Disclosure of Environmental, Social and Governance Information Using Diverse Reporting Schemes

Skaidre Zickiene, Liongina Juozaitiene

Department of Social Sciences, Siauliai University, LT-76001 Siauliai, Lithuania
E-mail: skazi@tf.su.lt, prodekanas@smf.su.lt

Abstract

Organizations can improve their sustainable performance by measuring, monitoring and reporting on it and helping themselves to make a positive impact on society, economy sustainable future. Organizational sustainability or corporate social responsibility is obviously concerned with reporting for stakeholders on actions towards sustainability issues.

Analysis of standards, schemes, codes, guidelines and other documents shows that many terms and concepts are used within the context of *sustainability reporting*. Yet the definition of *sustainability reporting* has not been formulated, so there is no consensus on how *sustainability reporting* should be treated.

The paper deals with sustainability reporting schemes, trends and initiatives towards reporting, reporting stimulus.

Keywords: sustainability reports, voluntary and mandatory reporting, reporting schemes, standards, codes and guidelines.

Introduction

Sustainability reporting is the practice of measuring, disclosing and being accountable to internal and external stakeholders for organizational performance towards the goal of sustainable development. Analysis of standards, codes, guidelines and other documents showed that there are dozens of terms and concepts that are used in the context of s*ustainability reporting*. Corporate Register (http://www.corporateregister.com/) defines 10 different subtypes of sustainability reports that are included in the concept of sustainability reporting, e.g., "Environment in general", "Environment & Health & Safety", "Environment & Social", "Environment & Health & Safety & Community", "Corporate Social Responsibility", "Environment &Social & Governance", etc. Variations that Global Reporting Initiative (GRI) refers to are: "Corporate Responsibility Report", "Sustainability Development Report", "Sustainability Review", "Corporate Citizen Report", "Activity and Sustainable Development Report", "Report to Shareholders & Society", "Environmental and Social Report", "Corporate Social Responsibility & Sustainability Report", etc. This long list is not final; it may be supplemented by much more reporting initiatives, e.g., ISO 26000, ISO 14000, AA1000 Assurance Standard. Sustainability reporting is also called green reporting (Ing, 1990).

This diversity is caused by the fact that there is no consensus on what sustainability report is and no minimum requirements for a report to be referred to as a *sustainability report* exist. Some companies report on sustainability issues in their annual reports, others prepare separate sustainability reports or "non-financial reports", others make digital disclosure, advertising, information on packaging, internal communication to their employees, in subject specific publications and responses to rating agency or buyer questionnaires, still others are rated by Carbon Disclosure Project or Green Ranking. The *problem* is that irrespective of the nature of a report (it is most important provide non-financial information/indicators), its size, quality, completeness, structure, companies present themselves as socially responsible because they prepare sustainability reports. This diminishes the value and importance of disclosure of corporate social responsibility and in a certain sense - the very idea of sustainable development. *Relevance of this research* is to show commonly used ways of reporting and disclose new modes in reporting practice. Diversity of reporting broadens choice opportunities; on the other hand, increasing variety of reporting schemes, indices, projects and different methodologies for ranking do not disclose the real situation and mislead stakeholders who are the target group for reporting.

As the number of companies willing to report on sustainability has been increasing, the need for standardization has become urgent. Reporting schemes (standards, frameworks and/or guidelines) guide companies through the reporting process, provide structures of a sustainability report, reduce reporting costs, provide readers with some assurance about the quality of a report and make information more comparable between reports (EU Workshop No.1, 2009). Well prepared schemes help launch reporting and attract more small and medium-sized

enterprises, also reporting schemes / standards are the driving force for more sustainability reports and a higher quality of reporting.

The aim of the paper is to analyze approaches towards sustainability reporting and disclose corporate reporting practices. ***Tasks to achieve the aim are***: 1. Generalize approaches concerning sustainability reporting. 2. Analyze currently used reporting schemes. 3. Examine trends and initiatives in reporting practice. 4. Summarize the practice of awards and rankings. ***Research methodology***: analysis of scientific literature, systematization, descriptive method.

Attitudes towards sustainability reporting

Increasing social (e.g., poverty, social inequality, social exclusion, discrimination, corruption, etc.) and environmental (e.g., , warming, loss of biodiversity, lack of fresh water, increasing amounts of waste, deforestation, over fishing, etc.) concerns put pressure on companies to take responsibility for these negative impacts and move towards a sustainable way of production and consumption at the same time launching sustainability reports and disclosing their impacts on natural environment and human capital.

Reporting on Corporate Social Responsibility (CSR) or preparation of other format sustainability reports is thought to be the one of the most important elements managing sustainability at the corporation level. Willis (2003), stressing the importance of reporting, stated that social screening of investments calls not only for investment policy and criteria, but also for information on companies, their policies, practices and performance. The reporting frameworks, Global Reporting Initiative (GRI) in particular, have the potential of significantly improving usefulness and quality of information reported by companies about their environmental, social and economic impacts and performance as important sustainability reporting practices to the level of precise financial reporting, comparability, auditability and general acceptance (Willis, 2003). Thurm (2006) highlighted that GRI, the outcome of UN World Summit on Sustainable Development (2012), is one of the most important information exchange platforms that began a dialogue among wide network of individuals and organizations interested in the development of a globally applicable framework for reporting on sustainable development.

Lydenberg et al. (2010) emphasized the need to provide sustainability reports, analyzed specific data to be reported and the forms of reports. They emphasised the necessity to simultaneously pursue both mandatory reporting of sustainability indicators in a standardized format and report on key performance indicators specific to particular industries. Without undermining the importance of GRI, which established a credible set of universally applicable indicators, Lydenberg et al. (2010) highlighted the need for sector specific indicators as a minimum basis for sustainability reporting and proposed the methodology for establishing key performance indicators.

Ioannou and Serafeim (2012) pointed out that national governments and stock exchanges have promoted sustainability reporting by adopting laws and regulations that specifically mandate the form of GRI guidelines. However, regardless of the reporting scheme used, disclosure of sustainability information forces companies to manage all resources and wastes more effectively to avoid disclosure of poor sustainability performance to their multiple stakeholders (Ioannou, Serafeim, 2012) and, if better sustainability performance provides the basis for competitive advantage and leads to better long-term financial performance (Eccles et al., 2012), then reporting may change the way of running a business.

