

Today, companies function in a complex and rapidly changing reality. Whether they achieve permanent success depends on the positive relations which they build with their stakeholders, that is, persons or groups who have an interest in any decisions whatsoever or activities of organizations. In turn, these relations depend to a large extent on how transparent and responsible a company will be. One of the basic tools which increase the transparency is reporting of non-financial information, involving disclosing information to stakeholders about economic, social and environmental impacts of the organization. The disclosure of nonfinancial information helps the measuring, monitoring and managing of undertakings' performance and their impact on society so it's vital for increasing investor and consumer trust. Non-financial reporting has developed significantly in the past four decades. The objective of Directive 2014/95/EU is increase the relevance, consistency and comparability of information disclosed by public-interest entities across the Union. The Directive 2014/95/EU requires companies to disclose information on environmental impact, social and employee aspects, anti-corruption and bribery matters, as well as governance issues.

The research project aims to the analyze of the impact of Directive 2014/95/EU's transposition into the national-level law on the organizational practices and corporate governance in Germany and Poland. The main research hypothesis of this study is that the implementation of the non-financial reporting directive in Germany and Poland has a significant effect on the quality of non-financial reporting in companies listed in those countries and, more importantly, on the actual implementation of socially responsible human resource management practices and corporate governance configurations in the related enterprises.

After literature review and theoretical foundations, qualitative and quantitative research methodology is based on:

- data collected from annual reports of companies listed in Germany and Poland prior and after the enactment of the Directive 2014/95/EU,
- the interviews of selected company representatives of enterprises that will be investigated in the first (quantitative) part of the analysis.