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## REPORTING OF CORPORATE SOCIAL RESPONSIBILITY IN SMES SECTOR IN POLAND

*In Poland and worldwide, corporate social responsibility has a growing interest of managers, business institutions, investors and the government. Thus, it becomes progressively determinant of corporate governance and priority in building a comprehensive development strategy. CSR is used by large companies. However, this does not mean that SMEs sector companies operate less responsible than large one. Each enterprise, regardless of size, operates in a specific social surroundings and market environment, which are affected by different groups of stakeholders. They may affect enterprise reinforcing effect on - contribute to its success or failure. It is therefore important that the managers should be able to identify social groups in the enterprise and its environment and respect their claims, needs, rights and expectations. The aim of this paper is to show the application of CSR by micro, small and medium-sized enterprises in Poland and the manner of result presentation. This article lists tools of corporate social responsibility, examples of practices and research results in the SMEs sector in Poland.*

**Keywords:** CSR; SME; report; firm behaviour.

**Introduction.** Each enterprise, regardless of size, operates in a specific social surroundings and market environment, which are affected by different social groups. They may affect enterprise reinforcing effect on – contribute to its success or failure. It is therefore important that the managers should identify social groups in the enterprise and its environment and respect their claims, needs, rights and expectations. The perception of enterprises by the environment is particularly important for smaller entities because their activities are mostly local or regional. In the community, bad opinion about the enterprise results on difficulties in attracting employees or less demand for goods and services offered, and they are one of the two most important factors to ensure the development of each entity. In accordance with the principle of CSR, small family enterprises are one of the guarantors of maintaining good relationships with the environment for the next generation. Otherwise, an irresponsible entrepreneurship can cause losses not only for the company itself, but also for the family.

Responsible entrepreneurship is a long-term action and an investment. Certainly, its introduction into the enterprise brings benefits, even higher when these activities are aware of. These benefits include easier to hire staff, increased motivation of employees, build a good image in the eyes of customers, improve relationships with the community and the local government, to stabilize or strengthen market position, increased resistance to risks and crises. Polish enterprises become more competitive on the global market when the standards of social responsibility and business ethics are widespread. Also there is the increased the of obtaining investors for whom, in many cases, social responsibility is equally important as the financial credibility.

The aim of this paper is to show the application of CSR by micro, small and medium-sized enterprises in Poland and the manner of result presentation. The outline of the papers is as follows: at the beginning definition and idea of corporate social responsibility are presented. Afterwards, this article indicates the role of CSR in accounting records and in the financial statement. The papers presents statistical data about CSR in SME sector in Poland. The final analysis shows reporting good practice in these kind of enterprises.

### 1. The concept of Corporate Social Responsibility.

Corporate social responsibility is a management strategy, according to enterprises in their activities take into account voluntarily the interests of social, environmental and relationships with various groups of stakeholders, particularly employees. This means investing in human resources, the environment, the relationship with the surroundings of the company and information about these activities, which contribute to the competitiveness of enterprises and create conditions for sustainable social and economic development. Sustainable development has begun to «pay off» for enterprises which are acting on the global and local level [14].

Enterprises are aware of corporate social responsibility for shaping attitudes and values [7], therefore they are beginning to offer not only competitive products and services, but also creating programs for the local community, empl action of changing economic and business conditions. From enter, m profit, but also the moral responsibility for society [7]. On competitive markets it is increasingly important way of achieving profit and the accompanying elements of the development.

Since the end of the twentieth century, the development of corporate social responsibility, has been associated with a new manner of achieving economic objectives by business and profit maximization stakeholders [13], and with the growing economic problems, ecological and social in society. It took place along with economic development and the changes taking place in the modern world – globalization, internationalization, development of new technologies

[8]. Enterprises which wanted to stay in business, began to look for new solutions, which are in line with expectations of stakeholders, should be socially and ecologically friendly [17].

Corporate social responsibility is essentially a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment. This action leads to the development of new partnerships and new spheres for existing relationships within the company regarding social dialogue, skills acquisition, equal opportunities, anticipation and management of change, at the local or national level with reference to the reinforcement of economic and social cohesion and health protection, and more generally on a global level, concerning environmental protection and respect of fundamental rights [24].

The implementation of CSR in enterprises has been observed since the mid-twentieth century, when in 1974, P. Drucker stated that free enterprise operating in conditions of economic freedom cannot exist just because it is good for business; sense its existence is that is needed for society [1]. These views were negation Milton Friedman' thesis that the aim of the company is to maximize dividend. He argued that the corporation is owned by shareholders, and it should be able to rely on their agents in order to make as much money as possible, to take into account their social conditions could mean as much as the imposition of tax on shareholders, which they previously disagreed [11]. In economic theory, there are two types of enterprises: social and financial, the characteristics of which is illustrated in table 1.

