

SOCIAL INFORMATION DISCLOSURE BY PUBLIC EDUCATION SECTOR: A CASE STUDY OF LITHUANIAN SCHOOLS

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Abstract

The paper presents the overview of the main peculiarities of social disclosure in the Lithuanian public education sector using case study analysis while most scientists focus only on private organizations. The purpose of the paper is to investigate the social information disclosure considering its structure and content in the Lithuanian educational institutions.

One of the most important roles of the public education sector is the guarantee of society's development, which also means the guarantee of economic development. This article examines the aspects of social disclosure in the public education sector on the basis of social responsibility's areas of assessment. A case study has been used for the particular educational institutions – the schools. The data collection for the cases has been done by the authors through questionnaires with relevant persons of schools.

Though the public education sector is not profit-making, social accounting and reporting is low. The paper's results present the content and structure of the disclosed social information in schools.

The findings may serve to improve practically the structure and content of the disclosed social information in schools.

The type of the article: *Research paper.*

Keywords: *social responsibility reporting, social disclosure, public sector.*

JEL Classification: *M41, M48, Q56.*

1. Introduction

The initiatives of social responsibility are assessed on the international and national level as the factors improving the organization's management and accountability. This is the responsibility undertaken for the activity that affects the society and the environment, covers the human and employees' rights, prevention of corruption, and environmental protection. In order to form the trust and transparency of the society, the employees, and the non-governmental organizations, the information about the social accounting of the organization has to be public in order to prepare reports on social activity. Of course, the concept "organization" covers not only the profit-making organizations, but also the organizations in public sector, i. e. non-governmental organizations and public institutions, whose main purpose is not to gain profit, but to secure the main functions of the State. However, the social responsibility reporting in the scientific literature first of all is understood as the concept of responsible business, while the public sector is regarded more as infrastructure that has to secure the smooth implementation and development of social responsibility reporting. Still, the provision of public values and the transparent implementation of such State's functions as education, health, defense, public order, etc. are important for all the citizens of the country. It was chosen to investigate social responsibility reporting of one of the structural parts of the public sector the educational institutions, because education is the area where innovative social changes should take place first. New roles of public sector in the context of social-economic changes, implementation of information system based on the accrual principle, and the attempts to increase

the public value stimulate application of the conception of social responsibility and the principles of social reporting in the educational institutions.

The role of the public sector in the scientific literature is examined from the point of view of the institutional position, i.e. how the State and non-governmental organizations contribute to social responsibility dispersion and the expansion of social reporting in Lithuania (Simanavičienė *et al.* (2011), Astromskienė, & Adamonienė (2009), Dagilienė & Leitonienė (2012), Vilkė (2011), Gižienė *et al.* (2011). Therefore, the question raised in the article is *how the Lithuanian educational institutions (schools) implement the concept of social responsibility and disclose the social information for stakeholders?*

The purpose of the paper is to investigate the social information disclosure considering its structure and content in the Lithuanian educational institutions.

The research methods applied in the article are logical and comparative analysis of scientific and legal literature, a case study of educational institutions, and the questionnaire on social disclosure.

2. Theoretical background

Social responsibility conception in public sector

The concept of social responsibility in the scientific literature is not new, but the unanimous conception has not been established yet. It is agreed that social responsibility means the company's relations with the groups interested in its activity, while the social accounting and reporting is assessed by three components: economic, environmental and social.

With regard to the social responsibility in Lithuania, it has to be mentioned that the Lithuanian business traditions started to form after 1990, when Lithuania restored its independence. When Lithuania separated from the Soviet Union politically and economically, it started its integration into the Western world, thus with time the business standards, culture, and principles of social responsibility were being developed on the basis of the Western experience.

There is no unambiguous term in the literature, and several variations may be encountered: *social responsibility reporting, social accounting, social and environmental accounting, corporate social reporting, non-financial reporting, sustainability accounting* and etc. Whatever the number of the interrelated terms is, the word "social" may be named as the essential word defining the essence of the social accountability. Its origin is the Latin word "social", which means public and describes everything that is related to society, social life, thus it reflects the nature of the analyzed phenomenon well. When the social reporting of the companies is defined, the aspects related to this area have to be mentioned. The socially accountable company should be responsible for each of its activities, which affect people, their communities and environment (Vaitiekūnienė, 2008).

First of all, social responsibility is understood as the concept of responsible business, while the public sector is regarded more as infrastructure that has to secure the smooth implementation and development of social responsibility. For this purpose the social responsibility definitions related to the State's role are presented in the article. Social responsibility is the State's instrument that allows creating public welfare taking into account the rights of people and needs of society (Gižienė *et al.*, 2011).

