

Reporting and visualization of non-financial information as a factor affecting the company's communication with the environment

Abstract

The role of information in a global world is extremely important and affects many socio-economic areas. The access to accurate and reliable information enables the making of informed choices, both individual and collective. Economic information, such as data on markets, consumer trends or the financial situation, is essential for companies and investors to assess risks and make appropriate business strategies.

As a result, organizations need to adapt to such changing needs of information users. This requires the introduction of new indicators, metrics and reporting frameworks that reflect a company's values, goals and strategies related to sustainability and long-term value.

With the growing importance of reporting of non-financial information, both among companies and stakeholders, arises the need for more precise guidelines and standards to ensure greater transparency and comparability of non-financial information presented by different companies, and a critical assessment of the level of non-financial data reporting at the Warsaw Stock Exchange. Faced with the above factors, the author attempted to develop proposals for the scope of disclosure and visualization of information in the annual report of companies in the construction sector.

The dissertation combines theoretical and empirical aspects and is divided into introduction, four chapters and a conclusion, as well as a bibliography, a list of tables, figures, and appendices. The layout of the dissertation was adapted to achieve the stated research objectives.

Chapter one discusses the role of information in the modern world, including non-financial information as a special type of information in the concept of corporate social responsibility.

Chapter two is devoted to graphical forms of data presentation, i.e. visualization as a tool for communication between the company and the public.

The third chapter is an empirical chapter, in which annual reports of companies listed on the Warsaw Stock Exchange were analyzed. The analyses were supplemented with a synthetic characterization of the construction sector in Poland and a discussion of the impact of the construction sector on ESG reporting.

The fourth chapter presents a proposal for the scope of disclosure and visualization of information in the annual report of companies in the construction sector, which included the extraction of a minimum range of non-financial performance indicators (KPIs) and the creation of a graphical presentation of the obtained results in the form of a dashboard containing selected non-financial KPIs calculated for a company in the construction industry.

The dissertation concludes with important general conclusions, as well as recommendations for future research and activities.