

**PRACE NAUKOWE**

Uniwersytetu Ekonomicznego we Wrocławiu

**RESEARCH PAPERS**

of Wrocław University of Economics

# **Social Responsibility of Organizations**

## **Measurability of Social Impact**

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## Introduction

The subject the articles in this issue of Research Papers (RP) are focused on concerns the measurability of social impact. The inspiration for such an approach to issues in the area of social responsibility was Directive 2014/95 /EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU regarding the disclosure of non-financial and diversity information by certain large undertakings and groups. The result of the implementation of this directive is to oblige large individuals and groups operating in the EU to demonstrate their social and environmental involvement, as well as to increase the possibility of comparing information transmitted in various studies by emphasizing the transparency of disclosed information and continuity and regularity in their publication.

The analysis of the method and scope of reporting so far has shown that in the past years (from 1/01/2005 to 31/12/2016), the index determining the number of published reports was 317.<sup>1</sup> Data from another study indicate that in the second half of 2017, out of the 140 largest companies listed on the Warsaw Stock Exchange (WSE), as many as 76 did not publish or only disclosed trace environmental information, 68 entities did not publish (or gave only limited) information in the field of employee rights. In the area of ethics and anti-corruption management, as many as 89 companies received the lowest “c” rating. The same rating (“c”) was received by 69 companies in the area of social responsibility and as many as 105 subjects did not disclose valuable information about human rights.<sup>2</sup>

The information provided allows for noticing that there is still much to be done not only in terms of reporting, but also in terms of the involvement of business entities in issues related to the protection of employees’ rights, the environment, counteracting corruption or involvement in social issues. In the light of the current trends in the CSR area, the intention of the editor was to gather and present a scientific perspective on these problems. The authors undertook to consider such issues CSR reports (and including reporting of environmental information in the largest banks in Poland), university social responsibility (including the sustainable goals perspective), methods of measurement of CSR disclosure level in corporate reporting, dimensions and stages of the CSR maturity, enterprises’ initiatives intended for persons aged 50 and over, perception of volunteering by students – future employees, business models

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<sup>1</sup> <http://www.csrinfo.org/10-raportowania-niefinansowego-polsce>.

<sup>2</sup> M. Kachniewski, M. Pitura, R. Hummel, R. Sroka, *Wprowadzenie*, [in]: *Raportowanie niefinansowe: wymagania ustawy o rachunkowości a praktyka rynkowa. Wyniki analizy ESG spółek w Polsce 2017*, Wydawnictwo Stowarzyszenie Emitentów Giełdowych, Warszawa 2017, p. 7.

in Circular Economy concept, ESG analysis of companies included in the RESPECT Index, methodical dilemmas in research on small enterprise social irresponsibility, the relationship between the perception of the company and employee attitude in the context of CSR – the results of the empirical study and CSR in the context of diffusion of new technologies in modern economy.

At this point, I would like to address my thanks to the reviewers of the Research Papers, whose efforts in the form of comments and suggestions expressed in the reviews contribute also a special part to the CSR discussion held on the pages of the current volume.

*Magdalena Rojek-Nowosielska*