

**The integrated report of public universities as a tool for communicating
with the environment - the perspective of Polish universities**
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Changes in the reporting on performance, particularly in the area of sustainability, are becoming increasingly common for public sector organizations worldwide. Especially, the broadening and diversification of the universities' stakeholder groups in recent years require changes in the way the universities operates. The implementation of new methods, systems and solutions, already used in the business world, is needed to improve their management and reporting processes.

In Poland, the issues related to changes in reporting concern mainly large for-profit organizations, especially public interest entities. This is due to both European Union and Polish regulations that require certain entities to disclose information on the environmental and social impacts of their operations. As a result, integrated reporting is still developing in Poland.

According to the guidelines of international institutions involved in the introduction of integrated reporting, the integrated report for the universities should be based on comprehensive and reliable information, both retrospective and prospective, and should show holistically the economic, environmental and social aspect of their operation by combining information on the strategy, management, efficiency and prospects for the development, in one integrated document.

The aim of the dissertation is to design an integrated report for the University of Lodz that would complement the existing financial reporting and highlight the objectives of the University's performance, as well as its social and environmental impacts on various stakeholder groups.

The research conducted in the dissertation included an in-depth analysis of the international literature on integrated reporting as well as a review of information disclosed by 10 public universities on their websites and in their reports. Moreover, interviews with the key stakeholders of the University of Lodz were conducted. They revealed a strong need for an integrated report that would include essential information about the University's performance. As a result the project of the integrated report for University of Lodz has been elaborated. The report would provide the opportunity to present all important areas of the University's activities in a holistic manner, with the necessary information on strategy, management and efficiency, as well as would enable the use of key performance indicators crucial to monitor the progress in the realization of the strategy.

It is worth noting that the introduction of integrated reporting can facilitate the University of Lodz long-term efforts aimed at improving the management process. These include the decentralization of the University and the implementation of a comprehensive information system. In addition, the University's current strategy defines individual strategic goals for each area - science, education, cooperation with the environment and the academic community. All the above mentioned issues give an advantage to the University of Lodz over other universities in Poland when it comes to implementing of the integrated reporting.

Moreover, the prerequisite for effective integrated reporting is the implementation of a process of integrated thinking at the University, which will help to understand the characteristics of its functioning by identifying all internal and external elements that affect the University. Therefore, it can be concluded that in the future the University of Lodz will be able to take into account the international recommendations for implementing integrated reporting in its annual reporting cycles, operational activities and strategic planning.