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**UNIVERSITY OF NIŠ**  
**FACULTY OF ECONOMICS**

**MILOŠ LJ. PAVLOVI**

**BUSINESS REPORTING IN SOCIAL RESPONSIBLE  
ENTERPRISE**

**- Doctoral dissertation -**

**Niš, 2016**

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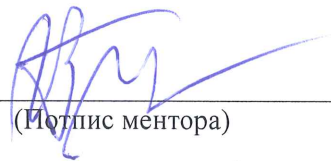
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**ИЗЈАВА МЕНТОРА О САГЛАСНОСТИ ЗА ПРЕДАЈУ  
УРАЂЕНЕ ДОКТОРСКЕ ДИСЕРТАЦИЈЕ**

Овим изјављујем да сам сагласан-на да кандидат **МИЛОШ ЈБ. ПАВЛОВИЋ** може да преда Реферату за последипломско образовање Факултета урађену докторску дисертацију под називом **ПОСЛОВНО ИЗВЕШТАВАЊЕ У ДРУШТВЕНО ОДГОВОРНОМ ПРЕДУЗЕЋУ**, ради организације њене оцене и одбране.

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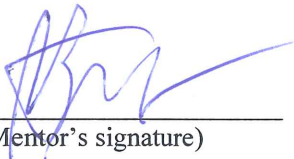
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(Потпис ментора)

**THE STATEMENT OF THE MENTOR'S CONSENT FOR THE SUBMISSION  
OF THE COMPLETED DOCTORAL DISSERTATION**

Hereby, I declare that I agree that the candidate **MILOŠ LJ. PAVLOVIĆ**, can submit the completed doctoral dissertation entitled **BUSINESS REPORTING IN SOCIAL RESPONSIBLE ENTERPRISE** to the officer for doctoral studies at the Faculty, for the purpose of its evaluation and defense.

Niš, 21/10/2016



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(Mentor's signature)





## **Scientific contribution of the doctoral dissertation**

In the domestic and foreign professional literature there are a small number of works dealing with the issue of reporting of corporate social responsibility. Consequently, the scientific contribution of this doctoral dissertation is that there is, in one place, on the basis of investigated domestic and foreign literature, shown initiatives and activities that are going towards expanding the traditional financial reporting system, on one side, and towards the formulation of the new reporting framework, on the other side. Integrated reporting and sustainability reporting are two initiatives that represent the future of business reporting in socially responsible companies and which, offer appropriate solutions in the form of reporting guidelines and frameworks.

Enterprises of the future are addressed in a socially responsible activities and therefore they have to adequately inform their stakeholders on its activities, including the presentation of both financial and non-financial information. This dissertation is also an incentive to other researchers to deal with this, as yet, underdeveloped and exploited field of business reporting, with both theoretical and practical aspects.

Enterprises in the Republic of Serbia, are still not sufficiently aware of the importance of corporate social responsibility, and therefore do not feel the need for reporting about such activities. Since this area is not directly regulated by law, companies are encouraged to use examples of good practice in their business activities and in its reporting. This doctoral dissertation points out the importance of corporate social responsibility and the need for reporting about it, which is another contribution of the dissertation.

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### Data on Doctoral Dissertation

Doctoral Supervisor:	PhD Tadija Šukić, University of Niš, Faculty of Economics
Title:	Business reporting in social responsible enterprise
Abstract:	<p>Modern business conditions have caused the increased public interest in corporate social responsibility, which led to the need for enterprises to adapt it in their activities in the direction of social responsibility and itself become socially responsible. Therefore, the concept of corporate social responsibility has become widely accepted and a source of competitive advantage of enterprises.</p> <p>Due to the change in circumstances and ways of doing business, it has become necessary to change the traditional financial reporting system in the direction of business reporting which include both financial and non-financial indicators. Numerous initiatives in this direction have led to the creation of various reporting solutions for socially responsible companies, all with the aim of better information and more effective communication with stakeholders.</p> <p>Two initiatives that stand out from the others because they provide a complete solution for the reporting of socially responsible enterprises, are the Initiative for Integrated reporting and the Initiative for sustainability reporting. The above mentioned initiatives have resulted in the development of their own conceptual frameworks and guidelines that are already in use in many countries.</p>
Scientific Field:	Economics
Scientific Discipline:	Financial reporting
Key Words:	Financial reporting, business reporting, social responsibility concept, social responsible enterprise, Integrated reporting, Sustainability reporting.
UDC:	658.14/.17(047.32)
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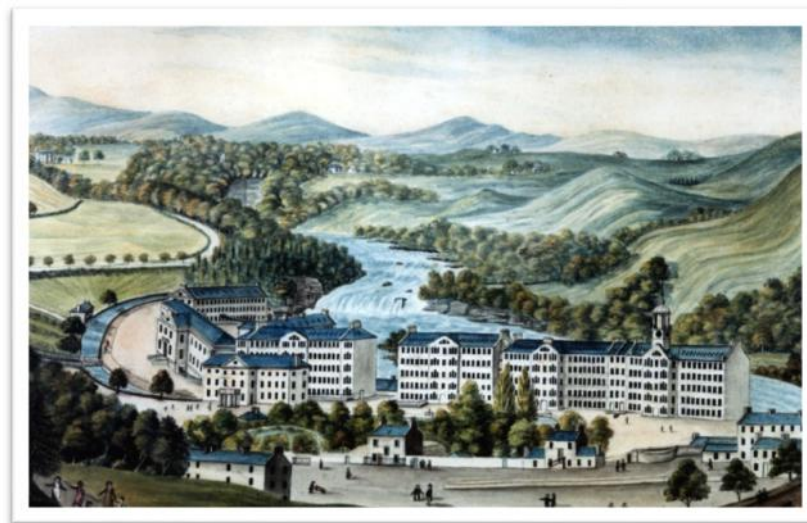
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<sup>113</sup> : IASB (2010): Conceptual Framework for Financial Reporting, paragraph: QC20-QC21, p. 20.

<sup>114</sup> : IASB (2010): Conceptual Framework for Financial Reporting, paragraph: QC23, p. 20.

<sup>115</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: QC25, p. 20

<sup>116</sup> : IASB (2010): Conceptual Framework for Financial Reporting, paragraph: QC26-QC28, p. 20-21.

<sup>117</sup> Према: IASB (2010): Conceptual Framework for Financial Reporting, paragraph: QC29, p. 21.

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<sup>118</sup> : IASB (2010): Conceptual Framework for Financial Reporting, paragraph: QC30-QC32, p. 21.

<sup>119</sup> IFAC (1989): Framework for Preparation and Presentation of Financial Statements, paragraph: 23.

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<sup>120</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.1., p. 25.

<sup>121</sup> : IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.2., p. 25.

<sup>122</sup> : IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.5., p. 26.

<sup>123</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.37., p. 33.

<sup>124</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.38., p. 33.

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<sup>127</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.4., p. 26.

<sup>128</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.8., p. 27.

<sup>129</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.44.-4.45., p. 35.

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<sup>130</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.4., p. 26.  
<sup>131</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.15.-4.16., p. 28.  
<sup>132</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.46., p. 35.  
<sup>133</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.4., p. 26.



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<sup>134</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.20.-4.22., p. 29.-30.

<sup>135</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.24., p. 30.

<sup>136</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.25., p. 30. - 31.

<sup>137</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.29.-4.30., p. 31.

<sup>138</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.47., p. 35.

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<sup>140</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.33.-4.34., p. 32

<sup>141</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.49.-4.50., p. 36.

<sup>142</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.36., p. 32.

<sup>143</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.55., p. 37.

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<sup>144</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.54.-4.56., p. 32.-38.





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<sup>147</sup> IASB (2010): Conceptual Framework for Financial Reporting, paragraph: 4.60.-4.65., p. 39.-40.







