literature review

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**Abstract.** Corporate Social Responsibility (CSR) has become a popular research stream across scientific disciplines as indicated by the number of publications increasing world-wide. At the same time, this is a very much country-specific notion. In Poland, as in other CEE countries, the development of CSR has been influenced by the communist past and the economic situation. The paper presents an overview of Polish literature on CSR and accounting themes. Our findings result from quantitative (2000-2015) and longitudinal qualitative (1984-2016) analyses of Polish publications. An analysis of the content of BazEkon and EBSCO databases, as well as the search performed using the Google Scholar have demonstrated a growing interest of Polish academia in CSR issues since 2001. However, a significant increase in the number of publications on the topic has been observed only since 2005. In order to present the key debates in the area of CSR disclosures, we have analyzed 67 papers. We discovered that most papers published by Polish researchers concentrated on the content of CSR reports and on the integrated reporting concept. The most frequently used methods were literature review and content analysis. Only a few researchers applied statistical tools or conducted interviews or surveys. The interests of Polish researchers in the area of CSR reporting focus on factors influencing CSR reporting and the quality of CSR reports. Because CSR and reporting on CSR are in the early stages of development in Poland, it would be valuable to repeat the performed literature analysis in a few years' time. It can be expected that the CSR concept will gain in popularity and more research sources (like CSR or integrated reports) will be available to Polish academics, which will be reflected in the topics of their studies and the methods used.

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## 1. Introduction

Companies are required to earn a profit which continues to be their defining characteristic. However, it matters how the profit is made as it is a part of a wider process which takes into consideration the companies' relationships with a wide range of individuals, groups and institutions. Corporate social responsibility (CSR) can be understood as the way in which a company is consciously responsible for its action(s) and non-action(s) and the impact of these on society and the environment. The concept refers to the approach used by companies to integrate social, environmental and economic concerns into their values, culture, decision making, strategy and operations in a transparent and ethical manner. The CSR idea has been evolving since the 19th century, when it emerged in the United States, and the stage of the development of the concept is different in various regions. According to Hopkins (2015), Europe is now ahead of most countries and followed by the USA, while the developing countries are on the first rung of CSR.

CSR in Poland is a relatively new concept. After many years of the communist system and expropriation of private capital, companies' responsibility for their actions was not the subject of scientific discussion in Poland. During the communist period, all problems connected with social welfare, as well as social and environmental issues were the State's responsibility. After the fall of communism in 1989, Polish market started to change following the model of the developed markets.

First public discussion on CSR took place in Poland in 1999 and was organized by Business Leaders' Forum. Since then, different actions have been undertaken to foster the development of CSR and CSR reporting as business concepts in Polish enterprises. One of the many initiatives is a CSR reports contest organized by the Responsible Business Forum (a non-profit organization which works for the development of the CSR concept) and SGS (an organization selling business supporting services). In 2007, only 11 companies took part in this competition while in 2015, a total of 37 CSR reports were judged. The increase in the number of contestants can be seen as an evidence of the change in the Polish companies' attitude towards CSR that has occurred over the last few years. It is expected that the trend toward implementing the CSR in the companies' strategies will prevail, mostly due to the adoption by Polish business of best practices used by foreign companies operating in Poland.

Along with the growing interest in the CSR notion on the part of practitioners, there has been an increase in the popularity of the concept as a subject of studies carried out by the Polish academia. Basing, to a large extent, on the achievements of foreign scholars, researchers in Poland explore the CSR theme and related notions from various perspectives, such as management, marketing, philosophy or accounting. This paper discusses the main views on the CSR concept which are driven mainly by the related accounting themes. It should be noted that although the CSR concept has been present in public discourse in Poland since 2000, the first publications of authors representing the accounting discipline and referring to additional obligations (social and environmental) of companies appeared in the mid-1980s. The aim of the paper is to provide an overview of literature on CSR and its relation to accounting, and to present some of the key debates in this area.

The paper is organized as follows. The second section presents general issues concerning the CSR concept which can be encountered in Polish publications on the subject of accounting and reporting. In the third section we concentrate on the number of studies referring to these issues which have appeared in Polish literature over the last 15 years. The fourth section takes us back in time to 1984, to the pioneer papers in the field of CSR disclosures, and presents the development of the Polish authors' studies since that time till the present day. In conclusion we summarize the findings, indicate the limitations of the paper and suggest future research possibilities.

## **2. Polish accounting academia and the CSR concept**

There is no definite definition of CSR – neither in the literature of respective fields nor in practice (Bartkowiak, 2011). The way it is understood and implemented differs greatly for each company and country. In general, it is about encouraging companies to be more aware of the impact of their business on the society and the environment. There are numerous CSR synonyms, the most popular of which are: business ethics, corporate citizenship, sustainability or sustainable development, corporate environmental management, business and society, business and governance, business and globalization, and stakeholder management. Therefore, CSR is viewed as an umbrella concept, which includes corporate citizenship, corporate sustainability, stakeholder management, environmental management, business ethics and corporate social performance.

Polish authors referring to the CSR issues, such as Pogodzińska-Mizdrak (2010) and Dyląg and Puchalska (2014), stress its interdisciplinary character – as it is explained by a number of different studies and practice, such as: business ethics, law, ecology, management and accounting. Nakonieczna (2008), Paszkiewicz and Szadzińska (2011), Roszkowska (2011) as well as Żemigła (2007) agree that CSR concept combines the elements of economic sciences, social sciences and

philosophy. The subject of social responsibility, distinguished by Stępień (2001) are: man-worker (human capital, also called intellectual capital), physical resources (economic capital) and natural resources (environment, i.e. natural capital). CSR results from the fact that all these resources are made available (shared) to the company, which operates within the society on a contract basis („legitimacy”) in order to conduct business activity.

CSR is often treated as an implementation of sustainable development politics and understood as an effective management strategy, which through social dialogue, contribute to shape the conditions for sustainable social and economic development (Bernatt *et al.*, 2011; Broniewska, 2012; Brzozowski, 2011; Dołęgowski, 2005; Dyląg & Puchalska, 2014; Gabrusewicz, 2010; Gołaszewska-Kaczan, 2010). It is very often defined in the Polish literature as an integration on a voluntary basis of social and environmental concerns in business operations and in interaction with stakeholders of a company in long-term perspective (Marcinkowska, 2006; Bernatt *et al.*, 2011; Bielińska-Dusza & Pająk 2012; Mizdrak & Pogodzińska-Mizdrak, 2013; Różańska, 2014; Macuda *et al.*, 2015b). Some authors stress the moral responsibility of the company to give an account for its activities (accountability) before internal and external stakeholders (Jarugowa, 1984; Zbiegień-Maciąg, 1996; Bernatt *et al.*, 2011). Moreover, Gasparski (2007) describes CSR as a two-level concept. On the one hand, it is the responsibility of the assigned tasks, namely achieving a desired result (responsibility), on the other hand, it is the readiness to be evaluated – presenting the results of business activity and the associated consequences (accountability).

CSR means to take actions that go beyond legal requirements. It is an idea of constructing a long-term strategy by a company that voluntarily takes into account the social, ethical and ecological aspects in its business operations. Such a company takes responsibility for the decisions that it made and the activities that it undertook, which have an impact on the local community and the environment, and also leads a dialogue with the internal and external stakeholders (Macuda *et al.*, 2015b: 118). Wykrzykowski (1986) treats CSR as taking care of the interests of the whole society, and therefore, it can ensure the implementation of specific, legitimized interests of the general public, organized in a particular form, while respecting the freedom of the individual.

Expanded around the world the idea of CSR shows that there must be no conflict between achieving by companies strictly economic objectives and simultaneously pursuing their activities related to society and the environment (Mizdrak & Pogodzińska-Mizdrak 2013: 54). Moreover, precisely those companies which manage to reconcile these two aspects, build their reputation, improve their image (competitive advantage by responding to societal signals), as well as gain financially and developmentally, and are very attractive to investors. Business cannot succeed in societies that are failing – whether this is due to social or

environmental challenges, or governance problems. CSR concept is spread non only in companies, but also in specific entities, such as shale gas producers (Galimska, 2015) or hospitals (Macuda, 2013). A particular attention is paid to environmental accounting (Stępień, 2003; Chojnacka, 2014; Dyląg & Puchalska, 2014; Macuda, 2015).

In recent years the idea of CSR became an important and worldwide subject, also in Poland. Therefore the role of accounting in implementation of this concept became a topic of frequent discussions. Socially responsible accounting (social responsibility accounting / social accounting / social and environmental accounting / sustainability accounting) is a manifestation of the development of accounting theory and practice arising from economic and social changes. Accounting, just like any other system, is constantly developing, adapting its solutions to dynamic changes and the level of complexity of company management processes. As a crucial informative system of a company, it evolves in line with new ideas and challenges related to management tasks and instruments (Macuda *et al.*, 2015b: 119). The potential of accounting system for adaptation (adaptability) to the objectives and situational determinants of the measurement has been already verified in its history (Burzym, 2008: 78).

