



Towards CSR as a Regulatory Framework and Governance Tool in Disclosure of Corporate Social and Environmental Impact: The Example of Poland

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ABSTRACT

Despite recognition of corporate social responsibility (CSR) as a global normative concept, differences exist in how the idea is understood. CSR has, so far, not put enough emphasis on national institutions. The aim of this paper is to present and evaluate CSR activities in Poland from 2002 to 2015. Additionally, we will discuss – based on Poland’s case – whether voluntary, market-driven CSR is a sufficient governance tool for emerging economies. The results of the study CSR in Poland support the argument for a pro-regulation attitude via CSR and mandatory non-financial information disclosure in reporting as tools to improve company governance and empower civil society in emerging economies. Voluntary-based and market-driven CSR models are not compatible with the realities of the emerging Polish economies.

Keywords: CSR, integrated reporting, institutions, governance, Poland

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