

The Research of Corporate Social Responsibility Disclosures in Annual Reports

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The aspects of disclosure of information on corporate social responsibility (CSR) in the annual reports are analyzed in the article. Although the importance of CSR is rather widely discussed in scientific literature there is lack of empirical research on basic CSR disclosure situation, especially in developing countries. Thus, the main goal of this article is to investigate the level of social information disclosure in the annual reports of Lithuanian companies after the execution of analysis of the factors of social responsibility disclosure distinguished in scientific literature.

Profit pursuit has been one of the most important company goals for a long time, first and foremost because revenue earning is an essential condition for activity succession. However, spreading CSR conception impels to ensure the implementation of needs and goals of all groups concerned. Thus, responsible company has to solve many important problems such as: how to maintain natural resources and produce goods, how to keep environment unpolluted and preserve human health, how to ensure safe, acceptable and healthy work environment. Implementation of responsible business practice may help company in creating competitive advantage, may have positive influence on its reputation, employee loyalty and employment, activity efficiency and sales volumes.

Based on the analysis of scientific literature, there are four main activities distinguished that raise interest of various groups concerned: human resources' activity, product design and development activities, community activity and environmental activity.

According to the annual activity report of the Lithuanian National Responsible Business Network for the year 2008, this Network had united 57 Lithuanian companies and organizations on 31st of December, 2008. However, only 11 Lithuanian companies have presented social progress reports for 2008. This shows that major part of Lithuanian companies is oriented towards compulsory presentation of financial reports and financial information disclosure on requisition. Thus, while investigating the level of social information disclosure, compulsory reports – annual reports have been used where companies may voluntary disclose more social information on their activity.

Content analysis as one of the most common methods for social information analysis was used for research. Full sentences on company social responsibility and page ratio to full volume of annual report in percents were used as a measurement unit for content analysis. There were annual reports for the years 2007 - 2008 of four companies from diary industry that had been quoted in the stock exchange used, aiming to ensure data comparability and logical conclusions.

The results of research have revealed that the content of disclosure in Lithuanian companies is not comprehensive and is highly various, even in the same branch of industry. Investigated companies use written narrative but not quantifiable methods to disclose CSR in their reports. None of companies have disclosed information on community activity. Only one of surveyed companies has presented information on environment protection. Information on human resources has been presented mainly in digital form and in tables. Information on product quality and safety has been presented in the annual reports of all companies, as well as green (environmentally-friendly) products have been distinguished.

Keywords: *voluntary information disclosure, company social responsibility (CSR), human resources, community, environment protection, product, annual report.*

Introduction

Profit pursuit has been one of the most important company goals for a long time, first and foremost because revenue earning is an essential condition for activity succession. However, spreading CSR conception impels to ensure the implementation of needs and goals of all groups concerned. Implementation of responsible business practice may help company in creating competitive advantage, may have positive influence on its reputation, employee loyalty and employment, activity efficiency and sales volumes.

Although conception of social responsibility has been still under discussion in scientific literature, we are interested in the content of social information and level of its disclosure in this article. Social disclosure, in a broad sense, consists of company's relationship with its stakeholders (investors, creditors, employees, suppliers, customers, government and the community).

Topic of social information on CSR disclosure is relevant because of some aspects:

- Not only the fact of efficiency of company's environmental and social activities' organization is important but also the assessment of such activity by the groups concerned, i.e. if they consider the company as socially responsible. This depends on the level of social information disclosure.
- Social accounting approach analyzes to what extent the information on company's situation should be disclosed to satisfy the goals of stakeholders concerned. The goal of social reports is to ensure company's communication with the groups concerned.

Level of problem exploration. Topics relating to companies social responsibility are relevant and rather diverse in scientific literature. First of all, this depends on the country's development level. Such research is mostly in initial stage in developing countries: definition of concept is discussed, exploratory empirical research is performed to determine the basic situation. The level of CSR disclosure in China was investigated by Zhang & Han (2008). The results show that the content of disclosure is not comprehensive while China has social problems such as severe resource waste, unfair income distribution, etc. Murthy (2008) analysed CSR disclosure practices in Indian software firms and compared them with practices of other Asian countries.