CSR may be seen as one such idea that requires the adoption of a new set of solutions within the area of accounting, in particular its ethical and environmental aspects. CSR appears to be a complex and multidimensional organizational phenomenon, which consists on re-evaluating and recalibrating the relationship between the company and its wider context. Socially responsible accounting aims to identify, measure and present CSR issues – namely to report about activities in the social, environmental and economic areas related to the functioning of the company. According to Matuszak (2013: 106), in the context of implementation of CSR, the purpose of accounting is to create reliable, clear, credible and comparable financial and non-financial information based on the True and Fair Value principle, which will make it possible to materialise the responsibility of companies in relation to their stakeholders.

Burzym (1993: 6-7) underlines that the role of socially responsible accounting is to provide information to stakeholders in order to enable monitoring and evaluation of the company's activities from the point of view of compliance of its objectives with the social objectives and its contribution to social welfare. Thus, socially responsible accounting should (1) constitute an integrated system of economic measurement capable of acquiring information in three dimensions: economic, environmental and social; (2) provide a numerical basis for a systematic assessment of environmental and social impact of the company's activities; (3) assist management team in decision-making processes through the appropriate measurement of environmental and social costs and benefits associated with the

influence of the company on the environment; (4) report relevant and reliable information (related to CSR issues) allowing to make the right decisions by different stakeholder groups; and (5) create the conditions for independent audits of reports containing CSR information in terms of their usefulness.

Mizdrak and Pogodzińska-Mizdrak (2013: 53) claim that economic sciences deal with systems that should have an appropriate social resonance and should adapt to the environment. According to Pogodzińska-Mizdrak (2010: 179-180) „the success of a corporate social responsibility strategy depends on many factors, one of which is the system of accounting, which includes ready measurement methods, in particular with regard to balance sheet valuation, interpretation and recording of economic events, as well as reporting”. Krasodomska (2010a: 338-339) points out that information created within the system of socially responsible accounting, similarly to the information generated in regular accounting, should be reliable, complete and delivered to the stakeholders/shareholders in time in order to use it in the decision-making processes. The information should be significant (inform about the most crucial aspects of the implemented social responsibility strategy), complete (take into account all the areas of company's operations) and comparable in time.

Also, it is frequently postulated that the contents of such reports should be integral with financial reports, accurately reflecting the real situation of the company. The trend is towards a high-quality, comprehensive business reporting. According to Roszkowska (2011: 145-146), the form and contents of social responsibility reports are to a large extent dependent on the general communication strategy of a company. If the company operates in a complete isolation, publishing the environmental, social and economic information is limited to simply presenting the data, without expecting any feedback. But if managers wish to establish lasting relations with the community, the exchange of information and opinions is vital in reporting. The published data collected in the course of bilateral communication are useful for both sides and affect future activities and directions of a company development.

Businesses are an integral part of the communities in which they operate. Companies' long-term success is based on continued good relations with a variety of parties – shareholders, non-governmental organizations, business partners, lenders, insurers, regulators, tax authorities, consumers, employees, investors, and local communities. Rectitude in abiding by the social norms is reflected, in particular, in respecting the rights of the most vulnerable stakeholders – those individuals and entities that have the weakest possibility of delivering their arguments and enforcing their rights (Marcinkowska, 2006: 410). Taking into account social, environmental and economic concerns, socially responsible companies aim to increase their value by creating a common value for different stakeholder group (Szadzińska, 2013: 258).

With CSR topic, also reporting issues are tightly connected. A postulate appears stating that the content of CSR reports should be substantively integral with financial reports, accurately reflecting reality. In Poland it was Samelak (2013: 179-181) who first attempted to establish a conceptual framework for integrated reporting by a socially responsible company – such integration may be based on the annual report concept, in which the operational report is the key part of the integrated report, or on the integrated report concept, in which a single document integrates all non-financial information (including the CSR report) with financial information by indicating relations and interrelations between said information types.

The integrated report appears to Dyląg and Puchalska (2014: 35-36) as a new report containing information on the economic, environmental and social aspects of the business – the integration of a wide range of information about the company in the form of a single, coherent and comparable format. They claim that the development of integrated reports should improve the quality of financial reporting and help to increase the confidence of public opinion and investors. Krasodomska (2014: 110) indicates two basic principles underlying the development of the concept of integrated reporting: accountability (the company's obligation to report to the stakeholders on the actions taken which results from the fact that the company receives consent to act from the public) and transparency (the way company disclose information to its external users – the information presented should reflect actual/true situation of the company). It is advisable for companies to start practicing integrated reporting and it is possible that it will emerge as a reporting standard in 2020 (Krasodomska, 2012b).

### **3. A quantitative analysis of CSR and integrated reporting scholarly publications**

#### **3.1 Research aim and method**

The aim of the study was to identify publications concerning CSR and integrated reporting issues published over the years 2000-2015 to get an approximate picture of the popularity of the concepts as topics of research studies among Polish authors. In order to determine the degree to which CSR issues are discussed in Polish literature on the subject we have analyzed the resources included in two databases: BazEkon and EBSCO; we have also used the web search engine Google Scholar. It should be noted that the results of the performed analysis need to be interpreted with caution due to the application of a limited set of keywords.

BazEkon, a Polish database, was founded in 1993. It is being developed in a collaborative partnership of the libraries of Polish universities from Krakow,

Wroclaw, Poznan, Katowice, Szczecin and the Warsaw School of Economics. The database comprises the bibliographic descriptions of articles from scientific and economic periodicals, scientific publishing series of economic departments and faculties, as well as scientific institutions, including NGOs. The database allows publications to be searched with the use of keywords, publication year and publication language. The results can be sorted by two types of sources: journals and research papers.

EBSCOhost is a well-known research database, which offers a broad range of full-text and bibliographic data. In our study we have limited the EBSCO resources to two databases: Business Source Complete and Academic Search Complete. Business Source Complete is a comprehensive database of business-related sources and information and Academic Search Complete is a multidisciplinary academic database that includes peer-reviewed journals, as well as periodicals, reports and books. The search was limited to publications in scientific journals (peer-reviewed), including conference proceedings. Publications were checked one by one paying attention to whether they concerned CSR issues and were written by Polish authors.

Google Scholar is a freely accessible web search engine that indexes the full text or metadata of scholarly literature across an array of publishing formats and disciplines. Our Google Scholar search focused only on scientific publications (options „include patents” and „include citations” were not chosen).

The study was performed in three stages. The aim of the first one was to identify publications concerning the CSR notion in general. In the second stage, we concentrated on these, which refer to the CSR and corporate accounting or reporting. In the third stage of the research our aim was to identify publications related to the integrated reporting concept.

### **3.2 CSR as the topic of Polish scholarly publications**

The aim of the first stage of the study was to identify the number of publications dedicated to CSR issues in general over the years 2000-2015.

BazEkon, EBSCO and Google Scholar resources were examined with the use of such keywords as „społeczna odpowiedzialność biznesu” (in English „corporate social responsibility”). Table 1 presents the results.



**Table 1. The number of publications by Polish authors dedicated to the CSR issues indexed in BazEkon, EBSCO and provided by Google Scholar in 2000-2015**

Year	BazEkon	EBSCO	Google Scholar
2000	0	0	0
2001	1	0	3
2002	8	0	3
2003	7	0	4
2004	7	0	7
2005	20	0	28
2006	30	0	38
2007	32	0	26
2008	81	0	67
2009	108	0	121
2010	140	0	101
2011	196	2	187
2012	130	4	214
2013	208	18	322
2014	231	15	266
2015	136	25	246
<b>Total</b>	<b>1335</b>	<b>64</b>	<b>1633</b>

According to the data presented in table 1, the number of publications dedicated to the CSR concept increased over the years 2000-2015. BazEkon and Google Scholar provided many more results (13335 and 1633 respectively) than EBSCO (64), which is not surprising given that few Polish scientific journals are included in EBSCO database, and it is still a big challenge for Polish researchers to get published in foreign journals indexed in it. A noticeable increase in the number of publications in BazEkon and Google Scholar as well as EBSCO occurred in 2005 and 2013, respectively.

According to the BazEkon, in the first half of the analysed period (2000-2007), on average 13 publications per year were issued, while in 2008-2015 – the number went up to about 154 per year. Important increases in the number of publications can be observed in the year 2008 in relation to 2007, in 2011 in relation to 2010 and in 2013 in relation to 2012. The largest decreases were identified in the years 2015 vs. 2014 and 2012 vs. 2011.