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<sup>148</sup> : , .. , . (2011).

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<sup>149</sup> : [http://ec.europa.eu/finance/company-reporting/non-financial\\_reporting/index\\_en.htm](http://ec.europa.eu/finance/company-reporting/non-financial_reporting/index_en.htm);  
: 20.10.2015.

<sup>150</sup> Elliott, B. and J. Elliott (2011). *Financial Accounting and Reporting*, 14th edition, Pearson Education Limited, p. 807.

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<sup>151</sup> : ICAEW – Financial Reporting Faculty (2009). *Developments in New Reporting Models: Information for Better Market Initiative*, Icaew, London, p. 1.

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*Institute of Chartered Accountants in England and Wales – ICAEW* „

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<sup>152</sup> The institute of chartered Accountants in Australia – ICAA (2008). *Broad Based Business Reporting: The Complete Reporting Tool*, Sydney, october 2008.

<sup>153</sup> Philips, D. (2009). Recasting the reporting model – a G20 priority’, Corporate Reporting blog, [www.pwc.blogs.com](http://www.pwc.blogs.com), 20 february, 2009.

<sup>154</sup> Krzus, M. (2009). *20/20 vision: tomorrow’s business reporting*, *CorporateGovernor*, spring 2009, [www.grantthornton.com](http://www.grantthornton.com).

<sup>155</sup> Mosso, D. (a former vice-chairman of the financial Accounting standards board [fAsb]), (2009). *Early Warning and Quick Response: Accounting in the Twenty-First Century*, Bingley: Emerald, 2009.

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, Kaplan  
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<sup>156</sup> ICAEW – Financial Reporting Faculty (2009). *Developments in New Reporting Models: Information for Better Market Initiative*, Icaew, London, p. 57-61.

<sup>157</sup> : Kaplan, S. R., Norton, P. D. (1996). *The Balanced Scorecard: Translating Strategy into Action*, Boston: Harvard Business School Press.

<sup>158</sup> : Kaplan, S. R., Norton, P. D. (1996). *The Balanced Scorecard: Translating Strategy into Action*, Boston: Harvard Business School Press.

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### 2.2.1.

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<sup>160</sup> , , , . (2011).

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<sup>161</sup> Mishra, S. Value Added Reporting: A Close View, :  
<http://www.yourarticlelibrary.com/accounting/value-added-reporting/value-added-reporting-a-close-view-financial-analysis/67766/>; : 18.12.2015.

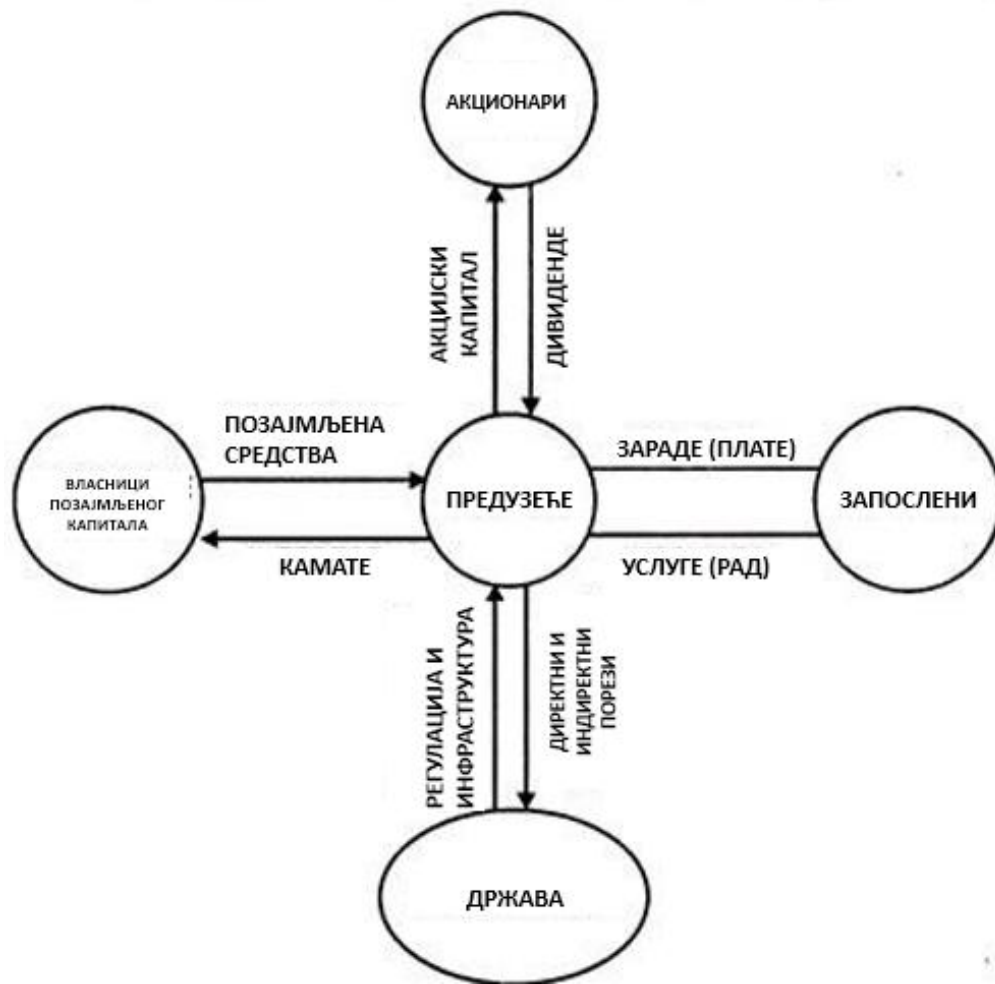
<sup>162</sup> Mishra, S. Value Added Reporting: A Close View, :  
<http://www.yourarticlelibrary.com/accounting/value-added-reporting/value-added-reporting-a-close-view-financial-analysis/67766/>; : 18.12.2015.

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<sup>163</sup> Mishra, S. Value Added Reporting: A Close View, : <http://www.yourarticlelibrary.com/accounting/value-added-reporting/value-added-reporting-a-close-view-financial-analysis/67766/>; : 18.12.2015. .  
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<sup>168</sup>

<sup>169</sup>

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<sup>167</sup> Public Record Office Victoria – PROS (2010): *Strategic Management Guideline 3 – Key Performance Indicators*, State of Victoria, p. 6.

<sup>168</sup> , , , . (2011).

<sup>169</sup> , , , . (2011), 2011/13(1), , , . 118.

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<sup>170</sup> Public Record Office Victoria – PROS (2010): Strategic Management Guideline 3 – Key Performance Indicators, State of Victoria, p. 7.

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: Public Record Office Victoria – PROS (2010): Strategic Management Guideline 3 – Key Performance Indicators, State of Victoria, p. 7.