Table 1

*Financial and social characteristics of the enterprise's model*

Assumptions	Models	
	financial model of enterprise	social model of enterprise
Emphasis on	The profitability over responsibility	The responsibility over profitability
The organization perceived as	Instrument	Joint venture
The aim of organisation	To serve owners	To serve all involved groups
Measures of success	The share price and dividend	Satisfaction of interest groups
The main difficulties	Focus on action in the interests of the owners	The balance of interests of different groups
Corporate governance through	Independent outside directors holding shares	Representation of interest groups
Social responsibility	Only the individual, is not a problem for organizations	Both individual and organizational
Best serves society by	The pursuit of self-interest (economic efficiency)	The pursuit of common interests (economic symbiosis)

Source: [10]

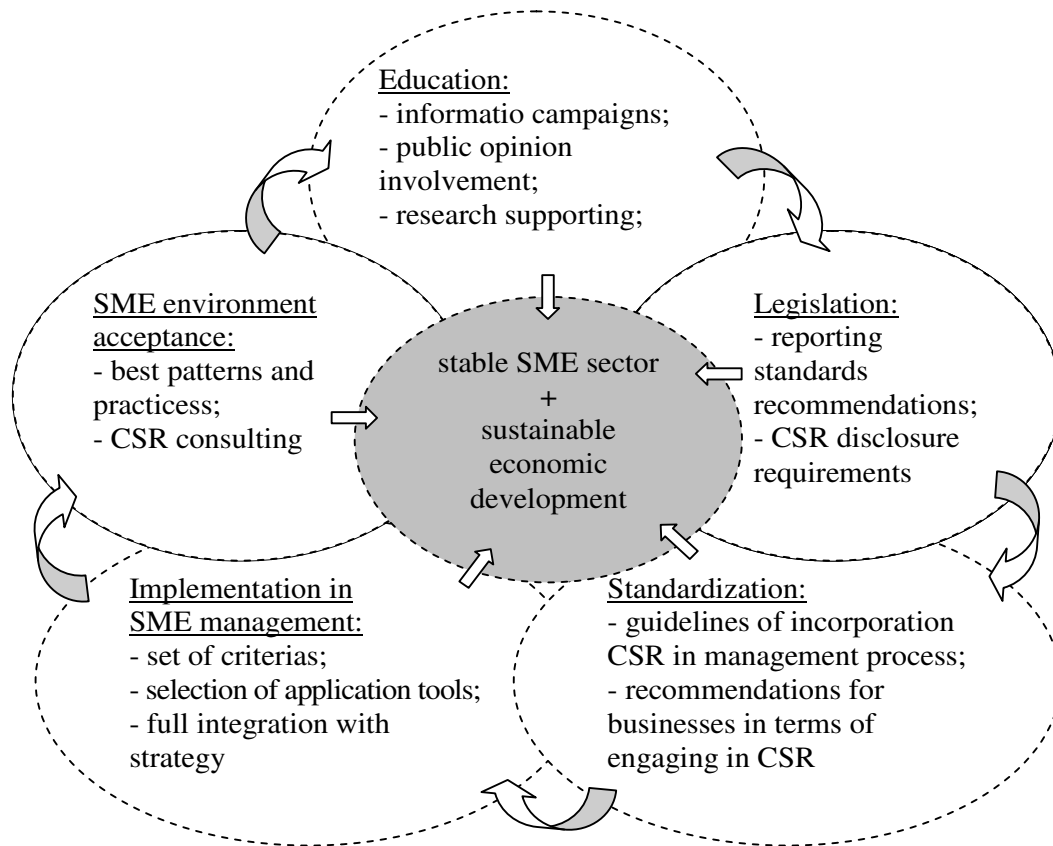
Corporate Social Responsibility is one part of the Europe 2020 strategy, which should support constant sustainable development in Europe. It should help to create the competitive model of the European economy, contrasting it to the rapidly growing economies of the Asian countries. If CSR is a response and strategy for Europe, including Poland, for the changing global economic conditions, the development of this idea must in particular be promoted among the SME sector, which is dominant in the economies of the EU and Poland. In Poland, the share of the SME sector in terms of GDP (2011) was 47,3 % [21, p. 15], consisting of micro-enterprises – 29,4 %, small business – 7,8 % and medium sized entities – 10,1 %. While the share of large companies in terms of GDP was 24,5 %. In the SME sector [GUS] at the end of 2013 4 065 748 entities were registered. This accounted for 99,89 % of all registered entities. In 2011, the employment in this group was 6,6 million [21, p. 34], which was 70,2 % of the total workforce. It is a huge challenge, because the concept of CSR has been associated and promoted primarily by large companies.

It cannot be concluded that small and medium-sized enterprises operate less responsible than large companies. Probably a large part of the SME sector operate responsible by not calling it CSR. These activities are usually intuitive and informal. Probably, it results to the specific characteristics of these sector, stage of development and the knowledge of benefits for the company progressing in accordance with the CSR's principles. It is also a strategic tool to improve the competitiveness of the SME sector.

