

Environmental reporting by large companies in Poland

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Introduction

Environmental reporting is a branch of corporate reporting, whose significance has developed over the past decade. There are many reasons for this phenomenon (Paszkievicz, Szadziewska, 2011, p. 297):

- 1) increase in degradation of the environment, which has a negative influence on particular natural ecosystems as well as health and human existence;
- 2) obstacles to business environmental activity posed by the depletion of natural resources;
- 3) implementation of sustainable development as the only right way for future economic growth;
- 4) introduction of international regulations on environmental protection;
- 5) change in the approach to the assessment of business activity, which promotes not only economic but also social and environmental efficiency;
- 6) growing awareness of societies, which causes companies to take responsibility for economic and social development and living standards;
- 7) increase in investors' requirements regarding disclosure of information about business activity (not only financial information but also non-financial e.g. environmental and social is relevant);
- 8) development of environmental management systems, which incorporate ecological targets into their management strategy.

Environmental reporting is a tool of communication between companies and individual groups of stakeholders interested in activities that aim to prevent and reduce pollution and repair the environmental damage done. Therefore, proper preparation of reports containing environmental information enables organizations „to be accountable and transparent; to be inclusive; to be ethical and stable; to be more equitable – to be sustainable” (Brich, 2003, p. 1).

„Environmental reporting has traditionally been a voluntary method of communication of environmental performance to an organization's stakeholders” (Arndt, Günther, 2006, p. 1). This way of presenting some information on the environmental aspects of company activity emerged in the late 1980s and early 1990s,

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mostly as a reaction to accidents and environmental disasters (Herzig, Schaltegger, 2006, p. 305). In those days, companies belonging to particularly harmful industries lost societal legitimation. Therefore, they started publishing environmental reports, which contained relevant aspects of their environmental activity. Today „environmental reporting refers to the disclosure of environmental related information by a company regarding environmental risks, impact, policies, strategies, targets, costs and liabilities to the interested stakeholders through not only the annual or separate report, but also some other medium like video, Internet or staff newsletter” (Pahuja, 2009, pp. 29–30). Moreover, since the mid-1990s, some countries have been introducing regulations forcing companies to publish environmental information. In Europe, countries such as Denmark, the Netherlands, Sweden, Belgium and France have obliged their companies to publish environmental reporting. However, many countries, including Poland, have not adopted such legal regulations yet, which results in companies disclosing voluntarily environmental information.

Nowadays companies should be responsible for not only the economic but also environmental and social consequences of their activities. It means that organizations are required to be profitable, legitimate, ethical as well as environmentally friendly. Environmental reporting can be a tool whose purpose is to enable different stakeholder groups to assess environmental impacts caused through the company’s activities. However, environmental information should be relevant, comprehensible and also reliable. So far the lack of mandatory environmental reporting standards (such as in the case of financial reporting) has caused that the form, content and quality of environmental reports vary. This situation encourages manipulation of reported information and leads to a lack of comparability (Schaltegger, Burritt, Petersen, 2003, p. 290).

In Poland, it can be noticed that the number of companies which disclose environmental information is growing. On the internet, this information is sometimes provided in separate environmental reports or sustainability reports; it is sometimes included in annual reports and sometimes only on the firm’s homepage. Taking into account the lack of mandatory environmental reporting standards, the main aim of the analysis is to find answers to the following questions:

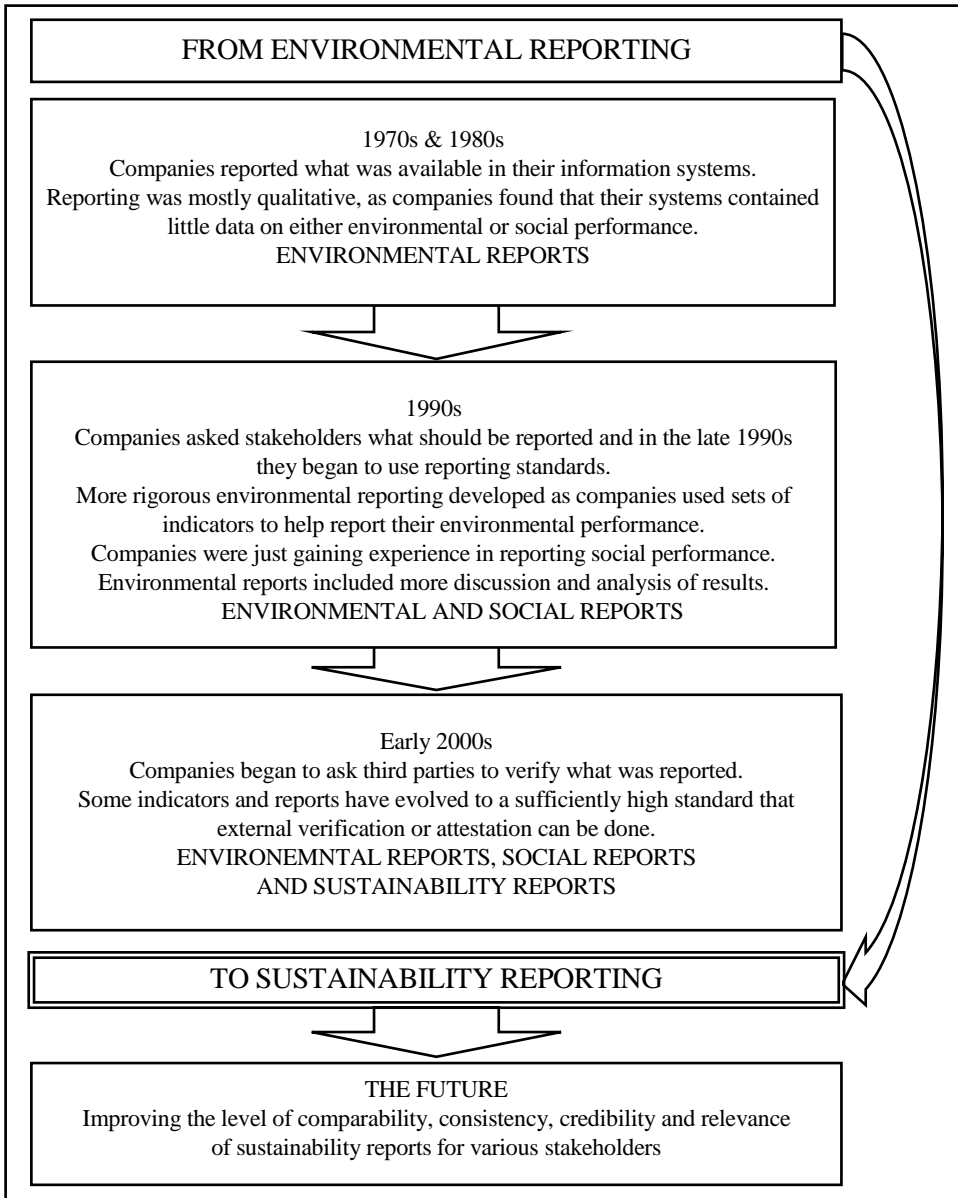
1. Do companies in Poland disclose environmental information on their websites?
2. What are the methods of environmental disclosures?
3. What is the scope of the environmental disclosures?
4. What type of environmental information is disclosed by companies operating in Poland? Do companies in Poland disclose only their environmental activities which present their business in an environmentally friendly light?
5. Are there any differences in the environmental disclosures of companies belonging to various sectors?