As social information is not compulsory and regulated, many scientists analyze voluntarily disclosed information, its coverage and influence to business results: Damodaran (2007), Berglof & Pajuste (2005), Epstein & Freedman (1994) in the aspect of advantage for stakeholders, Core (2001), Dagiliene (2009), Lanis & Waller (2009), Franci, Nanda & Olsson (2009).

Conception of company social responsibility in Lithuania was surveyed by Juscius (2009), Ruzevicius & Serafinas (2007), and the trends of company social responsibility initiatives were surveyed by Astromskiene & Adamoniene (2009). Juscius & Snieska (2008) notice that company competence to ensure consumer needs in harmony with other groups concerned increases its competitive ability. Surveying the development of socially responsible business in Lithuania Ruzevicius & Serafinas (2007) analyzed management system of one Lithuanian company that had had implemented and certified its own socially responsible business. Dagiliene (2009) researched the complexity of financial reports of Lithuanian companies that were quoted in the stock exchange using criterion of volume of compulsory financial reports, including an annual report. The obtained results showed that some factors influencing complexity (human capital, cost of capital) had been insufficiently disclosed in financial reports of the surveyed companies.

Empirical research related to the research of social responsibility in Lithuanian companies is sporadic and fragmented. The major part of research is of educative and incentive nature and has been initiated and implemented by national institutions. The biggest voluntary initiative of corporate social responsibility worldwide is Global Compact. Since 2005, there is the National Network of Responsible Business operating as part of the Global Compact initiative in Lithuania. According to the National Network of Responsible Business activity report for the year 2008, this Network had united 57 Lithuanian companies and organizations on 31st of December, 2008. However, only 11 (out of 57 members) Lithuanian companies have presented social progress reports for 2008. This shows that major part of Lithuanian companies is oriented towards compulsory presentation of financial reports and financial information disclosure on requisition.

Thus, **scientific problem** may be introduced by the question: What social information should be disclosed, and what information is actually disclosed by companies in their annual reports?

Object of research: voluntary disclosed CSR information in annual reports.

Goal of research: to investigate the level of social information disclosure in annual reports of Lithuanian companies after the factors of company's social responsibility disclosure have been analyzed in scientific literature.

Trying to achieve the goal of research two **tasks** have been set: 1) distinguish and classify the factors of social information disclosure based on the analysis of scientific literature; 2) research the level of information on companies social responsibility disclosure in Lithuanian diary companies quoted in stock exchange.

Methods of research applied in this article are the comparative analysis of scientific and legal literature on the subject and its logical generalization, case-study analysis, Content analysis.

Factors of company's social responsibility disclosure

CSR may be researched in micro and macro scale. Problem-solving of social and environmental problems in macroeconomic scale fosters the development of country economics. CSR information disclosure is researched in macroeconomic scale in the article, i.e. companies participate in problem-solving of social and environmental problems, creating socially responsible business.

Environmental activity. Company's social responsibility is often associated with its environmental policy and environmental information disclosure. However, such perception is too narrow in respect to company's social responsibility research. Factors related to environment may be the following ones: 1) environmental (ecological), 2) social-economical. Manufacturing companies usually impact on ecosystems, thus, disclosure of such environment protection factors as pollution control and participation in environmental programs is especially important to the groups concerned. According to Zhang & Han (2008), corporate development also relies on their social economic environment.

According to the legitimacy theory, CSR disclosure may be analyzed in the view of how the company is going to justify social and public expectations. Empirical research of the legitimacy theory strives to determine interrelationship between information disclosed by the company and public expectations. Deegan & Gordon (1996) were exploring the volume of information on environment protection disclosed in the annual reports from 1980 to 1991 in Australian companies, and determined that increasing disclosing of information on environment protection was positively related to the increase of environmental groups concerned. Positive correlation exists among industry where the company operates, information disclosure and the level of company's environmental disclosure. Thus, one of the factors that encourage delivery of additional accounting reports may be disclosure of socially oriented information's positive influence on the value of company's stock. Deegan & Gordon (1996) have determined that polluting companies disclose relatively more information on environment's pollution than non-polluting companies.

