

Increasing Business Transparency by Corporate Social Reporting: Development and Problems in Lithuania

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The paper analyzes a transparency of business activities in relation to social reporting issues. Investors, customers, employees and other stakeholders are less trustful in recent decades. While rethinking what is needed to build trust in business environment, one of the most important subjects to discuss is increasing of business transparency because companies that are in conflict with their stakeholders cannot survive for a long run. Thus, corporate social reporting serves as a true opportunity to improve trust and competitiveness.

Companies report on social issues under many different communication forms such as corporate social responsibility report, sustainability report, report to society, social report, communication on progress, social information disclosure on their websites or even annual reports. European countries, including Lithuania, haven't formed a single system of corporate social reporting as social disclosure is voluntary. Thus, not only a relatively small number of companies make these statements, but at the same time they are different in content and structure, and therefore not always comparable. Stakeholders, assessing companies in the context of social responsibility and making socio-economic decisions, have no opportunity to use understandable and comparable information on human resources, products, environment control and public services. Thus the research question is directed to the identification of problems of corporate social reporting development both at the institutional and organizational levels.

The objective of this paper is to analyze problems of social reporting and disclosure in Lithuania in order to increase the transparency of business activities. The research methods applied in this article are analysis of legal acts, logical and comparative analysis OFM scientific literature, dynamic and social reporting content analysis, problem analysis. As the article refers to corporate social reporting development in Lithuania, there is the theoretical background of researches mainly made in Lithuania carried out. This paper also presents the problems of social reporting in Lithuania from institutional and organizational views, the results from empirical researches of companies' disclosed social information.

The findings of the article show that still more declaratory socially responsible business ideas dominate in Lithuania, while the actual manifestation of social reporting is in the initial level. At the same time the most important thing should be the process of implementation of socially responsible business, as social reporting is rather a process for better business transparency than just a document. The process of corporate social reporting may be improved by strengthening legal framework and improving legal conditions for voluntary reporting. But at the same time the regulatory mechanism is not enough because trust is always related to main values driving the companies and their managers.

Keywords: *business transparency, corporate social reporting, social responsibility, stakeholders, social accounting.*

Introduction

The main goal of social accounting and reporting is to create a social transparency system for responsible decision-making and company's communication with stakeholders. Social reporting issue is the logical part of social accounting approach which determines that companies should provide also non-financial information in order to satisfy the goals of stakeholders concerned. It is even possible to say that the product of social accounting process is social reporting. It should be mentioned that not only the fact of disclosed information about company's environmental and social activity is important, but also the assessment of such activity by the stakeholders, i.e. if they consider the company is social responsible. The European

countries, including Lithuania, haven't formed a single system of corporate social reporting, as social reporting is voluntary in many countries. The problem is that stakeholders, assessing companies in the context of social responsibility and making socio-economic decisions, have no opportunity to use understandable and comparable information on human resources, products and services, environment issues, public services. Many foreign scientists over the last decade investigate issues related to social accounting and reporting: problems of social information assessment (Capron & Gray, 2000; Bonacchi, 2009; Owen *et al.*, 2000; Bebbington *et al.*, 2000; Johansen, 2010; Gray *et al.*, 2003; Holder-Webb *et al.*, 2009; Ubius & Allas, 2012); voluntary reporting issues (Tornquist, 1999; Franci *et al.*, 2008; Inchausti, 1997); corporate reporting

issues (Laine, 2010; Adams & Kuasirikun, 2000; Camara *et al.*, 2009; O'Dwyer *et al.*, 2005). Laine (2010) even argues that over time sustainability seems to have transformed from a possibly revolutionary concept into an evolutionary one.

This paper analyzes the problems of social reporting in Lithuania due to its development from institutional and organizational view. Empirical researches of social responsibility and social accounting in Lithuanian companies are sporadic and fragmented. The major part of researches is of educative and incentive nature and has been initiated and implemented by national institutions. In 2007, the study of the legal framework in Lithuania regarding the factors that promote and impede corporate social responsibility (CSR) was carried out. In 2010, the investigation "Social responsibility self-assessment guide for business" was carried out. In these studies the focus is on socially responsible business idea, while lacking emphasizing social reporting importance as consequences of CSR. Lithuania has a relatively recent development of socially responsible business and social reporting, e.g. it became a member of the Global Compact only since 2005. Thus the *research problem* is raised by the question: what are the problems of corporate social reporting development in Lithuania in the context of increasing business transparency?

The *objective of this paper* is to analyze problems of social reporting and disclosure in Lithuania in order to increase the transparency of business activities. The *research methods* are analysis of legal acts, logical and comparative analysis of scientific literature, dynamic and social reporting content analysis, problem analysis.

