

## **Summary**

On behalf of their trusteeship, it is the mission of public enterprises to provide an added value for the citizens. Thereby, area-specific objectives stand above formal goals. By enhancing transparency of their performance, reports can be prepared to convey the so-called Citizen Value to the outside world and make them available to the public. Public enterprises are designed to create social values. Moreover, they are under social pressure to make their performance accessible to the citizen as taxpayer and to present them as profitable as possible. These are all reasons for producing Corporate Social Responsibility Reports or rather, Citizen Value Reports. Furthermore, a citizen as taxpayer has numerous expectations regarding the public enterprises that are acting on his or her behalf while protecting the individuals' best interests.

This diploma thesis was done by analyzing in what way the Citizen Value has already been taken into account and in what form reporting of the responsibility of public enterprise is provided to the citizens. Therefore, reference was made to the countries of Germany, Austria, and Switzerland. As the results are showing, 68% of the reports are already aligned with the GRI Guidelines. The responsibility of public enterprises was divided into economical, ecological, social, and institutional responsibility. Hence, the concept of triple line of Corporate Social Responsibility was extended to a fourth pillar. Throughout a qualitative content analysis, 31 reports were selected in interpretation of the Citizen Value. These reports came from different sectors.

Based on the findings, you can see that Citizen Value Reporting is not yet widely applied, because only two reports of this type exist. Besides, the term "Citizen Value" was conceived or reported by only two of them. These reports are mostly not focused on citizens, but mainly on customers and employees. It turned out that there are no serious discrepancies in the reporting of the single countries. The formal demands of the reports are met by most of the enterprises. There is still a great need in all other issues such as human rights. Insufficient attention is paid to topics like the choice of supplier or the survey of their labor practices in all of the reports. In addition, the transparency of fees is neglected. The reports are oriented towards internal company processes.

The analysis of the reports showed that the GRI is almost too comprehensive. Besides, the appropriated indicators are too descriptive in nature and there is too little coordination of the indicators. Otherwise, reports that do not use the GRI provide information without using figures to support this thesis. However, this results in problems of measurability and comparability. As a way to solve this problem, the company's existing stakeholder could be more involved in the decision solving process. This component is still neglected. It is recommended to increase the credibility of reporting through external verification. The indicators could become attuned to the needs of public enterprises. In addition, public enterprises could orientate on the Social Return of Investment which is already dominant in the Non Profit Sector. This involves the stakeholder in the decision-making process at first, and makes it to map the social value added through achieving outcome and impact. If used properly, the Citizen Value Reporting offers the opportunity to decrease information asymmetries and increase the trust of citizens in the public sector. The potential is there, but it is still in an early stage and has no great prevalence.