

SUMMARY OF THE DOCTORAL DISSERTATION

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The concept of integrated reporting of micro and small entities

The European Union Directives 2013/34/EU, 2019/2088/EU, 2020/852/EU and the draft Corporate Sustainability Reporting Directive (CSRD) affect the disclosure of financial and non-financial information by entities, including those from the sector micro and small enterprises (MSE).

The literature review indicated the lack of studies, guidelines and layouts for reporting financial and non-financial information which could be used by micro and small entities in various industries. The indicated research gap was an inspiration to instigating on the dissertation.

The main aim of the dissertation was *the proposal the concept of integrated reporting by enterprises from the MSE sector for the purposes of their sustainable development*. The following auxiliary objectives have been defined:

- 1) identification of specific features of the MSE sector,
- 2) diagnosis of stakeholders' information needs MSE sector,
- 3) recognition of mandatory and voluntary disclosures in business reporting MSE sector in Poland and selected European countries,
- 4) assessment of the scope of disclosures used by the MSE sector in Poland against the international background,
- 5) presentation and assessment of application of sustainable development by MSE sector in Poland,
- 6) designing a reporting system framework for the MSE sector in the conditions of sustainable development.

The analysis of the research problem required the verification of the main research hypothesis, in which it was assumed that *the scope and quality of reporting information has an impact on the sustainable development of entities from the MSE sector*. Eight auxiliary hypotheses were formulated.

The dissertation consists of four chapters preceded by an introduction and summary, which includes conclusions from the literature review, empirical research and planned future research.

In the first chapter of the dissertation indicated that sustainable development becomes one of the goals of business activity. The specificity and qualitative and quantitative criteria of the division of micro and small entities were discussed. The information needs and the role and expectations of the stakeholders of the reporting information of MSE sector were presented.

The second chapter presented of the evolution of MSE sector reporting in Poland. The analysis and assessment of mandatory and voluntary disclosures of reporting information of the MSE sector in selected countries of Central and Eastern Europe was carried out. Selected EU standards and regulations concerning sustainable development were presented. A literature review related to reporting and non-

financial disclosures of micro and small entities was carried out, which were arranged in eight research areas.

The third chapter of the dissertation was empirical and presented conclusions from the study of the status of disclosures of reporting information by the MSE sector. The research was conducted in the period from 14th December 2021 till 31st January 2022 using the Microsoft MsForms. The research sample, the convenience selection method, consisted of 58 micro and small entities:

- 1) 18 enterprises were beneficiaries of the support provided in the project Polish Agency for Enterprise Development „*Enhancement of regional competitiveness through Corporate Social Responsibility measures*”,
- 2) 40 selected enterprises that have been operating on the market since 2018, and the person completing the survey has knowledge about sustainable development: 26 enterprises from Poland, 4 from Latvia, 10 from Romania.

The fourth chapter presented the author's proposal for an integrated reporting system for the MSE sector. The scope of non-financial disclosures of significant areas of non-financial information reporting in MSE has been proposed, regardless of the industry, and a list of performance measures that can be used. The author's concept of the framework of the integrated reporting system for enterprises from the MSE sector was also presented.

The implementation of the main objective of the dissertation and the verification of the research hypothesis were done by using of the following research methods: critical analysis of literature, analysis of legal acts and European Union Directives and standards, deduction and induction, descriptive and comparative, analysis and synthesis, questionnaire in Polish and English.

Keywords: integrated reporting, non-financial information, microenterprise, small entity, sustainable development