This paper is based on research into environmental and social disclosures by large companies from five industry sectors i.e. energy, pharmaceutical and cosmetics, automotive, construction as well as electronic¹. The content analysis method was used for analyzing corporate websites with documents usually uploaded in PDF format. The article presents the results of the study of corporate environmental disclosures with respect to the following areas: developments in environmental reporting, cost and benefits of environmental reporting, methodology, analysis and conclusions.

1. Developments in environmental reporting

Environmental reporting „throughout the decade of the 1990s grew from almost nothing to become one of the most important manifestations of business-environment interactions” (Gray, Bebbington, 2001, p. 240). It „emerged in North America in the 1970s in businesses wishing to conduct social reporting” (Cerin, 2002, p. 48). However, the current approach to environmental reporting was initiated in the late 1980s and early 1990s as a result of emerging environmental disasters. Therefore, publishing corporate environmental reports aimed to gain social acceptance. Since then, both the number of corporate environmental reports and their quality have increased significantly. „From the days of a one-page declaration in the back of company’s annual report, environmental issues have become a major part of corporate life” (Hooper, Lever, 2002, p. 1). In addition, in the late-1990s, and increasingly towards the end of that decade, company reporting started to focus on financial, environmental and social consequences of their business activity. One of the main aims of integrating economic, environmental and social information into one report, a sustainability report, was „to inform stakeholders as to what extent and how enterprises contribute to sustainable development” (Herzig, Schaltegger, 2011, p. 155). Figure 1 presents how environmental reporting has evolved over the past decades.

¹ The results of the project „The Methods and Scope of Environmental and Social Disclosures by Companies Belonging to Different Industries in Poland” were presented at the 4th GECAMB Conference on Environmental Management and Accounting 2010 in Portugal (Paszkievicz, Szadziowska, 2010).

Figure 1. The evaluation of company's environmental reporting

Source: based on Herremans, Herschovis (2006, pp. 20–21).

Initially, companies disclosed sketchy and generally qualitative environmental data within an annual financial report, or a separate brochure (a „green glossy”), which presented the business activity in an environmentally friendly light (Owen, 2003, p. 7). However, from year to year, both the number of environmental reports

and their average quality have improved. Many studies confirm this (e.g. Gray, Kouhy, Lavers, 1995, pp. 47–77; Deegan, Gordon, 1996, pp. 187–199; Gray, Javad, Power, Sinclair, 2001, pp. 327–356) and in particular an upward trend in environmental disclosures has been recorded by international surveys, whose results were published by SustainAbility, Deloitte Touche Tohmatsu International (DTTI), the International Institute for Sustainable Development (IISD), UNEP and KPMG in the years 1993–2011 (Corporate Environmental Reporting, 2002, pp. 8–10).

In spite of an increase in environmental reporting, it has been observed that the form, content and quality of environmental disclosures in different countries vary. This results from the fact that „environmental reporting takes place in a predominantly voluntary regime, and with the continuing interest in voluntary guidelines for such reporting” (Gray, Bebbington, 2010, p. 220). It means that companies, depending on the country they operate in, have discretion in deciding what information to disclose and what format of reporting to use. Thus, nowadays companies publish environmental information on their websites and in various formats of reports, such as (Herzig, Schaltegger, 2011, pp. 307–308):

- 1) specific sustainability reports in addition to the financial report – these reports provide information about the company’s environmental, social and economic sustainability activities and performance;
- 2) extended business and financial reports – some companies are integrating sustainability aspects into their financial report, in either the balance sheet or profit and loss account. Other firms have decided to go a step further and integrate their whole environmental and social reporting into their business reports;
- 3) several different specific reports – some companies have decided to publish a series of several different company reports e.g. environmental report, social report, corporate responsibility report.