Reporting initiatives, the amount of reporting companies and the quality of reports are also differently valued. Porter and Kramer (2006) noted that corporate attention to CSR is not entirely voluntary because many companies become conscious of it only when they are surprised by public responses to issues they did not think they were part of their business responsibilities and were not aware what to do about them. The most common corporate response was neither strategic nor operational but cosmetic: public relations and media campaigns, the centerpieces of glossy CSR reports that show good social and environmental deeds of companies. Those reports, that multinational corporations published in 2005, were either within their annual report or, for most, separate sustainability reports supported by the new cottage industry of report writers (Porter, Kramer, 2006). Sloan (2007) did not analyze the quality of reports but the increase in reporting and pointing out that the use of sustainability reporting skyrocketed among the largest multinationals by 2005, with 68% of the Global Fortune 250 issuing such reports, meanwhile by 2007 the practice expanded to 67% of the Global Fortune 500. A rise in reporting showed relevance of such demonstration. Porter and Kramer (2006) also recognized that dozens of organizations ranked company performance by CSR and, in spite of sometimes questionable methodologies, these rankings attracted considerable publicity. As the result, CSR became an inescapable priority for business leaders in every country.

Tendency towards sustainability reporting has opponents because corporate social responsibility

and sustainability reporting is treated as a movement away from the mission of a corporation – to make profit. Nevertheless, many entrepreneurs recognize that environmental problems, unavoidable in and closely linked to business activities, indicate that a business has to change its strategy and function with greater responsibility. Society loses trust in business, it must be regained and one way is ideas and processes that demonstrate that business cares about more than only profit, so a businessperson should take into account this loss of trust and take steps to change the situation (Nohria, 2010); an increasing importance of sustainability reports demonstrates that companies tend to implement sustainability practices (Sloan, 2007).

Some other critical attitudes to sustainability reporting were found in scientific discussions. Criticism of sustainability reporting is based on a gap between sustainability reporting practices and what is considered to be an urgent issue of our times: to sustain ecological life support systems that human beings and other biological species depend on. Sustainability reporting eliminates the concept 'triple bottom line' (TBL), the main idea in business reporting and business commitment to sustainability. Incorporation of economic, environmental and social performance indicators of a business into its management and reporting processes became a synonym for corporate sustainability; business concern about ecology became a secondary matter (Milne, Gray, 2012). Milne and Gray (2012) also stated that it is not enough to have TBL and GRI to state that organizations are contributing to the sustainability of ecosystems; on the contrary, they may promote business-as-usual policy and greater *un*sustainability.

The diversity of views emphasizes relevance of analysis. The main reasons why organizations draw up and publish sustainability reports are as follows: 1) values; 2) government regulations; 3) stakeholder violations; 4) other benefits (building image, trust). Stakeholders, customers and suppliers included, are likely to put pressure because of their participation in global supply chains and impact on their own sustainability (Rivet, 2010). Report readers indicate the following reasons why companies report on their sustainability performance (KPMG International Survey, 2008): 1) to comply with regulations; 2) to account for sustainability performance and activities; 3) to improve internal processes to enhance sustainability performance; 4) to promote stakeholder achievements in sustainability; 5) to involve stakeholders in sustainability performance or to meet their expectations; 6) to demonstrate sustainability performance management; 7) to avoid risking their reputation for not reporting.

The number of stakeholders interested in information on corporate responsibility has been constantly growing therefore sustainability reporting nowadays is the main requirement for a company that expects to be seen as a responsible community member with obligations to the environment, community, etc. Many companies see reporting as an instrument to promote initiatives, activities, innovations through businesses and products and thus gain a competitive advantage in the market. That shows how it is important to communicate with stakeholders, have accessible, comprehensive and professional reporting schemes. Research conducted by Gräuler et al. (2013) showed that sophisticated sustainability reports that meet readers' expectations have a significant impact on corporate image and readers' actions (i.e. to buy, recommend products, invest, work for a reporting company); all that proves that sustainability reporting as an important corporate communication channel.

Currently sustainability reporting is voluntary but awareness that no longer it shall be completely voluntary and must become "normal practice for everybody" (Ligteringen, 2010) has been gaining force. In his analysis of sustainability Gray (2006) identified that sustainability is the matter of concern, must be treated at least as important as any other criteria currently facing business therefore sustainability reporting must be mandatory as urgently as possible and continuing focus on the tautology of social responsibility is particularly thoughtless and dangerous. Lydenberg, Rogers, Wood (2010), Ligteringen (2010) pointed out that mandatory reporting of corporations on their impacts on society and the environment is not only desirable but inevitable. Garz and Volk (2007) studied sustainability reporting of 540 European firms and found that the process of drawing up reports was among the most important catalysts for organizational change, contributes to knowledge accumulation, questioning of processes and setting up of suitable structures and practices. Ioannou and Serafeim (2012) studied 58 countries and identified that when mandatory corporate sustainability reporting was established by laws and regulations social responsibility of business leaders increased and both sustainable development and employee training became a priority issue in those companies. Their study also revealed that corporate governance improved in those companies where mandatory corporate sustainability reporting was adopted at the national level: complied with ethical practices, bribery and corruption decreased, trust in management rose. These effects were greater in countries with stronger law enforcement and widespread use of sustainability reports. Studies

showed not only the need for reporting but also proved the need for formalization.

According to Eccles and Krzus (2010), many organizations place sustainability reports on their websites, and a few produce integrated reports with financial performance data and environmental, social and governance behavior data. Sustainability reports are usually separate from annual reports that traditionally focus on financial performance data and the corporate strategy in general, discussions over the need for integrated reporting continue Integrated reports is a widely debated issue (Integrated reporting, 2012, King III Report, 2009, International Integrated Reporting Committee, European Combined reporting Alliance) but it shall not be discussed in this paper.

Reporting schemes

The best known schemes of reporting on corporate social and environmental performance are Global Reporting Initiative (GRI) Guidelines and the UN Global Compact Communication on Progress (COP).

