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## THE PERCEPTION OF LOCAL COMMUNITIES IN NON-FINANCIAL REPORTS OF COMPANIES

**Abstract.** Local communities are one of the important areas in the perspective of social development in the 21st century. Enterprises increasingly identify them as key stakeholder. This process is visible especially in companies that declare that they operate in a socially responsible manner. Currently, non-financial reports, which present key data on the achievements and priorities of activities in the field of Corporate Social Responsibility (CSR), become one of the basic tools of corporate communication. Non-financial reports are prepared based on standards and guidelines developed by independent international organizations and associations. The article verifies two aspects of addressing the subject of local communities in non-financial reports. First, it was analyzed to what extent the adopted standards require organizations to report in detail their activities for or with the participation of local communities, and then to what extent companies communicate their activities concerning local communities.

**Keywords:** local communities, stakeholders, Corporate Social Responsibility, non-financial reports.

### 1. Introduction

Non-financial reports of enterprises and other entities, such as social organizations, universities or cities, are becoming more and more popular publications, which becomes a permanent element of the functioning of a given organization. For a large group of organizations, these are still voluntary activities, most often as part of building transparency and willingness to demonstrate an approach based on the principles of Corporate Social Responsibility (CSR).

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Non-financial reports, also known as social reports, sustainable development reports or CSR reports, were initially treated as one of the tools of communication with stakeholders and the organization's openness to their voice (Gołaszewska-Kaczan 2016). The production of many reports is often preceded by a survey or a more extensive form of communication with stakeholders, such as round table discussions (Konfederacja Lewiatan 2014). It is the social environment and key groups from the perspective of the company's operations that are indicated as their main recipients, in line with the assumptions of the stakeholder theory (Freeman 1984). In the field of economics, creating reports as part of non-financial reporting can also be argued in the light of other theories ethical-normative theory, institutional theory or the theory of legitimation (Fijałkowska et al. 2019). Based on reporting, it is also not clear how the relations between social reporting and accounting issues are shaped (Bek-Gaik, Krasodomska 2018). About the addressees of the reports, voices are raised that they remain documents that are read by a small group of recipients or become another corporate document, important for investors, not the public (Flower 2015).

Non-financial reports, usually issued on an annual or biennial basis, present the most important data as well as the company's approach to key areas in the field of social and environmental responsibility. Their content is a specific declaration of the company about its values, priorities and areas that it considers important and takes steps to further develop them. In business practice, they are also used as one of the tools that support company management (Miształ 2016).

The literature on the subject more and more often emphasizes the role of local communities and the involvement of business in their favour (Murawska 2020). Possible forms of cooperation are indicated, benefits for the company and the legitimacy of taking into account the interests of the immediate environment in the functioning of enterprises. Most often it is in the context of identifying possible risks. It is emphasized that it is important to engage in dialogue with stakeholders to adequately respond to the changes taking place and properly recognize the impact of the activities carried out concerning the environment, both social and environmental (Aluchna, Roszkowska-Menkes 2019). Aspects of this were also emphasized in various non-financial reporting standards, which indicate the local community as one of the important areas for analysis.

Based on the guidelines outlined above, it can be concluded that the published non-financial reports can be one of the key sources of information on how local communities are perceived, presented and what role companies assign to them. From the theory perspective, their importance is emphasized as one of the key stakeholders (Wolska 2015; Badura-Mojza 2017).

This article deals with the perception of local communities from the perspective of non-financial reports of companies, as an important source of information about the overall approach of the organization to the implementation of CSR assumptions. The author analyzed in two dimensions – the first element

was the assessment of non-financial reporting standards and how they deal with issues related to local communities. Then, non-financial reports of companies and their content were assessed in terms of presenting local communities and projects implemented for them or in cooperation with them.

## 2. Responsible business and non-financial reporting

Corporate Social Responsibility is a strategic approach to doing business that should be visible in all processes. Referring to the definition, it is worth pointing to the European Commission's communication in which CSR is defined as "the responsibility of enterprises for their impact on society" (European Commission 2011). The international standard ISO 26000 defines CSR as

the impact of the organization's decisions and actions on society and the environment, through transparent and ethical behaviour in seven areas, such as governance, human rights, labour practices, the environment, fair operating practices, consumer issues, and community involvement and community development (ISO 26000 2010).

