

Global CSR Reporting Practices: A Review

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DOI: <https://doi.org/10.5281/zenodo.7473139>

Abstract

The impacts of "Global corporate social responsibility" reporting processes are investigated in this study. Using a massive database of all available "Global CSR Reports" for firms to empirically test an integrated model of "Global CSR Reporting" approaches. The evidence supplied by "Global CSR Advocates" and embedded in "Global CSR Reporting" methodologies is a specific interpretation of social justice, raising specific questions about how far they want the company to dictate the route of international development. The study aims to examine the influence of "Global Corporate Social Responsibility" report techniques on the global quality of "Global CSR Disclosure." This research investigates the causes and consequences of "Global corporate social responsibility" (CSR) reporting practices. The top management team (TMT) and CEO concerns, stakeholder relationship management, and firm-specific factors, such as industry membership and economic success, influence global CSR reporting. Although this survey contributes to the concepts of "Global practice" and "reporting," it does have several limitations that may open avenues for further research. To begin, only data on company qualities and CSR compliance for firms will be gathered. The purpose of this research is to look at "Global CSR Reporting" tendencies in terms of reporting quality.

Keywords- Corporate social responsibility; Global CSR Practices; Global CSR reports; Sustainability reports.

1. Introduction

A unified framework for addressing the environmental, economic, and social elements of sustainability. Designed to verify that "company's CSR compliance" is completely in line with the globally accepted minimal requirement for responsible business behavior. "Global CSR is a market leader in the field of "Corporate Social Responsibility". Our area of expertise is in the creation of customized, ecologically friendly solutions for businesses, government agencies, and other organizations. Creating unique techniques for "Corporate Social Responsibility" since 1996. It offers professional, up-to-date, and experienced consulting through its network of over one hundred customers and partners in the United States and throughout the world". Some elements of "Global CSR" can be divided into two categories that have been studied previously: those that focus on the firm's internal environment (such as how it treats women and minorities, how it maintains relationships with employees, and how it provides opportunities for advancement), and those that focus on the firm's surrounding environment.

In recent years, there has been a significant increase in global awareness and regulation of "Global Corporate Social Responsibility". Its debut in 1960 was an endeavor to bridge the gap between trade and community. "Corporate Social Responsibility" denotes the strategies employed by firms or organizations to conduct business in an ethical, 'socially desirable, and environmentally beneficial manner. It is a characteristic in which companies demonstrate care for the well-being of the social structure and the ecosystem in addition to profit and development by embracing responsibility for the impact of their activities on investors, workers, shareholders, users, suppliers, and contemporary society. It encompasses the important ecological implications of a firm's financial actions. With the rising demand for global economic growth, there is a greater desire for financial firms to play a critical role in efforts to eliminate unemployment, promote a consistent and fairly governance structure, and ensure environmental preservation. In this sense, business and regulatory measures in industrialized countries are typically favorable. "Global Corporate Social Responsibility" is being promoted as a strategy for global development, despite its adversaries, including development groups. Arguments for "Global CSR Advocates" and incorporated within "Global CSR" is a certain perspective of social justice that raises special issues regarding where they wish the business to influence the route of global development.

"Social Responsibility of business refers to what a business does over and above the statutory requirement for the benefit of the society." The term "responsibility" highlights the company's moral responsibilities to society. "Global CSR," also known as "Sustainable development Responsible Business" or "Corporate Social Performance," is a type of "Corporate self-regulation" that is included in a corporate strategy. Industrial growth and the corporatization of the service sector have explored vibrant options for a country's advancement, but they have also deeply integrated the use of "Non-renewable energy sources," "Global warming," "Greenhouse gases processes," and enhanced levels of waste, all of which have negative consequences for the next generation. The rising concern for ecological sustainability and performance which includes waste reduction and management of natural resources has led to a widespread acceptance of the notion of "Corporate Social Responsibility" The implementation of "Global CSR Principles" into company operations is crucial to long-term prosperity of an economy. "Several initiatives, including "United Nations Environment Program Finance Initiative", "Global Reporting Initiative", and "Equator Principles Declaration on Financial Institutions", are underway in the financial sector to achieve the implementation of "Global CSR Practices" incorporation activity. Such initiatives have persuaded industrialized countries to do more socially responsible actions. However, there is indeed a paucity of the concentrated system for dealing with current demands in emerging countries. Furthermore, little research has been performed to assess "Global CSR Practices" in emerging and developing countries.