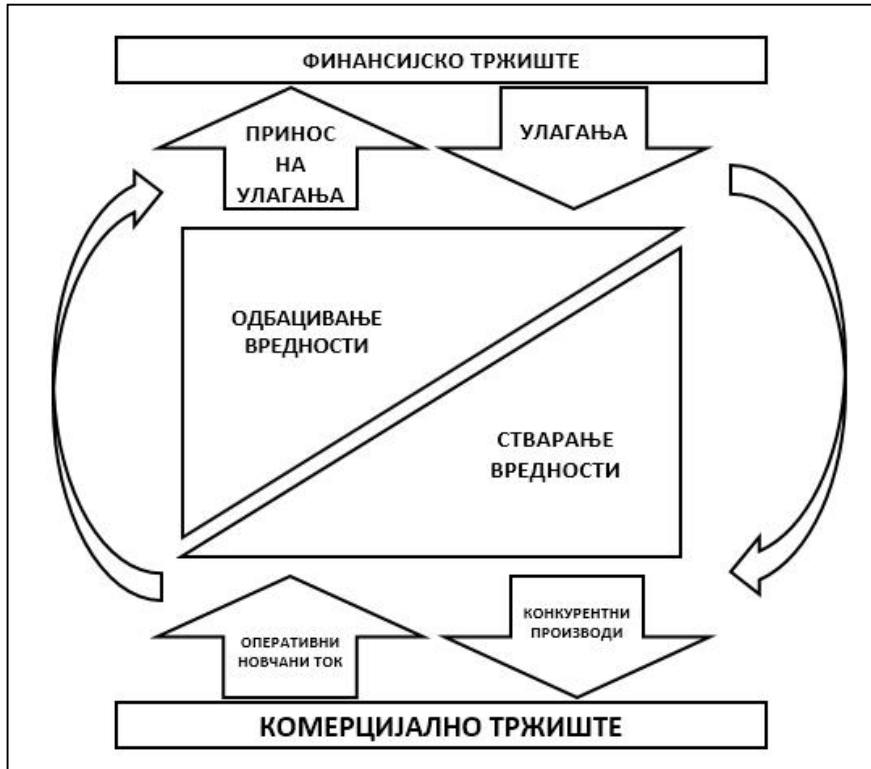
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<sup>173</sup> KPMG (2012): Integrated Reporting: Performance insight through Better Business Reporting, Issue 2, p. 5.

<sup>174</sup> KPMG (2012): Integrated Reporting: Performance insight through Better Business Reporting, Issue 2, p. 6.



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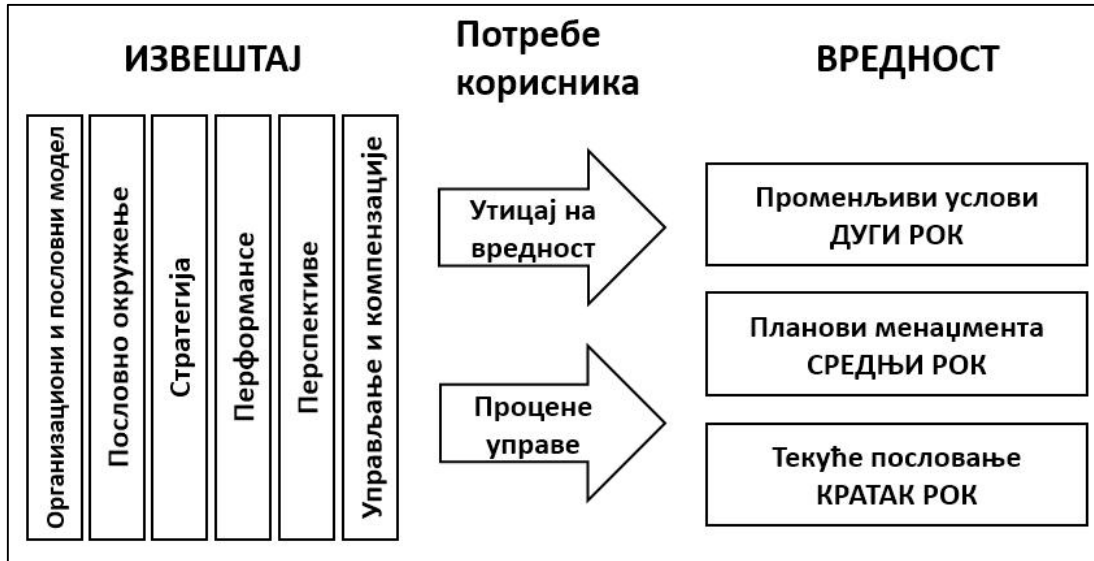
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<sup>175</sup> KPMG (2012): Integrated Reporting: Performance insight through Better Business Reporting, Issue 2, p. 7.

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<sup>176</sup> KPMG (2012): Integrated Reporting: Performance insight through Better Business Reporting, Issue 2, p. 7.

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*International Integrated Reporting Council – IIRC*),
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177 : , „ , „ , . (2016).

# IV

## 1.

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e a a a e e a o e e jo e a . o e 2009. a ja  
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IIRC*), a a a a e a o o a a e a o  
e a a e. o o o j a , o a *IIRC* je a e e a o e a o e e e e  
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o a a e a e a o e o a o a e o o e a o o e a, a e  
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e :<sup>178</sup>

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<sup>178</sup> <http://www.theiirc.org/companies-and-investors/pilot-programme-business-network/>,  
10.04.2015. . :

o - o a a - e a e o a o je a:<sup>179</sup>

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o - o a a - o o a e a, a a e a e o a a o o a  
e a ja;

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o e a a a o e a o o a a e a o e a a e.

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a o a e e, a a o a a o o o a , a o a a a e a  
e a a a a a, „ e a a “<sup>180</sup>, a a a a a o e o a e o a,  
o o j e a j e. a o a j a , o o e o j e a e o e a j o  
j e a a o e o o o a e e a o e e a o e a a a  
o a a j e e o o e a o o a a e a o e a a o j  
e o o a a e e a a o e a j e e a e o a a o  
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o : [www.integralreporting.org](http://www.integralreporting.org); a a: 14. 10. 2015.

<sup>179</sup> , „ , „ , . (2016).

XL, No2; : <http://www.theiirc.org/companies-and-investors/pilot-programme-business-network/>, 10.04. 2013.

<sup>180</sup> on-line,

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e a o e a a e a a o a a a. o a o  
a je e a e a e o o a aj o o e o je e e a  
a o o e a a a a o a a ja, a o o e e  
a o o a aj o o a ja o a e aja. O o e e o je  
oj o a o o o a a, o o e e e, e o e o e o a a e

<sup>181</sup> KPMG (2012): *Integrated Reporting: Performance insight through Better Business Reporting*, Issue 2, p. 4.

oje a a a. Taj a a a a a o a oj a e a e  
 e a o e aja. , a o o e o o a a je e o  
 o e , a a e a e ja o a aj e a a o o  
 o e o a a a ( j o e a e e e o e e e a o e o a a a ) a  
 o e e aj e e . Me , O o e o je a oj a e a  
 oj e a o a e a e aj o a o a e a o e e a .  
 o e e a j ( a a ) o a a e a o e o e e  
 o o o a a a a o o a a ja a a e o a o e a e o  
 e e je a e o e e , a a a o e e e . Me , jo o e e a je  
 e aj o e a a a e o o e e o o e a a ej o e e e e e  
 o e a a o a jo a j e a j , o o o  
 a a a a , o a a e a , o e e a e aje  
 o e a .  
 a e a o e a a a , a o e aja , oj o a o a ,  
 je o o a a ( e a ) a e aja , e o ja o o ,  
 je e o a aj je o e a oj e o o o a o a a o j  
 ja j o o o a e e a , a o o aj o o o a a a e ej o e e .  
 a aj a a e e o a o ja oj o oj e o a o o e a  
 e o a o a ja oj a o a a j e aj aj , a  
 e o je e o a a e o e e a .  
 e o e e e o e a o o o a a e a a e j  
 a o o o a o o a aj a j e a o a o o e o  
 a e e , oje a o a e , e aje e e ej o e e - a o o e  
 a e o e e a a o o e a oje e e e e oj o o a e .  
 e o oj o a o e e e ( e e e o ) a a e e o e  
 oje a e aj a , o o a a e je a e aj . O a e  
 o e a a o e a e aj , oj e e o a o ja ja a  
 e a e o a e e , a o e a e o e e e o a e e e  
 a o a e a o e o e o a e aj e aj a o a o  
 e .

