

РОЗДІЛ 2

ЗВІТНІСТЬ КОМПАНІЙ ЗІ СТАЛОГО РОЗВИТКУ: СТАН В УКРАЇНІ ТА ЗАРУБІЖНИЙ ДОСВІД

UDC 657

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REPORTING ON SUSTAINABLE DEVELOPMENT GOALS – EXPERIENCES OF EUROPEAN COUNTRIES

United Nations Member States 2015 adopted 17 Sustainable Developments Goals (SDGs). According to the latest Eurostat report [Eurostat, 2021], over the last five years—based on the mean scores of the selected indicators—the EU has, on average, made progress toward almost all 17 SDGs. In the non-financial reports of European enterprises, information on the degree of implementation of the SDGs can be found. Contributing to SDGs achievement helps companies increase their awareness regarding the resources they use and the impact of their activities on stakeholders [Busco, 2020]. The role of disclosures regarding the SDGs has been repeatedly emphasized in the literature on the subject [Haffar and Searcy, 2018; Sullivan et al., 2018; Wicki and Hansen, 2019; García-Sánchez et al., 2020; Tsalis et al., 2020; Krasodomska, Zieniuk and Kostrzewska, 2022].

Due to the significant importance of disclosures related to SDGs reporting for the implementation of the idea of sustainable development, the authors decided to conduct empirical research on a large research sample of companies operating in European countries and preparing non-financial reports. The main objectives of the conducted empirical study were to determine the degree of fulfillment of the reporting obligations related to the SDGs, to indicate the SDGs that are most often reported, and to identify the factors that influence the decision to report the SDGs in entities.

The research sample included 512 companies operating in 17 European countries. The research sample included both companies listed on stock exchanges and

companies whose shares are not listed on regulated markets. Data characterizing individual companies in the research sample and data on the fulfillment of their reporting obligations came from the Refinitiv Global and Global Reporting Initiative databases. Data from reports prepared for 2021 were used. In the case of some companies, the source of information was also full versions of reports containing non-financial information prepared by these companies. All companies prepared non-financial reports for 2021 in accordance with GRI-Standards.

The first stage of the study was to determine the scale of disclosure of information on the implementation of individual sustainable development goals. Among the reported SDGs, the most frequently reported were: SDG8 Decent Work and Economic Growth (68%), SDG13 Climate Action (67%), SDG12 Responsible Consumption and Production (65%), SDG5 Gender Equality (50%), SDG9 Industry Innovation and Infrastructure (49%), SDG3 Good Health and Well-Being (49%), SDG7 Affordable and Clean Energy (47%).

The second stage of the study was to prove the statistical relationship between the decision to report the SDGs by the companies in the research sample and other factors, such as the previous experience of companies in non-financial reporting, membership in international organizations, industry, size of the entity, or factors related to the socio-economic environment at the country level. Pearson's chi-square test was used to test the statistical significance of the relationship between the selected variables. A significance level of 0.05 was adopted.

Based on the results of the conducted research, it can be concluded that factors such as companies' engagement in international organizations (f.e. United Nations Global Compact) and previous experience in sustainability reporting influences the decision to report on SDGs. The obtained results are consistent with the results of previous research available in the literature [Krasodomska, Zieniuk and Kostrzewska, 2022; Berliner and Prakash, 2014; Sethi and Schepers, 2014]. Contrary to our expectations, industry, size, and factors specific to the countries where companies operate do not seem to be relevant factors influencing SDGs disclosures. Contrary to the results obtained, previous research confirmed, for example, that companies operating in countries in which governments are more future-oriented would be more likely to provide references to SDGs in their reports [Pizzi et al., 2021; Rosati and Faria, 2019].

The results of our study can be a source of inspiration for further research on the scale of reporting sustainable development goals and emphasize the importance of non-financial reporting in the implementation of the idea of sustainability reporting. After the implementation of Directive 2019/45/EU, a further increase in the scope of disclosure of environmental information, including information on the implementation of sustainable development goals, can be observed in European companies. It is important to emphasize the limitation of our research, which was carried out on a large research sample but limited to companies appearing in publicly available databases.

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ВДОСКОНАЛЕННЯ ЛОГІСТИЧНОЇ ДІЯЛЬНОСТІ ЯК СПОСІБ ПІДВИЩЕННЯ КОНКУРЕНТОСПРОМОЖНОСТІ ПІДПРИЄМСТВА

Сучасні ринкові умови вказують на важливу роль підприємств у функціонуванні економіки. Ефективна діяльність сучасних підприємств, високі