GRI is a non-profit organization that promotes economic sustainability. It has developed one of globally used standards for sustainability reporting also known as ecological footprint reporting, environmental social governance (ESG) reporting, triple bottom line (TBL) reporting and CSR reporting and seeks to make sustainability reporting by all organizations as routine as financial reporting (GRI, https://www.globalreporting.org/Pages/default. aspx). GRI Guidelines are recognized as the most comprehensive guidance for sustainability reporting, a tool for measuring and communicating all international standards recognized at the global level (UNEP and KPMG, 2006; KPMG, 2008; Richardson, 2008; Ceres, 2010). Historically the goal of GRI was to structuralize sustainability reporting, make it comprehensive and as common as financial reporting. To become legitimate GRI had to be inclusive and global, for accounting societies and major corporations. The mission of GRI was " to develop a world language for sustainability reporting" with concepts, principles and metrics would allow people to understand each other (Arbex, Ligteringen, 2010).

GRI Framework consists of Sustainability Reporting Guidelines (SRG), Sector Supplements, National Annexes and Boundary and Technical Protocols. SRG feature sustainability disclosures that an organization can adopt flexibly, enabling them to be open about their performance in the main sustainability areas. G3 Guidelines were released in 2006, G3.1 were launched in 2011 and are the latest and most complete version of Reporting Guidelines. G3.1 features expanded guidance for local community impacts, human rights and gender. The fourth generation of these guidelines, G4, is in the development process and will be released in 2013.

G3.1 Guidelines are made up of two parts, the first part explains how to report, the second - specifies what should be reported in the form of Disclosures on Management Approach and Performance Indicators. G3.1 Performance Indicators are broken down into three categories: Economic, Environmental and Social (Labor, Human Rights, Society and Product Responsibility).

GRI also offers an easy way for organizations to prepare the basic GRI sustainability report. "Let's report" template is prepared to show exactly what the basic GRI report should contain and is based on the requirements in GRI G3.1. "Let's report" template was created specifically for SMEs reporting activities.

In 2008 KPMG survey GRI Sustainability Reporting Guidelines were widely adopted as the *de facto* global standard for CR reporting. By now, GRI has undeniably extended its hold on this position, with 80% of G250 and 69% of N100 companies using the GRI reporting standards.

Table 1

Use of reporting schemes by G250 and N100 (%)

Type of scheme	G250		N100	
	2008	2011	2008	2011
GRI Guidelines	77	80	69	69
Company developed criteria	20	21	19	13
National reporting standard	19	21	17	10
Other schemes	13	17	13	28

Note: G250 (Global Fortune 250) - the world's largest 250 companies; N100 - 100 largest companies from 34 countries

Source: KPMG International Survey of Corporate Responsibility Reporting, 2011

Nearly all various platforms and organizations, that promote sustainability reporting, have developed partnerships with Global Reporting Initiative. This includes the UN Global Compact, AccountAbility, the Carbon Disclosure Project and many governments and sector organizations.

The United Nations launched Global Compact in 2000 to promote the alignment of business action with the UN's universal principles. In doing so, the UN was at the vanguard creating a new form of network-based organizations called Global Action Networks (Waddell, 2011). The UN Global Compact is a strategic policy initiative for businesses that are committed to aligning with 10 universally accepted principles for human rights, labor, environment and anti-corruption. The se principles are:

- *Human Rights.* 1. Businesses should support and respect the protection of internationally proclaimed human rights. 2. Make sure that they are not complicit in human rights abuses.
- *Labor.* 3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining. 4. The elimination of all forms of forced and compulsory labor. 5. The effective abolition of child labor. 6. The elimination of discrimination in respect of employment and occupation.
- *Environment.* 7. Businesses should support a precautionary approach to environmental challenges. 8. Undertake initiatives to promote greater environmental responsibility. 9. encourage the development and diffusion of environmentally friendly technologies.
- *Anti-Corruption.* 10. Businesses should work against corruption in all its forms, including extortion and bribery.

The UN Global Compact Communication on Progress (UNGC COP) is a public disclosure to stakeholders (e.g., investors, consumers, civil society, governments, etc.) on progress made in implementing UN Global Compact (UNGC) Principles. UNGC is both a policy tool and a practical framework imposed for companies that are engaged in sustainable and responsible business activities.

COP framework recognizes the differences between companies of different sizes and experience and facilitates a better assessment of sustainability performance, and aims at mainstreaming sustainability reporting and improving transparency and disclosure. COP status:
- *Advanced level* – a company submits a COP that meets the advanced criteria (based on self-assessment);
- *Active level* – a company that submits a COP that meets all requirements;
- *Learner Platform* – a company that submits a COP within the deadline, but does not meet minimum requirements (1 year limit)*;*
- *Non-communicating* – a company that has failed to submit a COP within the deadline;
- *Expelled* – a company that is removed from the Global Compact for failing to submit a COP that meets the requirements within 1 year of becoming non-communicating.

The format of a COP is flexible, it contains three parts: 1) statement by the managing director (or equivalent) expressing support for the Global Compact and renewing the participant's ongoing commitment to the initiative and its principles; 2) description of practical actions the company has carried out to implement GC Principles and to maintain broader development goals. During the first five years of participation, a COP must address not less than two of the Global Compact's principal issue areas (human rights, labour, environment and anti-corruption), then all four must be addressed; 3) measurement of outcomes (e.g., identifying targets and defining performance indicators) must be provided. Irrespective of the content regulations the volume of a COP may vary from several pages to real sustainability report.

UNGC has over 8 700 corporate participants and other stakeholders from over 130 countries, and aims for 20 000 participants by 2020. Since its start nearly 1 700 business partners have been scored out as failed too workout their COPs before the relevant deadline.

COP submissions increased noticeably in 2011 with 4 150 COPs submitted, more than 46% since 2010. A total of 13 872 COPs have been submitted to the Global Compact database Status. The vast majority of COPs, 69%, are designated as "active", other 25% are "learners" and only 6% are attributed as "advanced". Self-assessment by Global Compact companies of their level of implementation of 10 principles revealed that approximately one quarter of companies (28%) consider their sustainability work to be at a more advanced stage, with nearly three quarters ranking their practices at a beginner to intermediate level. Self-assessment results were determined by companies' accession to Global Compact period. For the failure to disclose progress 963 companies were expelled in 2011 (the total amount from operation time is 3 011) and SMEs represent 68% of all expelled companies, what indicates the need for support, assistance, additional incentives (GC Implementation Survey, 2011).