According to Šimanskienė & Paužuolienė (2010), when social responsibility is implemented in the institution, usually the principles provided in the standard of social accountability are not observed, but still they serve as objective, because it is understood that the conscious inclusion of social responsibility principles into the activity may help to consolidate the relations of the managers with employees, to secure their loyalty and to stimulate them to perform the work well.

In 2012 the company "Economic consultations and research" submitted the plan on the implementation of social responsibility in authorities, where the quantitative indexes of activity's evaluation are suggested to assess the socially responsible activity. They should become an indicator that links each executed program or action with the starting point. According to the project's formers, the report on social responsibility should be prepared and published using both – external and internal communication channels. The external communication channels cover annual and intermediate reports, annual reports on activity, separate reports, websites, booklets, etc. The

internal communication channels are Internet, newsletters, internal newspapers of the organization, internal trainings, meetings, information boards, etc.

The assessment system of the activity of organizations in public sector has to cover multiple objectives with various financial and non-financial, quantitative and qualitative, internal and external indexes (Vilkė, 2011). The guideline standard of social responsibility ISO 26000 issued on 01 November 2010 reviews all the modern concept of social responsibility and covers many issues related to social accounting. This standard provides the tools and means of self-assessment to the companies and further social responsibility development in their activity. We recommend applying the case description, explanations, responses, comparisons for the activities, which cannot be measured and assessed using the quantitative indexes, in order to substantiate the description of the situation as the observation of certain agreements and undertaken documents. As this standard is not certified in Lithuania (as it is the standard of guidelines and not of the requirements), it was not possible to receive reliable data on its spread and application in the activity of business entities and public institutions. However, according to the results of the research performed by Dagilienė (2012), they are not popular in business entities as the companies use the means of social responsibility through other standards or when submitting the social reports.

The methodical instructions of preparation of social reports should be based on the Communications on Progress for UN Global Compact, Global Reporting Initiative Sector supplement for public agencies, Guidance for social responsibility ISO 26000, and other normative acts. The State could encourage social responsibility obliging the ministries and other authorities to submit the reports based on the social responsibility principle, which would reflect social and environmental information necessary for the social responsibility implementation.

The major part of social responsibility research initiated and implemented by the State institutions is of educative and incentive nature: the study of the legal framework in the Republic of Lithuania regarding the factors that promote and impede corporate social responsibility (2007), the investigation “Social responsibility self-assessment guide for business” (2010). In these studies the focus is on socially responsible business idea, while lacking emphasizing social reporting importance as consequences of corporate social responsibility (Dagilienė & Leitonienė, 2012).

In 2012 there was presented the “Report of assessment of advanced corporate social responsibility in Lithuania on the national level in 2008-2011”, where 24 indexes in 6 evaluation categories were selected. According to the report, during the analyzed period the number of the amendments of the Lithuanian legal acts, which affected social responsibility development, was continuously growing: from 6 amendments of acts in 2008 until 17 in 2011. The percentage of active members of the Global Compact (organizations registered in Lithuania) increased from 60% until 80% in 2011. The number of the companies submitting social reports remained stable and made 14% among 100 largest Lithuanian companies.

Research shows that Lithuanian public sector participates just as the infrastructure and framework for the social responsibility promotion.

Social responsibility research in the public education sector

There are no individual institutions or their departments, which would be responsible just for harmonious development of the country or social responsibility in Lithuania. However, the legal presumption of social responsibility initiatives have been created in Lithuania’s accession to the EU period. In 2003-09-11 the Lithuanian Government approved the National Strategy for Sustainable Development. The European Commission has approved the EU Accounts Modernisation Directive Guide, which provides that a certain amount of the company must provide not only financial information but also information about the employees and the environment. In Lithuania there also were attempts to make the social reporting compulsory by accepting the Law of Corporate Social Initiatives. In Lithuania social disclosure is voluntary.

The development of social responsibility on the level of the Lithuanian Government is encouraged by the Ministry of Social Protection and Work (hereinafter SADM), Ministry of

Economy, Ministry of Finances, which prepare the legal documents and laws meant to induce the social reporting initiatives. Since 2004 the SADM representatives have been continuously participating in the work group of social responsibility reporting development of the European Commission. It is helped by international and non-governmental organizations. The most active participant is the United Nations Development Program (hereinafter UNDP) that induced the expansion of the ideas of UN Global Compact in Lithuania.