Corporate Social Accounting and Reporting Theoretical Research in Lithuania

The rapid economic development of the environmental problems encountered, and later emerged during the economic crisis, social problems, prompting leaders to take into account economic development, environmental and social problems together and to implement economic development model that would ensure sustainable development. As a result of pressure from stakeholders to implement, the concept of sustainable development promotes company's management decisions related to their social responsibilities. To inform the public about the policies in this area, companies provide environmental protection, sustainability reports, or publish social information on their websites. In order to prepare reports on the organization's interaction with the environment, employees, community, customers and other stakeholders the specific social information must be available. Traditional financial and management accounting systems provide only a small part of required information. It is developed in a separate accounting areas - social accounting.

Social accounting and reporting are the performance monitoring and evaluation system required to ensure compliance with company business environment, economy and society. Social accounting, unlike financial accounting, reveals company's contribution to society. It is related to ethical business behavior, which contributes to human and planetary well-being.

The recent development of CSR is a growing role of social accounting, which includes social and environmental information collection, analysis and presentation to the stakeholders. The main source of information for CSR is social reporting. Social responsibility report is a document of the company, which provides information about company's planned and ongoing social and environmental performance, taking into account the results already achieved and thus company informing stakeholders about responsible business practices. However, social information may be disclosed in annual reports, environmental reports, social responsibility (progress) reports, sustainability reports and websites. Although corporate social responsibility reports vary, but in general they are prepared in accordance with the principles of the Global Compact, which includes human rights, improvement of relations with employees, the environment and fighting corruption. Thus different social reports disclose social information of companies' activities

In recent decades in the world, as well as in Lithuania, there is a lively debate and research in socially responsible business ideas in the context, but the accounting system responds slowly to changes. In Lithuania, like other EU countries, investigations are still concentrated on the promotion of CSR ideas (Ruzevicius & Serafinas, 2007; Bernatonyte & Simanaviciene, 2008; Juscius & Snieska, 2008; Ruzevicius, 2008; Dagiliene, 2009; Amstromskiene & Adamoniene, 2009; Juscius, 2009; Bernatonyte *et al.*, 2009; Ruzevicius, 2009; Dagiliene & Bruneckiene, 2010; Bagdoniene & Paulaviciene, 2010; Simanskiene & Pazuoliene, 2010; Simanaviciene *et al.*, 2011; Dagiliene & Gokiene, 2011; Leitoniene & Sapkauskiene, 2012, Valackiene & Miceviciene, 2011). Most of these economic investigations is designed for research and development tendencies of CSR initiatives in Lithuania (Ruzevicius & Serafinas, 2007; Amstromskiene & Adamoniene, 2009; Bernatonyte *et al.*, 2009, Juscius, 2009; Ruzevicius, 2009), i.e. the institutional approach is dominated. This research direction could also be attributed to SWOT analysis of CSR policy in Lithuania made by Simanaviciene *et al.*, 2011. Other investigations are designed for integration of social responsibility and organizations management systems (Bernatonyte & Simanaviciene, 2008; Juscius & Snieska, 2008; Bagdoniene & Paulaviciene, 2010; Simanskiene & Pazuoliene, 2010), i.e. the organizational approach dominates. In this regard, previously mentioned researches of CSR initiated by national institutions and implemented in 2007 and 2010 are also important.

The Lithuanian accounting researchers work focuses on the presentation of social accounting information (Vaskeliene & Selepen, 2008; Legenzova, 2008; Dagiliene, 2009; Dagiliene & Bruneckiene, 2010; Dagiliene & Gokiene, 2011; Leitoniene & Sapkauskiene, 2012). Political, social and cultural changes create the need to gather and analyze information about social and environmental factors, and determine the changes in traditional accounting systems. The first studies in this field analyzed only the additional information, it's quality, quantity and presentation in financial statements (Vaskeliene & Selepen, 2008; Legenzova, 2008; Dagiliene, 2009).

Only since 2010 the studies started to raise the issue of social accounting and reporting. Dagiliene (2010) conducted the research of social responsibility disclosure

in annual reports. Dagiliene and Bruneckiene (2010) analyzed the role of voluntary disclosure aspect of CSR. Dagiliene and Gokiene (2011) carried out the valuation of social responsibility reports of Lithuanian companies. In 2012 Leitoniene and Sapkauskiene investigated social disclosures in corporate social reporting. These studies distinguished that the basic social accounting problem in Lithuania is the limitations of corporate social accounting regulation. This refers to the traditional accounting principles and accounting standards, legal acts and voluntary social reporting, management systems standards.