It should be noted that research on environmental reporting more and more often focuses not only on the form and content of corporate environmental reporting, but also on the quality of disclosed environmental information. If environmental reporting is important for the assessment of a company’s impact on the environment, it should provide credible and relevant information from this area. Hence, „much improvement in reporting practice and standardizations is still necessary to create the «true and fair view» in corporate environmental reports” (Schaltegger, Burritt, Petersen, 2003, p. 291).

2. Reasons of environmental reporting

There are many reasons why companies disclose environmental information. „It is widely agreed that disclosing environmental information could be used to improve company's public image, and thus to create a competitive advantage” (Fet, Staniškis,

Arbačiauskas, 2009, p. 70). Moreover, environmental reporting enables companies to build transparent and beneficial relationships with various stakeholder groups e.g. investors, customer, employees, local communities, government and society. Among other possible causes of this phenomenon are (Pramanik, 2002, pp. 10–12; Pahuja, 2009, pp. 28–32):

- 1) environmental reporting strengthens a company's commitment to gain a higher level of environmental performance;
- 2) preparing environmental reports can focus the organization's attention on reducing environmental costs through identifying possibilities for efficient saving of natural resources;
- 3) environmental reporting helps to identify environmental risks, and thus enables companies to undertake pro-ecological activities that aim to prevent, reduce and control pollution;
- 4) reporting on environmental performances assists in assessing environmental impacts caused through the company's activities;
- 5) environmental reporting helps in negotiations with suppliers, investors, lenders and customers, who take environmental criteria into account in the decision-making process;
- 6) reporting environmental performances demonstrates an organisation's accountability and motivates employees to uphold environmental laws.

It should be noted that environmental reporting is related to not only benefits but it also incurs costs of identifying, preparing, monitoring and publishing this information. Therefore, many companies have not undertaken these activities so far².

„A good quality environmental report can demonstrate an awareness of risks, liabilities, legislation and opportunities that might affect a company's financial success” (Walmsley, Bond, 2003, p. 153). However, information included in such a report should be relevant, credible and comprehensible for all parties. In order to achieve this, companies should use a suitable information system (with environmental accounting) and formulate guidelines for environmental reporting. In most countries the lack of obligation to produce environmental reports has meant that „companies can adopt any number of reporting guidelines or recommendations, they can provide a selection of information that portrays them in a positive light and they can produce reports in any number of formats” (Walmsley, Bond, 2003, p. 153). Some of the popular environmental reporting guidelines³, which have been adopted by firms, are shown in table 1.

² Some studies have shown that reliable environmental reporting can be expensive. See: (Sustainability/UNEP United Nations Environment Programme, 1999; Bennett and James, 1999, pp. 62–63; ENVIRON, 2001, s. 8–13).

³ Nowadays companies more frequently are reporting not only environmental but also social information about their activity.

Table 1. Guidelines for environmental reports and sustainability reports

Institution	Document	Available
Environment Canada	<i>Introductory Guide to Environmental Accounting Environment and Decision-making: An Appropriate Accounting 1997</i>	http://www.p2pays.org/ref/19/18249.pdf
Environment Australia by a Consultancy Consortium Led by the Snowy Mountains Engineering Corporation and the Australian Industry Group	<i>A Framework for Public Environmental Reporting an Australian Approach 2000</i>	http://www.enviroreporting.com/others/Australian%20PER%20Guidelines.pdf
Institut für ökologische Wirtschaftsforschung (IÖW), Institut für Markt-Umwelt-Gesellschaft (IMUG) Autor/innen: Jens Clausen, Thomas Loew, Kathrin Klaffke, Michaela Raupach, Ingo Schoenheit	<i>Leitfaden – Der Nachhaltigkeitsbericht. Ein Leitfaden zur Praxis glaubwürdiger Kommunikation für zukunftsfähige Unternehmen 2001</i>	http://www.nachhaltigkeitsberichte.net/img_neu/NachhBer.pdf
Department for Environment, Food and Rural Affairs (Defra), UK	<i>Environmental Key Performance Indicators Reporting Guidelines for UK Business 2006</i>	http://www.defra.gov.uk/publications/files/pb11321-envkpi-guidelines-060121.pdf
Global Reporting Initiative (GRI)	<i>Sustainability Reporting Guidelines 2006</i>	www.globalreporting.org https://www.globalreporting.org/resourcelibrary/G3-Sustainability-Reporting-Guidelines.pdf
Ministry of the Environment, Government of Japan	<i>Environmental Reporting Guidelines – Towards a Sustainable Society 2007</i>	http://www.env.go.jp/en/policy/economy/erg2007.pdf
Institute of Chartered Accountants in England and Wales (ICEAW) and Environment Agency (EA)	<i>Turning Questions Into Answers Environmental Issues and Annual Financial Reporting 2009</i>	http://www.environment-agency.gov.uk/static/documents/Business/TECPLN8045_env_report_aw.pdf

Source: own study.

It should be noted that the focus of these environmental guidelines is mainly on what should be reported and to whom, rather than on the qualitative characteristics that would make these reports more useful (Pahuja, 2009, p. 32). Therefore, many companies disclose varied information, which is not only incomparable with one other but also is of doubtful reliability. This results in the criticism of poor quality information and the discussion of a standardized framework for environmental reporting (Elkington, Spencer-Cooke, 1997, pp. 42–47; Bennett, James, 1999, pp. 29–74; Mitchell, Percy, McKinlay, 2005, pp. 182–215; De Silva, 2008, pp. 57–58).