CSR can have a positive impact on the SMEs competitiveness by:

- improvement of products or production process, which could cause greater customer satisfaction and loyalty;
- more motivated and loyalty of employees resulting in increased creativity and innovation;
- a positive image of a company affects a better position on the labor market and easier collaboration with business partners and public administration;

- cost savings and higher profits due to efficient allocation of human resources and production;
  - increase sales revenue by obtaining competitive advantage.
- The scheme of implementation CSR by the SME sector in Poland is illustrated in figure 1.



Source: own elaboration

Figure 1. Diagram of the implementation of CSR in the SME sector in Poland

## 2. The role of accounting in CSR.

Accounting responsibilities have a special role in CSR. It is a concept based on the account settlement for existing business and its results. The accounting system is made it possible because it provides the basis of documentation and information to account management from the owner and the enterprise from the society [9]. Accounting serves needs of the internal and external users [12].

In the aim to satisfy the needs of managers and allow them adequate control, accounting of corporate social responsibility should focus on:

- providing the information about the consequences of decisions made by managers;
- the introduction cost accounting of responsibility centers and develop a system of control and motivation;
- providing the data necessary to assess the social impact of the current activities of the company;
- measuring the actual amount of work the company in achieving the objectives of society.

Accounting of social responsibility involves more of accountability with the environment for the effects of its activities than with responsibility for the operation. Settling out of business to society may take different forms. They can be inexpensive and simplified methods having only a few vague sentences depicting the behavior of an undertaking in relation to the employees or for the protection of the environment. It can also be used more complex, consisting of the cyclic control activities related to social responsibility during special meetings with the management and development of estimates of the costs that a company must take to implement social programs [2].

A significant role in the implementation of corporate social responsibility acceptance of the appropriate accounting policies plays. In accordance with IAS 8, it includes principles, methods and rules and contractual arrangements and practices adopted by the company in preparing the chart of accounts, bookkeeping, or selecting a template and presentation of financial statements. One of the major problems for the accounting of corporate social responsibility is the difficulty in measuring the financial benefits flowing from it. These benefits should be sought in the aggregate values such as sales revenue, gross profit, salary levels, the book value of the company, liquidity [2].

## 3. The information about CSR in the financial statements.

The main source of information about enterprise's results and activities should be an annual financial report, which include the financial statement and the management report. The obtained information should build trust between the company and its environment [4]. However, in assessing the activities of the enterprise, the information from the financial statements are insufficient. It did not include inter alia non-financial information about business activity, especially in the field of CSR. The conceptual framework of IFRS has also indicated the insufficient source of financial statements, it does not provide and cannot provide all the information for current or potential investors, lenders and other creditors are needed [22].

The enterprise-oriented environment approach should not be limited only to forward facts and figures in the financial statements, but should make explanations in a very wide-ranging, inter alia in social aspects [16]. It will have a positive effect on the level of understanding and using of the information contained in it [5].

The idea of CSR oriented company on its surroundings, whether economic, social, legal, political, technological and demographic. Both for companies and their stakeholders – particularly financial – have become important environmental and social issues. Stakeholders expect comprehensive information on its activities and impact on the development environment. Existing models of reporting have proved insufficient in making investment decisions, business or enterprise valuation [6].

Source of information about CSR, beyond the financial statements, social reports have become, in which their assumptions should show the organization's commitment to responsible business conduct [8]. They should also indicate how the business of an enterprise affects the proximal and distal social environment, economic and environmental [3]. In order to increase reliability of the data and as well as to gain the confidence of stakeholders, it has become necessary to introduce standards for social responsibility reporting.

On an international scale, many studies were undertaken aimed at creating a methodology for assessing the implementation of socially responsible activities. One of the key tools are the GRI guidelines.

According to the guidelines in the reports the enterprise should recognize both positive and negative effects on the surroundings, the environment and the society. Form of publication of the report by the GRI model is voluntary – it can be printed or electronic version, stand-alone report or part of the annual report of the company.

All guidelines were arranged in two groups:

- group A includes rules for determining the issues and indicators that should be included in the report;
- group B contains rules to ensure the appropriate presentation of the information contained in the report.

GRI principles by which the company reliably presents its social reports include: transparency, auditability, completeness, relevance, wholeness, accuracy, comparability and consistency.

On the basis of the GRI guidelines, each report should consist of five parts:

- presentation the vision and strategy of the company;
- identification of the entity's business profile and a list of its stakeholders;
- the analysis of the ownership structure and board;
- table of contents information relating to CSR;
- CSR indicators listed in the table of contents.

To gain the trust of stakeholders reports should be published regularly and be transparent so that stakeholders can observe the processes of change taking place in the enterprise.

#### **4. CSR in SME in Poland – numeric data.**

In Poland, the program promotes corporate social responsibility in the SME sector – Fair Play is carried out by the Foundation Research Institute for Private Enterprise and Democracy. Among the academic institutions involved in the issue, replace the Business Ethics Centre and the Faculty of Management, University of Lodz, and levels of government Ministry of Economy.