Lithuania, which became the EU member and contributing to the Lisbon strategy, formulated the goal – to create a competitive and dynamic knowledge-based economy based on sustainable economic development, harmonious relations between business, government and civil society representatives on the implementation of CSR - has been approved by the development of vision and its implementation in priority areas. However, the legal presumption of CSR initiatives was created in Lithuania's accession to the EU period. In 2003–09–11 Lithuanian Government approved the National Strategy for Sustainable Development. Under this strategy and other CSR initiatives in promoting the legal acts, Lithuanian companies on their willingness to assume additional responsibilities to improve business practices, introduce modern human resource management technologies, implement natural resource-efficient technologies, manufacturing processes used for human health-friendly materials, creating strategic business plans for possible negative effects of natural and social environment, harmonizing labor relations and actively participate in social dialogue. However, it should be noted that social accounting research is characterized by an eclectic approach. There is a lack of highlighting the element of social accounting systems and its disclosed information as CSR consequences. Methodological aspects of the social reporting are not sufficiently explored also.

Research Methodology for Corporate Social Reporting

The empirical study is to investigate corporate social reporting in Lithuania, using a dynamic and social reporting content analysis and problem analysis.

The article presents a dynamic analysis of the years 2008–2011 according to the number of social reports and socially responsible business number.

In response to found out abuses in companies reports of recent years, many countries have taken initiatives to review the accounting principles, in order to increase business transparency. Usually social reporting contains various issues that raise interest of stakeholders: human rights and human resources, product design and development, environmental protection, bribery and community. The Global Reporting Initiative (GRI) is one of the most popular non-governmental initiatives in the social and sustainable performance reporting and standardization and this methodology refers to reporting economic, social and environmental information based on corporate performance. In this article, social reporting content analysis was carried out by the three major Global

Compact principles on human and labor rights, environmental protection, anti-corruption. In this study, content analysis was a measure of social reports, submitted by the number of sentences about corporate social responsibility, i.e. on human and labor rights, environmental protection and anti-corruption measures.

There were investigated social responsibility reports of companies belonging to the Lithuanian National Responsible Business Network of the period 2006–2010. During the analyzed period 52 social responsibility reports were presented. Problems that hinder the development of corporate social reporting have been grouped into two types: 1) *institutional*, 2) *organizational*. As the policy of CSR of the organization is formulated by legal framework of the country and the needs of stakeholders, it is noted that one part of the problems is related to mandatory regulations, laws, methodological guidelines and etc. These problems are called institutional problems. The other group of the problems is related to the implementation of responsible business principles and its promotion in companies. These problems are called organizational ones.

Corporate Social Reporting In Lithuania: Current Situation and Problems

The biggest voluntary initiative of CSR worldwide is Global Compact. Since 2005, there is the National Responsible Business Network operating as a part of the Global Compact initiative in Lithuania. Companies that joined the Global Compact, declare that they apply 10 principles of social responsibility, disclosing in annual social reports for stakeholders. Dissemination and promotion of CSR initiative in the network is expanding every year. According to the annual activity reports of the National Responsible Business Network this network comprises 57 companies and organizations in Lithuania in 2008, 61 – in 2009, 65 – in 2011, 67 – in 2012. The fastest connection has already become apparent in 2011, at the beginning of January to April when 10 new companies joined to the Network. Companies are removed from the National Network in the cases of interruption of business collaboration and the absence of obligatory social reports within a certain period. However, this is rather a formal statement. Although the National Network in Lithuania is expanding, it should be noted that members often delay in reporting or do not report as a whole: only 11 organizations (out of 57 members) presented social responsibility reports in 2008, 12 organizations – in 2009, 16 – in 2010 and 21 – in 2011.

The majority of Lithuanian companies are oriented towards compulsory presentation of financial reports and financial information disclosure on requisition. It shows the lack of culture in understanding of the real impact of socially responsible business. Thus the level of social reporting is low in Lithuanian companies. Without doubt, Lithuania has a relatively recent development of socially responsible business. So far, socially responsible business remains more than initiative. At this point Lithuanian companies faced many problems both institutional and organizational (*Table 1 about here*).

First of all, in Lithuania, like in many developing countries, the promotion of business disclosure about its social activities started in state institutions and professional organizations in the initiative. Laws and regulations are adopted that encourage companies to submit compulsory financial information in the financial statements and annual reports. Law on Financial Statements of Entities (Article

25, paragraph 2) and Law on Consolidated Accounts of Entities (Article 9, paragraph 2) establish a mandatory rule only on financial disclosure, and companies that must prepare an annual report from the financial and non-financial performance analysis should present “the environmental and employee matters related information”.