**Table 2. Characteristics of the publications on the CSR issues included in the BazEkon in 2000-2015**

Publication in:	No. of publications
Polish	1188
English	138
Research Paper	842
Scientific Journal	493

Only 10% of all Polish authors' CSR publications included in the BazEkon are written in English (table 2). Twice as many publications are published in universities' research papers as in scientific journals.

An analysis of the publications indexed in EBSCO database revealed 64 studies by Polish authors and the vast majority of them – 58, were published over the years 2013-2015. It should be noted that the significant increase in the number of publications in 2013 may have resulted not only from an increase in the academia interest in the CSR concept, but also from an increase in the number of Polish resources (such as research papers) indexed in EBSCO database.

The search performed with the use of the Google Scholar web search engine allowed the scope of publication sources to be extended. It should be noted that not all scholarly research papers and journals which are being published in Poland are included in BazEkon. However, a similarity can be observed in the number of publications included in BazEkon and that identified in Google Scholar within the research time frame. Like the BazEkon, Google Scholar also revealed an increase in the number of publications since 2005. As regards the first half of the analysed period (2000-2007), Google scholar provides information on an average of 13 publications per year (similar to BazEkon), while in 2008-2015 – the number is about 190 per year (more than BazEkon).

In the second research phase, we made an attempt to identify publications related to CSR and corporate accounting or reporting.

**Table 3. The number of publications regarding CSR and accounting and CSR and reporting indexed in BazEkon in 2000-2015**

Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
No. of publications	0	0	0	0	0	1	0	0	4	3	1	2	5	4	7	14

According to the research results, BazEkon included 41 studies dedicated to the issues of CSR and accounting (13) and CSR and reporting (28) which were published over the years 2005-2015. Since 2008, they appeared in the database every year. The highest number was published in 2015 (14). Only two publications were written in English, 19 were published in research papers and 22 in scientific journals.

**Table 4. The number of publications regarding CSR and accounting and CSR and reporting indexed in EBSCO in 2000-2015**

Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
No. of publications	0	0	0	0	0	0	0	0	0	0	0	1	0	8	6	7

Due to the importance of the EBSCO database on the international academic level, we searched the EBSCO database resources with the use of Polish and English keywords. This allowed us to identify 22 papers in total, published in 2011 and 2013-2015. The publications were carefully checked in order to avoid double counting.

The use of Polish keywords („społeczna odpowiedzialność biznesu and rachunkowość” and „społeczna odpowiedzialność biznesu and sprawozdawczość”) yielded 9 results. These were CSR publications written by authors representing accounting discipline. They were mostly papers in the Polish language, published in the Research Papers of Wrocław University of Economics.

13 more papers were identified using English keywords („corporate social responsibility and accounting and Poland or Polish” as well as („corporate social responsibility and reporting and Poland or Polish”). Four of them were published in 2013, four in 2014 and five in 2015. They were published in the Research Papers of the Wrocław University of Economics (in Polish or in English), Copernican Journal of Finance & Accounting, Accounting & Management Information Systems, Journal of Environmental Planning & Management, Engineering Economics, Journal of Advanced Research in Law & Economics, or Problems of Management in the 21st Century (in English).

**Table 5. The number of publications regarding CSR and reporting and CSR and accounting identified with the use of Google Scholar web search engine**

Ye	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
No. of publications	0	0	0	0	2	4	7	12	22	14	21	32	35	83	59	63

The web search engine Google Scholar allowed us to identify the highest number of publications dedicated to the CSR issues and at the same time to accounting/reporting topics in comparison to BazEkon and EBSCO databases. The first publication appeared in 2004 and since then their number increased over the periods 2005-2008, 2010-2013 and 2014-2015. The most papers were published in 2013 (83).

### 3.3 Identification of papers referring to the integrated reporting concept

In the third study stage we focused on the publications concerning the integrated reporting problem.

Integrated reporting is a relatively new concept. The Integrated Reporting Council (originally as a Committee) was established in 2010 and the <IR> Framework was published in 2013. Table 4 presents the results of the analysis of publications referring to this concept and identified in the BazEkon, EBSCO databases and using Google Scholar. The search term was „sprawozdawczość zintegrowana” (in English integrated reporting).

The search performed with the term „sprawozdawczość zintegrowana” allowed us to identify 8 papers in the BazEkon database published over the years 2000-2016, mainly in scientific journals, such as Theoretical Journal of Accounting.

**Table 6. The number of publications by Polish authors dedicated to the integrated reporting issue indexed in BazEkon, EBSCO and identified with the use of Google Scholar web search engine in 2011-2015**

Year	BazEkon	EBSCO	Google Scholar
2011	0	0	0
2012	2	0	3
2013	1	3	12
2014	3	3	14
2015	2	2	12
Total	8	8	41

EBSCO database resources were searched with the use of the term „sprawozdawczość zintegrowana” as the keyword. 5 papers were identified. The search with the English phrase „integrated reporting” and „Poland or Polish” yielded 3 more results.

The use of the Google scholar web search engine allowed 41 publications to be identified, the first one appearing in 2012.

In conclusion, it can be said that Polish academia has taken more and more interest in CSR issues since 2001 but a significant increase in the number of publications on the topic has been observed only since 2005. The reason could be the process of CSR development and implementation in the corporate practice in Poland. According to Wachowiak (2013, p. 81), companies operating in Poland started to implement specific CSR projects in their operations in 2004-2005.

Only 3% of CSR publications included in BazEkon referred to accounting and reporting issues. In the case of Google Scholar, it was 22%. The highest percentage was observed in the results provided by the EBSCO database – 34%. Few papers by Polish authors are indexed in this database, but still quite many of those related to CSR refer at the same time to accounting and reporting. Integrated reporting is quite a new topic but it has been more and more popular in Polish scientific literature since 2012.

## **4. CSR disclosures as a research topic**

### **4.1 Research aim and method**

Studies on CSR disclosures are particularly popular among the Polish accounting academia. In Poland, such studies developed later than in Western Europe and in the USA. The first papers on CSR started to appear in Polish literature on the subject in the 1980s. Polish research in the field of CSR accounting must be assessed with the history of Poland in mind. Polish market started to develop after 1989 following the fall of the communist system. Between the end of the second world war and the 1980s, there was no place in Poland for private capital, non-profit organizations or corporate philanthropy. Therefore, society's expectations from enterprises were different than abroad. Polish citizens mistrust private capital and the level of social trust in general is very low among Polish people (Jastrzębska & Legutko-Kobus, 2014: 50). The survey conducted in 2008 by the research agency On Board PR and PBS DGA revealed that more than 70% of Poles were convinced that companies engaged in CSR for promotion of their products and to improve their image. That is why Polish companies were skeptical about the efficiency of disclosing the information on their CSR activity, especially philanthropy. However since the years 2010-2012 the CSR concept has started to

be more and more popular in Poland both for business and for the media (Banaszkiewicz & Makowska, 2012)

Table 7 presents selected local and international journals, where Polish authors have published their papers on CSR in Polish or English. According to the data included in the table, 14 papers were published in Theoretical Journal of Accounting. The Journal has been published by the Research Council of the Accountants Association in Poland since 1977. It features articles written by Polish and foreign authors, in Polish and English.

**Table 7. Selected journals which include Polish authors' publication on the CSR reporting**

Journal	Language	No of Papers
<b>Local Journals</b>		
<b>Theoretical Journal of Accounting (published by the Accountants Association in Poland)</b>	Polish	13
	English	1
<b>Research Papers of the Wroclaw University of Economics</b>	Polish	9
<b>Studia Oeconomica Posnaniensia- Poznań University of Economics and Business</b>	Polish	5
<b>Research Papers of the Cracow University of Economics</b>	Polish	4
<b>Acta Universitatis Lodzensis, Folia Oeconomica -Research Papers of the Lodz University</b>	Polish	4
<b>International Journals</b>		
<b>Quality &amp; Quantity</b>	English	1
<b>Social Responsibility Journal</b>	English	1
<b>Engineering Economics</b>	English	2
<b>Social Sciences</b>	English	1

Internationally recognized journals which published papers by Polish authors include: Quality & Quantity, Social Responsibility Journal, Engineering Economics, and Social Sciences. Studies presented in the paper were also published in Research papers of Universities in Gdansk (2 papers), Szczecin (2) and Olsztyn (1), as well as in Studies and Papers of the Collegium of Management and Finance distributed by the Warsaw School of Economics (3). Apart from

journals, authors referred to 11 books and 9 books' chapters by Polish academics dedicated to the CSR issues.