According to the research analyzing the economic benefits from the application of the principles of CSR carried out by the Research Institute of Private Enterprise and Democracy, it appears that the company responsible achieved higher sales growth, higher profits and increased capital investment. They are also characterized by high liquidity, more efficient management of human capital and the whole enterprise.

In Poland, the most important evidence indicating the company responsible entrepreneurship are:

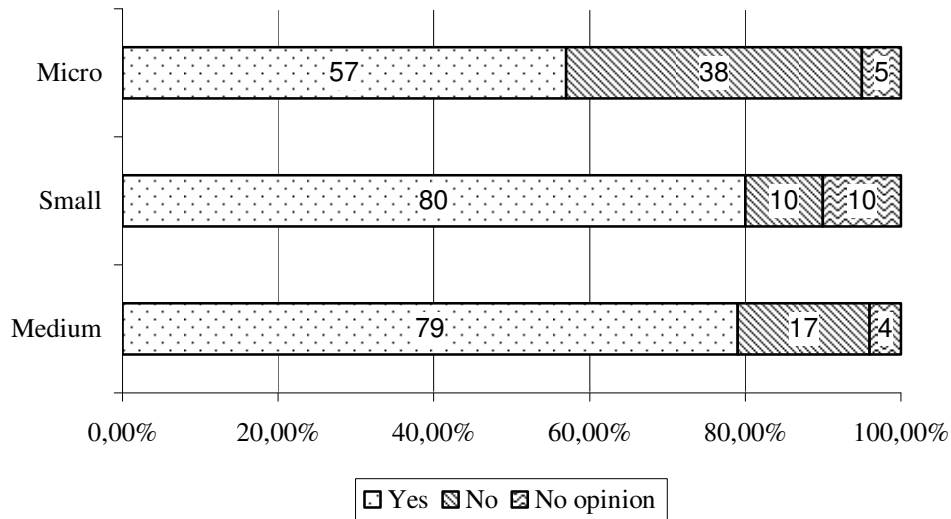
- good relations in the workplace (47 %);
- ensuring the region's inhabitants work and payment of claims for overtime (42 %);
- occupational safety and health (21 %);
- honest payment of taxes (17 %);
- relations with local communities (12 %);
- environmental protection (10 %).

In 2011, at the request of PARP there was conducted a study «Evaluation of the implementation of the standards of corporate social responsibility, along with developing a set of indicators of social responsibility in the micro, small, medium and large companies». It was the largest and most comprehensive study carried out in Poland. It concerned the status of implementation of corporate social responsibility. The methodology has been based on ISO 26000 allowed to ensure that the study was conducted in relation to the best international practice.

The study used a nationwide sample of companies – 850 units, of which micro-enterprises accounted for 200 units, 250 small, medium 300, a large 100 [20]. The study has been consisted of two parts. The first was focused on the meaning of the concept of CSR. The second part was focused on the activities of companies in different areas of CSR.

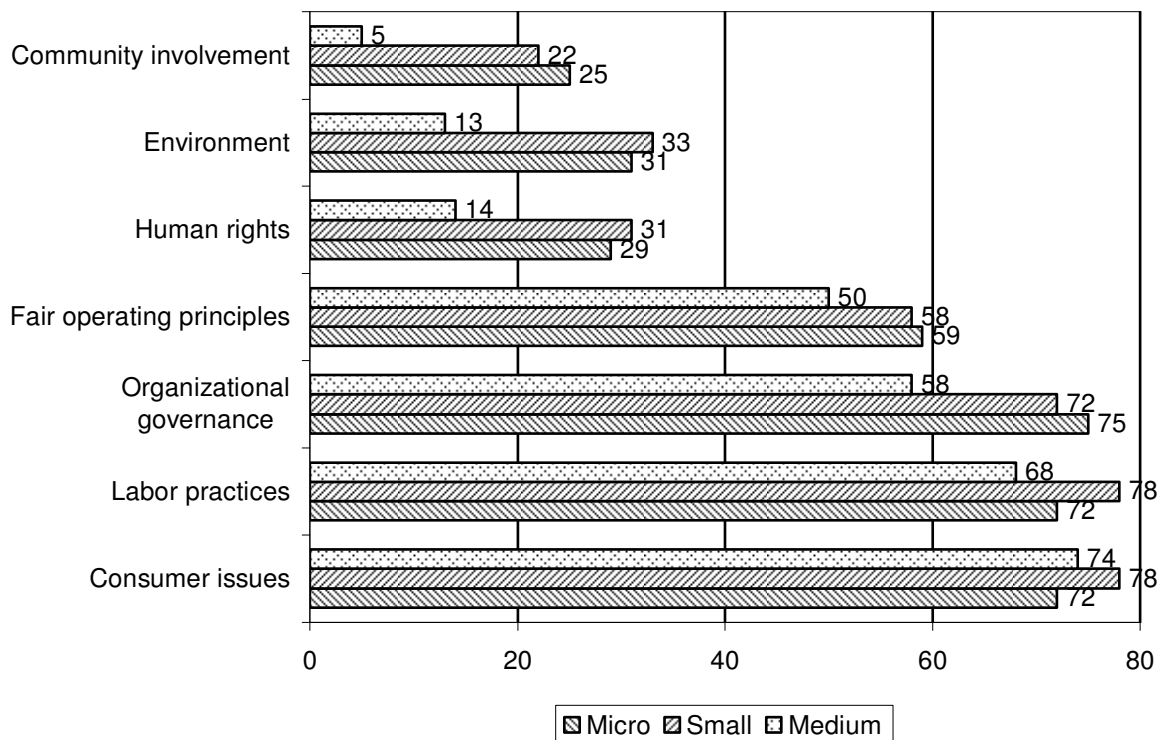
The term «corporate social responsibility» is familiar to 57 % representatives of micro-enterprises. In the case of small entities is 80 % and medium-sized companies – 79 % of respondents (graph 2).