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a a je e a o a  
o e a aj e e e e a o o oj e e a a a e a  
e aj, ao ao ja o o e oj o e e a o e a a a.  
o e a o a e a o e a a e:<sup>182</sup>

- e je o a je oje e a o a e e  
e a e aj a o e e o o o e aj o  
e e a a a a e o . O e e o a aj a a a o a e  
o a je a e a o a a o e a e je oa  
e o a ;

- a e e a a o a , o o  
o je a a, o oje e e, a e a o e o e e a o  
ja a o e o e e a.

e a o e a a e o o e o e a j e a j  
o o a o e a a oj a a o e a e e a o o a a.  
o o a ja IIRC je e a e o o ja e a o e a a a a  
o o a a o a a o ja e e a, a a e a o o o a a  
e a a e o o e a o oj je o a o a a ja e o a.

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- IIRC, 35

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<sup>182</sup> IIRC (2013): The International Framework, p. 2.

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	e a O a
	O o o o a e a e aj
2.	O o
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	a a ( )
	o e a a a e o
<b>EO II- TE A E TAJ</b>	
3.	
	A a e j o
	o e a o o a ja
	o e a o e j o e a
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	E a e o ( o o )
	o a o o o
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o : IIRC – The International Framework for Integrated Reporting, December, 2013.

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( . *Key Performance Indicators – KPIs*),

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<sup>183</sup> IIRC (2013): The International Framework, par.: 1.1.-1.2., p. 7.

<sup>184</sup> IIRC (2013): The International Framework, par.: 1.3.-1.6., p. 7.

<sup>185</sup> IIRC (2013): The International Framework, par.: 1.7.-1.8., p. 7.

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<sup>186</sup> IIRC (2013): The International Framework, par.: 1.9.-1.10., p. 7.-8.

<sup>187</sup> IIRC (2013): The International Framework, par.: 1.12.-1.16., p. 8.

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<sup>188</sup> IIRC (2013): The International Framework, par.: 1.17.-1.19., p. 8.

<sup>189</sup> IIRC (2013): The International Framework, par.: 1.20., p. 9.

<sup>190</sup> IIRC (2013): The International Framework, par.: 2.2., p. 10.

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<sup>191</sup> IIRC (2013): *The International Framework*, par.: 2.3., p. 10.

<sup>192</sup> IIRC (2013): *The International Framework*, par.: 2.4., p. 10.





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: IIRC (2013): *The International Framework*, p. 10.

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<sup>193</sup> IIRC (2013): *The International Framework*, par.: 2.10.-2.19., p. 11.-12.

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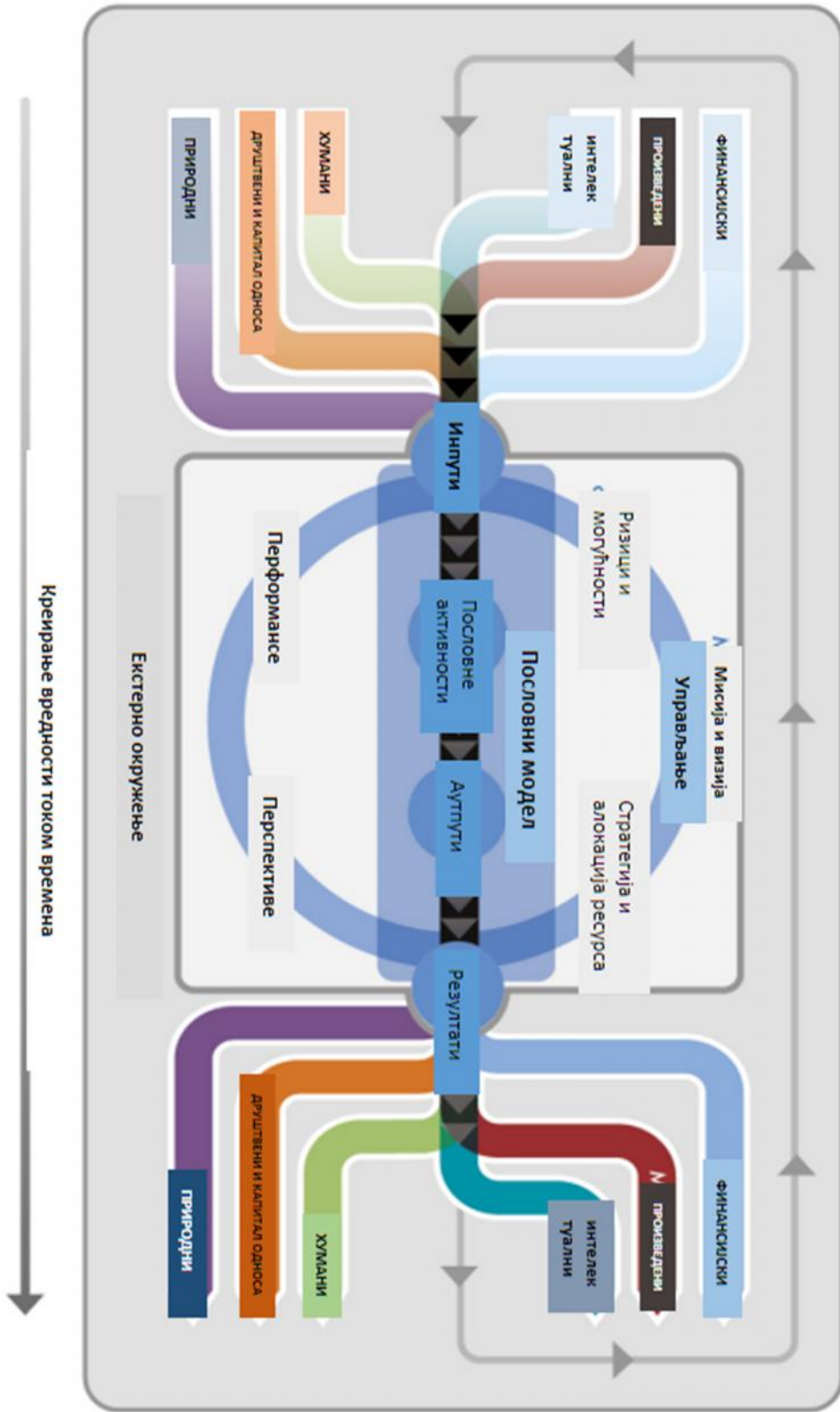
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<sup>194</sup> IIRC (2013): *The International Framework*, par.: 2.17., p. 12.





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: IIRC (2013): *The International Framework*, p. 13.



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<sup>196</sup> IIRC (2013): *The International Framework*, par.: 3.8., p. 16.

<sup>197</sup> IIRC (2013): *The International Framework*, par.: 3.8., p. 16.





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<sup>199</sup> IIRC (2013): *The International Framework*, par.: 3.12., p. 17-18.

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<sup>200</sup> IIRC (2013): *The International Framework*, par.: 3.18., p. 18.

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<sup>201</sup> IIRC (2013): *The International Framework*, par.: 3.27., p. 19.  
<sup>202</sup> IIRC (2013): *The International Framework*, par.: 3.30., p. 19.

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<sup>203</sup> IIRC (2013): *The International Framework*, par.: 3.31., p. 19.

<sup>204</sup> IIRC (2013): *The International Framework*, par.: 3.38., p. 21.

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<sup>205</sup> IIRC (2013): *The International Framework*, par.: 3.54., p. 23.

<sup>206</sup> IIRC (2013): *The International Framework*, par.: 3.57., p. 23.

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<sup>207</sup> IIRC (2013): *The International Framework*, par.: 4.1., p. 24.

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<sup>208</sup> IIRC (2013): *The International Framework*, par.: 4.9., p. 25.







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<sup>212</sup> IIRC (2013): *The International Framework*, par.: 4.25., p. 27.

<sup>213</sup> IIRC (2013): *The International Framework*, par.: 4.28., p. 27.

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<sup>214</sup> IIRC (2013): *The International Framework*, par.: 4.29., p. 27.