GRI G3 Guidelines may be used to assist the preparation of a COP. In 2010 cooperation between UNGC and GRI was formalized by joining forces in a new alliance. The alliance allows to focus on their respective and complementary strengths, and will build a universal framework for corporate sustainability performance and disclosure, aiming at transforming business practices on a global scale. By now, companies that report at the "active" level are recommended to use GRI Guidelines to help participants communicate their progress directly to stakeholders.

Assurance schemes for sustainability reporting

Increasing interest of stakeholders in the reliability of information in reports leads to demand for assurance. The term *formal assurance* means formal statement issue by independent professional assurance

providers including accounting, certification and technical companies. These statements are the result of the systematic, evidence-based process that allows the provider to drawn conclusions on the quality of the report and data. Some companies choose the entire report assurance, others – identify report parts that are particularly important and must be assured. In most cases, companies use AccountAbility AA1000 series standard or Standard on Assurance Engagements 3000.

AccountAbility AA1000 **s**eries are principle-based standards to help organizations become more accountable, responsible and sustainable. They address issues that affect governance, business models and organizational strategy as well as provide operational guidance for sustainability assurance and stakeholder engagement. The AA1000 standards are designed for integrated thinking required by the low carbon and green economy, and support integrated reporting and assurance (Accountability. http://www.accountability.org/standards/index.html).

The AA1000 Series of Standards: 1.AA1000 AccountAbility Principles Standard (AA1000APS) provides a framework for an organization to identify, prioritize and respond to its sustainability challenges. The principles of this standard are compatible with other sets of principles in the marketplace, such as the UN Global Compact, GRI and ISO 26000. 2. AA1000 Assurance Standard (AA1000AS) provides the methodology for assurance practitioners to evaluate the nature and extent to which an organization adheres to the AccountAbility Principles. AA1000AS requires the assurance provider to look at underlying management approaches, systems and processes and how stakeholders have participated. AA1000AS is compatible with the methodology of ISAE 3000, the financial accounting body standard for providing assurance on non-financial matters. 3. AA1000 Stakeholder Engagement Standard (AA1000SES) is designed as multi-purpose, not just for sustainable development, and may be used by businesses, civil society, public bodies and multi-stakeholder networks and partnerships. This standard can be used as a "separate" standard or as a mechanism to achieve stakeholder requirements for other standards, including GRI G3 and ISO 26000.

Standard on Assurance Engagements 3000 (ISAE 3000). This standard establishes the basic principles and essential procedures and provides guidance for professional accountants in public practice (for purposes of this ISAE is referred to as "practitioners") for the performance of assurance engagements other than audits or reviews of historical financial information covered by International Standards on Auditing (ISAs) or International

Standards on Review Engagements (ISREs) (ISAE 3000, 2008).

The overall number of reports that involved formal assurance grew in 2005-2008 among G250 and N100 companies, indicating a desire to improve the reliability of reports and at the same time stakeholders' confidence.

Table 2

Reports that involve formal assurance statement, %

G250			N100		
2002	2005	2008	2002	2005	2008
29	30	40	27	33	39

Source: KPMG 2008: International Survey of Corporate Responsibility Reporting

The use of International Standard on Assurance Engagements (ISAE 300) now is obligatory for accounting firms doing corporate responsibility assurance. The use of this standard increased form 24% among G250 in 2005 to 62%, and from 10% among N100 to 36%. The corporate responsibility assurance standard AA1000AS also increased in use since 2005: application between G250 went up from 18% in 2005 to 33% in 2008 and in the case of N100 from 10% to 35% (KPMG International Survey, 2008).

Instead of formal assurance some companies include views or commentary of other external parties. Comments may be made by relevant stakeholders or experts in the field of sustainability reporting, also academics, non-governmental organizations. Commentaries in general include insights into management, performance, progress, give recommendations. Third party comments are used by 27% of G250 and 18 % of N100 (KPMG, 2008).

The main reason why companies voluntarily include third parties formal assurance is that assurance increases report credibility especially for performance data and essential environmental and social indicators, it also encourages pursuit for a better quality.

Incentives for sustainability reporting

In order to encourage and promote sustainability reporting diverse awards and rankings by different organizations are developed and applied. Yet, there is no uniform criterion for assessing the best reports and no conventional ranking. This makes difficult to compare different awards and rankings, so the paper analyses only the most widely distributed and best known.

The two most important awards are the Corporate Register Reporting Awards (CRRA) and the GRI Readers' Choice Awards (GRI Awards). Both have defined different criteria for good reporting practice

and rankings are based on broad stakeholder involvement, this means that readers (customers, employees, associates, partners, contractors, suppliers, people related or located nearby, etc.) from various backgrounds vote on companies' reporting.

Corporate Responsibility (CR) reporting awards are given by CorporateRegister.com which was founded in 1998 as a website dedicated to providing global CR resources. At the beginning of 2012 more than 38 000 registered users had a free access to nearly 40 000 CR reports, updates of the latest reports, upcoming events, reviews, related news and a comprehensive directory of CR reporting service providers. The mission of CorporateRegister.com is to provide a comprehensive global directory of non-financial reporting, free of charge and completely independent.

CR reporting awards are give in 9 categories, the evaluation criteria for all categories are the same: pages, assurance, Global Compact index, GRI index, Hard copy format, PDF format, HTLM format. The winners and first two runners up are given in Table 3.

Table 3

Corporate Responsibility reporting awards, 2010-2011

Category	Winner	Runner Up 1	Runner Up 2
Best Report	Coca-Cola Enterprises Inc	Vodafone Group plc	Marks & Spencer plc
Best First Time Report	La Trobe University	Bloomberg LP	American Water Works Company Inc
Best SME Report	BeyondBusiness	Banarra	Guelph Hydro Inc
Best Integrated Report	Novo Nordisk A/S	Hyundai Engineering	Vancouver City Savings Credit Union
Best Carbon Disclosure	Coca-Cola Enterprises Inc	Vodafone Group plc	Royal Dutch Shell plc
Creativity in Communications	The Walt Disney Company	Microsoft Corporation	Hewlett-Packard Company
Relevance & Materiality	Marks and Spencer plc	L'Oréal SA	Coca-Cola Enterprises Inc
Openness & Honesty	Marks and Spencer plc	Microsoft Corporation	Natura Cosmeticos SA
Credibility through Assurance	Co-operative Group Limited	Banco Bradesco SA	Royal Dutch Shell plc

Note: Listed companies were awarded for 2011 or 2011 reports.
Source: CR Reporting Awards. http://www.corporateregister.com/crra/help/CRRA-2012-Exec-Summary.pdf

Best report. It is difficult to answer what makes the report to become the best, so readers are asked to consider five essential elements: Content, Communication, Credibility, Commitment & Comparability.