The analysis of key CSR issues for enterprises indicates that there are mainly four areas: consumer issues, labor practices, organizational governance and fair operating principles (graph 3). Less emphasis is placed on issues related to human rights, the environment and community involvement.



Source: own elaboration based on [20, p. 55]

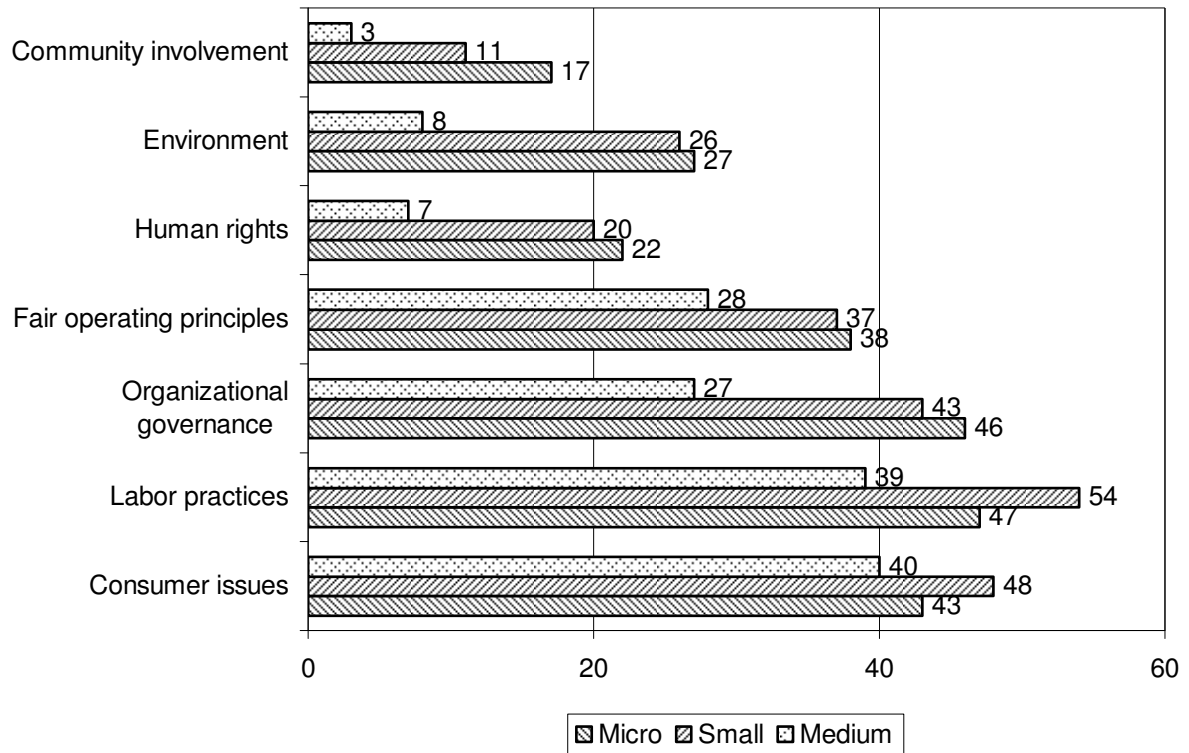
Graph 2. Application of the principles of CSR in the SME sector in Poland (%)



Source: own elaboration based on [20, p. 61]

Graph 3. Key areas of CSR for companies from SME sector in Poland (%)