Non-financial reports are an important tool related to, on the one hand, the organization of processes within the company, but also the communication of CSR achievements. The information published in them reflects the priorities indicated in the ESG guidelines and mainly relates to the area of environment, social and governance. These data become an information system about the organization, its achievements in the area of CSR, as well as information about threats that have a non-financial dimension, and occur due to the profile of activity (Tylec 2018).

The information published by organizations includes data on issues such as activities in the field of ethics, counteracting corruption, social projects, environmental protection projects or social involvement. They are used by companies for their purposes, but their publication nevertheless becomes a market requirement related to the expectations of stakeholders (Fernandez-Feijoo et al. 2014; Bini, Bellucci 2020).

A milestone influencing the popularization and dissemination of non-financial reporting standards was the publication of Directive 2014/95/EU of the European Parliament and the Council on disclosure of non-financial and diversity information by certain large entities and groups. It was the first document indicating the need to publish non-financial data for public trust entities and disclose relevant information regarding, inter alia, environmental, social and human rights issues.

About local communities, not only the subject matter will be important, but also the scope of activities reported by commercial entities. The dimension of community involvement seems to be a challenge in terms of how to measure the impact of a company (Bhāle, Bhāle 2018). There are no simple schemes, such as how hours worked by employees as part of employee volunteering or

completed social projects translate into real support and development of local communities. Some other activities can be assessed similarly. Indicators such as the sum of funds provided as donations or the number of supported organizations or institutions tell us nothing, except the scale of the company's involvement. It does not show how it influenced the inhabitants and a given local community. The most frequently reported data do not even indicate on whose initiative a given project was implemented and whether it is a response to a real need existing in a given community.

### 3. Non-financial reporting standards and local communities

The data provided in non-financial reports, in conjunction with the data from financial reports, give a full picture of how the company operates and allow it to be reliably assessed (Anam, Kacprzak 2017). Therefore, it is important that the reporting of data relating to CSR activities is based on specific indicators that will enable the company to be compared against the industry, country or global competition. The solution to this problem is the globally accepted standards of non-financial reporting. A discussion of the most important of them (Anam, Kacprzak 2017) is included in Table 1.

The Global Reporting Initiative, which is one of the most recognized international standards in the field of non-financial reporting, indicates GRI "exists to help organizations be transparent and take responsibility for their impacts so that we can create a sustainable future" (GRI 2021). A report prepared by an organization should not only be a communication tool, but also a management tool. Through reporting, the company should indicate both its strengths as well as discuss areas for improvement and set specific goals in this regard. Reading the issues covered by the GRI Standards indicate issues that should be prioritized by companies to contribute to social development.

In the field of non-financial reporting, you can find different guidelines under one topic. Such a situation can be observed in GRI, where a separate standard has been created, which describes the guidelines for cooperation with local communities. It is GRI 413: Local communities, published in 2016 (GRI 413: Local Communities 2016). As part of the local communities standard, they

are defined as persons or groups of persons living and/or working in any areas that are economically, socially or environmentally impacted (positively or negatively) by an organization's operations. The local community can range from persons living adjacent to an organization's operations, to those living at a distance who are still likely to be impacted by these operations (GRI 413: Local Communities 2016).

The standard indicates that the activities undertaken by an organization are of significant economic, social and cultural significance, as well as may be considered in terms of environmental impact on local communities. Bearing in

mind the responsibility of the organization in terms of building relationships with local communities, it should therefore try to anticipate and avoid the negative effects of its activities. The standard emphasizes that such actions will be possible if timely and effective stakeholder identification takes place.

Another standard that companies use is Communication on Progress (COP) by UN Global Compact (UN Global Compact 2013). It was developed for the needs of the signatories of the 10 Principles of the Global Compact. A valuable complement is a document Using the GRI G4 Guidelines to Communicate Progress on the UN Global Compact Principles which explains how to use the G4 Guidelines for the creation of a COP. Local communities are listed in Principle 1: Human Rights under the Society, aspect: Local Communities. Two indicators are indicated: G4-SO1: Percentage of operations with implemented local community engagement, impact assessments, and development programs G4-SO2: Operations with significant actual and potential negative impacts on local communities (UN Global Compact, GRI 2013).