Best First Time Report. The category is for companies that produced their very first CR report.

Best SME Report. Definition of SME is less than 250 employees and annual turnover of less than 50 million Euro.

Best Integrated Report. The report, that most successfully integrates the financial and non-financial aspects.

Best Carbon Disclosure. The report, that gives the best disclosure of the company's carbon emissions, the implications for climate change, and the mitigation measures that were taken.

Creativity in Communications. The report, that best succeeds in getting its message across, using creativity as a defining factor.

Relevance & Materiality. The report, that cuts to the chase and tells about the material issues clearly and closely.

Openness & Honesty. The report, that comes clean, tells both the good and the bad news, and convinces that this is a balanced picture.

Credibility through Assurance. This award is given for the report because of the assurance statement (made by independent third party) which adds the most credibility to the overall report.

The number of candidates for the award in each category for 2010-2011 years was different. The biggest competition was in the rating „Best report", 45 companies, the lowest – „Best SME Report", 5 companies. It may be argued that there was no high competition among the companies in general, and especially in the SME category. This confirms earlier findings (Rivet, 2010) that: 1) some large organizations in some countries are subject to specific regulation that requires them to report some kind of sustainability information; 2) producing a sustainability report is time-consuming and costly, so it is something that only larger organizations may be able to justify; 3) larger organizations typically have more sustainability impact and larger footprints than smaller companies, so they have more pressure or the reason to report.

Globally well known companies took an active part in the CR reporting contest and were nominated in several categories. Coca-Cola gained first place in 2 categories: "Best Report" and "Best Carbon Dis-

closure", also the company got award for "Relevance & Materiality" (runner up 2). The report provided by Marks and Spencer was highly evaluated as the company was first in 2 categories: "Relevance & Materiality" and "Openness & Honesty", the company became runner up 2 in the category "Best Report". Vodafone Group gained two awards: "Best Report" (runner up 1) and "Best Carbon Disclosure" (runner up 2), whereas Microsoft Corporation turned to be runner up 2 in the "Creativity in Communications" and "Openness & Honesty" categories.

Another biggest sustainability reporting competition is the GRI *(*Global Reporting Initiative) Readers' Choice Awards. GRI Awards provides a survey to identify readers' expectations and wants concerning sustainability reports. GRI Readers' Choice Awards are not decided by experts judging reports against criteria, they represent the voice of a wide spectrum of stakeholders: employees, investors, suppliers, distributors, consumers and not least company managers. The first GRI Awards were organized in 2008. The awards are grouped into six categories:

- The GRI Readers' Choice Award (the organization scored best by all different stakeholder categories).
- The Engage Award (the organization that has been scored best by its internal stakeholders).
- The Investor Award (the organization that has been scored best by the investor community).
- The Value Chain Award (the organization that has been scored best by its own value chain).
- The Civil Society Award (recognizing the organization that has been scored best by civil society).
- The Most Effective Report Award (recognizing the organization whose report best matched reporters' objectives with readers' needs).

The GRI Readers' Choice Awards are presented in Table 4.

Table 4

The GRI Readers' Choice Awards, 2010

Category	Engage Award	Civil Society Award	Value Chain Award	Investor Award	Most Effective Report Award	GRI Readers' Choice Award
The winner	Banco do Brasil Brazil	Vale Brazil	Natura Cosmeticos Brazil	Banco do Brasil Brazil	Banco Brades-co Brazil	Banco do Brasil *Brazil*
Runner Up 1	Polymer Group, Inc. *US*	Eletrobrás - *Brazil*	Banco do Brasil Brazil	Banco Brades-co *Brazil*	Itaipu Binacio-nal *Brazil*	Vale *Brazil*
Runner Up 2	Fundacao Bradesco - *Brazil*	Itaipu Binacio-nal *Brazil*	Arcor SAIC - *Argentina*	Vale Brazil	FURNAS Centrais Elétricas Brazil	Banco Bradesco Brazil

Source: GRI proudly announces the winners of the GRI Readers Choice Awards 2010, available from: http://www.amsterdamgriconference.org/index.php?id=39&item=36

Readers from 55 countries voted on presented reports in 2010. Europeans in 2008 were the largest regional group of participants followed by the Asia-Pacific region and the Americas, in 2010 European activity decreased but significantly grew interest of India, the USA, China, Argentina, Greece and Italy readers but the highest growth rate was of Brazil. Growing interest of Brazilian companies and interest groups in sustainability reporting and a large number of Brazilians who answered the survey (70% of voters were Brazilians) let to the situation that all awards were won by Brazilian companies. This clearly demonstrates the significance of readers' interest and voting activity.

Corporate Responsibility (CR) reporting awards given by CorporateRegister.com and by GRI differ in nature and the number of categories. Two Brazilian companies that were prize winners in GRI Awards (Natura Cosmeticos, Banco Bradesco) also were rewarded by CorporateRegister.com.

Apart from these main international awards, a number of countries present awards for the best sustainability reports on a regular basis. The Austrian Chamber of certified accountants and auditors since 1999 has been annually launching the Austrian Sustainability Reporting Award in cooperation with the Association of Industry, the Ministry for Agriculture, Forestry and Environment and the Environmental Protection Agency. In Finland since 1996 the best social and environmental reports developed by firms, public bodies, NGOs, stock market analysts and opinion poll research organizations are granted annually. The Swedish Institute for the Accountancy Professionals and the Swedish Association of Auditors (FAR SRS) presented first awards for Sweden's best sustainability reports in 2005.

Together with awards a large scale of ratings are used to find the best in overall sustainability or in certain area – Carbon Disclosure Project (CDP), Dow

Jones Sustainability Index (DJSI) and Newsweek Green Rankings.

The Carbon Disclosure Project (CDP) is an independent not-for-profit organization working to drive greenhouse gas emissions reduction and sustainable wate use by business and cities. The highest scoring companies for disclosure and/or performance enter the Carbon Disclosure Leadership Index (CDLI) and the Carbon Performance Leadership Index (CPLI). CDP disclosure score reflects the comprehensiveness of a company's response in terms of the depth and breadth of its answers. The score is normalized to a 100-point scale and covers issues: 1) the extent to which a company measures its carbon emissions; 2) the comprehensiveness of information that it provides on climate-related actions; 3) the depth of information given on the issues of climate change present to the business; 4) whether a company uses third party for external verification of its data in order to promote greater confidence and usage of the data.