Table 1

Institutional and organizational problems of corporate social reporting in Lithuania (created by the authors)

Institutional problems	
<i>Problems</i>	<i>Influence on corporate social reporting</i>
Legal acts for mandatory reporting	Traditional accounting principles and limitation of BAS are one of the main reasons not to disclose social information in traditional financial statements
Conditions for voluntary reporting	A relatively small number of companies make social reports.
Legal options	A relatively small number of companies use legal options for social initiatives.
Lack of methodological guidelines	There is no single system for social reporting. Thus, social reports are different in content and structure and not always comparable.
Single information sources about state institutions initiatives and promotion issues	There is no one central source in Lithuania, where, under the „one-stop shop“, you can get all the information.
Organizational problems	
<i>Problems</i>	<i>Influence on corporate social reporting</i>
Voluntary social disclosure	Passive voluntary social reporting for stakeholders. International large companies are much more involved into social reporting than national ones.
Management system standards	Slow implementation of management system standards. Only 16 companies have implemented SA 8000 standards in 2010 and only 12 in 2012 06 01.
Business and NGO's partnership	Slow participation in partnership with NGO

These laws provide that generally accepted accounting principles should be applied to the financial statements. Traditional accounting principles and limitations of Business accounting standards (BAS) are one of the main reasons for determining corporate decision not to disclose social information in traditional financial statements. The prevailing accounting theory developed over a long period of time, while social disclosure is a new area of accounting. For this reason, some existing generally accepted accounting principles and standards restrict the disclosure of social opportunities. The main objective of financial statements is to reflect a true and fair view of the state of the company and must include policies on social responsibility policy as well. However, such accounting principles as the implementation and viability of information comparability complicate the social information inclusion in mandatory reporting. Thus, the social demand for information requires major changes in traditional accounting models, but now there are mandatory reporting principles limitations due to the fact that social information is provided only for voluntary reports.

Also, companies listed on the NASDAQ OMX Vilnius Stock Exchange must comply with the the Code of Corporate Governance, which encourages companies to disclose information adequately for the market. This document recommends that listed companies comply with certain standards of transparency and ensure the quality of management, to improve disclosure to shareholders, in order to increase confidence of investors and other stakeholder groups. The Code does not recommend specifically how and how much the company should provide information about social and environmental business risks. Although provisions of the Code of Corporate Governance for listed companies on the NASDAQ OMX Vilnius are much more specific than the legal requirements mentioned above, but these requirements are summarized in the form and may be

treated differently. Thus, corporate social information is different in scope and quality. For this reason, in 2012 guidelines for CSR have been developed, aim of which is to help Stock Exchange listed companies to apply social and environmental requirements of business and to increase the transparency of social reporting.

Thus, Lithuanian laws determine what information should be disclosed at the minimum level. It depends on company's voluntary information disclosure (Dagiliene, 2010). However, aspects of social reporting are not defined by law. Compulsory corporate social reporting is specified in more than one European country. The European Commission has approved the EU Accounts Modernisation Directive Guide, which provides that a certain amount of the companies must provide not only financial information but also information about the employees and the environment. It is likely that many countries will follow these recommendations. In Lithuania there are also attempts to make the social reporting compulsory by accepting the Law of Corporate Social Initiatives. This law is intended to only one area within the meaning of CSR, corporate social responsibility to employees and their family members.

Lithuanian companies are not bound to prepare social responsibility, sustainable development or environmental reports and to include data of social responsibility in the annual financial statements (*Figure 1*). The number of the members that report social issues is less in three times but such differences exist during the Global Compact membership around the world. Low level of reporting of social members is rather an international problem than a national one. For this reason, the Lithuanian companies' CSR disclosure content, scope and the sources are uneven and unstructured. Some Lithuanian companies prepare separate social responsibility reports (e.g. Swedbank AB, AB LESTO, former AB RST and VST, AB TEO LT); the others provide information on CSR activities in their

annual reports (e.g. AB Achema group, AB ORLEN Lithuania "concern" MG Baltic ").