Nowadays, companies should provide environmental information, which is based on general requirements for financial reporting, which is both relevant and reliable. Therefore, in spite of existing guidelines for environmental reporting, many organizations and researchers are now continuing the debate on what is accurate content, ways of disclosing information, and the quality standards of environmental and sustainability reports⁴. The best known organization which assists enterprises in preparing sustainability reports is Global Reporting Initiative (GRI). The mission of this organization is to design globally applicable guidelines for preparing enterprise-level sustainability reports (Global Reporting Initiative, p. 440). The GRI Guidelines contain principles for defining report content, information on how to calculate the performance indicators as well as guidance on specific technical topics in reporting. However, they do not provide ways to collect data on a company's environmental impact or monitor and record environmental information. In addition, the GRI Guidelines have some weaknesses relating to sustainability context, external verification, integrated indicators and stakeholder engagement (Fonseca, 2010, pp. 5–9). Despite this fact, the GRI Guidelines can be one of the tools of disclosure of reliable and relevant information about company's impact on the environment.

3. Methodology of research

The research was conducted in large companies from January 2010 to June 2010. Sixty firms were selected from the ranking list of 500 companies, published every year by the weekly Polish magazine „Polityka”. This list includes the largest firms based on their net sales revenues. The research focused on the content analysis of the websites of some companies from five major industry sectors i.e. energy, pharmaceutical and cosmetics, automotive, construction as well as electronic. Large companies in Poland were analysed because bigger firms provide more information about environmental activities on their websites. In addition, companies operating in various industrial sectors need not necessarily lead to a huge negative environmental impact. They exposed different information in their environmental reports, depending on their business sector.

The content analysis used in this research is one of the methods that has been widely employed in studies on annual reports in the areas of corporate social and environmental reporting (Guthrie, Parker, 1990, pp. 159–173; Hackston, Milne, 1996, pp. 77–108; Holland, Foo, 2003, pp. 1–18). Moreover, this method has often been applied to measure Corporate Social Responsibility (CSR). Studies that use this methodology include (Maignan, Ralston, 2002, pp. 497–514; Chapple, Moon, 2005, pp. 415–441; Guthrie, Abeysekera, 2006, pp. 114–125; Guthrie, Cuganensan, Ward, 2008, pp. 1–5; Turker, 2009, pp. 411–427; Tang, Li, 2009, pp. 199–212).

⁴ The wider discussions on the contents of company's environmental reports see: (Kolk, 1998).

„Content analysis is a technique for making inferences by objectively and systematically identifying specified characteristics of messages” (Holsti, 1969, p. 14). It is „a research technique for making replicable and valid inferences from texts (or other meaningful matter) to the contexts of their use” (Krippendorff, 2004, p. 18). This method is used for analyzing texts and documents to identify vital words, sentences and data. It is worth adding that effective content analysis requires defining clear terms for examination prior to the beginning of the counting process. Moreover, „data capture must be systematic – it must be clear that an item either belongs or does not belong to a particular category” (Guthrie, Abeysekera, 2006, p. 120). The important issue is also the reliability of the data collected using this method (Milane, Adler, 1999, pp. 237–256; Krippendorff, 2004, pp. 211–220). Content analysis „is summarizing, quantitative analysis of messages that relies on the scientific method (including attention to objectivity-intersubjectivity, a priori design, reliability, validity, generalizability, replicability, and hypothesis testing) and it not limited as to the types of variables that may be measured or the context in which the messages are created or presented” (Neuendorf, 2002, p. 10). This method emphasizes an integrated analysis of texts and their specific contexts and in this way allows researchers to understand social reality in a subjective but scientific manner (Zang, Wildemuth, 2009, p. 1). However, when formulating the conclusions, the limitations of the content analysis should also be considered (United States General Accounting Office, 1989, p. 28; Guthrie, Abeysekera, 2006, pp. 114–125; Wimmer, Dominick, 2010, pp. 153–154).

Sixty corporate websites with documents usually uploaded in PDF format were surveyed. Therefore, only environmental information disclosed on these websites was analysed in this study. More specifically, this research investigated the content of corporate environmental disclosures with respect to the following areas: forms of corporate environmental disclosures, environmental goals in the management system, external certifications, environmental policy, environmental activity measurement, description of a company’s previous environmental activity as well as environmental activity planning. Details of this analysis are shown in table 2.

The analysis shows that the range of information disclosures in Poland varies. This results from the lack of the obligation of presenting this type of data. Therefore, not every company has environmental information on their website (four firms did not disclose this type of data – two belonging to the electronics industry and two belonging to the pharmaceutical and cosmetics industry). It is worth adding that some companies disclosed only limited information about their environmental activities sometimes expressed in one or a few sentences (16.67% of all the enterprises) whereas other firms presented a wide range of environmental information. However, among the surveyed companies only two disclosed information according to the Global Reporting Initiative Guidelines (one firm from the construction industry and one firm from the electronics industry). In addition, the research shows that the most popular ways of presenting information about corporate environmental activity in Poland are corporate websites (85.00% of all the firms). More detailed results are presented in table 3.

Table 2. Environmental reporting categories that were searched

Categories	Measures
Forms of corporate environmental disclosures	Presenting environmental information in environmental reports, CSR reports, sustainability reports, annual reports, corporate websites
Environmental goals in the management system	<ul style="list-style-type: none"> • Incorporate environmental protection into mission or strategy • Pro-ecological targets as one of the corporation's goals • Environmental targets integrated into the management system • Incorporate environmental objectives into corporate management policy
External certifications	ISO 14001, EMAS and other such as: Certificate of Cleaner Production, Membership of Responsible Care
Environmental policy	Description of environmental policy.
Environmental activity measurement	Environmental performance: <ul style="list-style-type: none"> • Use of natural resources – materials, water, energy • Emission – waste water, waste, noise, air emission • Environmental protection costs – fees, taxes, permits, fines, (e.g. waste disposal fee, waste water treatment charge, environmental production permits, greenhouse gas emission permits) • Environmental protection investments (capital environmental protection expenditures)
Description of company's previous environmental activity	Information about investment projects carried out to improve the environmental performance and environmental targets achieved
Environmental activity planning	<ul style="list-style-type: none"> • Information about environmental investment planning-projects • Environmental goals to achieve • Environmental research planning

Source: own study.