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<sup>215</sup> IIRC (2013): *The International Framework*, par.: 4.31., p. 28.  
<sup>216</sup> IIRC (2013): *The International Framework*, par.: 4.35., p. 28.

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<sup>217</sup> IIRC (2013): *The International Framework*, par.: 4.37., p. 29.

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<sup>218</sup> IIRC (2013): *The International Framework*, par.: 4.41., p. 29.

<sup>219</sup> IIRC (2013): *The International Framework*, par.: 4.42., p. 29.



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<sup>220</sup> IIRC (2013): *The International Framework*, par.: 4.49., p. 30.

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<sup>221</sup> IIRC (2013): *The International Framework*, par.: 4.53., p 31.

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<sup>222</sup> IIRC (2013): *The International Framework*, par.: 4.56., p. 31.

<sup>223</sup> IIRC (2013): *The International Framework*, par.: 4.58., p. 32.

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Michael P. Krzus,

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<sup>225</sup>

Buenos Aires- 2008.

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*thos* ( . *Ethos Principles*) <sup>226</sup> a

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<sup>224</sup> : , . (2015).

44(4)/2015., . 64.

<sup>225</sup> Krzus, P. M. (2011). *Integrated reporting: if not now, when?* *IRZ-Zeitschrift für Internationale Rechnungslegung*, Issue 6, June 2011, p.273; : Lydenberg, S., Grace, K. \*2008). *Innovations in Social and Environmental Disclosure Outside the United States. Prepared for Domini Social Investments*, November 2008.

<sup>226</sup> *Ethos* , 1997.

, ;  
 - . 2007. , ( . Malaysian stock exchange)  
 ;  
 - . *King* 2009 – *KING III*<sup>227</sup> ( . *King code of Governance for South Africa 2009 – KING III*)  
 , 1.  
 2010. ;  
 - . 2007. 55  
 , *GRI*  
 , *G3* .  
*G20* . 2008. ,  
 ( . *China State Owned Assets Supervision*) ( . *Administration Commission*)  
 . 2010.  
 , – *SEC*  
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 . *Grenalles II*

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<sup>227</sup> ( . *The Institute of Directors in Southern Africa – IoDSA*)  
 , 2009. , *King* 1.  
 2010. *King* – *KING III*, ( . *Companies Act*)  
 2011. . *KING III* :  
 , ; : *IoDSA: King Code Governance Principles for South Africa*  
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„ : 2014-17“ ( . *Strategy: The breakthrough phase 2014-17*)

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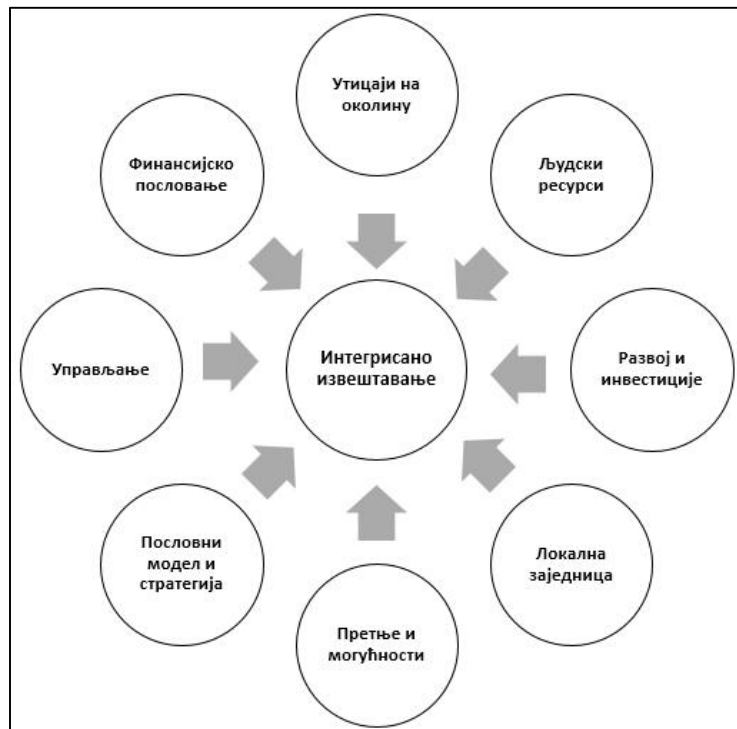
<sup>228</sup> Krzus, P. M. (2011). Integrated reporting: if not now, when? *IRZ-Zeitschrift für Internationale Rechnungslegung*, Issue 6, June 2011, p.273-274.

<sup>229</sup> IIRC(2014): *Strategy: The breakthrough phase 2014-17*, p. 4.

<sup>230</sup> IIRC(2014): *Strategy: The breakthrough phase 2014-17*, p. 5.

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<sup>231</sup> Krzus, P. M. (2011). Integrated reporting: if not now, when? *IRZ-Zeitschrift für Internationale Rechnungslegung*, Issue 6, June 2011, p.275-276.

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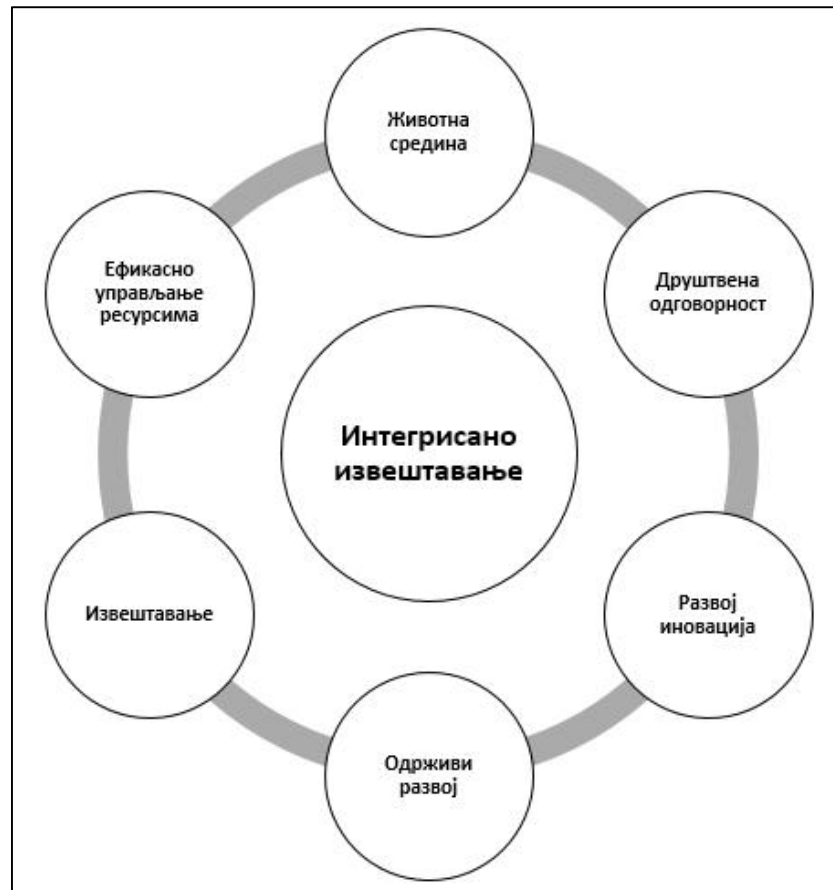
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: , . (2015). , . 44(4)/2015., , . 64.; : [www.iirc.org](http://www.iirc.org)

232 : Accenture (2010): *Driving Value from Integrated Sustainability: High Performance Lessons from the Leaders.*



, IIRC,  
( . Global Reporting  
Initiative – GRI).