2. Global Reporting Initiative

The "Global Reporting Initiative", or GRI, is an "International Organization Standard" that enables businesses, "Government agencies", and "Other organizations" to disclose their effects

on climate change, human dignity, and corruption. GRI is a global standards body. Many companies declare a sustainability plan, sometimes called a CSR or ESG report. This is in reaction to demand from "Stakeholder groups" such as "Governments", "Consumers", and "Investors" to be more open about their environmental, financial, and societal impacts. "GRI's Disclosure" on sustainability strategy" helps firms find, gather, and report valuable information transparently and comparably. "GRI's sustainable development framework" was developed in 2000 and is used by multinational corporations, governments, NGOs, and "industry groupings" in more than 90 countries. 63% of the top 100 companies (N100) and 75% of the Global Fortune 250 (G250) used GRI in 2017.

3. History of the GRI

In 1997, non-profit organizations headquartered in the "United States called Ceres" (previously known as the Coalition for Environmentally Friendly Economies) and Tellus Institute collaborated with the "United Nations Environment Program" (UNEP) to establish the "Global Reporting Initiative". The first "exposure draught" edition of the "Sustainability Reporting Guidelines" was published in 1999, followed by the first full version in 2000, and the second version was published at the "World Summit for Sustainable Development" in Johannesburg, where the enterprises and the instruction were also referred to in the Strategy of Execution that was signed by all the ability to attend member states. It was formally founded as a continuous institution in the latter half of that year. The "GRI headquarters" shifted to Amsterdam, the Netherlands, in 2002. Despite operating independently, the "Global Reporting Initiative" is still associated with the "United Nations Environment Program" (UNEP) and collaborates with the "United Nations Global Compact."

4. Standard of the Global Reporting Standard

The "GRI Standards" embody the worldwide community's consensus on what constitutes best practice for publicly reporting on a variety of economic, environmental, and social consequences. Reporting on sustainability that is based on the Standards gives information on whether an organization is contributing positively or negatively to sustainable development. The modular and interconnected "GRI Standards" are meant to be utilized in the primary context of being applied as a set, to produce a "Sustainability report" that is concentrated on material issues. Each company that compiles a sustainability strategy adheres to the three common Standards. Additionally, to report on the themes that are material to them, whether economic, environmental, or social, an organization must select the appropriate Standards from the corresponding lists. The creation of a report in line with the "GRI Standards" offers a comprehensive view of an organization's material issues, the repercussions associated with those topics, and the management decisions that were made about those topics. In addition, an organization may choose to report information using all or part of a subset of specified "GRI Standards".

5. European Commission Directive

The European Commission has approved a new guideline that makes it mandatory for major multinational firms to disclose non-financial information to market participants. Companies that are publicly traded and have more than 500 workers have been required to comply with the regulation. Companies who offer such a reporting would be expected to report on issues about the environment, society, employees, human rights, anti-corruption, and bribery. In addition to this, these significant companies would be expected to provide a description of “their business model,” the “outcomes and risks of the policies” in the aforementioned areas, as well as the diversity policy that is implemented for management and senior bodies. It is strongly recommended that the reporting methods rely on recognised frameworks such as the "United Nations Global Compact", the "United Nations Guiding Principles on Business and Human Rights", the “OECD Guidelines,” the "International Organization for Standardization" (ISO) 26000, and the "International Labour Organization" “Tripartite Declaration”. Other examples of recognised frameworks include the "Global Reporting Initiative (GRI Sustainability)'s Reporting Guidelines".