Concerning the UN Guiding Principles, you can also use the UN Guiding Principles Reporting Framework. The main emphasis in the document is on human rights. The document, especially in the area of guidelines, mentions local context and local stakeholders, but there is no clear indication of local communities. They are cited in relation to selected indicators as examples, included in the detailed discussion as support guidance, however, their definition or clarification of how to define them is not indicated. Only the operating context has a definition indicating that it is “a location in which a company carries out business activities. It may refer to a country, region within a country or a local area” (Shift Project, Mazars 2015: 110).

The recognized standard is the International Integrated Reporting Framework, developed by the International Integrated Reporting Council (IIRC). The guidelines show the value of combining financial reporting with non-financial data. Local communities are identified as one of the stakeholders that benefit from an integrated report. In the section on financial information and other information, examples of cooperation with local communities are mentioned (IIRC 2013).

The standard available to the organization is also Guidance on Corporate Responsibility Indicators in Annual Reports, issued by the United Nations Conference on Trade and Development (UNCTAD). This document refers to the concept of stakeholders, including the surrounding community. The document emphasizes that “issues related to economic development are often the primary area of interest for an enterprise’s surrounding community” (UNCTAD 2008: 3). This covers a wide range of issues, including issues of workplaces, the method of reporting and considering possible complaints, management of safety, respect for human rights or management of local health, safety and security risks.

The OECD Guidelines for Enterprises Multinationals are also a valuable reference for reporting non-financial data. Reference to local communities already

appears in Chapter II – General Policies, point 3 indicates that enterprises should “encourage local capacity building through close cooperation with the local community, including business interests, as well as developing the enterprise’s activities in domestic and foreign markets, consistent with the need for sound commercial practice” (OECD 2011: 3). Point 14 emphasizes the need to engage stakeholders, as part of planning and decision making, that can significantly impact local communities (OECD 2011: 3). Local communities are also distinguished as one of the important stakeholders under the implementation of policies and laws. Stakeholder engagement, distinguished by two-way communication (OECD 2011: 25), should be an important action taken by companies.

The ISO 26000 standard distinguishes an area defined as community involvement and development. The local community has been defined as housing estates or other similar facilities in a geographic area close to the organisation’s headquarters or areas of influence of the organization. It is also indicated that local communities can also be understood as a group of people with certain common features, for example, a “virtual” community to which a given issue relates (ISO 26000 2010: 74). This is a clear signal that the local community does not have to be treated solely through the territorial prism, and a question of interest may be an important factor. The standard recommends that relations with communities should be based on social involvement, which is to translate into the development of the local community. The involvement and development of the local community have been identified as an integral element of sustainable development (ISO 26000 2010: 74).

The last document in question is the Polish Standard of Non-financial Information, the development of which was coordinated by the Association of Stock Exchange Issuers and the Reporting Standards Foundation. Within one of the three areas, the social and labour area (S) was distinguished. Sub-point. S.9 outlines the guidelines for local communities and community involvement (SIN 2017). Local communities are mentioned within the social environment. Their definition is not given in the standard, but the guidelines for companies refer to the impact on hybrids. More information is contained in Annex 5 to the Standard. Concerning local communities, the possible impact of the company’s operations, both in a positive and negative dimension, was emphasized.

It is most often treated as part of activities in the area of social involvement aimed at supporting the needs of local communities. At the same time, however, it is the overall impact of the company’s operating activities on the immediate environment, both in a negative and positive dimension (SIN, Annex 5 2017: 47).

**Table 1.** List of selected non-financial reporting standards

<b>Standard name</b>	<b>Holder</b>	<b>Reference to local communities</b>
<b>G4 Sustainability Reporting Guidelines (GRI G4)</b>	Global Reporting Initiative (GRI)	Yes
<b>Communication on Progress (COP)</b>	UN Global Compact	Yes
<b>International Integrated Reporting Framework</b>	International Integrated Reporting Council (IIRC)	Yes
<b>Guidance on Corporate Responsibility Indicators in Annual Reports</b>	UNCTAD – United Nations Conference on Trade and Development	Yes
<b>KPIs for ESG</b>	European Federation of Financial Analysts Societies (EFFAS) and DVFA Society of Investment Professionals in Germany	No
<b>Model Guidance on Reporting ESG Information to Investors</b>	Sustainable Stock Exchanges Initiative	No
<b>UN Guiding Principles Reporting Framework</b>	Human Rights Reporting and Assurance Frameworks Initiative (RAFI) which is a joint initiative of the international organization Shift and the consulting company Mazars	Yes
<b>Principles for Responsible Investment</b>	UN PRI	No
<b>OECD Guidelines for Multinational Enterprises</b>	Organization for Economic Co-operation and Development (OECD)	Yes
<b>PN-ISO 26000:2012</b>	International Committee for Standardization (ISO)	Yes
<b>Tripartite declaration of principles. Concerning Multinational enterprises and social policy</b>	International Labor Organization (ILO)	No
<b>Standard of Non-Financial Information</b>	The Stock Exchange Issuers Association and the Reporting Standards Foundation	Yes

Source: Own study.