Companies try to create positive image in society's eyes by disclosing more positive information on environmental activity.

Gray, Javad, Power & Sinclair (2003) investigated the disclosure level of social and environmental information in the annual reports of large companies considering companies' characteristics such as size, profit and industry segment. Using qualitative content analysis, Smaliukiene (2007) investigated what form of environmental responsibility disclosure is appropriate in the countries of developed, developing and emerging economies. Sliogeriene, Kaklauskas et al. (2009) explored environmental factors influencing the value of energy companies. Thus, the company that discloses more information on environmental activity to the groups concerned becomes more valuable.

Human resources activity. Management of human resources in company's level means the creation of a motivation system, ensuring of favourable work climate, care of employee health, as well as influence on employment level of region's residents, creation of favourable conditions for education, warranty of human rights in macro level.

Majority of scientists investigating CSR in company level distinguish human resources activity: Murthy (2008), Lanis & Waller (2009), Zhang & Han (2008), Kumpikaite (2008), Snieska & Simkunaite (2009). Ruzevicius & Serafinas (2007) believe that responsible company has to take care of its employees in the first place. Snieska & Juscius (2008) maintain that the development of human resources includes not only qualifying training but also employee participation in decision-making, work conditions, creation of value system. Strumickas & Valanciene, Valanciene & Gimzauskiene investigated changes of management accounting systems also including intellectual capital evaluation. Some authors separate the fields of development of company's human resources and company's participation in ensuring human rights (Holder-Webb et al, 2009).

Community activity. Community activity shows companies' participation in healthcare initiatives, support and/or charity, children education support, creation of work conditions for disabled people, participation in occupational, qualification programs. Theoretical basis for community activity separation is the theory of stakeholders' that analyzes the relationship between the company and interested information users in the following aspects; company's responsibility is highlighted, as well as the determination of the main interested groups and company's effort in respect to those interested are analyzed. Social capital theory highlights the importance of social relationships and their quality to the company's added value. According to Macerinskiene & Vasiliauskaite (2007), only the structure of social capital that corresponds to company's goals and situation may positively influence company's activity. Thanks to the accumulated social capital, quality of professional knowledge acquirement is improved (Ruzzier & Antoncic, 2007). Ubius & Alas (2009) investigated the relationship between companies' social responsibility and types of organizational culture in European electricity and electronics trade companies, retail trade and engine manufacturing companies. The research results prove that the type of organizational culture determines the aspect of overall social responsibility.

Product activity. Customers get considerable power because of savage competition, thus, substantial attention should be paid to product creation and development. Disclosure of social information on product activity is relevant in the following aspects: customer choice possibility (Snieska & Juscius, 2008), customer loyalty limits in regard to green (environmentally-friendly) products (Grundey, 2008, 2009), consolidation of relationships with customers through brand development (Chlivickas & Smaliukiene, 2009), product safety, quality and consumption influence on environment (Murthy, 2008; Zhang & Han, 2008).

Sources of social information presentation. Substantial information on company's financial activity and other essential factors that influence financial situation are disclosed in compulsory financial reports (balance-sheet, profit (loss) report, changes in own equity report, cash-flow report and explanatory note). Information is disclosed basing on the requirements of the Business Accounting Standards that are oriented towards description of company's financial activity in the explanatory note, whereas social responsibility information is not disclosed.

The company may voluntarily disclose its social information in the annual report that is compulsory following the legislation. Based on the Law on Financial Statements of Entities, companies should present the following data in the annual report: important events of the reporting year; information about changes in equity; information about company's branches and representative offices; company's plans and forecasts; information about research and development.

Lithuanian laws simply determine what information should be disclosed at the minimum level. Analyzing the first issue, i.e. important events in the reporting year, it is recommended to disclose such social information: a fair review of a firm's position, the performance and development, analysis of financial and non-financial performance, information relating to environmental and employee matters. Navickas & Malakauskaite (2007) investigated important events of the company's activity, their disclosure level and influence on competitive ability.