6. Emergence of Global CSR

The establishment of "Global CSR Reporting" techniques followed the disclosure of "Corporate Social Responsibility.” Companies may use three “Global CSR Reporting Strategies” to enhance the quality of disclosure: stand-alone reporting, assurance, and reporting guidelines. A standalone report is the first "Global CSR Reporting Practice". The annual report informs the business and investment community about an industry's performance, whereas for stand-alone report informs stakeholders about extra facts (GRI, 2013). In general, a “stand-alone report” exposes the company's social and environmental facts. The evaluation of external parties is the second “Global CSR reporting activity” (assurance). (Wong and Millington, 2014), stated that guaranteeing the usage of a Sustainability report can increase stakeholders’ opinions of its utility. Other researchers agreed that assurance could help a "Global CSR Report" gain trust (Casey and Grenier, 2015; Cohen and Simnett, 2015; Habek and Wolniak, 2016). The 3rd Global CSR reporting practice is to adopt a reporting standard, such as the "Global Reporting Initiative Reporting framework ", which was used in this study. The GRI reporting framework has long been recognized as the premier worldwide standard for sustainability (“Bebington et al., 2012; Gray, 2010; Mahoney et al., 2013”). GRI G4 was released in 2013 as a template for creating a sustainability report.

7. Global CSR in India

Global CSR evolved slowly in India, even though it began a long time ago. According to Chahoud et al., 2007, corporate social responsibility in India is still primarily defined by charitable and community engagement operations and Indian corporate entities and shareholders have begun to embrace some elements of the mainstream agenda, such as "Global CSR integration" into business operations and involvement in multi-stakeholder dialogues. " Sundar (2000) categorized the growth of Global CSR in India into four stages based on the country's political and economic setting to reflect the existing state and future prospects of “Global CSR”.

8. Global Corporate Social Responsibility

Even if some particular sections have a stronger focus, the word "Global CSR" is being used as follows all through this book: In conjunction with relevant stakeholders, CSR is the implementation of a company's moral, environmental, economic, and charitable responsibility to society into its operations, processes, and core business plan. The study contends that top-level management and CEO concerns, stakeholders' relationship building, and company features including business participation and economic performance drive "Global CSR Reporting". "Corporate Social Responsibility" reporting methods are being advocated as a route to global development, while detractors also say that development groups are also criticizing it.

"Corporate Social Responsibility" is a multifaceted concept. Notwithstanding the title, corporate social responsibility also involves debates about a firm's environmental imprint. The interactions in this book adhere to the internationally accepted view that "Corporate Social Responsibility" includes "Corporate Responsibilities" in at least four key issue areas: "Human rights" ("As stipulated in the Universal Declaration of Human Rights"), "Labor rights" ("As stipulated in the International Labor Organization's Universal Declaration Principles and Rights at Work"), "Environmental principles", & "Anti-corruption.

9. Six-Core characteristics of Global Corporate social responsibility



Figure 1 Core characteristics of Corporate social responsibility

The newest type of customer is concerned with the non-financial repercussions of corporate actions and, if adequately educated, forces firms to include non-financial stakeholders' concerns in essential strategic planning. The need for reliable consumer data is high on the priority list of the EU. "Corporate social responsibility requires effective communication". Reporting is more than simply a true portrayal of company operations to tell the concerned participant that the enterprises' behavior is consistent with stakeholders in the case of socially conscious corporations. "Corporate social responsibility reporting" is a component of fulfilling social responsibility duties. It is a part of a larger discourse, which is an important aspect of social responsibility.

Moreover, because not all factors come into play in governance processes, appropriate

channels of communication are employed to maintain their engagement and commitment. As a result, the movement toward "Corporate social responsibility reporting" methods for business is followed by a corresponding shift in reporting. Sustainability reports or "Corporate social responsibility reporting" are utilized to educate stakeholders as well as the public at large (see Figure 2.).