The aim of the study presented below is to evaluate the scope and development of Polish research in the field CSR reporting since the 1980s till present. In order to achieve the above mentioned objective we conducted a literature review. Our analysis concentrates on papers on the CSR disclosures and covers the time period from 1984 to 2015, giving us the possibility to assess the problem in a longitudinal perspective.

#### **4.1 Research studies referring to the CSR disclosures presented in the Polish accounting literature**

Studies on CSR disclosures in Poland are thought to have been pioneered by Jarugowa from the University of Lodz (table 7). In her first paper on CSR, she described the role of accounting for managers and society (Jarugowa, 1984). Her suggestions and research interests were based on the observations of business trends on western markets. She underlined the fact that information presented to society had to be useful for decision making. Accounting could be used to support the acceptance of business activity. Moreover, in order to fulfill the goal of accounting, according to Jarugowa (1984), financial data had to be supported by non-financial information. The scope of information had to take into consideration the following aspects: information importance, accuracy, aggregation and timeliness. Jaglińska (1984), following the example of Jarugowa (1984), extended in her paper the traditional approach explaining that an enterprise was responsible to shareholders, to other stakeholders and society as a whole. She stated that accounting should measure the company's responsibility and allow the organization to disclose it. Therefore the paper was an introduction to the future discussion on the CSR measurement and future problems concerning business units (in the capitalism times). Moreover, the author thought that accounting had to reveal how the company's activities influenced the level of environmental pollution, usage of non-renewable resources, public security, health and education, civil rights and many other aspects of social life. Therefore, according to Jaglińska (1984), it was necessary to create a system of internal and external reporting in order to inform all stakeholders about all aspects and results of corporate activity. At the same time, it was obvious that the reports should be clear, easy to understand and rewarding for users. She divided the goals of social accounting into three groups (Jaglińska, 1984):

1. identification and measurement of the difference between social benefits and costs of social responsibility,
2. checking if the company's policy is consistent with the system of ethical norms, on the one hand, and social expectations on the other hand,
3. reporting on the corporate social responsibility results.

**Table 8. Selected Polish authors' research studies concerning CSR disclosures and integrated reporting (1984-2016)**

<b>Main topic</b>	<b>Author</b>	<b>Main research method</b>
<b>Requirements for reporting on CSR activity</b>	Jarugowa (1984)	Literature analysis
	Jaglińska (1984)	Literature analysis
	Wolkowski (1984)	Literature analysis
<b>Obstacles for developing social accounting</b>		
<b>Evidence, importance and forms of the CSR in accounting</b>	Burzym (1990)	Literature analysis
	Stępień (2001)	Literature analysis
<b>The role of accounting in the development of social responsibility of enterprises</b>	Marcinkowska (2004)	Literature analysis
	Gabrusewicz (2005)	Literature analysis
<b>Measures of the efficiency of communication with stakeholders on the CSR activity</b>	Marcinkowska (2006)	Literature analysis
<b>Measurement of effects of CSR activity and providing the relevant information</b>	Stępień & Wydymus (2007)	Literature analysis
	Krasodomska (2010a),	Literature analysis
	Bielińska-Dusza & Pająk (2012)	Literature analysis
	Szadziewska (2013)	Case study
	Kowalak (2014)	Content analysis
<b>The quality and content of CSR reports</b>	Szczepankiewicz (2014)	Literature analysis
	Gabrusewicz (2010),	Literature analysis
	Krasodomska (2010b)	Literature analysis
	Michalak (2010)	Content analysis
	Banaszkiewicz & Makowska (2012)	Literature analysis
	Kuźbik (2012)	Literature analysis
	Hąbek (2014)	Questionnaire survey
	Macuda <i>et al.</i> , (2015a, 2015b)	Content analysis
<b>Usefulness of integrated reports</b>	Marcinkowska (2012)	Literature analysis
	Karmańska (2013)	Literature analysis
	Szadziewska (2014)	Literature analysis
	Wildowicz-Giegiel (2014)	Literature analysis
	Zuchewicz (2014)	Literature analysis
	Mazurowska (2014)	Literature analysis
	Sikacz (2014)	Content Analysis



<b>Integrated reporting in the Polish companies practice</b>	<b>Macuda (2015)</b>	Literature analysis
	<b>Walińska (2015)</b>	Literature analysis
	<b>Krasodomska (2012a, 2013b)</b>	Content Analysis
	<b>Szczepankiewicz (2013a, 2013b, 2014)</b>	Content Analysis Content Analysis
	<b>Tatarska (2013)</b>	
<b>CSR reporting in the light of legitimization theory</b>	<b>Michalczuk &amp; Mikulska (2014)</b>	Content Analysis
	<b>Krasodomska (2013a, 2014)</b>	Literature analysis
	<b>Waniak-Michalak &amp; Michalak (2013)</b>	Content analysis, cluster analysis
	<b>Matuszak (2015)</b>	Literature analysis
	<b>Zyznarska-Dworczak (2015)</b>	Literature analysis
<b>Information on CSR in activity statements (management commentaries) or other reports</b>	<b>Chojnacka (2014)</b>	Content analysis of activity statements
	<b>Krasodomska (2015a)</b>	Content analysis, disclosure index
<b>Using the accounting system to inform, measure and control CSR activity</b>	<b>Gabrusiewicz (2014)</b>	Literature analysis
<b>Factors influencing CSR reporting development</b>	<b>Hąbek, Wolniak (2015)</b>	Questionnaire survey
	<b>Waniak-Michalak &amp; Michalak (2016)</b>	Content analysis, regression analysis

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Because social accounting also requires taking into consideration non-financial information, Jaglińska (1984) considered regulations of this part of accounting and reporting in the form of GAAP or IAS to be impossible. However, as Jaglińska explained, fluctuation of social goals and their hierarchy made the introduction of social accounting into companies in Poland in the 1980s even more difficult. Jarugowa (1984) also tried to find the reason for the development of social accounting. She stated that the principal factor behind the growing importance of social accounting was the recognition of the role of man as the subject of labour activity and not only as a means to achieving goals. According to Jarugowa (1984), the companies' responsibility may be considered in isolation or in cooperation with many partners in the social context. In the case of the former, accounting serves as a measure of the achievement of goals while in the latter case the added value and the surplus in the form of the net production also have to be measured. In the same year, Wołkowski (1984) insisted that in the area of social accounting companies should report, most of all, on the expenditures and other provisions for the employees, environment and the whole society (mostly consumers). The author also evaluated the development of social accounting in countries other than Poland: Germany, Japan, France and the USA. He concluded that the main obstacle for this

process was the resistance of business to the expectations of social organizations and groups.

Since the beginning of the 1990s, authors have focused their attention on the place of social accounting within the accounting system and the directions of its evolution in Poland. Burzym (1990) and Stępień (2001) tried to answer the following questions: what is the evidence, importance and forms of CSR in accounting and what is the influence of this notion on the accounting evolution in the area of environment and human capital. Marcinkowska (2004) and Gabrusewicz (2005) also emphasized the growing importance of the accountability concept in business operations and attempted to identify the role of accounting in the development of social responsibility of enterprises.

After the accession of Poland to the UE and along with the economic growth of the country, there occurred some changes in the attitudes of society and companies to CSR. Companies started to manage their CSR strategies and, at the same time, more and more publications on CSR reporting began to appear in the Polish academic literature.

Marcinkowska (2006) used the examples of selected corporations to present how business entities applied the CSR policies in order to satisfy stockholders' interests and how decisions should be made and controlled by shareholders. Marcinkowska started scientific discussion on the importance of corporate efficiency measures for stakeholders. According to her, a company is obliged to construct the measures of communication efficiency with stakeholders which will simultaneously measure the quality of the corporate governance system. The same issue was stressed by Stępień and Wydymus (2007) and Szadziwska (2013). They indicate that society must be able to control economic events whose effects impact upon individuals and the natural environment. However, organizations may also benefit from the control. Companies could use the accounting system to measure the effects of the CSR activity and provide the relevant information. Corporations should adjust the CSR strategy to their activity and goals and balance the benefits of this process for the company and society with the expenditures. Krasodomska (2010a) indicated the new challenges to the accounting information function posed by the implementation of the CSR concept in the business practice. Continuing the issue of the CSR measurement, Krasodomska (2010a) and Bielińska-Dusza and Pająk (2012) presented the examples of the CSR measures used by companies in different areas of social and environmental activity. Krasodomska (2010a) distinguished economic indicators (i.e. return on investment), ecological measures (i.e. CO2 emission), employees indicators (i.e. average salary of women/ average salary of men), measures of work security (i.e. number of accidents/ number of employees), indicators of social engagement (financial donations for philanthropic activity) and measures of cooperation with business partners (payables turnover in days). Marcinkowska (2012) suggested different tools to measure the non-financial

achievements of a company, including the evaluation of stakeholders' expectations, such as balanced scorecard or accountability scorecard, intangible assets monitor and the performance prism. According to the author, the performance prism might be the most useful tool for stakeholders. It measures corporate achievements in five perspectives: stakeholders' interests, stakeholders' contribution, strategy, processes of the strategy implementation and resources used.