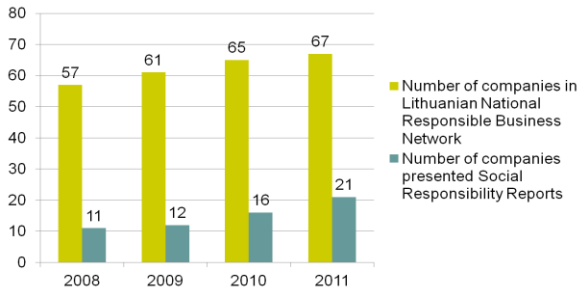


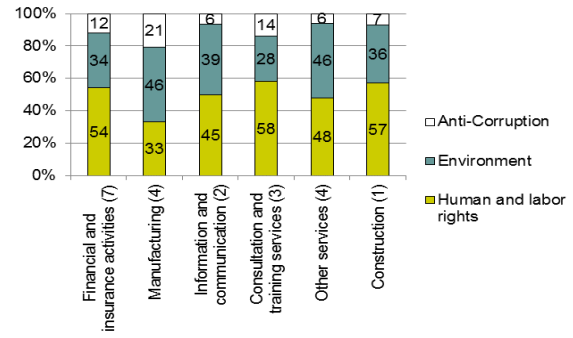
Figure 1. Dynamics of social reporting in 2008–2011 (created by the authors)

In the report of CSR at the national level progress in Lithuania in 2008–2010 (prepared by the UNDP project "Gateway: Social and environmental innovation"), information provided in websites of 100 largest Lithuanian companies has been analyzed. The results of investigation show that a large share of companies disclose information about their socially responsible activities. Some companies have a separate section of the CSR and the environment. In addition, Leitoniene and Sapkauskiene (2012) investigated that in the period of 2006–2010, only three companies, one of which AB TEO LT has provided the annual social responsibility report; one company provided four reports since 2007, four have submitted three social reports, while the remaining provided two or one.

The part of social responsibility reports is prepared and publicized because some companies participate in the National Responsible Business Network. Social responsibility reports of such companies (i.e. Communications on Progress) are prepared by the Global Compact principles. There is a space available in electronic reporting tool for the Lithuanian language. For example, Swedbank AB, UAB Medical bank, Ukio Bankas prepare their reports by the Global Compact 10 principles. But as shown in the study of Leitoniene and Sapkauskiene (2012), social responsibility reports differ in the extent of social information and quality (Figure 2). The main reason for differences in social information is the scope and content of the individual sectors varied business specifics, stock listings, foreign investment and environmental pollution.

International guidelines for voluntary reporting partially solve this problem. GRI initiative is designed to CSR reporting requirements of the application of a particular company, depending on the area. The main objective of GRI is to develop voluntary reporting rules that are applied on a global scale and to ensure the quality of the information, consistency and practical use. Sustainability reporting guidelines consist of principles and indicators that are used to measure economic, environmental and corporate social progress. However, GRI principles are criticized because they focus on the presentation of information about the environment, so there is no equilibrium between the three components of sustainable development. In addition, the United Nations Environment Program and Public Environmental Reporting Initiative interest in voluntary environmental reporting concepts. GRI methodology is not very popular

in Lithuania. Only the mature companies in the field social responsibility (e.g. AB TEO LT, AB SEB Bank) use it.



() Analyzed number of companies in a given sector

Figure 2. Results of social information disclosure in Communications on progress in 2006–2010 (created by the authors)

The state of legislation has provided a number of measures that could encourage companies to integrate CSR concept or specific measures in their activities. In addition, some measures are new, some of them have not even been started to apply (e.g. Implementation program of green procurement, companies' annual reports of environmental and personnel issues, etc.). This shows that companies lack information about how they can use their legal options.

At present in Lithuania there is no one central source, where, under the "one-stop shop", you can get all the information about state institutions initiatives of socially responsible business development and promotion issues. Lithuania emerged in recent years, the organizations that are supervised by corporate social reporting are: Lithuanian National Responsible Business Network as the part of the Global Compact, and association "Investors' Forum" initiative of "Clear Wave".

Businesses and non-governmental organizations (NGO) must be in partnership with the aim to promote socially responsible business principles in the following areas: environment, labor relations, business integration into society, corporate citizenship and volunteering in the promotion of human rights, corruption and corporate transparency. For instance, several members of the network have been participating in the initiative "Clear Wave" launched in 2007. This project focuses on broad public awareness campaign against payment of wages without taxes and introduction of the first label on transparency in Lithuania. The project aims to attract as many businesses to use the label of transparency in labor relations. Management system standards are also one of the CSR forms of regulation. The company, which has a certificate, must follow him to rely on their activities. It is possible to assert that CSR is confirmed by implemented standards, the main of them are AA1000 and SA8000, ISO 26000, ISO 14001, EMAS denoting a socially responsible business development. From the reporting to the stakeholders view, we may find this information only in annual reports or on web sites of companies. Dagiliene and Gokiene (2010) investigated that according to the data of Lithuanian Standardization Department, the number of companies registered certified quality management

system was 1099 in 2010 (and 1246 in 2012–06–01); the number of companies registered certificated environmental protection management system was 638 in 2010 (and 727 in 2012–06–01). 157 companies have implemented certificated Employee Safety and Health Service Management Systems in 2009 and even 369 in 2010 (and 437 in 2012–06–01). The number of companies that implemented other certificated management systems is 89 in 2009 and 151 in 2012–06–01. And only 16 companies have implemented SA 8000 standard in 2010 and only 12 in 2012–06–01. On the one hand, social responsibility management systems are still not widespread in Lithuania. On the other hand, the question about better transparency and benefits of the use of social standards should be raised.