The last two requirements (about company's plans and researches) may be of very different volume. It depends on company's voluntary information disclosure. Surely, scientific discussion takes place on what information on the activity should be presented by socially responsible companies.

Research of CSR disclosure methodology

Basing on the analysis CSR disclosure factors most commonly occurring in scientific literature, we will present the assumptions for the research:

- In the article, we use annual report for the investigation of CSR disclosure level. 1) Referring to the scientific literature (Smaliukiene, 2007; Murthy, 2008; Lanis & Waller, 2009), annual report is the most commonly used document in the analysis of corporate social activities. The frequency of using annual report is justified by their regularity, credibility, accessibility and useful information's to stakeholders reporting. 2) Annual report is a compulsory document for big

- companies. 3) Surveyed companies do not release any special social reports.
- Content analysis is used to investigate CSR disclosure level in the annual reports. Units of social disclosure in content analysis may be various: words, phrases, characters, lines, sentences, pages. This empirical study uses two units for disclosure: 1) a *number of sentences* for evaluating CSR since sentences provide complete, meaningful and reliable data about company's CSR disclosure level; 2) a *proportion of pages* devoted to social accounting disclosure – to determine the part in the whole document.

- There are annual reports for the years 2007 and 2008 of four companies from diary industry that have been quoted in Vilnius stock exchange used. The same industry is chosen aiming to ensure reliability of the results obtained, irrespective of different industries specifications. Similarly, there is no data constraint when investigating publicly quoted companies.
- There are various company's social responsibility valuation methodologies presented in scientific literature that are compared in Table 1 below. It appears from this that the main valuation areas (human resources, community activity, product development, environmental activity) are repeated.

Table 1

Valuation areas of companies' social responsibility

	Areas of social information disclosure
Murthy (2008)	1. Human resources. 2. Community development. 3. Product research and development. 4. Environmental issues.
GRI (2007) (from Local Network Annual Report)	1. Economic activity. 2. Environmental activity. 3. Social activity: labour relations, human rights, community, responsibility for production.
Lanis & Waller (2009)	1. Work output. 2. Human resources issues. 3. Environmental issues. 4. Social/community commitment (Pro-bono Campaigns).
Epstein & Freedman (1994)	1. Product quality. 2. Corporate ethics. 3. Employee relations. 4. Environmental activities. 5. Community involvement.
Han & Zhang (2008)	1. Income. 2. Improvement of environment. 3. Human resources. 4. Product/service. 5. Social welfare.
Holder-Webb et al (2009)	1. Community. 2. Diversity and human resources. 3. Environmental. 4. Health and safety. 5. Human rights and supply chain. 6. Political.

- In this article the disclosure of CSR in annual reports was investigated grouping the factors of corporate social activity into four main groups (at micro level):
 - Activities related to human resources: employee number, turnover, wages system, education level, career outlook, warranties, training and qualification enhancement.
 - Activities related to community development: participation in promotional programs and projects.
 - Activities related to products and services: product quality, safety, environmental impact, development of new green (environmentally-friendly) products.
 - Environmental activities: implementation of environmental systems, participation in environmental programs.
- Companies whose securities are admitted on a regulated market should disclose even more social information in the annual report.
- As limitation for the research performed, information presented in the companies' homepages that is not analyzed in respect to CSR disclosure should be mentioned. This could be the topic for further research of information on CSR disclosure.

and the analysis of social responsibility disclosure by company.

- It was noticed while comparing the annual reports for the years 2007-2008 that companies have presented more information on CSR in 2008 (results are presented in Figure 1 and Figure 2). The major part of information presented is on the product and environmental activities. Consequently, the investigated companies try to show the society that they produce qualitative and safe products. None of the companies investigated have presented the data on community activity in their annual reports. This does not imply that the companies carry no such activity. E.g. it is possible to find information on the promotional projects in the homepage of "Pieno zvaigzdes", Ltd.