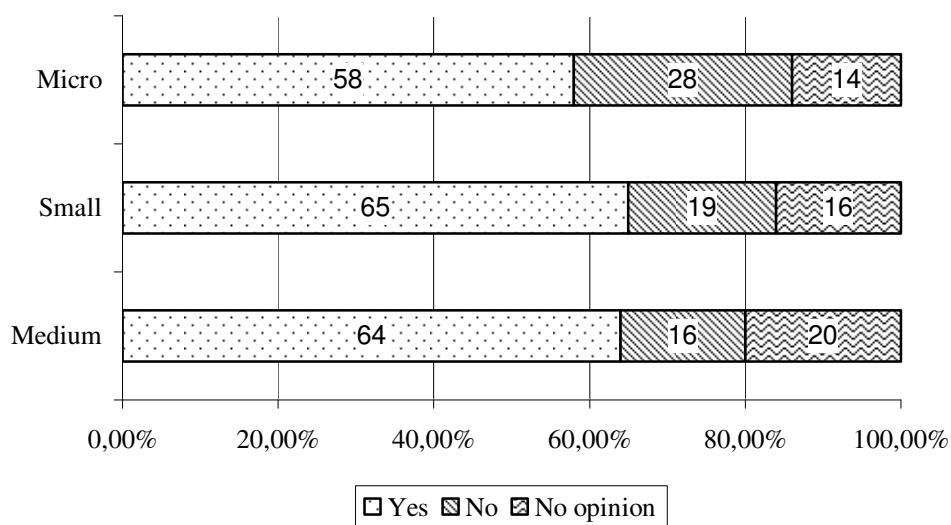
In the case of CSR activities carried out within the framework of issues identified as essential for the development of the company from the SME sector (graph 4), are no longer so disproportionate as it was in graph 3. It is a fact that is dominated by exactly the same four areas: consumer issues, labor practices, organizational governance and fair operating principles.



Source: own elaboration based on [20, p. 62]

Graph 4. CSR activities carried out within the framework of issues identified as crucial for the development of the SME sector companies in Poland (%)

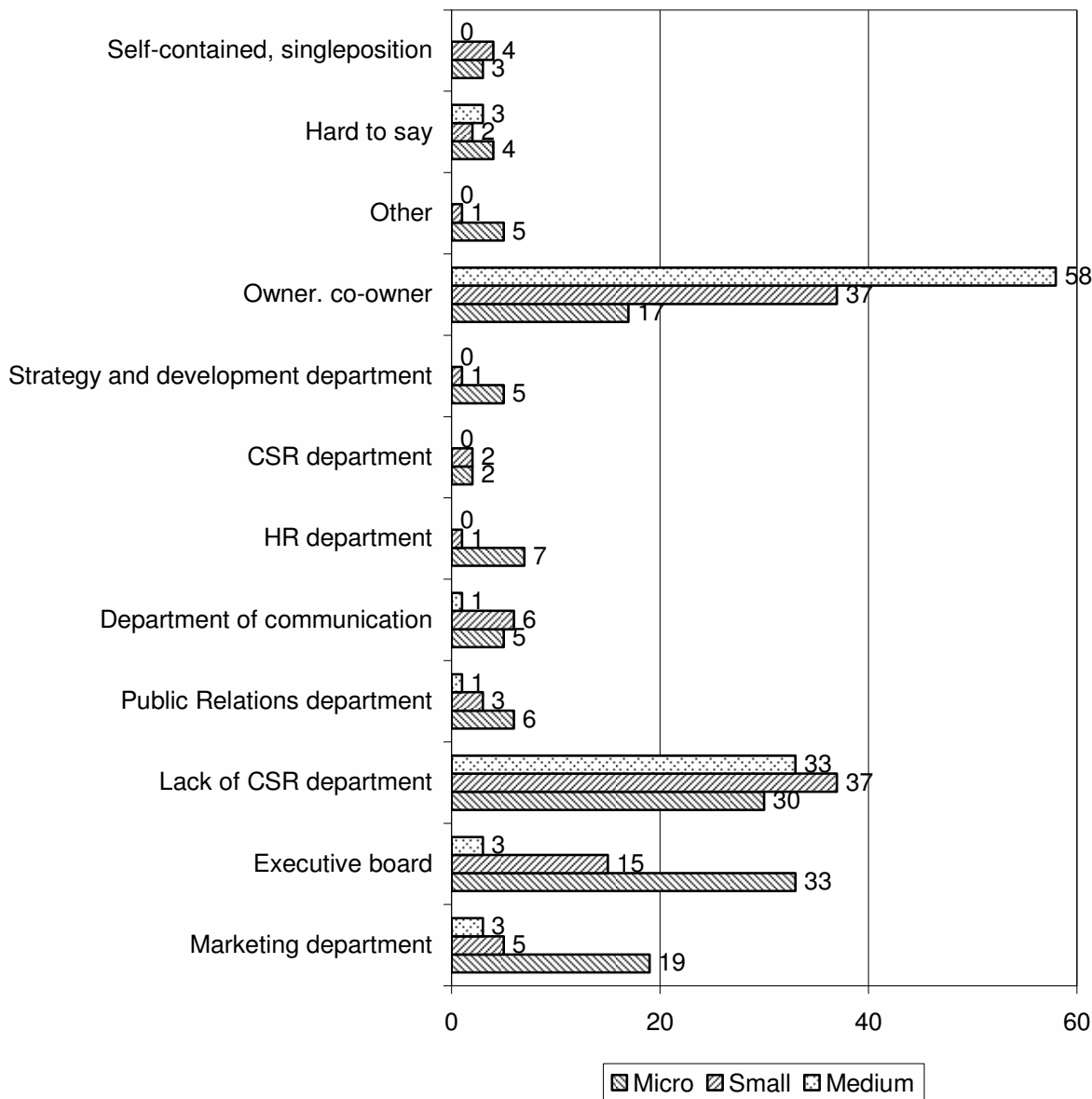
Most of enterprises from SME sector recognize the benefits of CSR principles in business activities (graph 5). In the case of micro is 58 % of responses in 65 % of small and medium-sized 64 %.