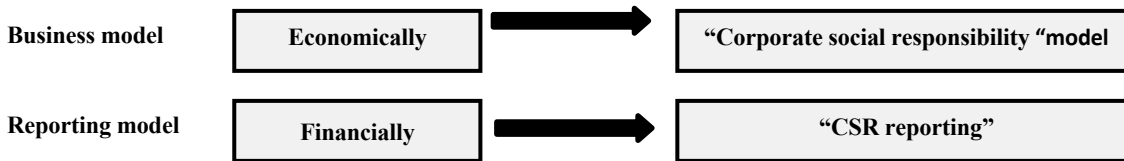


Figure 2. The simultaneous development of business and reporting paradigms.

"Global Corporate social responsibility reporting" communication may take different forms due to the diverse informational demands and behaviors of stakeholders. Stakeholders, on the other hand, prefer written reports over alternative options. Written statements have the benefit of formal instruments and methods that assure trustworthiness. Various legislation, norms, and standards assist stakeholders in obtaining accurate information. Among the most well-known projects aiming at increasing "Corporate social responsibility reporting" or integrated thinking are:

- “IFAC Sustainability Framework 2.0 (2012)”.
- “Environmental, Social and Governance (ESG) Framework (2011) and KPIs for ESG (2009)”.
- “Prince of Wales's Accounting for Sustainability’s Connected Reporting Guidance (2009)”.
- “Sustainability Global Reporters Program (2010)”.
- “Account Ability’s AA1000 Standards (2008)”.
- “ISO 26000—Guidance on social responsibility (2010, 2012)”.
- “Guidelines of Global Reporting Initiative (GRI): G 3-1 (2011) and G 4 (2012)”.
- “The International Framework Integrated Reporting of International Integrated Reporting Council (IIRC) (2013).

10. Challenges of Global CSR Reporting Practices

While significant advantages, "Global CSR Reporting Practices" have encountered several hurdles. It is not just about limiting the negative implications of a company's operations, but also about how a corporation may meaningfully participate in society (Jonker and de Witte, 2006). It is regarded as a weapon for social actions. While some academics say that the government eliminates its function as a regulating authority over strong commercial houses. It is also claimed that 'Global CSR Reporting Practices' efforts cause divergence from essential

business duties. The main problem is to use the "company's resources and capabilities" to address social and environmental concerns while continuing to operate successfully in the traditional economic aspect (Jonker and de Witte, 2006). Therefore, "Global CSR reporting systems" have been assessed from several angles.

11. Focus areas of the Global CSR practices



Figure 3. Core characteristics of Corporate social responsibility

One segment of society opposes "Global CSR activities," while another supports their expansion. The largest issue with "Global CSR reporting" methods is a lack of financial allocation, followed by a lack of public understanding of its genuine terminology. Smaller businesses are less interested in "Global CSR Reporting procedures" and, as a result, fail to promote them. As a result, some of the critical issues are as continuing to follow: - ***Absence of Inclination of Community towards Global CSR Reporting Practices Activities***

The overall indifference of society regarding the company's "Global CSR Reporting Practices" measure also contributes to its slowing growth. People are kept outside of the boundaries of "Global CSR Reporting" methods due to the lack of public knowledge. Few attempts are being made to disseminate "Global CSR Reporting" methods in local communities and instill trust in the people (Gupta, 2014). The lack of contact between organizations and the grassroots level people has resulted in its demise. "People on the ground are still uninformed of the impending advantages of "Global CSR Reporting Practices" initiatives, which inhibits them from participating in the design or implementation stages."

Lack of Skill in Execution of CSR Reporting Practices

For "Corporate Social Responsibility" to be effective, it must be administered efficiently. Inadequate "Corporate Social Reporting" management results from a lack of competence among organizational personnel. This strategy also leads to areas having unequal access to "Corporate Social Responsibility" awards. Because of a lack of "Technical and management" capabilities among various business sector professionals, "Global CSR initiatives" are being developed in the wrong regions.