Table 5

The Global 500 CDLI 2012 (leaders only)

Sector	Company	Disclosure score
Consumer Discretionary	BMW	99
	Daimler	99
Consumer Staples	Nestle	100
Energy	Repsol	98
Financials	Allianz Group	97
	UBS	97
Health	Care Bayer	100
Industrials	UPS	99
Information Technology	Microsoft	99
Materials	BASF	99
Telecommunication Services	AT&T	95
Utilities	Gas Natural SDG	99

Source: Carbon Disclosure Project, 2012

The Dow Jones Sustainability World Index (DJSI) was launched in 1999 as the first global sustainability benchmark. The DJSI family is offered cooperatively by the SAM Indexes and S&P Dow Jones Indices. It "supervises" stock performance of the world's well known, leading companies in terms of economic, environmental and social criteria. The indexes support investors who integrate sustainability considerations in their portfolios and give an excellent opportunity for companies that want to adopt sustainable practices.

The DJSI family consists of tradable and benchmark indexes, representing Global, North American, European, Asia-Pacific and Korean markets. The subsets focusing on specific countries or regions such as the DJSI US or DJSI Eurozone as well as the subsets that exclude certain industries or sectors are also calculated. Blue chip indexes cover the largest 20 (Korea only), 40 or 80 (world only) companies in the respective index, as measured by their free float market capitalization and are weighted by their normalized sustainability score (DJSI http://www.sustainability-index.com/).

The Green Rankings assess the environmental performance of the largest publicly traded companies in the United States and around the world. The project started at 2009 and it is the first effort by a media organization to rank companies based on their actual environmental footprint, management of that footprint and sustainability communications. The rankings provide a reliable, cross-industry framework for comparing the environmental commitment and performance of major companies.

The Green Rankings assess the largest publicly traded companies in America (the U.S. 500 list) and the largest publicly traded companies in developed and emerging markets worldwide (the Global 500 list). Companies are ranked by their overall Green Score, which is set up from three components: Environmental Impact Score (45%), Environmental Management Score (45%) and Disclosure Score (10%).

Table 6

Green Rankings of 500 Global Companies, 2011

Rank	Company	Country	Industry sector	Green score	Env. impact	Env. management	Disclosure
1.	Munich Re	Germany	Financials	83.6	87	83.4	69.4
2.	IBM	US	Information Technology & Services	82.5	78.8	86.2	83
3.	National Australia Bank	Australia	Financials	82.2	80.6	80.9	95.3
4.	Bradesco	Brazil	Financials	82.2	88.1	82	56.3
5.	ANZ Banking Group	Australia	Financials	80.9	84.9	73.6	95.8
6.	BT Group	UK	Telecommunications	80.4	76.2	80.8	97.5

No.		Country					
7.	Tata Consultancy Services	India	Information Technology & Services	79.1	73.3	81.8	93.2
8.	Infosys	India	Information Technology & Services	77.3	75.3	81.8	66
9.	Philips	Netherlands	Capital Goods	77.2	59.7	92.2	87.8
10.	Swisscom	Switzerland	Telecommunications	77	77	75.8	81.8

Source: Global Companies, 2011

Starting from 2012 rankings will be made for companies that do not meet the inclusion criteria for U.S. 500 or Global 500 lists, such as private companies or smaller public companies.

The Global 100 is the most extensive data-driven corporate sustainability assessment in existence but inclusion is limited to a select group of the top 100 large-cap companies in the world. Launched in 2005, the annual *Global 100* is announced each year during the World Economic Forum in Davos. *The Global 100* methodology for evaluating companies' sustainability or "clean capitalism" performance was cited as a leading global practice (Rate the Raters, Phase Four http://www.sustainability.com/library/rate-the-raters-phase-four#.UHmoP2ea8yk).

Methodology: all companies within Bloomber's ESG coverage universe that have market capitalization in excess of $US 2 billion are involved; four screens are employed based on companies' sustainability disclosure practices, financial health, product category and financial sanctions, and the companies that pass all four screens constitute the Global 100 Shortlist; afterwards, the companies in the Global 100 Shortlist are assessed on 11 key performance indicators (KPIs) and the final score is a simple average of 11 KPI scores (KPI - energy productivity, greenhouse gas (GHG) productivity, water productivity, waste productivity, innovation capacity, % taxes paid, CEO to average employee pay, safety productivity, employee turnover, leadership diversity, clean capitalism paylink)

Table 7

Most sustainable corporations in the world, 2010-2012

No.	2012	Country	2011	Country	2010	Country
1.	Novo Nordisk A/s	Denmark	Statoil ASA	Norway	General Electric Company	US
2.	Natura Cosmeticos S.a.	Brazil	Johnson & Johnson	US	PG & E Corp.	US
3.	Statoil Asa	Norway	Novozymes	Denmark	Tnt Nv	Netherlands
4.	Novozymes A/s	Denmark	Nokia OYJ	Finland	H & M Hennes & Mauritz Ab	Sweden
5.	ASML Holding Nv	Netherlands	UMICORE	Belgium	Nokia Corporation	Finland
6.	BG Group Plc	UK	Intel Corp	US	Siemens Ag	Germany
7.	Westpac Banking Corporation	Australia	Astrazeneca PLC	Britain	Unilever Plc	UK
8.	Vivendi S.a.	France	Credit Agricole SA	France	Vodafone Group Plc	UK
9.	Umicore S.a./n.v.	Belgium	Storebrand ASA	Norway	Smiths Group Plc	UK
10.	Norsk Hydro Asa	Norway	Danske Bank A/S	Denmark	Geberit	Switzerlan

Source: Global100. Most sustainable corporations in the world, 2012

Analysis of *the Global 100* is based on the work of four sustainability research providers: Corporate Knights, Global Currents, Inflection Point Capital Management and Phoenix Global ADVISORS LLC (Phoenix).