1. GRI

GRI je o o a a o o . e o e e a a e e o o j  
a e o o o o o e e o o je (e . Coalition for Environmentally  
Responsible Economies – CERES) TELLUS a ( . ellus Institute)<sup>233</sup> .  
o a a e o e e e je e a ja (e . The United Nations  
Environment Programme – UNEP) a o e je o e o a e GRI.  
CERES-a 90- , ao o , a a O a  
e a a e o a o e e e . ao a a a o a 1997. o e o o a a je  
– GRI, a e  
a o ja O a CERES-a. je o a e o e a a o j  
o a je o a e ao a o o o o o o a CERES a e a a  
a o e e e . a a e o .  
o o a a, o a a a e a o o o e a, GRI je  
o ao a o o , o j e a o jao o a e j o e a . a a a  
a o o o a o je a o e e e a o a o e e e e o o o  
e . a a , O e o o a e a, e o o a, a a a

<sup>233</sup> Tellus 1976. 3.500  
: www.tellus.org; : 10.03.2015.

o o e a. o a o a, O o o o O a a e a a e o a  
o e e e o aje O a e a a e o o o .  
GRI je e j O a a e a a e o o o GI o ja o  
e a 2000. o e. a e e o e, a e o a o o o a GRI, CERES  
aja GRI o o o a a o e je ao o e e o  
o a a j . 10.



10. GRI

: <https://www.globalreporting.org/Pages/default.aspx>;

: 12.11.2015. .

, GRI oje e e e a je A e a o a o e,  
o a a e e e a o e e a a , Kofi Annan- , e a a ao a a  
UNEP-a. o o o e e, a e o a o o a oj Jo a e ,  
e a e a je a e ja e a O a a e a a e o o o G2.  
2003. o , GRI je o e o oj o a a ej o e e, e je o o o  
o a a ja a a e e j GRI, aj o o o o o o e  
o , e e a a e aj a j o o o a GRI.  
O aj o a o a a e e a o a a je o a, a,  
a a e e a je e, ja o a a ja, ao e a o o a a ja o  
oj je o a a e ej o e a GRI-a, j je o o a e a  
a e a a o o o e o a a je.

2005. o o a ejo je o e o – Te a e o a o e *GRI*, j je a a a a o a e a a e e o e e o a a e a *GRI* o a e a a o o a a o o o a e *GRI*.

o e a o e e o a e a e a a e o o o o a o je o a o a oj e e e e a je e a a e a a e o o o – *G3*, o je a o o ja e e 2006. o . a oj *G3* o je e o e o 3000 a a o a e o o je, a, a e a a a a, a e o e e e, a o oj , e e je a o o o a *GRI*, a oj e o o a e o o e e oja ej o e a .

e o e *GRI* je o a o a a o e e j o o o a a e o o a o „ e a a e: e a o o ” (e . *Reporting: A Measure of Sustainability*). o e e ja e o a a A e a o a e o 1.150 e a 65 e a a e a a o a a o a o a o ja o e o a. O e, o o a e a a je E o e e e e A e e e a e a a a oj . e a e o a o a e o e e *Al Gore*.

a o o a e o e e je, *GRI* je o e a a o o e oj a e j *O a e a a e* o a a e a a e a a. a a a e a o a e a a o e a o o a a ja a, o oj aj a aj je o a o o o (e . *UN Global Compact – UNGC*) *O a a ja a E o o a a a oj* (e . *Organization for Economic Co-operation and Development – OECD*).

o e o a a e e a o a, *GRI* je a a a e a a e ja a a o ja a e oj a ja oj a e e ja o o a a ja o a e a a e o o o . a a a a a e ja a, e a o o a a ja a oj e a o e a o a e a a a, 2007. o e o ja e a je a ja „ e I” (e . *Pathways D*). o e a je o je a o je a a o „ o a o o a ” a o a oja e a e a a a e e aja a o o a e aja. Ta o e, e o e *GRI* je o ja o *UNGC* o e o a o „ o a a e e e” (e . *Making the Connection*). o o a o je a e o e e o a o e a *GRI* e aja o o o a o e aja e o a e , a oj e o a je o a e j a o *UNGC*.

... e o a o a a e o ja a, GRI 2007. o e o e a oje o o a a e o a a e a ja, o a o a o „ o a e a e” (e . Focal Points). a o a a a e a ja o o e a je a . a e e , GRI , ( ).

... oje e o a e GRI je oja a a o a e o o a o aje o e o a a o a a jo Earth Charter Initiative, ja o e a Earth Charter e a a e a a j o o o e a a a a o o o o a o a. ao a a e, GRI je e o e o ja a o e o a o „Earth Charter, GRI :

“ ( . The Earth Charter, GRI, and the Global Compact: Guidance to Users on the Synergies in Application), oj e a a o ja e e e o a a a e e e o a a je e e e e je o e o a a. o e a e e o o e a, GRI je e o e o ja o a j „ e II” (e . Pathways II), ao jo e a je oje a e e e o a a ja a oje e a o o o e a o e o : „ o a a I” (e . Starting Points I) „ o a a II” (e . Starting Points II).

... oj e o a o GRI je o a o a a e e o a e a e A a j . e o e, o a a je a o e o a a o e e ja o o o a a e o o a o „ e a a e o o o a a : e a a a a”, e e o o e o 1.000 e a 58 e a a. a o oj o e e j , oja e ao ao a a A e a , oje 148 o o a.

Ta o e, 2008. o e GRI je o a a o a a e a j a e a a o . GRI e o a e a e aj a a a a a a e a a GRI a o a o je o e o a e je aja e e. a e a .

2009. o a o e a a o j e o a o o e a a a a a o e GRI. a o e a je, oja a a o a a e je e o o e a, GRI o a je o e a e o o o e e a e 12 e e .

Ta o e, 2009. o GRI je o e o o a o a o „ o a a o a e a a a a e o a a e a a” (e . Global Action Network for Transparency in the Supply Chain – GANTSch), oj je a je e e o a „ o a



o o e a a e o ” (e . *Business Transparency Program – BTP*). o  
 a a a GANTSch- , a a je BTP- , o je o a a e e e a  
 e a a o o o , a a je e aj a a a o o a a a a e a  
 e a a o o o e e a e o a a e a o e . o e  
 2009. o o e a je e a o a a a a . o o j o GRI je o ja o  
 e o e a a e e e e o E e o e e.  
 2010. o a o e a a a a a ISO 26000 GRI. ao  
 e a o a o ja e e e a je: GRI ISO 26000: „ a o o GRI  
 e e o a j a ISO 26000 a a a ” (e . *GRI and ISO 26000: How to  
 use the GRI Guidelines in Combination with ISO 26000*) „ a o a a e e –  
 o o a e a a e o o ” (e . *Carrots and Sticks – Promoting  
 Transparency and Sustainability*).

2010. o o ja e e jo e o e e e o e a a e e e  
 e a e o j j e a o a a ja a. O a a je e a o a a  
 o e e ja o o a a e o : „ o – –  
 ” (e . *Rethink – Rebuild – Report*) a 1.200 e a 77 e a a. To o  
 o e e je, o a je Me o a o a e a e GRI-a UNGC-a. ao eo  
 Me o a a, GRI e o a e a a o ja a e a e e 10 a o a o  
 o o o a.<sup>234</sup> , UNGC e a a GRI e e ao  
 e o e O a a e aja o a e , a o j e e e e a  
 o o a o o o o a o a e a a.

o j e o a a e o GRI je o o, 2010. ,  
 2011. - .  
 , GRI – G3.1 e a aj  
 a a o e j e j G3 e a. o e e e e o e a a o  
 a a a.  
 o e 2011. GRI o ja je a j o a o „ a o e GRI e e  
 o a aj a o je o e a a a o e j e a o a ? ” (e . *How Do the  
 GRI Reporting Guidelines Match with the Carbon Disclosure Project?*). O o a, e  
 o e a e o e e e o e a, o a: a o  
 e a j , A o- ao a aj, a e e e e.