Failure of Accountability and Transparency

Inequitable "Corporate Social Reporting" advantages come from "Global CSR Project management" and "lack of transparency". This apparent lack of openness affects the process of

creating trust among firms and local communities, which is crucial to any "Corporate Social Reporting Program" (Gupta, 2014). They do not provide enough information about their programs, audits, effects, and budgets (Gupta,2014).

Inappropriate Consultation Process

Organizations have little involvement with grassroots level organizations while undertaking "Global CSR Programs". It is primarily top-down, with the higher authorities having more vertical functions. It does not penetrate the development agenda on vertical lines. As a result, the "Corporate Social Reporting Program" has suffered from a severe lack of broad consultation among workers as well as its subjects.

Inadequate Dissemination of Global CSR Reporting Achievements

There has been little information disseminated about the advancement of "Global CSR Reporting methods". Even if numerous works are still ongoing, the impact on society is yet unknown. The growth of "Global CSR Reporting procedures" is presented within the very narrow bounds of the involved organizations. The present society is utterly ignorant of its potential advantages and future growth.

Unilateral Decision-making

The implementation of "Global CSR reporting practices" has been patchy. All major decisions on "Global CSR reporting" methods are decided inside the restricted bounds of specific corporations' financial competitors, with no participation of initiative community-based stakeholders. As a result, the "Global CSR reporting procedures" intended deliverable is quantified in terms of earnings and losses rather than significant impacts. Furthermore, this strategy leads to the unidimensional extension of "Global CSR reporting methods". It continues to deal with comparable difficulties regularly, overlaying contemporary community needs. The community's perception of Global CSR reporting methodologies is a charade because of this decision-making process.

12. Review of Literature

Socially responsible company practices are part of good corporate governance. A socially responsible business strategy would include consideration of social and environmental problems in addition to economic aims and would urge businesses to balance financial earnings, economic value addition, and social good. "Corporate Social Responsibility" activities are not a recent notion. However, a key aspect varies with changing company objectives and evolving societal demands. "Corporate Social Responsibility" acknowledges that businesses have many distinct types of responsibilities, especially legal and economic responsibilities.

Sharma, E. (2019) observed that "Global Corporate social responsibility" allowed companies to mix business with ethics and expands a company's emphasis beyond its bottom line. The present work is a critical literature review of these practices. The researcher defines "Global CSR" and discusses its prevalence and importance in developed and emerging nations. Emotion-focused "Global CSR Initiatives" and media for business image development are comparable in the two domains. In contrast, developed and poor nations play distinct roles in "Global CSR". The researcher also examines "Global CSR" influence" on emerging countries' future growth. The

study was a reflective & comparative evaluation of globally published research.

Howard Bowen (2019) examined that "Corporate Social Responsibility" implies businessmen's responsibilities to pursue those strategies, make those judgments, or follow those lines of contact that are beneficial in terms of our society's aims and values." "Corporate Social Responsibility" efforts must be aligned with successful strategic policies to accomplish the goal of long-term environmental, social, and economic progress. This article aims to describe numerous "Corporate Social Responsibility" initiatives taken by various firms. In doing so, it highlights the growth and main problems encountered while going to deliver "Corporate Social Responsibility" initiatives.

Hábek, P., Sujová, E., & Čierna, H. (2018) presented "Corporate social responsibility reporting," especially the level of Global CSR reporting as well as the types of these reports. Furthermore, the writers examined the evolution of the "Corporate Social Responsibility Reporting Concept." The authors of the study examined "CSR Reports" issued in 2015.

Furthermore, the "Global CSR Concept" was being developed at a quicker and more thorough pace. However, greater education, raising awareness, and the establishment of mechanisms to promote "Global CSR reporting practice" are still required in both assessed nations.