CSR reports content issues were relevant to the problems of CSR measurement and efficiency ratios. Kuźbik (2012) indicated that the CSR activity was very important for companies, but not all companies knew how to report on CSR. He concluded that the CSR report (prepared according to the GRI guidelines) could be useful only if it considered stakeholders' requirements. Research conducted by Macuda *et al.*, (2015a, 2015b) among Polish public companies listed on the WSE showed also that 30% of CSR reports in Poland are not prepared according to the GRI standards and only 18% of the companies had their CSR reports verified by an independent external auditor. Michalak (2010) checked the extent to which sustainability reporting standards were used in Poland. His research revealed that 67 out of 100 biggest companies underlined in their reports high importance of CSR but only 6 of them prepared CSR reports according to the GRI standards (they were companies from banking and oil industry). Gabrusewicz (2010) presented the view that financial statement and other reports on the CSR activity should contain the answers to the following questions:

1. what is the value of the company's activity within the CSR?
2. how does the CSR activity influence the corporation's results?
3. do the costs of CSR (i.e. environmental protection) exceed the benefits of these actions?

In 2014, Kowalak even suggested the measures for evaluating the CSR activity of companies' management of sewage and garbage.

Gabrusewicz (2010) defined social responsibility accounting taking into consideration the burden and benefits for society resulting from the activities of a particular entity presented in a qualitative or descriptive form. On the other hand, Krasodomska (2010b) stated that the content of social reports depended mainly on the enterprises' approach, because there were no universally accepted regulations in this regard. Measures of CSR used by companies often differed and thus were uncomparable. Moreover, the measures were also not subjected to verification by auditors. Companies might adopt one of the three models of CSR reporting:

1. presenting the information on the CSR activity as a supplement to the financial information,
2. determining the company's financial result adjusted for the effect of CSR, in full integration with financial accounting,

3. replacing financial accounting with a full model of costs and benefits of CSR to evaluate the performance of an enterprise from the point of view of all stakeholders.

According to Krasodomska (2010b), enterprises in Poland currently use the first model.

Since 2012, researchers in Poland have become interested in integrated reports (Marcinkowska, 2012; Krasodomska, 2012b; Wildowicz-Giegiel, 2014; Szadziewska, 2014; Chojnacka, 2014; Mazurowska, 2014; Sikacz, 2014; Macuda *et al.*, 2015b; Walińska, 2015). Most of the papers concerning integrated reports in Poland use a literature review or an analysis of legal acts as research methods. Authors conclude that integrated reports should be introduced in Poland in the near future.

Marcinkowska (2012) describes tools of accounting used for communicating information on CSR, such as: value added statement, expanded value added statement and CSR report. She underlines the usefulness of integrated reports. Szadziewska (2014) indicates that integrated reports should explain the relationships between strategic goals of the company and the economic and environmental aspects of its functioning. Szczepankiewicz (2014) even claims that the traditional financial statement does not present relevant information on the company's achievements and risks. However, an increase in the amount of information in integrated reports does not mean higher quality of the disclosure. Zuchewicz (2014) suggests that integrated reports should include mainly financial information while non-financial information should only be supplementary. The same problem has been raised by Walińska (2015). She even doubts if it is the right time to introduce integrated reports in Poland. Moreover, she fears that financial data will be replaced by non-financial information. A totally different opinion is held by Karmańska (2013) who states that accounting should not incorporate CSR issues and be used for reporting on CSR activity. According to her, financial information presented in this way might be manipulated. Therefore CSR reports should constitute separate documents. At present, integrated reports in Poland are chaotic and illogical. Chojnacka (2014) examined activity statements (management commentaries) of listed companies in Poland in order to determine if they contained any information on their CSR activities or at least where such information might be found. Her research revealed that some organizations presented information on CSR, but not all CSR activities were connected with their corporate strategy and the way CSR information was disclosed varied significantly.

As the number of Polish companies that prepare integrated reports increases, more and more researchers investigate their practices in this regard. A literature review (Krasodomska, 2015b) reveals the informative content of the following companies' integrated reports to have been analyzed in Polish literature: LOTOS, GAZ

SYSTEM and Scanmed Multimedis (Krasodomska, 2012a, 2013b), LOTOS, GAZ-SYSTEM, Scanmed Multimedis, TAURON Polska Energia and Grupa RWE SA (Szczepankiewicz, 2013a, 2013b, 2014), LOTOS (Tatarska, 2013), Zakłady Azotowe SA (Michalczyk & Mikulska, 2014). In general, the authors share the opinion that companies present information in integrated reports in a diverse manner, which makes any comparison difficult. They also follow the Integrated Reporting Framework guidelines more or less strictly.

In recent years, researchers in Poland and across the world have started to examine the determinants of CSR disclosure and motives of CSR reporting. Krasodomska (2013a, 2014) has tried to explain the phenomena of CSR through the legitimization theory. Waniak-Michalak and Michalak (2013) have discovered the level of CSR disclosure in companies in Poland to be dependent on the characteristics of management boards (age and experience of the chairperson). At the same time, they conclude that few companies disclose information about the impact of CSR activities on customer value creation. Zyznarska-Dworczak (2015) suggests that the legitimization might be internal and external and that accounting could help to present a company as socially responsible both to external stakeholders and its employees and shareholders.

Another article by the same authors (Waniak-Michalak & Michalak 2013) reveals that the motives of corporations in Poland for developing CSR activities are similar to those of the organizations in the USA. However, Polish companies seem to be motivated more strongly by the fact that their competitors realize CSR strategy than by the fact that their stakeholders expect them to do so. Yet another article by these authors (Waniak-Michalak & Michalak 2016) shows corporations to be more willing to disclose information on CSR activity in the social area if they belong to the group of the biggest donors, i.e. if the donation is significant. Hąbek and Wolniak (2015) have discovered that managers and researchers have totally different opinions on the determinants of CSR reporting. However, the main conclusion is that the government needs to engage in the development of CSR reporting.

In 2014, Gabrusewicz described the role of the accounting system in delivering necessary information for the management of the CSR strategy. He stated that the CSR manager should collect important data from the company's ledger and journal. Krasodomska (2015a) has analyzed CSR disclosures in management commentaries of selected banks. She concludes that the quality of CSR disclosures in bank management commentaries in Poland has increased over time although the banks do not prepare integrated reports.

In conclusion, it can be said that Poland is a country where CSR is at an early stage of development (Hąbek, 2014). Most of research papers concern the content of CSR reports and, since 2014, of integrated reporting. However, articles in Polish

are rather theoretical and do not present the results of empirical research, as opposed to articles of Polish scientists published in languages other than Polish. Research interests of Polish authors in the area of CSR reporting concentrate on factors influencing CSR reporting and the quality of these reports. This can be accounted for by the fact that the sample of CSR reports is still small in Poland (37 reports in 2014). However, assuming that the CSR concept becomes more widespread in Poland in the near future, the research in this field is likely to gather momentum.

## **5. Conclusion**

The profit-maximizing rule proposed by the traditional theory of economics as one and only aim of business operations does not explain the behavior of many types of companies which we observe nowadays. Although this approach still has many supporters, business executives more and more often recognize the importance of non-economic purposes, declare them as part of the companies' mission and assume responsibility for their implementation.

This corporate behavior is in line with the CSR concept. In Poland, it has been developing for about 15 years. Initially, it consisted in raising money for charities and in sponsorships, and was viewed primarily as a marketing activity. Nowadays, Polish companies have become aware of the advantages of implementing CSR in their long-term strategies, as for example, an opportunity to stand out in the market, to achieve tangible benefits or to avoid some types of risks.

In 2010, the concept of integrated reporting emerged mainly owing to the GRI and the development of sustainability reporting over the years. The idea of CSR has drawn attention to the importance of non-financial information for a comprehensive assessment of business activities. However, there are some important differences between the CSR and integrated reporting. CSR reporting targets a wider stakeholder audience than does integrated reporting and it focuses on impacts on the environment, society and the economy rather than on the value creation over time.

The above mentioned changes in the way companies operate and report on their performance are reflected in accounting research. In Poland, as in other countries across the world, academia representatives conduct studies referring to the inclusion of the CSR concept in the accounting framework, mainly concentrating on voluntary corporate disclosures and integrated reporting practices.