Research Results

Research results are presented in twofold manner: overall level of companies' social responsibility disclosure and change in the annual reports for the years 2007-2008,

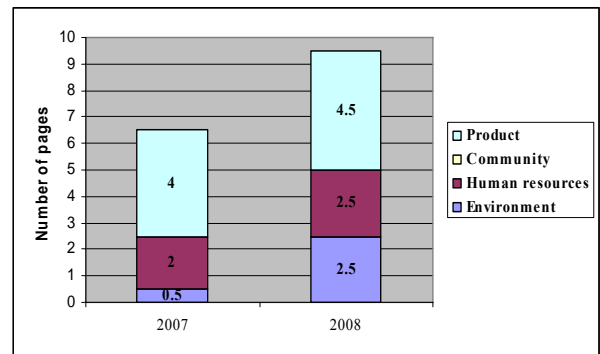


Figure 1. Number of pages on companies' CSR in the annual reports

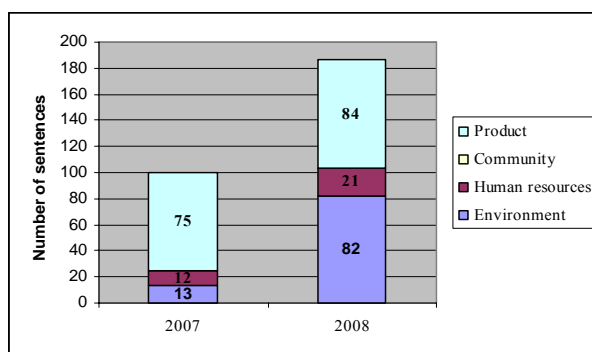


Figure 2. Number of sentences on companies' CSR in the annual reports

2. Analysis of CSR disclosure in the annual reports by company revealed the following (results are presented in Table 2).

Table 2

Results of CSR disclosure in the annual reports research (in numbers of sentences and pages)

Company	Annual report, pages	General CSR issues	Human resources,	Product	Community	Environment
Rokiskio suris						
2007	36	Employees, product quality and safety, development of new products, ecological factors	12 (1 page)	40 (2.5 pages)	-	13 (0.5 pages)
2008	40		15 (1 page)	35 (2 pages)	-	57 (1.5 pages)
Pieno zvaigzdes						
2007	45		0.5 page*	-	-	-
2008	46	Employees	0.5 page*	-	-	-
Vilkyskiu pienine						
2007	46	Employees, production, development of new products, product quality	0.5 page*	35 (1.5 pages)	-	-
2008	50		0.5 page*	36 (1.5 pages)	-	-
Zemaitijos pienas						
2007	n/a	Employees, production, development of new products, environmental protection	n/a	n/a	n/a	n/a
2008	30		6 (0.5 page)	13 (1 page)	-	25 (1 page)

* - data is presented in the table, in figures.

n/a – not available

- Major part of information is on product safety, quality and product range in the annual reports for the year 2008. Three companies of four investigated have presented this information on the product. The fourth company has presented such information in its homepage.
- None of the companies have presented the data on community activity.
- Information on human resources is presented mostly in digital form and in tables. All companies have presented the information on employee number (for the year end and average), education level, average wages by employee groups. "Rokiskio suris", Ltd. has additionally presented the information on companies organizational structure and the goals of company's human resources management development.
- In 2008, "Rokiskio suris", Ltd. and "Zemaitijos pienas", Ltd. have presented the data on implemented environmental systems (ISO 14001), participation in environmental programs, the main objectives of environmental politics, as well as the key ratios of environment. Other companies have not presented such data.

Conclusions

The following conclusions are drawn after the discussion of theoretical basis for CSR disclosure and performance of pilot research on the grounds of the annual reports of Lithuanian diary companies:

- The following areas may be differentiated as the most interesting to the groups concerned in the company level: human resources activity, product

design and development activity, community activity and environmental activity.