It is important to note, that the top 10 Global 100 are GRI reporters. The comparison of awards

(GRI Readers' Choice Awards) and ranks (the Global 100) shows that there are great differences between results as only Natura Cosmeticos S.a. (Brazil) from the list of GRI Readers' Choice Awards was nominated second place in the list of the Global 100 for 2012. In comparison with Corporate Responsibility reporting awards Novo Nordisk A/s (Denmark), which was

nominated first place in the list of the Global 100 for 2012, got an award for Best Integrated Report in Corporate Responsibility reporting awards. Vodafone Group Plc (UK) and Natura Cosmeticos S.a., which got awards for Corporate Responsibility reporting, were in the list of Global 100 for 2012 and Global 100 for 2010. Consequently, the awards that were given due to readers' point of view and ratings, used special measurement methodologies that differ significantly.

Despite the differences, reporting rankings and awards may constitute an interesting stimulus for the expansion of sustainability reporting and the quality of sustainability reports despite the fact that there are no uniform criteria for sustainability reporting awards.

Conclusions

Sustainability reporting promotes transparency and accountability as an organization discloses information in the public space. It enables stakeholders to have a look at organization's performance in broad areas, social, environmental, economic, and monitor it year by year and/or compare with other similar organizations.

Sustainability reporting is mostly treated as voluntary but studies showed that mandatory corporate sustainability reporting improves corporate governance, companies implement more ethical practices, staff training, corruption decreases and managerial plausibility is developed.

Society becomes more and more aware of sustainability issues, reports on sustainability issues have become one of the key ways of communication with companies but the mainstream media are still seen as the most important source of information on companies.

Sustainability reporting varies widely in type, focus, complexity, scope and actors involved. Companies are free for choosing reporting schemes, accordingly their reports are of different size, structure, depth of information what causes difficulties in analysis, comparison and evaluation.

Standardization may help investors, auditors and analysts to access information in sustainability reports faster and more simply, it will become easier to compare and contrast sustainability data within and across peer groups and other parties of interest. Specific government regulations on sustainability reporting may be a way for standardization.

Most multinational companies treat sustainability reporting as a necessity, usual practice. The most part of sustainability reports are prepared in global industries, with a relatively small number of large firms, where competitors closely watch one another and "follow the best".

Many SMEs still consider sustainability reporting to be too costly and time consuming, they lack time and financial resources to report. SME reporting activity can be stimulated by buying multinationals and the perception that what they report on has an impact on buyers and other readers of reports.

Reporting awards and rankings appear to be an interesting stimulus to promote sustainability reporting and the quality of sustainability reports. The same company can get several awards in different categories as the methodologies differ and this arises confusion.

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Zickiene, S., Juozaitiene, L.

Poveikio aplinkai, socialinės ir valdymo informacijos atskleidimas naudojant įvairias ataskaitų sistemas

Santrauka

Darnumo ataskaitoje organizacijos atskleidžia suinteresuotoms grupėms informaciją apie savo veiklą, susijusią su darnaus vystymosi nuostatų įgyvendinimu. „Darnumo ataskaita" yra naujas terminas, o ataskaitų turinys nėra aiškiai apibrėžtas.

Korporacijų registre (angl. *Corporate Register*, http://www.corporateregister.com/) galima rasti dešimtis skirtingų darnumo ataskaitų tipų, kurios atitinka bendrą darnumo ataskaitos koncepciją („Aplinka", „Aplinka, sveikata, sauga", „Aplinka ir socialinė sritis", „Aplinka, sveikata, sauga ir bendruomenės", „Įmonių socialinė atsakomybė", „Darna", „Integruota ataskaita", „Socialinė sritis ir bendruomenė", „Aplinka, socialinė sritis ir valdymas" ir kt.). Visuotinės atskaitomybės iniciatyvos organizacija (angl. *Global Reporting Initiative*, https://www.globalreporting.org) rekomenduoja rengti tokias darnumo ataskaitas: „Socialinės atsakomybės ataskaita", „Darnios plėtros ataskaita", „Darnumo apžvalga", „Bendra ataskaita piliečiams", „Veiklos ir darnus vystymosi ataskaita", „Ataskaita (suinteresuotoms šalims) ir visuomenei", „Aplinkos apsaugos ir socialinė ataskaita", „Įmonių socialinės atsakomybės ir darnumo ataskaita", „Metinis pranešimas ir atskaitomybė" ir kt. Šis sąrašas nėra baigtinis, jis gali būti praplėstas ir papildomomis iniciatyvomis, pavyzdžiui, atsakomybės užtikrinimu diegiant ISO 26000, ISO 14000, AA1000 standartus.

Kadangi nėra nustatytų konkrečių reikalavimų, stebima darnumo ataskaitų įvairovė tiek pagal savo pobūdį, tiek pagal turinį, tiek pagal pateikiamą informaciją: kai kurios organizacijos į metines ataskaitas įtraukia darnaus vystymosi rodiklius, kitos rengia atskiras darnumo arba „nefinansines ataskaitas", kai kurios viešina informaciją tik savo tinklalapiuose, naudoja reklamą, informaciją skelbia ant pakuotės, rengia specialius leidinius, pildo reitingų agentūrų ar pirkėjų klausimynus.

Augant darnumo ataskaitas rengiančių bendrovių skaičiui, stiprėja ir poreikis jas standartizuoti. Ataskaitų struktūros ir turinio standartizavimas leidžia sutaupyti laiko ir sumažinti išlaidas, padeda skaitytojams lengviau įvertinti organizacijos veiklas darnaus vystymosi kontekste, gerina ataskaitų kokybę, sukuria palyginamumo prielaidas (ES seminaras Nr. 1, 2009). Aiškios ir nesudėtingos ataskaitų rengimo taisyklės / schemos skatina smulkias ir vidutines įmones viešinti socialiai atsakingas veiklas, tampa varomąja jėga didinant ne tik jų kiekį, bet ir kokybę.

Tyrimo problemą atskleidžia faktas, kad net ir paviršutiniškos, menkavertės informacijos apie įmonės socialiai atsakingas veiklas viešinimas dažnai traktuojamas kaip darnumo ataskaita. **Straipsnio tikslas** – atskleisti požiūrių į darnumo ataskaitas įvairovę ir apibendrinti ataskaitų rengimo praktiką. **Uždaviniai**: 1) apibendrinti diskusinius ataskaitų rengimo klausimus; 2) išanalizuoti naudojamas ataskaitų teikimo sistemas; 3) ištirti ataskaitų rengimo kryptis ir naujoves; 4) apibendrinti apdovanojimų ir reitingavimo praktiką. Rengiant šį straipsnį, naudoti mokslinės literatūros analizės, sisteminimo ir aprašomasis **metodai**.