Among the standards selected for analysis,<sup>1</sup> only 33% do not refer in any way to issues related to local communities or the immediate vicinity of the organization. Except for GRI 413 and ISO 26000, the standards do not contain a way of defining what local communities are and how to define them. It is worth considering possible implications for the description of local communities by companies that rely on these guidelines. It can be assumed that local communities are so obvious that there is no need to specify their essence in detail. However, one should bear in mind the example of the definition contained in ISO 26000, in the light of which such an approach does not seem appropriate, especially if we reduce the local community only to the dimension of territorial proximity, not taking into account the direction in which changes are taking place in society. The direction of social changes shows that we are evolving more and more towards the information society, especially virtual communities, one of the dimensions of which is non-spatiality (Smith 1992 after: Baran, Misiewicz 2014).

#### **4. Methodology**

In the conducted research, the reports submitted to the “Social Reports” competition, organized by the Responsible Business Forum and the consulting company Deloitte, were analyzed. In the 14th edition of the competition in 2020, 56 reports were submitted, of which 52 belonged to companies and the rest were published by non-governmental organizations and public institutions. Among the analyzed companies, all employed over 250 employees and represented the sectors of construction and real estate, energy, finance and banking, FMCG, trade, consulting, media, automotive, new technologies and IT, chemical industry, heavy industry, clothing industry, food industry, recycling, entertainment, raw materials and fuels, telecommunications and services.

The companies’ reports underwent a detailed assessment that included an analysis of stakeholder maps or lists, as well as areas of materiality defined by the companies. Additionally, the content of the reports was examined for described activities and projects for or with local communities.

#### **5. Findings**

Interestingly, virtually none of the companies decided to define what the local community means to them and how they understand it. This can only be inferred from the context of the activities described or the expressions used. Local

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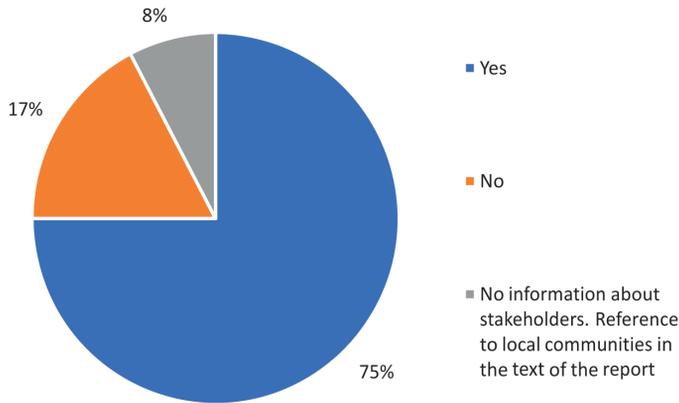
<sup>1</sup> Only those standards that related to non-financial reporting, disregarding strictly environmental standards, were analyzed.

communities are most often described through the prism of location – that is, they are the environment in which the company operates, has its headquarters or where it implements specific projects. For example, Arcelor Mittal, as part of its contact with local communities, points to “direct meetings with local authorities, social partners and residents of the towns neighboring our branches” (Arcelor Mittal 2019: 14) and emphasizes that “a large part of the local communities are the families of our employees” (Arcelor Mittal 2019: 4). Śnieżka made an attempt to define local communities, they indicate that local communities –

we perceive them as the strength of each region and country and we pay a lot of attention to them in our programs and projects. Striving for dialogue with the communities in which our companies are located, we engage in activities important from the perspective of their inhabitants. We also define locality as a determinant of social activity throughout the country, addressing our initiatives, among others to residents and units located in small towns or areas at risk of exclusion (Fabryka Farb i Lakierów Śnieżka 2019).