Bir et al. 2009; Lee and Hu 2018; Teixeira et al. (2018) claimed that the notion of Global CSR evolved because of various in-depth sociological studies, stemming from the idea that corporations should function throughout time while keeping their influence on society in mind (Abad-Segura et al. 2019; Carroll 1999; Teixeira et al. 2018). Many researchers utilize words linked to Global CSR such as "corporate social responsibility", "law system responsibility", "sustainable development", "ethical responsibility", and stakeholder participation, with the latter defined as workers, community, the ecosystem, and society overall.

Michelon, G., Pilonato, S., & Ricceri, F. (2015) stated that the application of these three practices was investigated to disclose intermediaries that collect "Global CSR Reporting Performance" along with three distinct yet complementary aspects: the material of the whether above the body of data used it to explain "Global CSR issues", as well as the identified as a fundamental. they discovered that organizations that utilize these tactics do not create additional data on average, which they take as evidence of the conceptual use of these methodologies.

Nonetheless, we find some evidence that GRI followers' disclosures are more likely to be equal, comparable, and accurate for businesses that give performance-related disclosures. Overall, our data indicate that there is rising cynicism about using "Global CSR Reporting" strategies to promote perceived responsibility.

Ali et al. 2015; Lee and Hu 2018; Wu et al. (2015) examined "Corporate Social Responsibility", which is described as "the voluntary interconnection of companies' environmental protection into their business operations and stakeholder relationships" (Commission European 2001). Although the incorporation of "Global CSR Practices" is voluntary, it is becoming a need for retaining competitiveness. Scholars and practitioners believe that "Global CSR Activities" may generate good economic advantages (Yuan et al. 2020); in reality, many firms participate in "Global CSR projects" to create value for the business, the ecosystem, and the community.

Roca & Searcy's. (2012) concentrated on the usage of variables in “Global CSR” & other comparable reports. They revealed a wide use of various “Global CSR” indicators based on 94 reports; they discovered almost 600 variables in these reports. Many variables were issued in general, but only a handful was utilized regularly, accounting for around 50% of all findings (indicators connected to fundraising, "contributions sponsorships" "Community investments" and "Greenhouse gas/CO2 equivalent emissions" and total employee count). The indicators evenly reflected 3 variables (i.e., "Economic", "social", and "environment").

Kitzmüller, Markus, and Jay Shimshack. (2012) examined "Global CSR" from an economic standpoint and developed a taxonomy and examine whether "Global CSR" should exist and whether it may yield more welfare than some other public good routes. Why does Global CSR exist? We combine economic and noneconomic theory with actual data. We find no empirical support for “Global CSR processes” relating to generated technology, moral hazard, stakeholder preferences, or labor markets. This study found consistent empirical evidence in favor of consumer market, private, and state “Global CSR methods”.

Ahmed (2009) stated that the efforts are concentrating on the disadvantaged population living near major factories, boosting education and health care, and supporting job-creation programs. The education and enlightenment of the country's youth is the second most prevalent “Global CSR initiative” conducted by businesspeople. The corporate sector helps with the education of underprivileged children in urban areas as well as rural youngsters who limited access to a platform of knowledge. They give money to help develop local institutions, hospitals, and teaching and learning organizations. Since changing climate has become a term these days, the business sector has undertaken attempts to preserve and rescue it as responsible people in society. Therefore, the environment is the most crucial factor influencing “Global CSR engagement”.

According to O’Riordan and Fairbrass (2008), stated that "Corporate social responsibility" (also abbreviated as "CSR") has been interpreted in a variety of ways by various interest groups, organizations, and academicians. As a result, there was no one definition of "corporate social responsibility" that was universally recognized. The World Business Council for Sustainable Development offered one definition of corporate social responsibility that gives us a method to think about the concept (1998). According to their definition, "corporate social responsibility" is the "continuous commitment by business to contribute to economic progress while enhancing the quality of life of the employees and their families as well as of the community and society at large" (World Business Council, 1998).