Table 3. Forms of corporate environmental disclosures in Poland

Sector	Corporate websites		Annual reports		Environmental reports		Corporate social responsibility and sustainability reports	
	Number of firms	%	Number of firms	%	Number of firms	%	Number of firms	%
Energy	10	83.33	6	50.00	0	0.00	1	8.33
Construction	10	83.33	4	33.33	1	8.33	5	41.67
Electronics	9	75.00	5	41.67	1	8.33	8	66.67
Pharmaceutical and Cosmetics	11	91.67	3	25.00	1	8.33	3	25.00
Automotive	11	91.67	1	8.33	1	8.33	1	8.33
Total	51	85.00	19*	31.67	4	6.67	18**	30.00

* 12 of the firms presented annual reports only in English, the other reports were in Polish.

** All of the firms presented corporate responsibility reports and sustainability reports only in English. They concerned global corporation activity.

Source: own study.

It is widely agreed that corporate websites are convenient forms of presenting information about company activity, as they can be easily accessed by a great number of users. Moreover, this method of publishing data takes much less time and enables companies to add some new, relevant information about their environmental activities as soon as it is available. In addition, environmental reporting on the Internet also has two other advantages, it is cost-effective and environmentally friendly. However, it is worth adding that reports in electronic version are sometimes hard to find on the company's home page and downloading them requires a long time. Therefore, each firm should carefully design access to its documents in a useful way to all stakeholders i.e. so that users can easily and quickly locate what they are interested in.

This analysis shows that some enterprises present information about their influence on the environment activity in their annual reports (31.67% of all the firms) or corporate responsibility reports (30.00% of all companies). However, these reports contain environmental information concerning multinational corporations' activities. In addition, the firms presented the data in English, which did not enable those Polish users whose language competence was not good enough to get an overview of their environmental activities in Poland. Furthermore, the publishing of CSR reports by multinational corporations allows them to create an environmentally friendly image as well as make communication with stakeholders easier, which helps them increase competitiveness in the changeable market.

The voluntary status of environmental reporting means that companies can adopt different ways of disclosing environmental information. They are searching for a reporting and communication format which is best for their own needs and purposes. The research results show that most firms presented environmental disclosures on their websites, while environmental reports were used rarely (6.67% of all the firms).

4. Analysis of environmental disclosures

Nowadays, companies in Poland are obliged to undertake activities according to environmental protection standards. This results from the Polish state having introduced environmental laws and regulations aimed at raising environmental standards. Thus, companies are obliged to apply principles of sustainable development policy, which have been introduced by the EU. Therefore, enterprises operating in the Polish market not only undertake environmental activities which are necessary for satisfying obligatory environmental standards, but they more frequently incorporate environmental targets into their management strategies. It is shown in table 4.

Table 4. Environmental goals of the management system of companies in Poland

Sector	Environmental protection integrated into company's management system		Lack of environmental goals	
	Number of firms	%	Number of firms	%
Energy	12	100.00	0	0.00
Construction	10	83.33	2	16.67
Electronics	9	75.00	3	25.00
Pharmaceutical and Cosmetics	8	66.67	4	33.33
Automotive	9	75.00	3	25.00
Total	48	80.00	12	20.00

Source: own study.

The research results show that 80.00% of the surveyed companies present environmental goals in their mission and management strategy. The main reasons for integrating environmental protection into a business strategy are an increase in obligatory environmental standards and the growing awareness of society. In addition, companies operating in the market start realizing that non-compliance with environmental regulations may significantly endanger their existence, prosperity, and may even result in their liquidation. However, the incorporation of environmental protection into the organization's management processes may become one of the sources of an increasing competitive advantage. It „can help a company to enhance efficiency and minimize resource use and waste, thereby reducing costs, help to ensure compliance with regulatory requirements, encourage employee involvement and improve relations with customers” (Commission for Environmental Cooperation, 2005, p. 12). Therefore, environmental issues should be added to the company's strategy as one of the important factors in achieving success.

Environmental aspects integrated into the company's management system are usually connected with implementing Environmental Management System ISO 14001. This can be seen in the case of the companies covered by the survey, the detailed data are presented in table 5.

Table 5. Environmental Management System ISO 14001 integrated into the company's management system

Sector	Environmental Management System		Lack of Environmental Management System	
	Number of firms	%	Number of firms	%
Energy	7	58.33	5	41.67
Construction	10	83.33	2	16.67
Electronics	10	83.33	2	16.67
Pharmaceutical and Cosmetics	5	41.67	7	58.33
Automotive	11	91.67	1	8.33
Total	43	71.67	17	28.33

Source: own study.