The discussion presented in this paper is based on the analysis of the BazEkon and EBSCO databases, Google web search engine, as well as a thorough examination of 67 papers, 39 of which concerned CSR reporting and 9 focused on integrated reporting.

According to the study results, the first accounting publications dedicated to the CSR concept appeared in Poland in 2005 (as identified in BazEkon), 2011 (according to EBSCO), and 2004 (as indicated by Google Scholar). Integrated reporting, as a moderately new concept, was the topic of the first scholarly publications in 2012 (BazEkon, Google Scholar) and 2013 (EBSCO). The total number of publications increased over time to reach: 14 (Bazekon), 7 (EBSCO) and 63 (Google Scholar) works on CSR issues and 8,8 and 41 papers on integrated reporting, respectively, in 2015. Few papers included in the databases were written in English and none of them was published in the top accounting journals (with the highest impact factors).

Our research revealed that CSR is widely presented in Polish literature. Most papers referred to the use of GRI standards and benefits of the CSR for the companies. Only in recent years in Poland more empirical studies in the field of CSR reporting were conducted and discussion about integrated reporting started. Some authors were skeptical about usefulness of integrated reports and were against the increase of non-financial information in the reports. The others stated that integrated reports should replace traditional reports which did not present relevant information on the company's achievements and risks. Only a few researchers applied statistical tools or conducted interviews or surveys. The interests of Polish researchers in the area of CSR reporting focus on factors influencing CSR reporting and the quality of CSR reports.

Small number of research articles on CSR disclosures in Poland may result from the fact that the communist regime in Poland fell just 20 years ago and that CSR is a new concept for Polish companies. However, we can conclude that along with an increase in the number of CSR reports in Poland, the research in this field can also be extended. In the light of the above, it seems that the possibilities of future research on CSR literature in Poland are extensive. It could focus on the more thorough quantitative and qualitative analyses of the studies conducted by the Polish academia, particularly with a view to finding out whether they are published in internationally acknowledged journals, prepared in collaboration with foreign scholars, or performed with the use of more sophisticated methods. Authors believe that further development of Polish literature on CSR issues could be beneficial not only for the accounting science itself, but also for Polish students of accounting, accountants, regulatory authorities and companies.

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**Selected publications by Polish authors representing the accounting discipline referring to the CSR  
and integrated reporting issues**

<b>Author(s)</b>	<b>Key issues investigated</b>	<b>Research method and theory</b>	<b>Language</b>	<b>Source (international or local; accounting or general; book or book chapter or journal)</b>	<b>Key findings</b>
Banaszkiewicz & Makowska (2012)	CSR	literature analysis	Polish	Local/accounting Journal	<ul style="list-style-type: none"> <li>accounting should encounter selected aspects of culture, such as activities to protect the environment and society</li> </ul>
Bielińska-Dusza & Pająk (2012)	CSR, sustainability development	literature analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>companies must develop and measure achievements of the CSR activity</li> </ul>
Broniewska (2012)	CSR standards	literature analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>guidelines of SA 8000, AA 1000 and ISO26000 standards could be useful to the leaders of the organizations – these standards facilitate the implementation of social and environmental problems as well as the stakeholders' service</li> </ul>
Brzozowski (2010)	CSR	literature analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>the main problem concerns the possibilities of working out an agreement in order to recognize the common values shared by key member states of the EU – good place for an achievement of consensus in this matter is the business arena, it seems probable that business will be the most neutral field to achieve harmony in social issues during the European integration process</li> </ul>

Author(s)	Key issues investigated	Research method and theory	Language	Source (international or local; accounting or general; book or book chapter or journal)	Key findings
Burzym (1990)	CSR, accounting	literature analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>▪ accounting should play greater role in presenting information on CSR</li> </ul>
Burzym (1993)	environmental and social issues	literature analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>▪ accounting evaluates and nowadays should present social and ecological aspects of business activity</li> <li>▪ accounting should provide information to stakeholders in order to enable monitoring and evaluation of the company's activities from the point of view of compliance of its objectives with the social objectives and its contribution to social welfare</li> </ul>
Burzym (2008)	social function of accounting	literature analysis	Polish	Local/accounting Journal	<ul style="list-style-type: none"> <li>▪ accounting defined as „a universal, flexible, entity oriented system of information and control, determined by the balancing method, which is inseparably linked with it by the cognitive method, making possible a numerical representation of the generation, flow and distribution of value and resulting settlements between entities”</li> <li>▪ importance of social responsibility of enterprises and the resulting need to measure business efficiency understood as socio-economic efficiency</li> </ul>



Author(s)	Key issues investigated	Research method and theory	Language	Source (international or local; accounting or general; book or book chapter or journal)	Key findings
Chojnacka (2014)	reporting of environmental and social issues, activity statements	content analysis of activity statements	Polish	Local/accounting Journal	<ul style="list-style-type: none"> <li>▪ according to law regulations environment and social data can be presented in the Report of the Management Board on operations</li> <li>▪ analysis of this report in chosen Polish public companies in energy sector confirms that the reporting level of given issues is different among companies – some companies prepared the separate part concerning social responsibility but presented activities were not always connected with a company's strategy; given companies did not inform about additional CSR reports</li> <li>▪ due to the varied report structure it limits the utility of this reports as the source of nonfinancial information</li> <li>▪ CSR activities are not always connected with a company's strategy and companies did not always inform about additional CSR reports</li> </ul>

Author(s)	Key issues investigated	Research method and theory	Language	Source (international or local; accounting or general; book or book chapter or journal)	Key findings
Dyląg & Puchalska (2014)	reporting of environmental and social issues	literature analysis content analysis	Polish	Local/accounting Journal	<ul style="list-style-type: none"> <li>▪ significance and effectiveness of the integration of companies' business strategy with the strategy of sustainable development is increasingly being emphasized</li> <li>▪ corporate reporting is changing constantly following the trend characterized by a broader approach to business activity, involving not only the economic perspective but also the perspective of the environment and society – reporting on corporate social responsibility is one of the concepts supporting the implementation of the sustainable development strategy</li> </ul>
Gabrusewicz (2005)	CSR, accounting	literature analysis	Polish	Local/accounting Journal	<ul style="list-style-type: none"> <li>▪ the concept of accountability in the operations of business entities is important as well as in CSR activity</li> </ul>
Gabrusewicz (2010)	socially responsible accounting	literature analysis	Polish	Local/accounting Book	<ul style="list-style-type: none"> <li>▪ CSR increases the reputation and trust of the company</li> <li>▪ accounting plays great role in increasing transparency of the organization and enables to use benefits of CSR by the corporation</li> </ul>
Gabrusewicz (2014)	sustainability development, accounting	literature analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>▪ with the increasing interest in the concept of sustainable development economists have noted that they do not have the appropriate methods for measuring its extent or effectiveness</li> </ul>

Author(s)	Key issues investigated	Research method and theory	Language	Source (international or local; accounting or general; book or book chapter or journal)	Key findings
Galimska (2015)	CSR reporting	literature analysis	Polish	Local/ accounting Journal	<ul style="list-style-type: none"> <li>▪ CSR reporting concerns companies engaged in the exploration and extraction of shale gas</li> <li>▪ globalization and constantly increasing expectations of stakeholders force companies to produce reports which cover the results of economic activity more extensively than the previously offered accounting reports</li> <li>▪ CSR reporting by Polish shale gas producers is often inadequate and lacks comparability by reason of adhering to different guidelines</li> </ul>
Hąbek (2014)	sustainability reporting practices	questionnaire survey	English	International/general Journal	<ul style="list-style-type: none"> <li>▪ sustainability reporting is not widespread in Poland but increasing demand in this field from stakeholders is not noticed</li> </ul>
Hąbek & Wolniak (2015)	CSR reporting practices	questionnaire survey	English	International/general Journal	<ul style="list-style-type: none"> <li>▪ CSR reports' preparers' and external 'experts' have a different view on reasons to issue a CSR report</li> </ul>
Jaglińska (1984)	socially responsible accounting	literature analysis	Polish	Local/accounting Journal	<ul style="list-style-type: none"> <li>▪ nowadays responsibility is extended to other stakeholders than only to shareholders, and to society</li> <li>▪ accounting must reveal how the activities of the company influence the level of environment's pollution, usage of not-renewable resources, public security, health and education, civil rights and many other social aspects of life</li> </ul>

