

## CSR REPORTING AS A PRODUCT OF SOCIAL ACCOUNTING

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**Abstract:** *The development of the concept of corporate social responsibility has become the new and extremely important challenge for accounting. It is necessary that its methods and solutions allow for reflect newer and newer information needs. Because of its systemic character, accounting has to evolve to be able to constitute a basic information system. The development of social accounting is a welcome direction in this regard. It aims to identify, measure and present the social and environmental issues related to the functioning of company.*

*The CSR report is a tool for providing information related to corporate social responsibility. It shows the influence of company's activity on various group of stakeholders, by ensuring detailed data about management regarding aspects such as ethics, ecology, diversity in the workplace and community involvement. Instead of preparing corporate social responsibility reports some companies publish integrated reports which present in one document both financial and social issues in a holistic manner.*

*The aim of the article is to present the problem of CSR reporting within the context of social accounting. The main subject of researches is the evaluation of trends associated with the publishing social reports in the national and international context as well as an analysis of the content of reports dealing with corporate social responsibility prepared by selected companies operating in Poland.*

*The article is based on the analysis of Polish and English literature, selected studies and databases connected with the practice of CSR reporting as well as the reports prepared by companies covered by the survey.*

*Results of the research lead to the conclusion that social reporting is a rapidly growing field in both national and international context. This is reflected by the number of reports dealing with corporate social responsibility submitted by companies to a databases connected with the practice of Corporate Social Responsibility reporting. However, the analysis of the content of*

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*this type of reports showed that comparison of data contained within documents prepared by individual companies may pose a problem.*

**Key words:** *social accounting, CSR reporting, integrated reporting*

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