<sup>234</sup> : <http://www.ungc.rs/globalni-dogovor/deset-principa/>, : 29. 11. 2015. .

ojo a o a a a e a a e o o , GRI je o e o a a „ e a aj o ja ” (e . *Report or explain*), a e e o a oj o a e a a a o o o a e o o a a je.

a a e aja o o o e a je 2011. o e o a a e e aje oj a a e a a GRI e a a. oj e aja o e a ao o e o a a o e o 30.000.

2012. o o a a je o e e ja GRI Me , oj je o e o 250 e a 11 e a a. e o e o a a j e o a e o a e a e GRI A o a e o e e je e , M j ( A ) To o ( a a a).

a o e e ja 2012. o a je o e e ja je e a ja o o o a oj „ o + 20”. GRI je o o e o e e je o ao a o a o eo oa je e e e o o je oa je a e a a e o o o , oje e o a e o a AVIVA.

To o o e e je , a o e e a a o a 47 „ o + 20” a o o e a „ o oj e o ” (e . *The Future We Want*). a , a a, a a J a A a o a e „ ja e a a a 47” a o a e e o o a o e a a e o o o o a e GRI UNEP a o e ao oj e e a ja .

2012. o ja e e e e ajo e o a: a a a , Me j O a a o o a aja.

2014. o e e e GRI e a e e a a e a e a je a o a e o e aja e e a a e a a G4 o a. o e e o ja je e a ja o a o „ e a e a a e ? ” (e . *Ready to report?*) a e e a a e e e a a e o aj a aj e a a a o o o a a a o a e a e a a e .

e a o e GRI o e e ja o a o „ o a ja – e a ja – o a ja ” (e . *Information – Integration – Innovation*), o a a 2013. o , o a je 1.600 e a 69 e a a. a o e oj o e e j , GRI je o ja o e e e a j e a G4. e o o e e a o o a, o e je oje a „ *G4 Online*” e a o - aj a a o e e a a G4 a o o a .

2013. o o o e a je o a a a a J oj A , 2014.

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**Tabela 16. e o a a a e o GRI**

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2.	2008.	A a ja
3.	2009.	a
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5.	2011.	A
6.	2013.	J a A a
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o : <https://www.globalreporting.org/information/about-GRI/GRI-history/Pages/GRI's%20history.aspx>;  
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<sup>235</sup> <https://www.globalreporting.org/standards/g4/Pages/default.aspx>; датум приступа: 30.11.2015. год.

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o : GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 1.

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<sup>236</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p.8-13.  
<sup>237</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p.8.

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<sup>238</sup> World Commission on Environment and Development. Our Common Future. Oxford: Oxford University Press, 1987, p. 43.





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<sup>241</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 10.



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<sup>242</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 10.  
<sup>243</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 11.  
<sup>244</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 11.

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<sup>245</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 11-12.

<sup>246</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 12.

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<sup>247</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 12.



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<sup>250</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 13-17.

<sup>251</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 13.



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<sup>252</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 13.

<sup>253</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 13.

<sup>254</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 14.

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<sup>255</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 14.

<sup>256</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 14-15.

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<sup>257</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 15.

<sup>258</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 15.

<sup>259</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 15.

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<sup>260</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 16.

<sup>261</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 16.

<sup>262</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 16.

### 2.1.2.5.

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<sup>263</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 16.  
<sup>264</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 16.  
<sup>265</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 16.

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<sup>266</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 17.

<sup>267</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 17.

<sup>268</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 17.

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<sup>269</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 17.

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<sup>270</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 17.



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<sup>271</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 19.

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<sup>272</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 25-26.  
<sup>273</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 25.



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o : GRI (2011): Indicator protocols set: Economic (EC), version 3.1., p. 4-8.

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o : GRI (2011): Indicator protocols set: Economic (EC), version 3.1., p. 9-11.

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o : GRI (2011): Indicator protocols set: Economic (EC), version 3.1., p. 12-13.

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<sup>275</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 27.

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o : GRI (2011): Indicator protocols set: Environment (EN), version 3.1., p. 5-6.

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o : GRI (2011): Indicator protocols set: Environment (EN), version 3.1., p. 7-13.

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o : GRI (2011): Indicator protocols set: Environment (EN), version 3.1., p. 14-16.

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<i>EN 17</i>		<p>a) <math>CO_2</math>, GHG- GHG- ,</p> <p>) ,</p> <p>) ,</p> <p>) ,</p> <p>) (GWP) GWP , ( ;</p> <p>) , ).</p>
<i>EN 18</i>		<p>a) GHG- <math>CO_2</math>. , ( <math>CO_2, CH_4, N_2O, HFC-i,</math></p> <p>) PFC- , SF6, NF3 ).</p> <p>)</p> <p>) GHG</p> <p>)</p>
<i>EN 19</i>		<p>) , <math>OD^{277}S-</math> <math>CFC^{278}-</math></p> <p>11.</p> <p>)</p> <p>)</p> <p>)</p>
<i>EN 20</i>		<p><b>NOx, SOx</b></p> <p>a) , (kg),</p> <p>:</p> <p>- <math>NO_x^{279}</math>;</p> <p>- <math>SO_x^{280}</math>;</p> <p>- (POP);</p>

277 ( . Ozone-depleting substances – ODS)

278 ( . ChloreFluoreCarbon – CFC).

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*o* : GRI (2011): Indicator protocols set: Environment (EN), version 3.1., p. 22-32.

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*o* : GRI (2011): Indicator protocols set: Environment (EN), version 3.1., p. 33-34.

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<i>EN 28</i>		) - ; - - )

*o* : GRI (2011): Indicator protocols set: Environment (EN), version 3.1., p. 35.

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*o* : GRI (2011): Indicator protocols set: Environment (EN), version 3.1., p. 36.

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<i>EN 30</i>		) - , - .

o : GRI (2011): Indicator protocols set: Environment (EN), version 3.1., p. 37-38.

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<sup>281</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 30.

<sup>282</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 31-32.

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 Discrimination Against Women - CEDAW*)”, 1979. ;  
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<sup>283</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 30.

<sup>284</sup> ILO- : . 29, “ ”, 1948.;  
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 . 98, “ ”, 1951.; . 105,  
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 ”, 1973.; . 182, “

<sup>285</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 30.



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o : GRI (2011): Indicator protocols set: Labor Practices and Decent Work (LA), version 3.1., p. 4-8.

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<b>LA 4</b>		) <i>LAI</i>
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o : GRI (2011): Indicator protocols set: Labor Practices and Decent Work (LA), version 3.1., p. 9-10.

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<b>LA 6</b>		)
<b>LA 7</b>		) (ODR), (IR), (LDR), (AP)
<b>LA 8</b>		)

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o : GRI (2011): Indicator protocols set: Labor Practices and Decent Work (LA), version 3.1., p. 11-15.

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<b>LA 10</b>		) ( ) ,
<b>LA 11</b>		) )
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o : GRI (2011): Indicator protocols set: Labor Practices and Decent Work (LA), version 3.1., p. 16-18.

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o : GRI (2011): Indicator protocols set: Labor Practices and Decent Work (LA), version 3.1., p. 19-20.

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<i>LA 14</i>		( ) ) ) “ ”.

o : GRI (2011): Indicator protocols set: Labor Practices and Decent Work (LA), version 3.1., p. 21.

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<sup>286</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 32.

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<sup>287</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 33.

<b>HR 3</b>		
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*o* : GRI (2011): Indicator protocols set: Human Rights (HR), version 3.1., p. 3-5.

**38.**

<b>HR 4</b>	/	
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*o* : GRI (2011): Indicator protocols set: Human Rights (HR), version 3.1., p. 6.

**39.**

<b>HR 5</b>	/	
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*o* : GRI (2011): Indicator protocols set: Human Rights (HR), version 3.1., p. 7.