The survey results show that 71.67% of all the companies used Environmental Management System ISO 14001, in particular 91.67% of the enterprises from the automotive industry, 83.33% from the construction industry, and 83.33% from the electronics industry. In addition, three companies participated in the UN Global Compact Initiative (two companies from the electronics industry and one enterprise from the energy industry), which promotes Corporate Social Responsibility (CSR). Two firms are listed in the Dow Jones Sustainability Index (one firm belonging to the energy industry and one company from the electronics industry) and one enterprise belonging to the energy industry participated in Cleaner Production Programme (CP)⁵, which also helps companies implement the principles of sustainable development. Moreover, all firms belonging to the energy sector incorporated environmental goals into their strategy despite the fact that they introduced the lowest number of Environmental Management Systems (EMS). In fact, 41.67% of the companies have not introduced EMS. It is worth adding that the main aim of implementing an Environmental Management System into the company's management system is to improve relationships between the effects of business and the environment as well as to meet social requirements for environmental protection. In order to achieve these goals, many organizations formulate and publish their environmental policy, which „should identify key performance areas and form a sound basis for setting corporate objectives” (Welford, Gouldson, 1993, p. 52). An environmental policy „is a statement of the organization's overall aims and principles of action with respect to the environment, including compliance with all relevant regulatory requirements” (Sturm, Upasena, 1998, p. 19). The document presents the company's operations which have an impact on the environment, and it defines future actions that will improve corporate environmental performance. It is a tool which enables an enterprise to communicate with managers, workers, consumers, stakeholders and society. Therefore, an environmental policy should be formulated clearly and concisely, but at the same time it must be realistic. It means that an environmental policy „should be implementable, practical and should relate to the areas in which the company wishes to improve its environmental performance” (Welford, Gouldson, 1993, p. 53). Moreover, the document should be available to all interested parties. The results of the research show that despite the fact that 71.67% of all the firms implemented Environmental Management System ISO 14001, only 51.67% of all the companies published their environmental policy, in particular enterprises from the electronics industry and the automotive industry (66.67% of the firms in both cases). It is shown in table 6.

⁵ According to the definition adopted by the UNEP Programme (United Nations Environment Programme) cleaner production is defined as the continuous application of an integrated preventive environmental strategy applied to processes, products and services to increase overall efficiency, and reduce risks to humans and the environment. Cleaner production can be applied to the processes used in any industry, to products themselves and to various services provided in society (*Guidance Manual. How to Establish and Operate Cleaner Production Centres*, 2004, p. 14).

Table 6. Environmental policy presented by companies in Poland

Sector	Environmental Policy		Lack of Environmental Policy	
	Number of firms	%	Number of firms	%
Energy	6	50.00	6	50.00
Construction	6	50.00	6	50.00
Electronics	8	66.67	4	33.33
Pharmaceutical and Cosmetics	3	25.00	9	75.00
Automotive	8	66.67	4	33.33
Total	31	51.67	29	48.33

Source: own study.

It should be noted that some companies limited their environmental policy to one or a few sentences (two of all the enterprises), and other presented this document only in English to be made by the global corporations they belonged to (nine of all the firms). As a consequence, their environmental policy was not easy to understand and access for all members of the organization and external stakeholders.

Environmental activity measurement is the next area that was surveyed. The measurement of a company's impact on the environment is a very important issue, because it has a significant contribution to the management of the environment. However, it is very difficult to monitor and assess the negative effects of business activities on the environment. It is attributable to the following:

- lack of accurate and comprehensive information both about the company's environmental impacts and about their economic, environmental and social consequences;
- problems with estimating the value of environmental components due to their character;
- environmental damage, which is not directly quantifiable, e.g. social losses and health losses;
- negative effects of the company's activity often are observed not immediately, but much later; e.g. deterioration of living conditions and health of the population;
- lack of an appropriate information system, which will provide adequate information about the company's impact on the environment;
- lack of accurate measures estimating the company's influence on the environment, in particular external costs (negative externalities), which are related to the degradation of the natural environment;
- problems with identifying and evidencing environmental issues in the company's accounting, in particular environmental costs.

Every company has to decide on measurement areas, which depends on information needs concerning existing environmental regulations and environmental management. Not only physical data, but also monetary data are important (e.g. environmental fees, taxes and permits, costs of fines for breaking environmental

laws, monetary values of environmental assets, capital environmental protection expenditures). Therefore, information systems should provide information which enables companies to reduce pollution, efficiently use natural resources, incur protection expenditure as well as make good environmental decisions.

The survey results show that 60.00% of all the companies do not provide information about measuring environmental performance. It is shown in table 7.

Table 7. Environmental information disclosed by companies in Poland

Sector	Lack of information		Only physical information		Only monetary information		Both physical and monetary information	
	Number of firms	%	Number of firms	%	Number of firms	%	Number of firms	%
Energy	5	41.67	5	41.67	2	16.67	0	0.00
Construction	10	83.33	2	16.67	0	0.00	0	0.00
Electronics	6	50.00	4	33.33	0	0.00	2	16.67
Pharmaceutical and Cosmetics	7	58.33	5	41.67	0	0.00	0	0.00
Automotive	8	66.67	3	25.00	0	0.00	1	8.33
Total	36	60.00	19	31.67	2	3.33	3	5.00

* Nine of the firms presented physical information in corporate responsibility reports and sustainability reports written only in English.

Source: own study.

It should be noted that only 31.67% of all the companies presented information about environmental performance, in particular the firms from the energy industry, the pharmaceutical and cosmetics industry as well as the electronics industry (see table 7). The data were quantitative in character and were mainly grouped into three categories:

- 1) use of natural resources, e.g. use of raw materials, energy consumption, water consumption;
- 2) disclosure of the amount of emissions and waste generation, e.g. air emissions (CO₂, SO₂ and other gas emissions), water emissions, solid waste, waste-water generation;
- 3) reduction of environmental hazards, e.g. hazardous chemical substances, CO₂ emissions, emissions of heavy metals, waste disposal and waste recycling.

It is worth adding that the surveyed companies very occasionally disclosed monetary information about environmental protection costs and expenditures on environmental investments (only five of all the firms).