Conclusions

Analyzing the problems of corporate social reporting in Lithuanian companies, these main conclusions were made:

- Lithuanian companies faced institutional and organizational problems that hamper the development of corporate social reporting in Lithuania and at the same time decrease the level of business transparency.
- Institutional problems are related to current inadequate legal framework for social accounting and reporting; they could be solved with the support of state institutions and professional organizations. These problems could be attributed to traditional legal acts and standards for accounting, limitations of regulation for mandatory and

voluntary reporting, lack of application of legal options for social initiatives, promotion of business and NGO's partnership, creation and coordination of single source for social information, lack of methodological guidelines.

- Organizational problems are related to the implementation of responsible business practice and its promotion in business company. These problems (the voluntary preparation and publication of social reporting to the stakeholder groups, implementation of actual management system standards and disclosure this information, participation in business and NGO's partnership) are largely dependent on the company's manager and the potential of human resources as the manager is responsible for the company.

- As the key insight it should be noted that still more declaratory socially responsible business ideas dominate in Lithuania, while the actual manifestation of social accounting and reporting is in the initial level. At the same time the most important thing should be the process of implementation of socially responsible business, as social reporting is rather a process for better business transparency than just a document. The process of corporate social reporting may be improved by strengthening legal framework and improving legal conditions for voluntary reporting. But at the same time, regulatory mechanism is not enough because trust is always related to values driving the companies and their managers.

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Verslo įmonių veiklos skaidrumo didėjimas dėl socialinės atskaitomybės: plėtra ir problemos Lietuvoje

Santrauka

Pastaraisiais dešimtmečiais vis mažėja investuotojų, vartotojų, darbuotojų ir kitų suinteresuotų grupių pasitikėjimas verslu. Siekiant sustiprinti šį pasitikėjimą verslo aplinkoje, aktualiu klausimu tampa įmonių veiklos skaidrumo didinimas. Iš dalies šią problemą galėtų išspręsti įmonių socialinė atskaitomybė, kuri turi didelę reikšmę įmonei, siekiančiai didinti savo veiklos skaidrumą, pasitikėjimą, taip pat norą išlikti konkurencinėje kovoje. Taigi šiame straipsnyje yra analizuojama verslo veiklos skaidrumo problema socialinės atskaitomybės požiūriu.