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o : GRI (2011): Indicator protocols set: Human Rights (HR), version 3.1., p. 8.

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<b>HR 7</b>		) - ( ) ; - ) )

o : GRI (2011): Indicator protocols set: Human Rights (HR), version 3.1., p. 9.

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o : GRI (2011): Indicator protocols set: Human Rights (HR), version 3.1., p. 10.

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<b>HR 9</b>		) ) : - ; - ; - ; - ;

o : GRI (2011): Indicator protocols set: Human Rights (HR), version 3.1., p. 11.

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o : GRI (2011): Indicator protocols set: Human Rights (HR), version 3.1., p. 12.

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<b>HR 11</b>		) ) - ; - ; )

o : GRI (2011): Indicator protocols set: Human Rights (HR), version 3.1., p. 13.



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<sup>288</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 36.  
<sup>289</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 36.  
<sup>290</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 36.



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o : GRI (2011): Indicator protocols set: Society (SO), version 3.1., p. 8-10.

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o : GRI (2011): Indicator protocols set: Society (SO), version 3.1., p. 11-12.

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<b>SO 7</b>		

o : GRI (2011): Indicator protocols set: Society (SO), version 3.1., p. 13.

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o : GRI (2011): Indicator protocols set: Society (SO), version 3.1., p. 14.

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<sup>291</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 38.

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o : GRI (2011): Indicator protocols set: Product Responsibility (PR), version 3.1., p. 3-5.

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<b>PR 5</b>		) ( ) - - -

o : GRI (2011): Indicator protocols set: Product Responsibility (PR), version 3.1., p. 6-7.

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o : GRI (2011): Indicator protocols set: Product Responsibility (PR), version 3.1., p. 8-9.

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o : GRI (2011): Indicator protocols set: Product Responsibility (PR), version 3.1., p. 10.

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<i>PR 9</i>		) )

o : GRI (2011): Indicator protocols set: Product Responsibility (PR), version 3.1., p. 11.

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<sup>292</sup> GRI (2011): Sustainability Reporting Guidelines, version 3.1., p. 40.

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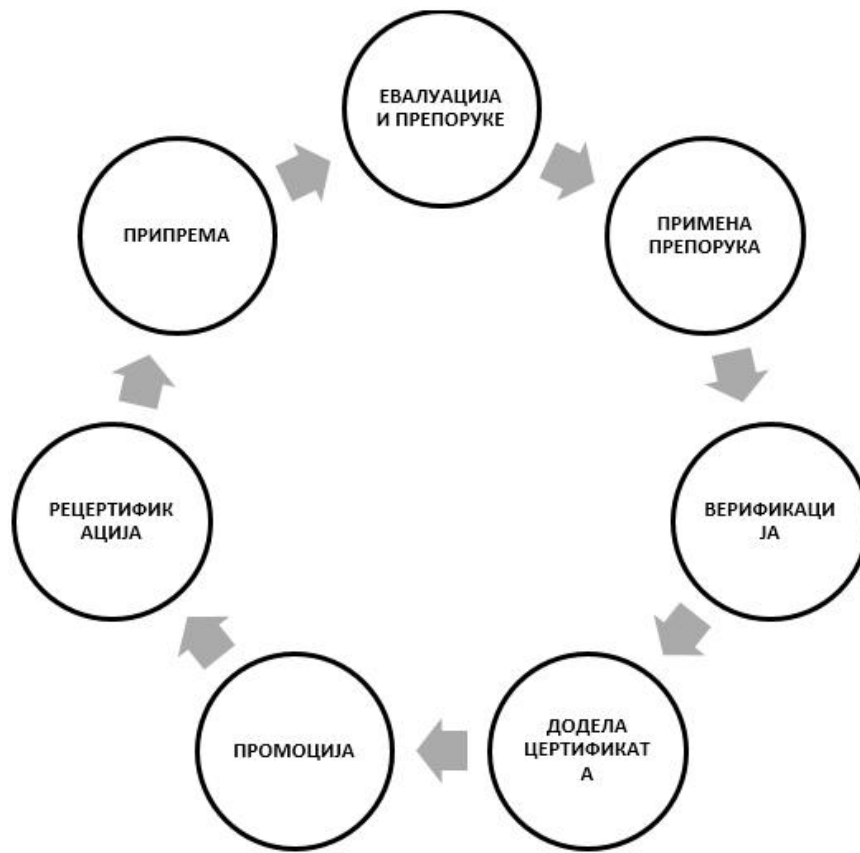
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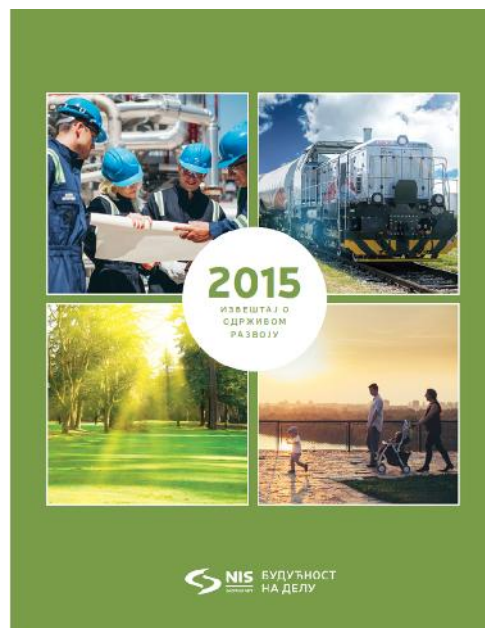
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### ИЗЈАВА О АУТОРСТВУ

Изјављујем да је докторска дисертација, под насловом **ПОСЛОВНО ИЗВЕШТАВАЊЕ У ДРУШТВЕНО ОДГОВОРНОМ ПРЕДУЗЕЋУ**, која је одбрањена на Економском факултету Универзитета у Нишу:

- резултат сопственог истраживачког рада;
- да ову дисертацију, ни у целини, нити у деловима, нисам пријављивао/ла на другим факултетима, нити универзитетима;
- да нисам повредио/ла ауторска права, нити злоупотребио/ла интелектуалну својину других лица.

Дозвољавам да се објаве моји лични подаци, који су у вези са ауторством и добијањем академског звања доктора наука, као што су име и презиме, година и место рођења и датум одбране рада, и то у каталогу Библиотеке, Дигиталном репозиторијуму Универзитета у Нишу, као и у публикацијама Универзитета у Нишу.

У Нишу, 21/10/2016. године

Аутор дисертације Милош Павловић

Потпис аутора дисертације



Универзитет у Нишу  
Економски факултет

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**ИЗЈАВА О ИСТОВЕТНОСТИ ШТАМПАНОГ И ЕЛЕКТРОНСКОГ ОБЛИКА  
ДОКТОРСКЕ ДИСЕРТАЦИЈЕ**

Име и презиме аутора: Милош Павловић

Наслов дисертације: Пословно извештавање у друштвено одговорном предузећу

Ментор: Проф. др Тадија Ђукић

Изјављујем да је штампани облик моје докторске дисертације истоветан електронском облику, који сам предао за уношење у Дигитални репозиторијум Универзитета у Нишу.

У Нишу, 21/10/2016. године

Потпис аутора дисертације



Универзитет у Нишу  
Економски факултет

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**ИЗЈАВА О ИСТОВЕТНОСТИ ШТАМПАНОГ И ЕЛЕКТРОНСКОГ ОБЛИКА  
ДОКТОРСКЕ ДИСЕРТАЦИЈЕ**

Име и презиме аутора: Милош Павловић

Наслов дисертације: Пословно извештавање у друштвено одговорном предузећу

Ментор: Проф. др Тадија Ђукић

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У Нишу, 21/10/2016. године

Потпис аутора дисертације 