Nowadays, companies' success in the changing market depends on both good financial performance and the social acceptance of their activities. It means that firms „must take responsibility for their actions, including those affecting the environment” (De Silva, 2008, p. 36). Thus, the existence, prosperity and development

of firms involve building and maintaining a good business reputation, which is dependent on an organization being able to demonstrate its environmental accountability and engagement in environmental reporting (Gray, Bebbington, 2001, pp. 240–269). Therefore, companies more and more often present information about their investment projects are aimed at improving their environmental performance. The survey confirms this. More than half of the firms, i.e. 53.33%, described their previous environmental activity; detailed data are presented in table 8.

Table 8. Disclosures of past environmental activities in Poland

Sector	Disclosures of past environmental activities		Lack of disclosures of past environmental activities	
	Number of firms	%	Number of firms	%
Energy	8	66.67	4	33.33
Construction	2	16.67	10	83.33
Electronics	6	50.00	6	50.00
Pharmaceutical and Cosmetics	6	50.00	6	50.00
Automotive	10	83.33	2	16.67
Total	32	53.33	28	46.67

Source: own study.

Information about environmental investments was most often disclosed by companies from the automotive industry (83.33% of these firms) and the energy industry (66.67% of these companies). The results of the survey also show that the firms from the construction industry rarely presented this type of information, despite their high negative impact on the environment (see table 8).

Improving a public image depends not only on disclosures of previous environmental activity, but also on future-oriented environmental projects that enable firms to better use natural resources and reduce environmental hazards. This results from business activity being still the main source of environmental pollution. Various industries emit many harmful substances, which cause negative externalities, such as global climate change and depletion of the ozone layer, degradation of seas and oceans, contamination and degradation of surface and underground waters, depletion of natural resources as well as soil erosion. They constitute not only a direct threat to the quality of the environment, but they also have a negative impact on health and human existence. Therefore, many companies have been seeking ways of minimizing their negative influence on the environment and improving their environmental performance. Among environmental investments there are important „end-of-pipe” technologies, and in particular clean technologies that aim to prevent pollution. Taking this into consideration, information about future-oriented environmental investments should be disclosed. Nonetheless, the survey shows that companies in Poland present little information about these issues (see table 9).

Table 9. Disclosures of planned environmental activities in Poland

Sector	Disclosures of planned environmental activities		Lack of disclosures of planned environmental activities	
	Number of firms	%	Number of firms	%
Energy	7	58.33	5	41.67
Construction	1	8.33	11	91.67
Electronic	2	16.67	10	83.33
Pharmaceutical and Cosmetics	4	33.33	8	66.67
Automotive	2	16.67	10	83.33
Total	16	26.67	44	73.33

Source: own study.

The results of the research show that only 26.67% of the investigated firms disclosed planned environmental activities. The most disclosures were presented by the companies belonging to the energy industry (58.33% of all enterprises). This results from their specific activity, which is still one of the major sources of pollution and waste production. They are identified as causing „a potentially high level of environmental damage” (Stray, 2008, p. 699). Therefore, the companies from the sector are not only obliged to apply increasing environmental protection standards, but they are also more likely to produce environmental information that aims to demonstrate their accountability to society. It is worth adding that the other entities disclosed less information about future environmental activities (see table 9). In addition, four of the firms exposed their data, which concerned global corporation activity, only in English.

Conclusions

The existence, prosperity and future development of business activity rely heavily on communication between companies and their varied groups of stakeholders. Therefore, a failure in communication with stakeholders on the environmental impact caused by the organization’s actions and activities „can lead to a loss of image, reputation and legitimacy” (De Silva, 2008, p. 39). Hence, the publishing of environmental information helps organizations to demonstrate their responsibility for the quality of the environment and human life, and it allows all interested parties to assess the adequacy of environmental activities undertaken by them. However, enterprises „still demonstrate an insufficient commitment to environmental reporting, continuing their reluctance to be open and accountable about their environmental impacts” (De Silva, 2008, p. 2; O’Dwyer, 2003, pp. 91–100; Solomon, Lewis, 2002, pp. 154–169). This is also true in the case of companies operating in Poland as is indicated in the following conclusions:

1. The research shows that most companies reveal environmental information (only four of all the surveyed firms did not disclose this type of data), but the form and range of the information vary. They are influenced by the sector to which the enterprise belongs and their negative impact on the natural environment – enterprises belonging to the energy industry presented a wider range of environmental information (58.33% of firms in this sector). Moreover, information about environmental performance was presented by the companies from the electronics industry (50.00% of firms in this sector) as well as the pharmaceutical and cosmetics industry (41.67% of enterprises in this sector). It is worth adding that some of the surveyed companies exposed the data only in English. The information concerned global corporation activity.
2. The results of the research indicate that the corporate websites analysed above are a popular way of presenting information about corporate environmental activity in Poland (85.00% of all the firms). However, some firms disclosed information about their influence on the environment also in annual reports (31.67% of all the enterprises) and corporate responsibility reports (30.00% of all the companies), but most of these reports did not disclose environmental information related to business activity in Poland. They contain mainly environmental information concerning multinational corporations' activities.
3. The research shows that 80.00 % of the surveyed companies integrated environmental goals into their management strategy. It is mainly attributable to Environmental Management System ISO 14001 having been implemented into the company's management system. The system has been introduced by 71.67% of all the companies, in particular 91.67% of the enterprises from the automotive industry, 83.33% of the construction industry firms, and 83.33% of the electronics industry companies. However, in spite of incorporating environmental targets into a company's management strategies, only 58.33% of all the firms exposed a wider range of information about their influence on the environment. In addition, 18 enterprises (30.00%) presented data which concerned global corporation activity only in English. It means that the surveyed companies used this information (in particular about their environmental certifications) to create their public image.
4. The results indicate that 60.00% of all the companies do not present information about measuring environmental performance. On the other hand, such information (about environmental performance results) was provided in particular by companies belonging to the energy industry (41.67% of firms in this sector), and the pharmaceutical and cosmetics industry (41.67% of enterprises in this sector). Moreover, most often companies published physical information (31.67% of all the companies). The quality of the data presented on the websites was impossible to determine as the companies themselves decided what to disclose and how to collect the information. Therefore, environmental disclosures can show an incomplete or unreliable view of a company's impact on the environment.