- According to Global Compact Network data, there are only 11 Lithuanian companies that have disclosed CSR information properly and presented social reports for the year 2008 to the community. Other companies disclose CSR information only fragmentary in their financial reports and homepages.
- The content of disclosure in the annual reports of Lithuanian companies is not comprehensive and is highly various, even in the same branch of industry. None of the diary companies have disclosed the information on community activity and

implemented promotional projects. Only one surveyed company has presented the information on environmental activity. Information on human resources is presented mostly in digital form and in tables. There was information on product quality and safety presented, as well as green (environmentally -friendly) products were differentiated in the annual reports of all companies. The research results revealed that companies disclose compulsory information, following the legislation, and pay less attention to CSR disclosure in their annual reports.

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Įmonių socialinės atsakomybės atskleidimo tyrimas metiniuose pranešimuose

Santrauka

Ilgą laiką pelno siekimas buvo vienas iš svarbiausių bendrovės tikslų pirmiausia todėl, kad pajamų uždirbimas yra būtina veiklos tęstinumo sąlyga. Tačiau įmonės veikla ir jos sėkmingumas taip pat yra susijęs su įvairiomis suinteresuotomis grupėmis ir jų poreikių tenkinimu. Todėl atsakinga įmonė privalo spręsti daugelį svarbių problemų: siekti išsaugoti natūralius išteklius; gaminant produktus neužteršti gamtos ir nesukelti pavojaus žmogaus sveikatai; siekti užtikrinti, kad darbo aplinka būtų saugi, žmogiškai priimtina ir sveika. Atsakingo verslo praktikos taikymas gali padėti įmonei sukurti konkurencinį pranašumą, turėti teigiamą poveikį savo reputacijai, darbuotojų lojalumui ir įdarbinimui, veiklos efektyvumui ir pardavimo apimtims.

Straipsnyje yra nagrinėjami informacijos apie įmonių socialinę atsakomybę atskleidimo aspektai metiniuose pranešimuose. Nors įmonių socialinė atsakomybė nėra nauja sąvoka mokslinėje literatūroje, vis dėlto ši samprata nėra nusistovėjusi. Įmonių socialinė atsakomybė – tai bendrovės ryšiai su jos veikla suinteresuotomis grupėmis: investuotojais, kreditoriais, darbuotojais, tiekėjais, vartotojais, valstybinėmis institucijomis, visuomene.

Socialiniu apskaitos požiūriu tiriama, kiek informacijos apie įmonės padėtį turėtų būti atskleista suinteresuotųjų bendrovės veikla, kad vertintojų tikslai būtų patenkinti. Tam tikslui yra nagrinėjami įmonės ryšiai su suinteresuotaisiais informacijos vartotojais šiais aspektais: akcentuojama įmonės atsakomybė, analizuojami pagrindiniai suinteresuotieji ir įmonės pastangos šių suinteresuotųjų atžvilgiu. Taigi socialinis apskaitos požiūris apima: 1) savanorišką socialinės ir aplinkosauginės informacijos atskleidimą, 2) papildomas informacijos, svarbios visuomenės nariams, atskleidimą.

Tyrimo problema ir jos ištyrimo lygis. Įmonių socialinės atsakomybės temos yra aktualios ir gana įvairios mokslinėje literatūroje: Ūbius & Alas (2009) tyrė sąryšį tarp įmonių socialinės atsakomybės ir organizacijos kultūros tipų; Lanis & Waller (2009) nagrinėjo įmonių socialinės atsakomybės atskleidimą reklamos bendrovių metiniuose pranešimuose; Epstein & Freedman (1994) aptarė, kaip socialinės informacijos poreikis ir pobūdis priklauso nuo skirtingų suinteresuotųjų. Kadangi socialinė informacija yra neprivaloma ir teisiškai nereguliuojama, daug mokslininkų tiria laisvai atskleidžiamą informaciją, jos dydį ir poveikį veiklos rezultatams: Damodaran (2007), Berglöf & Pajuste (2005), Epstein & Freedman (1994), Core (2001), Dagilienė (2009) Lanis & Waller (2009), Franci, Nanda & Olsson (2008).

