

**Wojciech Huszlak**  
**General and sector standards for social and  
ecological reporting**

**Introduction**

Strategies of enterprises, at all levels, are influenced by social conditions. These conditions affect strategies of development, as well as achieved competitive advantage of enterprises. Diversity of attitudes towards corporate social responsibility influences strategic goals of these organizations. Therefore, enterprises create also diversified strategies of social responsibility. Formulation and implementation of strategy for corporate social responsibility requires measurement of the effects achieved, e. g. using social and ecological reporting. Introduction of social responsibility principles can be facilitated by standardization of guidelines, normalizations systems and CSR assessment. As corporate social responsibility refers to numerous areas, attempts to normalize are of diversified nature. There are many various regulations regarding corporate social responsibility. There are general standards, universal standards and those which can be applied by enterprises of various size, legal form or location. Yet, general standards fail to sufficiently provide for needs arising from specificity of various sectors, and verification of actions in the scope of CSR hinders assessment and comparison of the organization's performance and activity. This article presents an overview and comparison of various (general and sector) standards for social and ecological reporting.