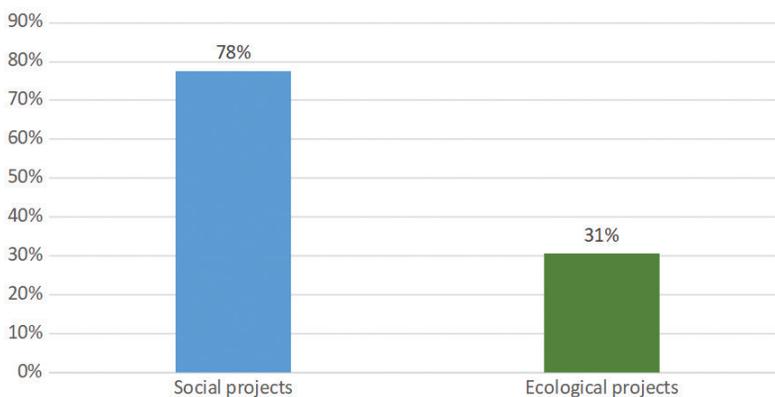
Energy and manufacturing companies made links to local communities more often, and financial institutions, including banks, were the least likely to do so. The TIM capital group defines the company’s direct neighbors among local communities, including “local authorities (especially in Siechnice and Wrocław), foundations and associations, beneficiaries of charity activities, hospitals, sports organizations” (TIM Capital Group 2019: 121). The detailed information published by the Lubelski Węgiel Bogdanka Capital Group, which mentions the local self-government administration, residents, social leaders, and local non-governmental organizations among the local communities, draws attention. There is also no consistency in distinguishing between the terms local authority and local communities. Among some companies, local authorities were treated as representatives of local communities, and some companies, such as Grupa Tauron or Kompania Piwowarska, indicated local communities separately and local authorities/local governments separately.

The analysis shows that companies that publish or name key stakeholders often indicate local communities among them. In the group of analyzed reports, it was done by 75% of all companies, while 8% did not define their stakeholders at all, writing e.g. about areas of influence or key capitals (Chart 1.). In total, 17% of the companies whose reports were analyzed did not indicate local communities among their stakeholders. It seems that local communities are, even if not a key, then a significant stakeholder from the perspective of companies, regardless of the profile of their business.



**Chart 1.** Local communities listed among stakeholders  
Source: Based on own research.

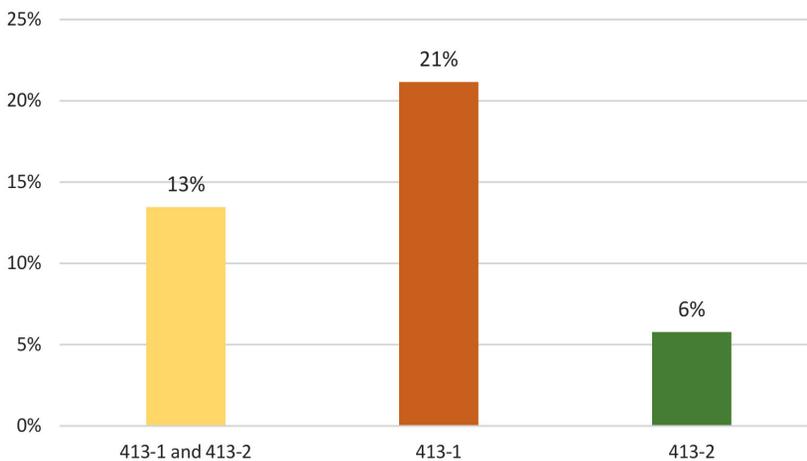
An interesting observation is that even companies that did not mention local communities among stakeholders referred to them in their reports when writing about projects implemented for them (Chart 2.). In 81% of the analyzed reports, companies described social projects implemented for the benefit of local communities. The most frequently mentioned projects were charity and sponsorship projects as well as activities within employee volunteering programs. In 31% of reports, local communities were mentioned as partners or beneficiaries of ecological projects implemented, related to environmental protection activities (e.g. by introducing pro-ecological solutions) or conducting educational activities related to ecology.



**Chart 2.** Types of projects for the benefit of the local community  
Source: Based on own research.

In the analyzed reports, 40% of companies referred to GRI Standards and specific topic GRI 413: Local Communities. Only in 13% of the analyzed reports,

there was a reference to both GRI 413-1 (*Operations with local community engagement, impact assessments, and development programs*) and 413-2 (*Operations with significant actual and potential negative impacts on local communities*) disclosures. If a company only reported one disclosure from this area, 413-1 (21% of responses) was more often reported than 413-2 (6% of responses) (Chart 3.). Despite the growing popularity of reporting about GRI indicators, still, a smaller part of companies report activities for the benefit of local communities, referring to a specific indicator recommended by GRI.