Tyrimų išsamumo dydis daugiausia priklauso nuo šalių išsivystymo lygio. Besivystančiose šalyse šie tyrimai daugiausia yra tik pradinio lygmens: diskutuojama dėl sampratos apibrėžimo, atliekami žvalgomieji empiriniai tyrimai bazinei situacijai nustatyti. Įmonių socialinės atsakomybės atskleidimo situaciją Kinijoje tyrė Han & Zhang (2008), Indijoje ir kitose Azijos šalyse – Murthy (2008). Lietuvoje įmonių socialinės atsakomybės sampratą nagrinėjo Jusčius (2009), Ruzevičius & Serafinas (2007), įmonių socialinės atsakomybės iniciatyvų tendencijas – Astromskienė ir Adamonienė (2009). Jusčius ir Snieska (2008) pastebėjo, kad įmonės sugebėjimas užtikrinti vartotojų poreikius kartu su kitomis suinteresuotųjų grupėmis didina jos konkurencingumą.

Empiriniai tyrimai, susiję su socialinės atsakomybės tyrimu Lietuvos bendrovėse, kol kas yra pavieniai, fragmentinio pobūdžio. Didžioji dalis atliktų tyrimų yra šviečiama ir skatinamoji pobūdžio, jie užsakyti ir įvykdyti valstybinių institucijų. Lietuvoje nuo 2005 m. taip pat veikia Lietuvos nacionalinis atsakingo verslo tinklas kaip Global Compact iniciatyvos dalis. Remiantis Lietuvos nacionalinio atsakingo verslo tinklo metine 2008 m. veiklos ataskaita, šis tinklas 2008 m. gruodžio 31 d. vienijo 57 Lietuvos įmones ir organizacijas. Iš 57 narių daugumą sudaro verslo atstovai (48), pilietinės visuomenės ir verslo organizacijos (6), akademinės institucijos (2) ir viena profesinė sąjunga. Tik 11 Lietuvos bendrovių (iš 57 narių) pateikė socialines 2008 m. pažangos ataskaitas. Tai rodo, kad dauguma Lietuvos bendrovių turi pateikti privalomas finansines ataskaitas ir atskleisti reikalaujamą finansinę informaciją. Todėl tiriant socialinės informacijos atskleidimo lygį reikia naudotis privalomomis ataskaitomis.

Mokslinė problema gali būti suformuluota klausimu: kokią socialinę informaciją įmonės turėtų atskleisti ir faktiškai atskleidžia savo metiniuose pranešimuose?

Tyrimo objektas: laisvai atskleidžiama informacija apie įmonių socialinę atsakomybę metiniuose pranešimuose.

Tyrimo tikslas: išanalizavus socialinės atsakomybės atskleidimo veiksnius mokslinėje literatūroje, iširti socialinės informacijos atskleidimo lygį Lietuvos bendrovių metiniuose pranešimuose. Siekiant pagrindinio tyrimo tikslo buvo išskirti du *uždaviniai*: 1) remiantis mokslinės literatūros analize, išskirti ir susisteminti socialinės informacijos atskleidimo veiksniai; 2) iširti įmonių socialinės atsakomybės informacijos atskleidimo lygį Lietuvos pieno bendrovėse, kotiruojamose vertybinių popierių biržoje.

Įmonių socialinę atsakomybę galima tirti mikroekonominiais ir makroekonominiais lygmenimis. Makroekonominiais lygmenimis socialinių ir aplinkos problemų sprendimas skatina šalies ekonomikos vystymąsi. Šiame straipsnyje CSR informacijos atskleidimas yra tiriamas mikroekonominiais lygmenimis, t. y. kaip priimančias socialinius ir aplinkos problemų sprendimus dalyvauja įmonės, kurdamos socialiai atsakingą verslą. Įmonės lygmeniu žmogiškųjų išteklių vadyba yra motyvacijos sistemos sukūrimas, palankaus darbo klimato užtikrinimas, o makrolygmeniu – poveikis regiono gyventojų užimtumo lygiui, sąlygų mokyti sudarymas. Remiantis mokslinės literatūros analize, šiame straipsnyje buvo išskirtos keturios svarbiausios veiklos ir kartu socialinė informacija apie jas: žmogiškųjų išteklių veikla, produkto kūrimo ir tobulinimo veikla, visuomeninė veikla ir aplinkosauginė veikla.