Source: own elaboration based on [20, p. 78]

Graph 5. Benefits of CSR in the SME sector in Poland

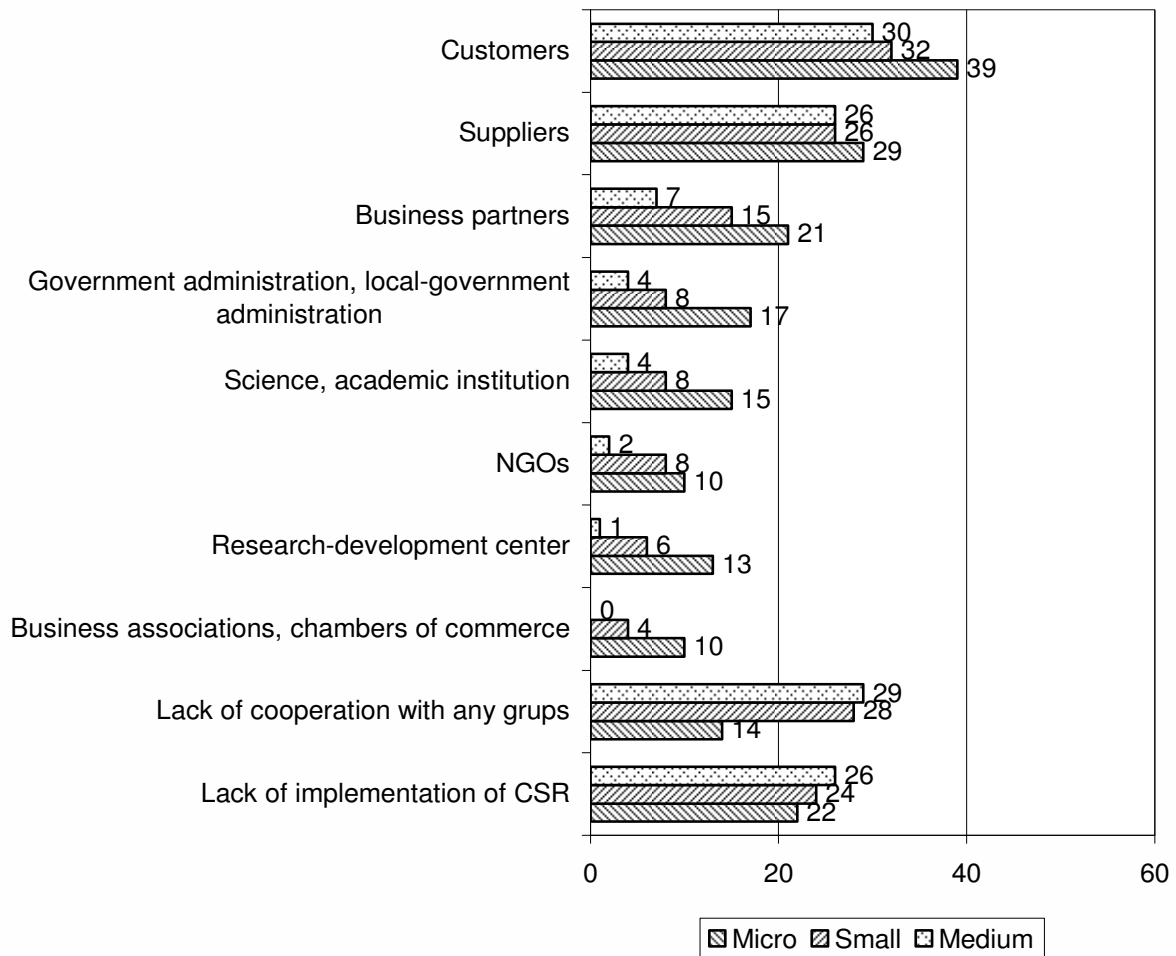
Size of the enterprise is a crucial decisive factor to determine who is responsible for the supervision of CSR. Approximately 1/3 of the companies from the sample do not have department that is dedicated (exclusive or when other responsibilities) to coordinate the activities of corporate social responsibility (graph 6). In the medium-sized enterprises, this percentage is 30 %, 37 % of small companies and micro 33 %. The micro and small enterprises CSR activities are primarily an owner or co-owner – the situation is presented in 58 % of micro-enterprises and 37 % small, and only 17 % of medium-sized companies. In medium-sized firms there are engaged in CSR activities mainly marketing department (19 % of responses) or executive board (33 %). Only in a few cases there are the PR departments (6 %), communications (7 %) or the strategy and development department (5 %).