Author(s)	Key issues investigated	Research method and theory	Language	Source (international or local; accounting or general; book or book chapter or journal)	Key findings
					<ul style="list-style-type: none"> <li>▪ it is necessary to create the system of internal and external reporting in order to inform all stakeholders on all aspects and results of the corporate's activity</li> <li>▪ social accounting requires taking into account non-financial information</li> <li>▪ accounting and reporting regulations in the form of GAAP or IRS may be impossible</li> <li>▪ reports should be clear, easy to understand and rewarding for users</li> </ul>
Jarugowa (1984)	social accounting	literature analysis	Polish	Local/accounting Journal	<ul style="list-style-type: none"> <li>▪ accounting may be used as the source supporting the acceptance of the business activity</li> <li>▪ information presented to society must be useful for decision making</li> <li>▪ financial information should be supported by non-financial information</li> <li>▪ information aspects should be the following: importance, accuracy, aggregation and timeless</li> <li>▪ principal reason for developing the social accounting was the recognition of the man as the subject of work, not only as the mean for goals' achievement</li> <li>▪ responsibility of companies may be considered in the isolation or in the cooperation of many partners in social context</li> </ul>

Author(s)	Key issues investigated	Research method and theory	Language	Source (international or local; accounting or general; book or book chapter or journal)	Key findings
Jastrzębska & Legutko-Kobus (2014)	social capital, CSR	literature analysis, content analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>level of civil trust in Poland is low and therefore small development of CSR</li> </ul>
Karmańska (2013)	integrated reports	literature analysis	Polish	Local/accounting Journal	<ul style="list-style-type: none"> <li>knowledge-based economy triggers the circumstances and factors that the academic accounting community should carefully identify, investigate and evaluate in terms of value contributed to the development of accounting practice and theory</li> </ul>
Kowalak (2014)	CSR	literature analysis	Polish	Local/accounting Journal	<ul style="list-style-type: none"> <li>waste disposal plants do not use measurement system and do not evaluate their activity</li> </ul>
Krasodomska (2010a)	CSR, informative function of accounting	literature analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>social accounting and social reporting are important research splits within the accounting discipline</li> <li>it is necessary to measure corporate CSR achievements in social and environmental areas with the use of indicators which refer to e.g.: economic performance, ecological issues, employees, work security, social problems and cooperation with business partners</li> </ul>

<b>Author(s)</b>	<b>Key issues investigated</b>	<b>Research method and theory</b>	<b>Language</b>	<b>Source (international or local; accounting or general; book or book chapter or journal)</b>	<b>Key findings</b>
Krasodomska (2010b)	CSR, accounting	literature analysis	Polish	Local/accounting Book chapter	<ul style="list-style-type: none"> <li>▪ companies needs to satisfy the needs of various stakeholders</li> <li>▪ CSR should be discussed in several areas: economical, sociological, ecological, ethical</li> <li>▪ CSR standards needs to be implemented by companies</li> <li>▪ connection between CSR and accounting has to be stressed</li> </ul>
Krasodomska (2012a)	CSR, integrated reporting	literature analysis, case study	Polish	Local/accounting Book chapter	<ul style="list-style-type: none"> <li>▪ integrated reporting concept is an important and needed notion</li> <li>▪ comparative analysis of Novo Nordisk and LOTOS integrated reports allows for the positive assessment of both companies disclosure practices</li> </ul>
Krasodomska (2012b)	integrated reporting	literature analysis	Polish	Local/accounting Journal	<ul style="list-style-type: none"> <li>▪ it is possible for the integrated reporting to became a reporting standard in 2020 among others due to the promotion actions taken, by IIRC, GRI, AICPA and the European Union</li> </ul>
Krasodomska (2013a)	reporting, legitimization theory	literature analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>▪ legitimacy theory has a particularly wide application in regard to voluntary environmental and social disclosures made by companies, as exemplified by the selected empirical studies presented in the paper</li> </ul>

Author(s)	Key issues investigated	Research method and theory	Language	Source (international or local; accounting or general; book or book chapter or journal)	Key findings
Krasodomska (2013b)	integrated reporting, legitimization theory, stakeholder theory	literature analysis, case study	Polish	Local/accounting Book chapter	<ul style="list-style-type: none"> <li>an analysis of CorporateRegister.com data, and the integrated reports drawn up by three companies operating in Poland: LOTOS, GAS SYSTEM and Scanmed Multimedis allows to state that this concept gains in popularity, and the reliability of the information presented in integrated reports is particularly important</li> </ul>
Krasodomska (2014)	integrated reporting, legitimization theory	literature analysis	English	Local/general Journal	<ul style="list-style-type: none"> <li>integrated reporting is an issue is also worth addressing within contemporary accounting research, paper identifies Polish authors dealing with this problems in their studies published in the years 2011-2013</li> </ul>
Krasodomska (2015a)	CSR disclosures in banks	content analysis, disclosure index, legitimacy theory	English	International/general Journal	<ul style="list-style-type: none"> <li>identification of information on CSR included in the management commentaries of selected banks operating in Poland, and evaluation the disclosures with regard to their quality, diversity and the ways they change over time allows to state that banks tend to include CSR disclosures in the management commentary</li> <li>banks present CSR information in diverse manner, focusing mainly on community involvement</li> </ul>

Author(s)	Key issues investigated	Research method and theory	Language	Source (international or local; accounting or general; book or book chapter or journal)	Key findings
Krasodomska (2015b)	integrated reporting	literature analysis	Polish	Local/accounting Journal	<ul style="list-style-type: none"> <li>the quality of CSR disclosures in 2011 was higher as compared with 2005</li> <li>identification of the main research gaps in integrating reporting as a result of an analysis of: papers indexed in EBSCO and Emerald databases, problems indicated by the IIRC in cooperation with ACCA and IAAER, studies accepted for presentation at the EAA Congress in Glasgow in April 2015, and Polish authors' publications</li> <li>as the main desirable research topics were identified problems related to: the business model, the value concept, the six capitals, the quality and materiality of integrated reports, satisfaction of users with integrated reports as sources of information, as well as the role of accountants and external auditors in the development and verification of integrated reporting</li> </ul>
Kuźbik (2012)	CSR	literature analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>it is necessary to inform people about fulfilling their expectations about the organization's activities for the common good and future generations</li> </ul>
Macuda (2013)	CSR, hospital	literature analysis	Polish	Local/accounting Book chapter	<ul style="list-style-type: none"> <li>CSR concept is spread also in hospitals</li> </ul>



Author(s)	Key issues investigated	Research method and theory	Language	Source (international or local; accounting or general; book or book chapter or journal)	Key findings
Macuda (2015)	socially responsible accounting, CSR reporting, environmental issues	literature analysis	Polish	Local/ accounting Journal	<ul style="list-style-type: none"> <li>▪ stakeholders expect greater transparency of information concerning the impact of the company activity on environmental, social and economic issues</li> <li>▪ lack of consistency and uniform practices in reporting on corporate social responsibility impedes comparability between companies</li> <li>▪ integrated reporting is the future of corporate reporting – should provide a coherent, consistent, transparent and comparable financial and non-financial information</li> </ul>
Macuda <i>et al.</i> (2015b)	CSR, accounting	literature analysis, content analysis	English	Local/ accounting Journal	<ul style="list-style-type: none"> <li>▪ among Polish public companies listed on the WSE (also listed in the WIG-Poland index) only 6% operate in a socially responsible manner according to the RESPECT criteria, and less than 4.6% of all companies listed in the WIG-Poland and 70% of RESPECT index companies prepare separate CSR reports</li> <li>▪ out of all the companies that prepare separate CSR reports, 93% prepare ESG reports, but to a different scope</li> <li>▪ out of all the companies preparing separate CSR reports, 70% followed the GRI Guidelines</li> </ul>

Author(s)	Key issues investigated	Research method and theory	Language	Source (international or local; accounting or general; book or book chapter or journal)	Key findings
					<ul style="list-style-type: none"> <li>percentage share of companies whose CSR reports were verified by an independent external auditor is not very high - 18%</li> <li>among the companies preparing separate CSR reports (listed in the RESPECT Index) only one prepared an integrated annual report (for the year 2012)</li> </ul>
Marcinkowska (2004)	CSR, annual reports	literature analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>corporations must disclose on financial, environmental and social aspects</li> </ul>
Marcinkowska (2006)	CSR	literature analysis	Polish	Local/general Book chapter	<ul style="list-style-type: none"> <li>company must construct the measures of the efficiency of communication with stakeholders which will be, in the same moment, measures of the quality of the corporate governance system</li> </ul>
Marcinkowska (2012)	social accounting	literature analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>the most useful for stakeholders tool is the performance prism, which measures the achievements in five perspectives: stakeholders interests, stakeholders contribution, strategy, processes of implementation the strategy and resources</li> </ul>
Matuszak (2015)	CSR reporting, integrated reporting	literature analysis	Polish	Local/ accounting Journal	<ul style="list-style-type: none"> <li>CSR disclosing to the public information in the form of financial reports, CSR reports or integrated reports can be used by companies to pursue strategies to obtain, maintain and recover legitimacy</li> </ul>