Willis (2003), Thurm (2006), Ioannou ir Serafeim (2012) nurodo darnumo ataskaitų rengimo svarbą, akcentuodami Visuotinės atskaitomybės iniciatyvos organizacijos (GRI) parengtas gaires. Ioannou and Serafeim (2012) teigia, kad nepriklausomai nuo ataskaitoms rengti naudojamų taisyklių / schemų, informacijos apie organizacijos socialiai atsakingą veiklą pateikimas verčią ją tobulėti, suteikia konkurencinį pranašumą ir finansinį stabilumą (Eccles et al., 2012). Lydenberg ir kt. (2010), pripažindami nurodytų gairių naudą, teigia, kad būtina turėti ir skirtingiems ekonomikos sektoriams būdingus darnumo rodiklius, bei pristato svarbiausių veiklos rodiklių išskyrimo metodologiją. Kitokią nuomonę išreiškia Milne ir Gray (2012), teigdami, kad koncepcija „Planeta, žmonės, pelnas" (angl. *triple bottom line*), kuri yra esminė, siekiant darnaus vystymosi, nėra tinkamai realizuojama rengiant ir pristatant suinteresuotoms šalims darnumo ataskaitas.

Diskutuojama ir dėl nuostatos ataskaitų rengimo klausimais. Daugelyje šalių organizacijos darnumo ataskaitas rengia savanoriškai, tačiau mokslininkai Gray (2006), Garz ir Volk (2007), Ligteringen (2010), Lydenberg, Rogers, Wood (2010), Ioannou ir Serafeim (2012) nurodo, jog darnumo ataskaitos turi tapti įprastine kiekvienos organizacijos praktika. Mokslininkų atlikti tyrimai indikuoja ne tik ataskaitų teikimo būtinumą, bet ir poreikį jas formalizuoti.

Galima įvardyti pagrindines priežastis, lemiančias sprendimą rengti darnumo ataskaitas: 1) vertybės; 2) vyriausybės naudojami reguliavimo mechanizmai; 3) suinteresuotų šalių poreikiai; 4) kitokio pobūdžio tikėtina nauda (įvaizdžio formavimas, pasitikėjimo įgijimas).

Geriausiai žinomos informacijos apie socialinę ir aplinkosauginę organizacijų veiklą atskleidimo gairės yra Visuotinės atskaitomybės iniciatyva (toliau – GRI) ir JT pasaulinis susitarimas (toliau – GC).
- GRI yra ne pelno siekianti organizacija, skatinanti ekonomikos darną ir parengusi labiausiai pasaulyje paplitusius „Darnumo ataskaitų" rengimo standartus. G3 gairės išleistos 2006 m., G3.1 – 2011 m., pastaroji yra naujausia ir išsami ataskaitų rengimo versija. 2013 m. rengiamos ketvirtos kartos gairės G4. G3.1 gaires sudaro dvi dalys: pirmoje dalyje nurodoma, kaip turi būti rengiama ataskaita, antroje – kokia informacija turi būti pateikta (valdymo metodai ir veiklos rodikliai). Veiklos rodikliai skirstomi į tris kategorijas: ekonominius, aplinkos ir socialinius (darbas, žmogaus teisės, visuomenė ir atsakomybė už produktą / gaminį).
- GC sistemoje įvertinami skirtumai tarp įmonių dydžio, jų galimybių, ataskaitų rengimo patirties. GC formatas yra lankstus ir apima tris dalis: 1) organizacijos generalinio direktoriaus pritarimas pasauliniam susitarimui ir įsipareigojimas veikti, atsižvelgiant į GC iniciatyvas ir principus; 2) praktiniai veiksmai, kuriuos atliko

organizacija, įgyvendindama GC principus ir veiklas. Pirmuosius penkerius metus organizacija privalo atsiskaityti ne mažiau nei už dviejų principų įgyvendinimą (žmogaus teisės, darbas, aplinkos apsauga ir kova su korupcija), vėliau ataskaitoje turi būti aptarti visi keturi principai; 3) rezultatų ataskaita (pvz., nustatyti tikslai ir veiklos rodikliai). Nepriklausomai nuo turinio, ataskaitos apimtis gali būti labai įvairi – nuo kelių puslapių iki didesnės apimties kokybiškos Darnumo ataskaitos.

Didėjantis suinteresuotų šalių susidomėjimas ataskaitose teikiamos informacijos patikimumu, didina poreikį garantijoms. Formali garantija suprantama kaip oficialus nepriklausomų profesionalių draudimo paslaugų teikėjų, įskaitant apskaitos, sertifikavimo, techninių organizacijų patvirtinimas apie teikiamos informacijos teisingumą. Formalūs patvirtinimai grindžiami sistemine analize, kuri užtikrina ataskaitų ir jose esančios informacijos kokybę. Įmonės gali rinkti visos ataskaitos patikimumo užtikrinimą ar tik tam tikrų, ypač svarbių ataskaitos dalių patikimumo patikrą. Daugelis organizacijų naudoja *Atsiskaitomumas* *AA1000* (angl. *AccountAbility AA1000*) serijos standartą arba *Įsipareigojimų užtikrinimo standartą 3000* (angl. *Standard on Assurance Engagements 3000*).

Skatinant darnumo ataskaitų rengimą, įvairios organizacijos taiko skirtingas apdovanojimo ir reitingavimo sistemas. Nesant bendrų kriterijų, vertinant ataskaitų kokybę, ar visuotinai pripažintų reitingavimo principų, sudėtinga arba net neįmanoma nustatyti skirtingus apdovanojimus ar reitingus gavusių organizacijų realų indėlį į darnų vystymąsi. Labiausiai vertinami Korporacijų registro (angl. *Corporate Register Reporting Awards* (CRRA) ir Visuotinės atskaitomybės iniciatyvos (angl. *GRI Readers' Choice Awards* (GRI Awards) apdovanojimai. Abi organizacijos yra nustačiusios skirtingus „geros" ataskaitos kriterijus, o reitingavimas grindžiamas skaitytojų (vartotojų, dirbančiųjų, asociacijų, partnerių, tiekėjų ir kt.) balsavimo rezultatais.