Visser, W. (2008) addressed business's critical role and duties in eradicating poverty and operating responsibly in underdeveloped nations It begins by offering several classification schemes for the literature on "Global Corporate social responsibility" in developing nations. It then goes over the research that has been done at the global and regional levels before looking at the primary “Global CSR” drivers in emerging nations. Finally, it suggests A “Global CSR” model for poor countries before finishing with a summary and recommendations for further research. This essay makes it obvious that "Global CSR" in developing nations is a rich and exciting topic of study that is becoming increasingly significant in "Global CSR" theory and practice. This inquiry also provides an immense potential for expanding knowledge and

understanding of "Global CSR" because it is vastly under-researched.

13. Discussion

The authors' review of the current study on "Global CSR Reporting Practices" finds that there are few investigations that provide theoretical reasons for "Global CSR Reporting practices." According to the authors, this study provides a conceptual basis for "Global CSR practices" studies that would increase awareness of the concept and boost the value of "Global CSR practices" notably in the scholarly and practice public relations sectors.

"Global CSR Practices Around the World Outputs Reporting" Some have economic goals, like gaining a competitive edge and boosting the stock price, while others have 'non-economic factors', such as firm visibility, trust, and the building of strong ties, such as noted in the study. Outcomes that have a strong impact on "Internal stakeholders" include "dedication," "inspiration," and "better recruiting." All these organizational outcomes serve to increase organizational reputation. Businesses must ensure legitimacy to increase their chances of survival. According to the research, "Global Business Social Responsibility" is one of the most essential public relations instruments for communicating "Corporate standards and values" while also gaining confidence. Given the global proliferation of "Global Corporate Social Responsibility" projects and a corresponding push from stakeholders for companies to be socially accountable, more study was needed to clarify how to develop "Global Corporate Social Responsibility" and public relations strategies" that more precisely predict the effects on company history in diverse cultures. Thus, it is an element of public associations scholarship to develop theories that help public relations practitioners in understanding how "Global Corporate Social Responsibility" impacts public image in various situations; what kind of "Global Corporate Social Responsibility" fit is needed, and how the view of fit differs in different contexts to gain legitimacy. The quantity of such reports is increasing every day, but there are concerns about the quality of information they provide. "Global Corporate Social Responsibility" disclosures may not always contain the comprehensive data that readers desire, which exacerbates the challenge of evaluating and comparing the business's accomplishments in this respect.

14. Conclusion

"Global CSR practices" have shown to be a big step forward in the peaceful cohabitation of business and society. On the one hand, industrial houses have won popular support through their developmental initiatives; on the other hand, common citizens have actively supported these businesses, recognizing their spiritual nature. The organization's public image has improved. The added legal obligation has made "Corporate Social Responsibility" activities necessary for all firms and has limited their growth to accomplish the aim. As expectations among key opinion formers, consumers, and the public climb, the case for demonstrating "Corporate Social Responsibility" becomes increasingly persuasive.

As a result, "Global CSR Reports" from Polish enterprises have equivalent forms at a higher level of thinking, but a more granular analysis exposes a broad variety of techniques to the

report's content. Even closely similar companies may devote substantially different storage space to the same issue. The number of such owners varies according to the organization's size. "Global CSR Reporting" is concerned with entity-specific concerns, there is a wide variety of Reporting patterns. Furthermore, the disclosure of Global CSR-related data is voluntary. In a sense, such diversity is common.

The following are general conclusions based on the examination of Polish enterprises in the mining and construction sectors:

- i. Companies do internal environmental impact assessments.
- ii. Employ eco-economic accounting.
- iii. Put in place and run quality management systems
- iv. Created and implemented management principles for sustainable development
- v. Designed and implemented broad environment protection ideas Companies have implemented and are running environmental programs following GRI 3.1 and GRI 4.
- vi. Created and administered practices and systems, and operational risk management, to mitigate the impact of risk on long-term corporate management.

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