Socialinės apskaitos ir atskaitomybės pagrindinis tikslas yra sukurti socialinę skaidrumo sistemą tiek priimant atsakingus sprendimus, tiek ir įmonei bendraujant su suinteresuotomis grupėmis. Socialinės atskaitomybės ir jos pateikimo klausimai yra socialinės apskaitos proceso rezultatas, kuriame teigiama, kad bendrovės turėtų pateikti ir nefinansinę informaciją apie savo veiklą, kad būtų patenkinti suinteresuotųjų grupių poreikiai. Reikėtų paminėti ir tai, kad svarbus ne tik faktas atskleidžiant informaciją apie įmonės aplinkos apsaugos ir socialinę veiklą. Tačiau svarbus ir to fakto patikimumas, taip pat ir suinteresuotųjų grupių vertinimas. Europos šalys, įskaitant ir Lietuvą, nesukūrė bendros įmonių socialinės atskaitomybės sistemos, nes socialinės informacijos atskleidimas yra savanoriškas. Todėl tik nedaugelis įmonių teikia tokias ataskaitas, o ir pateiktos ataskaitos skiriasi savo turiniu ir struktūra, todėl yra sunkiai palyginamos. Dažniausiai įmonės pateikia socialinę informaciją įvairiomis formomis. Tai gali būti ne tik įmonių socialinės ataskaitos. Tai gali būti: tvarumo ataskaita, ataskaitos visuomenei, pažangos ataskaita, socialinės informacijos atskleidimas interneto svetainėse arba net metinėse finansinėse ataskaitose. Problema ta, kad suinteresuotosios grupės, vertindamos įmonės socialinės atsakomybės požiūriu ir priimdamos socialinius ir ekonominius sprendimus, neturi galimybės pasinaudoti vienoda, suprantama ir palyginama informacija apie žmogiškuosius išteklius, produktus, aplinkos apsaugą ir viešąsias paslaugas. Visa tai sąlygoja aktualumą mokslinių tyrimų, kurie būtų nukreipti į įmonių socialinės atskaitomybės plėtos problemų identifikavimą tiek organizaciniu, tiek instituciniu lygiu. Galima būtų išskirti šias pagrindines užsienio mokslininkų socialinės apskaitos ir atskaitomybės tyrimo kryptis: *socialinės informacijos vertinimo problemas* (Capron, Gray, 2000; Bonacchi, 2009; Owen ir kt., 2000; Bebbington, Gray ir Larrinaga, 2000; Johansen, 2010; Gray ir kt., 2003; Holder-Webb ir kt., 2009; Ūbias ir Allas, 2012); *savanoriško ataskaitų pateikimo klausimai* (Tornquist, 1999; Franci, Nanda ir Olsson, 2008; Inchausti, 1997); *bendrovės socialinės atskaitomybės klausimai* (Laine, 2010; Adams, Kuasirikun, 2000; Camara, Chamorro ir Moreno, 2009; O'Dwyer, Unerman ir Hession, 2005). Empirinių tyrimų, susijusių su socialine apskaita ir atskaitomybe Lietuvos įmonėse yra mažai ir jie fragmentiški. Didžioji dalis mokslinių tyrimų yra daugiau šviečiamojo ir skatinamojo pobūdžio ir buvo inicijuoti ir įgyvendinti nacionalinių institucijų. Pavyzdžiui, 2007 metais buvo atlikta Lietuvos Respublikos teisinės sistemos studija, kuri ištyrė veiksnius, kurie skatina ar trukdo įmonių socialinės atsakomybės (ISA) plėtrą; 2010 metais pateiktas „Socialinės atsakomybės įsivertinimo vadovas įmonėms“. Pagrindinis dėmesys šiuose tyrimuose sutelktas į socialiai atsakingo verslo idėją, tačiau nebuvo iškelta socialinės atskaitomybės, kaip įmonių socialinės atsakomybės (ISA), svarba. Be to, Lietuvoje dar yra palyginti nedidelė, socialiai atsakingo verslo ir socialinės atskaitomybės plėtra, nes *Pasaulinio susitarimo nariu* ji tapo tik nuo 2005 metų. Taigi šiame straipsnyje problema yra formuluojama klausimu: kokios yra įmonių socialinės atskaitomybės plėtos Lietuvoje problemos didinant/gerinant verslo skaidrumą? Šio darbo tikslas yra išanalizuoti socialinės atskaitomybės ir jos atskleidimo problemas Lietuvoje, siekiant padidinti verslo veiklos skaidrumą. Tyrimo metodai: teisės aktų analizė, loginė ir lyginamoji mokslinės literatūros analizė, socialinių ataskaitų turinio analizė.

Teorinis analizuojamo klausimo pagrindimas remiasi įmonių socialinės atskaitomybės plėtos Lietuvoje tyrimu, kuris didžiąja dalimi apima Lietuvoje atliktų šios srities tyrimų analizę. Lietuvoje, kaip ir kitose ES šalyse, tyrimai vis dar daugiausia sutelkti į ISA idėjų skatinimą. Didžioji dalis šių mokslinių tyrimų yra skirti ISA iniciatyvų Lietuvoje tendencijoms analizuoti (Rudzevičius, Serafinas, 2007; Armstrongskiene, Adamonienė, 2009; Bernatonytė, Vilkė ir Kaizerienė, 2009; Juščius, 2009; Ruževičius, 2009), t. y. dominuoja institucinis požiūris. Kita tyrimų dalis yra skirta socialinės atsakomybės ir organizacijų valdymo sistemų integracijos klausimui (Bernatonytė, Simanavičienė, 2008; Juščius, Snieška, 2008; Bagdonienė, Paulavičienė, 2010; Šimanskienė, Pauzoliene, 2010), t. y. vyrauja organizacinis požiūris. O Lietuvos apskaitos mokslininkų darbuose pagrindinis dėmesys skiriamas socialinės informacijos atskleidimo problemoms (Vaskeliene, Selepen, 2008; Legenzova, 2008; Dagilienė, 2009; Dagilienė, Bruneckienė, 2010; Dagilienė, Gokienė, 2011; Leitoniene, Sapkauskienė, 2012). Ir tik nuo 2010 metų tyrimuose pradėta tirti socialinės apskaitos ir atskaitomybės problema. Čia būtų galima išskirti šių Lietuvos mokslininkų tyrimus: Dagilienė (2010), Dagilienė ir Bruneckienė (2010), Dagilienė ir Gokienė (2011), Leitoniene ir Sapkauskienė (2012). Dagilienė (2010) tyrė informacijos apie įmonių socialinę atsakomybę atskleidimą metinėse finansinėse ataskaitose. Dagilienė ir Bruneckienė (2010) analizavo ISA savanoriško atskleidimo svarbą. Dagilienė ir Gokienė (2011) atliko Lietuvos įmonių socialinių ataskaitų vertinimą. Leitoniene ir Sapkauskienė (2012) tyrė socialinės informacijos atskleidimo kokybę įmonių socialinės atskaitomybės mastu. Šie tyrimai parodė, kad pagrindinė socialinės apskaitos problema Lietuvoje yra įmonių socialinės apskaitos reguliavimo ribojimai, kurie yra susiję su tradiciniais apskaitos principais ir apskaitos standartais, teisės aktais ir socialinės atskaitomybės savanoriškumo principu, vadybos sistemų standartais. Vis dėlto reikia paminėti, kad socialinės apskaitos tyrimai Lietuvoje yra gana eklektiški. Stokojama socialinės apskaitos ir jos informacijos kaip ISA sistemos dalies ištyrimo. Be to, socialinės atskaitomybės metodologiniai aspektai nėra pakankamai išnagrinėti.