Source: own elaboration based on [20, p. 93]

Graph 6. Organizational units responsible for coordinating the activities of CSR (%)

The results confirm that in the SME sector, many functions are automatically assigned to the Management Board or the owner. However, for each company the final responsibility for CSR, as a philosophy of doing business, always rests with the leadership, because it is out the directions and standards and building a base of organizational culture. Operational activities in the field of CSR, where necessary, can be delegated – whether CSR department, or to a marketing or HR.



Source: own elaboration based on [20, p. 107]

Graph 7. Enterprises partners in activities related to CSR (%)

Unfortunately, in this sector, there are many companies that do not cooperate with any group it is nearly 23 %. There is also a significant proportion – 24 % – of companies which do not perform such actions (graph 7). Enterprises partners in the CSR-related activities are the most common customers and suppliers. Cooperation with customers most often make medium-sized companies – 39 % of respondents, small companies – 32 %, and less micro-enterprises – 30 %. Cooperation with suppliers often refer medium-sized companies – 29 % of respondents, and less small and micro-level of 26 %. Cooperation with research and development and academic units least likely to take micro enterprises – 1 % and 4 % of responses, small – 6 % and 8 %, and the most average – 13 % and 15 %. The results of research conducted by PARP indicate that the concept of corporate social responsibility is still little known and rarely implemented entrepreneurs.

##### 5. Reporting of good practice by the SME sector in Poland.

In Poland, the social responsibility reporting is not developed [18]. In November 2013, it was issued by the portal CSRinfo.org publication of CSR reporting in Poland in 2013 [26] from which it follows that the published reports in 2013, out of 37 companies, only 18 used the international guidelines of the Global Reporting Initiative. Analysis of the reports shows a number of deficiencies involving incomplete information, highlighting successes and difficulties and skipping problems. Also points to the lack of regularity in reporting and lack in the quantitative data publishing section as well as a very low readability and clarity of the presented data.

Solecism in reporting due to the fact that the existing regulations, in the field of reporting CSR activities, offer companies complete freedom. In practice, this leads to «create» only positive image of the company's reports and very often to misguide stakeholders.

Portal CSRinfo interviewed 29 managers on the Polish market, who are engaged in CSR reporting on what managers think about reporting. Based on this the following conclusions are [26]:

- 1) the main motivations for making reporting by enterprises:
  - a) the strategy of sustainable development, corporate responsibility;
  - b) surroundings education;



- c) requirements to systematize information about the company in one document;
- d) internal education;
- e) monitoring of progress;
- f) reputation, transparency;
- g) the industry leader;
- 2) GRI standard is selected primarily to enhance the credibility and transparency;
- 3) reporting difficulties are associated with:
  - a) collect data for the report;
  - b) the involvement of employees in the reporting process;
  - c) limited time;
  - d) the communication content of the report;
- 4) the reporting process helps:
  - a) external assistance;
  - b) support the board;
  - c) education stakeholders;
  - d) a good relationship with employees;
  - e) education coordinator reporting;
  - f) the presence of CSR management system;
  - g) definition of the recipients of the report;
- 5) preparation companies CSR report is from 3,5 to 6 months.

In Poland, the first company in the SME sector, which issued the report under the GRI guidelines is ATERIMA employment agency. This report was prepared for 2012. It included all the projects in detail ATERIMA of social responsibility, as well as relationships with stakeholders and the relationship to the environment and its resources. Here you could also find information about the company, its services and achievements. Varied texts were numerous charts, tables and information, which include interest, especially relevant facts and links to additional materials [25].

**Conclusions and final remarks.** In today's world, it is extremely important for the company in the preparation and presentation of financial statements from their activities guided by social responsibility. Assessment of the annual financial statements, the accuracy, fairness and clarity for social responsibility should be the rule and not an obligation only as to a limited group of enterprises that meet two of the three conditions listed in article 64 of the Act of Accounting [23]. Objectivity and faithful representation of reality are considered necessary attributes of a credible, socially responsible accounting system which, through the annual reports prepared disclose information about the financial position and profit of the company.

Results of the PARP studies suggest that the concept of corporate social responsibility is still little known and not often deployed entrepreneurs. However, enterprises are aware that in a competitive environment, it is necessary to create programs aimed at local communities, employees and other stakeholders. In competitive markets it is increasingly important way of achieving profit and the accompanying elements development. Therefore such great importance education and raising awareness of corporate social responsibility, since its absence, next to the complexity of the subject, is considered a major obstacle in the implementation of CSR.

It should be emphasized that the growing interest in CSR among micro, small and medium-sized enterprises in Poland gives hope that in the future, not only large companies will take action in this regard [21].

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Наукові інтереси:

- особливості діяльності та обліку у суб'єктів малого та середнього бізнесу;
- фінанси підприємств;
- бюджетування.

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Наукові інтереси:

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Стаття надійшла до редакції 26.03.2015.