5. The study shows that 53.33% of the surveyed companies presented information about their investment projects which aimed to improve their environmental performance, in particular 83.33% of the enterprises from the automotive industry and 66.67% of the energy industry firms. The main reason for publishing this type of data is building transparent and beneficial relationships with various stakeholder groups e.g. investors, customers, employees, local communities, the local government and society. It should be noted that not only information about a company's previous environmental activity but also corporate environmental planning is important. Nonetheless, only 26.67% of all the companies exposed information about their future-oriented environmental investments, in particular most disclosures were presented by the companies belonging to the energy industry (58.33% of all enterprises).

It could also be said that the surveyed companies presented only the environmental information which they wanted, in particular, the data creating their environmentally friendly image. This mainly results from the voluntary status of environmental reporting in Poland and the lack of generally accepted environmental reporting standards in terms of contents and structure. It means that the information is not always relevant, credible and comprehensible for all stakeholders, and it is also incomparable. Hence, corporate environmental reporting in Poland has a long way to go before it reaches an appropriate level of comparability, clarity, reliability and relevance.

Environmental reporting enables all interested groups of stakeholders to assess the environmental impact caused by company's activities. However, it should provide relevant and credible information from these areas. Therefore, an important issue is the quality of disclosed environmental information, despite it often being difficult to carry out. Hence, the quality of environmental reporting should be an area for future research. In addition, this study focused on the content analysis of the websites of companies only from major industry sectors. Further research should also target other firms e.g. small and medium financial institutions, companies of the trade and services sectors. It is needed to determine changes in environmental reporting and the differences between sectors and company size.

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Summary

The paper aims to present the results of an analysis of corporate environmental disclosures in Poland. The research was conducted in large companies from five major industry sectors i.e. energy, pharmaceutical and cosmetics, automotive, construction as well as electronics. Sixty firms were selected from the ranking list of 500 companies, published every year by the weekly Polish magazine „Polityka”. This list includes the largest firms based on their net sales revenues. This study analyses the content of corporate environmental disclosures with respect to the following areas: forms of corporate environmental disclosures, environmental goals in the management system, external certifications, environmental policy, environmental activity measurement, description of a company’s previous environmental activity as well as environmental activity planning. Corporate websites with documents usually uploaded in PDF format were surveyed. Therefore, the research relied on the content of environmental information disclosed on these websites. The research shows that most companies reveal environmental information, but the form and range of the information vary. They are influenced by the sector to which the enterprise belongs and their negative impact on the natural environment. It is worth adding that the surveyed companies presented only the environmental information which they wanted, in particular, the data creating their environmentally friendly image. This mainly results from the voluntary status of environmental reporting in Poland and the lack of generally accepted environmental reporting standards in terms of contents and structure.

Keywords: environmental reporting, environmental disclosures, content analysis, large companies, Poland.

Streszczenie**Raportowanie środowiskowe w dużych przedsiębiorstwach w Polsce**

Celem artykułu jest przedstawienie wyników badań dotyczących dokonywania ujawnień na temat środowiskowych aspektów działalności przez największe przedsiębiorstwa produkcyjne w Polsce. Badaniem objęto 60 przedsiębiorstw pięciu sektorów przemysłowych, takich jak: energetyka, elektronika, budownictwo, przemysł farmaceutyczny i kosmetyczny oraz motoryzacyjny. Wyboru przedsiębiorstw do analizy dokonano na podstawie rankingu „Pięćsetka Polityki”, corocznie tworzonego zestawienia największych firm działających w Polsce według przychodów ze sprzedaży. W badaniu wykorzystano analizę zawartości stron internetowych. Dlatego ograniczała się ona tylko do treści tam prezentowanych. Analizie poddano następujące obszary ujawnień środowiskowych podmiotów: • sposoby prezentacji informacji na temat środowiskowych aspektów działalności firm • ujęcie celów środowiskowych w systemie zarządzania • posiadane certyfikaty zewnętrzne • prezentowanie polityki środowiskowej • mierzenie działań środowiskowych • opis poprzednich działań środowiskowych oraz • planowane działania środowiskowe. Otrzymane rezultaty badań wskazują, że większość analizowanych przedsiębiorstw dokonuje ujawnień na temat środowiskowych aspektów swojej działalności. Jednakże forma oraz zakres informacji z tego obszaru są różne. Wpływ na to ma branża, w której działa podmiot oraz jej negatywny wpływ na środowisko przyrodnicze. Należy też dodać, że badane przedsiębiorstwa przedstawiały tylko te informacje, które chciały, w szczególności zaś kreujące ich przyjazny dla środowiska wizerunek. Taki stan rzeczy wynika z nieobowiązkowego charakteru sprawozdawczości środowiskowej w Polsce oraz braku powszechnie przyjętych standardów w zakresie jej struktury i treści.

Słowa kluczowe: raportowanie środowiskowe, ujawnienia środowiskowe, analiza zawartości, duże przedsiębiorstwa, Polska.