Šio empirinio tyrimo tikslas yra iširti socialinės atskaitomybės situaciją Lietuvoje, taikant socialinių ataskaitų turinio analizę bei probleminę analizę. Straipsnyje yra pateikiama 2008-2011 metų dinaminė analizė, paremta pateiktais socialinių ataskaitų duomenimis ir socialiai atsakingų įmonių skaičiumi. Taip pat atliktas socialinės atskaitomybės problemų Lietuvoje empirinis tyrimas tiek instituciniu, tiek organizaciniu požiūriais. Lietuvos teisės aktų, apskaitos principų ir standartų, socialiai atsakingų įmonių organizacijų ir jų ataskaitų turinio tyrimo rezultatai patvirtina, kad Lietuvos įmonės susiduria ir su institucinėmis ir su organizacinėmis problemomis, kurios trukdo Lietuvoje įmonių socialinės atskaitomybės plėtrą ir tokiu būdu sumažina verslo skaidrumo lygį. Institucinės problemos yra susijusios su dabartiniu, nepakankamu socialinės apskaitos ir atskaitomybės teisiniu pagrindimu, kuris gali būti patobulintas padedant valstybės institucijoms ir profesinėms organizacijoms. Šioms problemoms gali būti priskiriami tradicinių teisės aktų ir apskaitos standartų ribojimai socialinės atskaitomybės požiūriu, privalomų ir savanoriškų ataskaitų reguliavimo ribojimai, socialinių iniciatyvų teisinio palaikymo trūkumas, nepakankamas verslo ir NVO partnerystės skatinimas, bendro socialinės informacijos šaltinio kūrimo ir koordinavimo poreikis, metodologinių gairių stoka.

Organizacinės problemos yra susijusios su socialiai atsakingo verslo praktikos skatinimu ir įgyvendinimu įmonėse. Šios problemos (socialinės atskaitų parengimo ir paskelbimo suinteresuotosioms grupėms savanoriškumas, vadybos sistemos standartų įgyvendinimas ir šios informacijos atskleidimas, dalyvavimas verslo ir NVO partnerystėje) didžiąja dalimi priklauso nuo įmonės vadovo ir žmogiškųjų išteklių potencialo.

Apibendrinant būtina paminėti, kad Lietuvoje vis dar dominuoja labiau deklaratyvi, socialiai atsakingo verslo idėja, o socialinės apskaitos ir atskaitomybės pateikimas yra tik pradiniam etape. Šiuo metu daug svarbesnis klausimas turėtų būti socialiai atsakingo verslo įgyvendinimo procesas, pabrėžiant, kad socialinė atskaitomybė yra verslo skaidrumo atskleidimo procesas, o ne dokumentas. Įmonių socialinės atskaitomybės procesas pagerės, kai bus sustiprintas teisinis pagrindas ir tobulinamos savanoriškos atskaitomybės teisinės sąlygos. Tačiau tuo pačiu metu reguliavimo mechanizmo nepakanka, nes pasitikėjimas paprastai yra susijęs su pagrindinėmis įmonių ir jų vadovų vertybėmis.

Raktažodžiai: *verslo skaidrumas, įmonių socialinės atskaitomybės ataskaitos, įmonių socialinė atsakomybė, suinteresuotosios grupės, socialinė apskaita.*

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