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					<ul style="list-style-type: none"> <li>disclosure of non-financial information (same as disclosure of financial information) should be verified by external auditors to confirm their credibility – otherwise, the information will be part of the marketing strategy of a company that does not motivate to conduct socially responsible business (this requires a higher degree of formalization and regulation)</li> <li>CSR disclosures should not be only a consequence of the danger of losing legitimacy, but must arise from the conviction of the management team about the responsibility for the company activities</li> </ul>
Mazurowska (2014)	integrated reports	literature analysis	Polish	Local/ accounting Journal	<ul style="list-style-type: none"> <li>system of accounting should provide information on the methods and results regarding the implementation of the CSR concept in business entities</li> </ul>
Michalak (2010)	CSR reports	content analysis	Polish	Local/accounting Journal	<ul style="list-style-type: none"> <li>CSR is important, however small number of CSR reports is prepared according to GRI standards</li> </ul>
Michalczuk & Mikulska (2014)	integrated reporting, CSR reporting,	literature analysis content analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>preparing the standard for integrated reporting is undoubtedly a crucial step towards information reporting in the context of the growing needs of company</li> </ul>

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	social accounting				stakeholders – (1) it would enable to include all the spheres of business activity of a company in one document which would primarily emphasize the importance of the connection between corporate strategy, financial performance and the social, economic and environmental context of its activities; and (2) it would allow the creation of a global platform for enterprise reporting accomplishments within the concept of social responsibility and sustainable development
Mizdrak <i>et al.</i> (2013)	CSR in banks	literature analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>▪ ethical banks give a positive example of the implementation of the idea of good CSR practices in the business activity</li> <li>▪ moral (ethical) predicates are as important and justified as empirical cognition in economic sciences</li> </ul>
Paszkiewicz & Szadziwska (2011)	CSR	literature analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>▪ CSR concept combines the elements of economic sciences, social sciences and philosophy</li> </ul>

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Pogodzińska-Mizdrak (2010)	CSR, accounting	literature analysis	Polish	Local/accounting Journal	<ul style="list-style-type: none"> <li>▪ success of a corporate social responsibility strategy depends on many factors, one of which is the system of accounting, which includes ready measurement methods, in particular with regard to balance sheet valuation, interpretation and recording of economic events, as well as reporting</li> <li>▪ social responsibility accounting should integrate, on a voluntary basis, social and environmental concerns in business operations and in interaction with stakeholders of a company in long-term perspective</li> </ul>
Roszkowska (2011)	CSR, reporting	content analysis	Polish	Local/general Book	<ul style="list-style-type: none"> <li>▪ form and contents of social responsibility reports depend on the general communication strategy of a company – if the company operates in a complete isolation, publishing the environmental, social and economic information is limited to simply presenting the data (without any feedback); but if managers wish to establish lasting relations with the community, the exchange of information and opinions is vital in reporting (data collected in the course of bilateral communication)</li> </ul>

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Różańska (2015)	CSR reporting standards	literature analysis	Polish	Local/ accounting Journal	<ul style="list-style-type: none"> <li>▪ GRI Guidelines with other general corporate social responsibility initiatives developed at the international level should be combined</li> </ul>
Sikacz (2014)	CSR, reporting	content analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>▪ there is a need to include in CSR reporting liquidity risk – the information contained in these reports is limited to provide basic, quantitative reporting data</li> </ul>
Stępień (2001)	CSR, accounting	literature analysis	Polish	Local/accounting Journal	<ul style="list-style-type: none"> <li>▪ there is a significant influence of corporate social responsibility on the accounting evolution in the area of environment capital and human capital</li> </ul>
Stępień (2003)	environmental issues	literature analysis	Polish	Local/accounting Book chapter	<ul style="list-style-type: none"> <li>▪ environmental awareness among societies increases</li> <li>▪ implementation of corporate social responsibility idea is a manifestation of the development of accounting theory and practice arising from economic and social changes</li> </ul>
Stępień & Wydymus (2007)	CSR, accounting	literature analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>▪ society must have possibility to control economic events whose effects impact upon individuals and the natural environment</li> <li>▪ companies may use the accounting system in order to measure the effects of CSR activity and provide the relevant information</li> </ul>

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Szadziwska (2013)	CSR, accounting	literature analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>▪ accounting should enable to gain information on environmental and social activity of companies</li> </ul>
Szadziwska (2014)	CSR, reporting	literature analysis	Polish	Local/ accounting Journal	<ul style="list-style-type: none"> <li>▪ CSR reporting allows companies to build transparent and trust-based relationships with their stakeholders</li> </ul>
Szczepankiewicz (2013a)	integrated reporting	content analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>▪ integrated reporting is the next step of reporting evolution</li> </ul>
Szczepankiewicz (2013b)	integrated reporting	content analysis	Polish	Local/general Journal	<ul style="list-style-type: none"> <li>▪ integrated reports should focus on the company's strategy</li> <li>▪ the new approach to corporate disclosures should not lead to the information overload</li> <li>▪ analyzed companies (LOTOS, GAZ-System, Skanmed Multimedias) present information in the integrated reports in a very diversified manner, what makes it difficult to compare</li> </ul>
Szczepankiewicz (2014)	integrated reporting	literature analysis	Polish	Local/ accounting Journal	<ul style="list-style-type: none"> <li>▪ in order to start integrated reporting following rules should be introduced: significance of information, complexity of information and fulfilling stakeholders' needs</li> </ul>
Tatarska (2013)	integrated reporting	content analysis	Polish	Local/ accounting Journal	<ul style="list-style-type: none"> <li>▪ the main advantages of integrated reporting include the possibility to obtain the holistic picture of company's achievements, and to make more effective economic decisions</li> </ul>

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Walińska (2015)	integrated report	literature analysis	Polish	Local/accounting Journal	<ul style="list-style-type: none"> <li>costs and labour-intensiveness are the main problems related to integrated reporting</li> <li>in integrated reports the financial information should be presented in the highest extend and non-financial information should be only a supplement</li> </ul>
Waniak-Michalak & Michalak (2013)		content analysis, cluster analysis	English	International/general Journal	<ul style="list-style-type: none"> <li>level of CSR disclosure depends on the characteristics of management boards (age and experience of a chairman person)</li> </ul>
Waniak-Michalak & Michalak (2016)	CSR reporting	content analysis, regression analysis	English	International/general Journal	<ul style="list-style-type: none"> <li>key factors determining the amount of information on philanthropic partnerships displayed by corporations and charities on their websites and in CSR reports are on the side of corporation: NGO being a corporate foundation and belonging to the group of biggest donors</li> </ul>
Wildowicz-Giegiel (2014)	CSR, reporting	literature analysis	Polish	Local/ accounting Journal	<ul style="list-style-type: none"> <li>in spite of the growth of an interest in integrated reports of enterprises, the creation of universal principles of reporting which would ensure the credibility and the comparability of delivered information is not successful</li> </ul>
Wołkowski (1984)	social accounting	literature analysis	Polish	Local/ accounting Journal	<ul style="list-style-type: none"> <li>companies report most of all on the expenditures and other provisions for</li> </ul>



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					<p>employees, environment and the whole society (mostly consumers)</p> <ul style="list-style-type: none"> <li>main obstacle for developing social accounting is the resistance of business to the expectations of social organizations and groups</li> </ul>
<ul style="list-style-type: none"> <li>Zuchewicz (2014)</li> </ul>	<ul style="list-style-type: none"> <li>social reporting</li> </ul>	<ul style="list-style-type: none"> <li>literature analysis</li> </ul>	<ul style="list-style-type: none"> <li>Polish</li> </ul>	<ul style="list-style-type: none"> <li>Local/ accounting</li> <li>Journal</li> </ul>	<ul style="list-style-type: none"> <li>traditional reporting, presented by entities is too complicated and over extensive and it does not meet information needs of more and more CSR aware organization shareholders, who make numerous decisions of local and international nature exerting impact on the surrounding reality</li> <li>possibility of developing an integrated financial statement extended by non-financial aspects referring to CSR for ecological, ethical and social specific operations</li> </ul>
<ul style="list-style-type: none"> <li>Zyznarska-Dworczak (2015)</li> </ul>	<ul style="list-style-type: none"> <li>CSR and other reports</li> </ul>	<ul style="list-style-type: none"> <li>content analysis</li> </ul>	<ul style="list-style-type: none"> <li>Polish</li> </ul>	<ul style="list-style-type: none"> <li>Local/accounting</li> <li>Journal</li> </ul>	<ul style="list-style-type: none"> <li>a proposals for treating internal social responsibility accounting (sustainable management accounting) as a tool for sustainable business legitimation</li> </ul>