**Chart 3. Reporting on the GRI 413 disclosures**

Source: Based on own research.

## 6. Summary

The analysis of reporting standards and reports published by companies shows that, although local communities are shown as one of the important stakeholders, and the actions taken on their behalf are reported in more or less detail by companies, one can get the impression that they are not treated with due diligence and handled rather superficially. Below I present four key observations that summarize the analysis carried out.

First, companies do not decide to define local communities. There is no clear indication as to whether it happens only at the report level, or whether it is a group of such insignificance for them that they do not define it in detail also in the dimension of strategic documents. This raises the question of how effectively you can plan activities or communication, and measure your social impact without really knowing who is the beneficiary of the implemented initiatives.

Secondly, both in terms of the content of the studied standards and the approach of companies to the subject of local communities, it becomes visible that they are

defined through the prism of their geographical location and the area they occupy. Other dimensions relating to how the local community can be defined are ignored. Moreover, the thread of changes taking place in society is practically absent. Nowadays, we are even more connected with virtual communities and groups than with “traditional” local communities. Perhaps there will be a need to redefine the narrow understanding of local communities and extend this definition also to include various types of interest groups, including those existing in the virtual dimension.

Thirdly, the topic of local communities and activities undertaken in relation to them is still largely described only as part of philanthropy and social projects. The initiatives presented by companies largely boil down to voluntary projects carried out by employees as part of corporate employee volunteering programs and the undertaken charity activities consisting of making financial or material donations. There are still no interesting descriptions of practices that would indicate that local projects are created in response to the real needs of the local community.

Fourthly, visible both from the perspective of standards and what companies report is the question of how to measure the impact on the local community generated by companies, in a cross-sectional dimension, taking into account e.g. employment issues from local communities, social as well as environmental impact. Specific indicators are reported, such as the number of managerial staff recruited from the local community, the number of completed projects or donated funds, but the question of how this affects the development of the local community in the long term remains unanswered.

In conclusion, it should be noted that companies that implement social projects are more likely to write about local communities, if only because it is easier for them to find data that will show their commitment in a positive light. Unfortunately, measuring the negative impact boils down to a standard wording underlining that no complaints were received from the local community. Being a good neighbour and partner for the company’s social environment means taking responsibility for the overall impact, both positive and negative. However, reporting on activities for the benefit of local communities still seems to be implemented without taking into account reliable data and long-term impact from enterprises. Without getting to know local communities and an honest answer to who they are for the company, it will not be possible to plan, implement, and even fewer report projects that will add value to building this relationship.

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## POSTRZEGANIE SPOŁECZNOŚCI LOKALNYCH W RAPORTACH NIEFINANSOWYCH PRZEDSIĘBIORSTW

**Abstrakt.** Społeczności lokalne są istotną kategorią w perspektywie rozwoju społecznego w XXI w. Przedsiębiorstwa coraz częściej identyfikują je jako ich istotnych interesariuszy. Proces ten jest szczególnie widoczny w tych firmach, które deklarują, że działają w sposób odpowiedzialny społecznie. Obecnie raporty niefinansowe prezentujące kluczowe dane dotyczące osiągnięć i priorytetów działania w obszarze społecznej odpowiedzialności przedsiębiorstwa stały się jednym z podstawowych narzędzi komunikacji firmy z otoczeniem. Raporty niefinansowe są przygotowywane z uwzględnieniem standardów i wytycznych rozwijanych przez niezależne międzynarodowe podmioty i stowarzyszenia. Artykuł odnosi się do dwóch aspektów uwzględniających problem lokalnych społeczności w tego typu raportach. W pierwszej kolejności przeanalizowano, w jakim stopniu przyjęte standardy wymagają od organizacji szczegółowego raportowania ich działalności na rzecz lub z udziałem społeczności lokalnych, a następnie w jakim zakresie firmy komunikują o swoich działaniach dotyczących społeczności lokalnych.

**Słowa kluczowe:** społeczności lokalne, interesariusze, społeczna odpowiedzialność biznesu CSR, raporty niefinansowe.