Siekiant iširti Lietuvos įmonių socialinės atsakomybės atskleidimo lygį, buvo naudotos įmonių metiniai pranešimai. Remiantis įstatymų nuostatomis, įmonės turi pateikti privalomas finansines ataskaitas (balansą, pelno (nuostolių) ataskaitą, nuosavo kapitalo pokyčių ataskaitą, grynujų

pinigų srautų ataskaitą ir aiškinamąjį raštą) ir metinių pranešimų. Tačiau privalomose ataskaitose yra atskleidžiama tik esminė informacija apie įmonių finansinę veiklą ir kitus esminius veiksnius, darančius įtaką finansinei padėčiai. Informacija aiškinamajame rašte yra atskleidžiama atsižvelgiant į Verslo apskaitos standartų reikalavimus, kurie yra skirti įmonės finansiniai padėčiai apibūdinti. Metiniame pranešime įmonės laisvai gali atskleisti daugiau socialinės informacijos apie savo veiklą. Tyrimui atlikti buvo taikyta Content analizė kaip vienas dažniausiai taikomų metodų tiriant įmonių socialinę atsakomybę ir jos atskleidimą (Smaliukiene, 2007; Murthy, 2008; Lanis & Waller, 2009). Content analizėje pasirinktu matavimo vienetu buvo užbaigti sakiniai apie socialinę įmonių atsakomybę ir puslapių procentinė dalis, tenkanti visam dokumentui (metiniam pranešimui). Siekiant užtikrinti palyginamumą ir padaryti logiškas išvadas, tyrime buvo naudotasi keturių pieno pramonės bendrovių, kotiruojamų vertybinių popierių biržoje, metiniais 2007 ir 2008 m. pranešimais.

Tyrimo rezultatai pateikti dvejopai: bendras įmonių socialinės atsakomybės atskleidimo lygis bei pokyčiai 2007–2008 m. ir socialinės atsakomybės atskleidimo analizė pagal įmones.

1. Lyginant 2007–2008 m. metinius pranešimus pastebėta, kad 2008 m. įmonės daugiau pateikia informacijos apie socialinę atsakomybę. Daugiausia informacijos yra pateikiama apie sritis, susijusias su aplinkosauga bei produkto saugumu ir kokybe. Tai rodo, kad tirtos bendrovės siekia padidinti vartotojų poreikius, teigdamos, kad gamina kokybiškus ir saugius produktus. Nei viena iš tirtų bendrovių savo metiniuose pranešimuose nepateikė duomenų apie visuomeninę, projektinę veiklą. Tai nereiškia, kad įmonės tos veiklos visai nevykdo. Pavyzdžiui, AB „Pieno žvaigždės“ internetinėje svetainėje galima rasti informaciją apie vykdomus rėmimo projektus.

2. Metinių pranešimų dydis ir atskleidžiamos socialinės informacijos dydis netgi tos pačios Lietuvos pramonės šakos įmonėse labai skirtingas. Tik viena iš tirtų bendrovių pateikė informaciją apie aplinkosauginę veiklą. Informacija apie žmogiškuosius išteklius daugiausia buvo skaitmeninė, pateikta lentelėse. Visos įmonės pateikė informaciją apie darbuotojų skaičių (metų pabaigos ir vidutinį), išsilavinimo lygių, vidutinę mėnesinę algą pagal darbuotojų grupes. AB „Rokiškio sūris“ papildomai pateikė įmonės organizacinę struktūrą ir įmonės žmogiškųjų išteklių vadybos vystymo tikslus. 2008 m. AB „Rokiškio sūris“ ir AB „Žemaitijos pienas“ pateikė duomenis apie naudojamą aplinkosaugos sistemas (ISO 14001), dalyvavimą aplinkosaugos programose, pagrindinius aplinkosaugos politikos tikslus, pagrindinius aplinkosaugos rodiklius.

Raktažodžiai: *laisvas informacijos atskleidimas, įmonių socialinė atsakomybė, žmogiškieji ištekliai, visuomenė, aplinkosauga, produktas, etinis pranešimas.*

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