Following the statements of Simanavičienė *et al.* (2011) in the done research, the strongest sides of the social responsibility policy are the educational initiatives implemented by UNDP and SADM, as well as legal and institutional social responsibility inducement basis created in Lithuania that corresponds to the examples of good will in other countries; but there is lack of coordinated, consistent, long-term State's policy covering all the sectors. According to the analysis of various documents performed by the authors, the State's policy with regard to social responsibility is not clearly formed, integral and consistent, and it is often executed in the isolated way in separate sectors.

The initiative group of the Lithuanian responsible business has been established in 2004, during the conference supported by the President of the Republic of Lithuania, Exc. Valdas Adamkus, and created the National network of the responsible business companies in Lithuania (hereinafter National Network). The fact of the establishment of the National Network has been publicly announced on 14 April 2005. The National Network that unites the business companies exclusively in voluntary mode is the part of the initiative of the United Nations – Global Compact, which unites some 3000 companies, international organizations of work and social society from all over the world (among them 2500 business enterprises). The founders of the Lithuanian National Network were 11 Lithuanian private business companies and business associations, and UNDP. At present, according to the updated data of SADM, the National Network consists of 130 companies and organizations, where 29 are companies of public sector (including 13 higher educational institutions), 7 public institutions, 8 associations and one trade union (National Network of socially accountable business in Lithuania, 2013). Thus the educational institutions participate the most actively in disclosure of social information in comparison to other organizations in public sector.

Already in 2003 the Lithuanian Parliament (Seimas) adopted the resolution “Regarding State strategy of education for 2003-2012” and provided that the main attempts of the educational development are the following:

- The system of responsible management is implemented that is based on periodical analysis of the State of all educational levels, management culture directed to the improvement of education, information and participation of society.
- The educational information system is created that provides timely information necessary for all the management levels of education and social partners of education.

On 30 December 2005 the Minister of Education and Science passed the Order No. ISAK – 2692, which approved the observation indexes of National educational system: educational environment, input to education, material and financial resources, and indexes of educational processes and outcomes (new edition of the Order was issued on 14 August 2012, No. V – 1200). In 2010 the Ministry of Education and Science started implementing widely the initiative of external evaluation of the quality of schools' activity. The purpose of such evaluation is to focus on qualitative evaluation of activity of certain school (reports of external evaluation of 150 schools in 2011 online). Such evaluation allows identifying the school management places, which need to be improved, and identifying the strong sides. Besides, the Ministry has created the system of observation indexes of national educational institutions, where the data is collected, according to different components of education – schoolchildren and students, studying results, etc. (Rimkutė & Kirstukaitė, 2011).

Gižienė *et al.* (2011) emphasize the importance of the education sector's role in developing the concept of social responsibility, not only in theory but also in practice. The social responsibility and the knowledge economy are inextricably linked. The knowledge economy involves three main areas: information and technology, human capital and innovation, and entrepreneurship. Accordingly, the State, in order to be socially responsible, must contribute to the development of human capital, i.e. innovations, research and new technology development.

In research of social responsibility the education sector is often cited as one of the major sources of the knowledge economy, which aims to develop human capital. Research on how the Lithuanian educational institutions shall apply the social responsibility and shall disclose the social information is not available.

3. Research methodology of social information disclosure in the educational institutions

The objective of this empirical research is to analyze the level of understanding, implementation of social responsibility reporting and disclosure of information in the educational institutions (schools) of Kaunas city, according to four main principles of Global Compact: environmental protection, human rights, quality and safety of service, and public activity (contains fight with corruption).

It was selected in the research to analyze the case of schools as educational institutions of public sector disclosing the social information. The education is the area, which can be defined not only as the system of education and training, but also as the guarantee of society's development, which also means the guarantee of economic development. The investment into the human education is also the capital's investment, in the opinion of economist Jozephe Stiglitz, laureate of the Nobel Prize in 2001.

The school as the main educational institution of the society's citizen is the initial link that trains the progressively thinking person. The economic, environmental and social problems force the pedagogues to search for new thinking and acting methods. In order to achieve the just and ecological society based on the cultural dialogue, natural protection, health and welfare of all the people of the world, the creativity and novelties are simply necessary (Kazlauskienė, 2010). Only when the socially responsible personality is attempted to be trained, the environment of provision of educational knowledge and training of social accountability is being created.

Usually the sources of social information disclosure can be explanatory notes, social reports, information on website, code of ethics, and other documents. The analysis of the methods to present information, i.e. in which sources it is possible to find social information about the particular educational institution was done using the questionnaires.

The research covered the measurement of social information disclosure in the following areas (see Figure 1):

- Employees or human resources;
- Provided services;
- Public activity;
- Environmental protection.

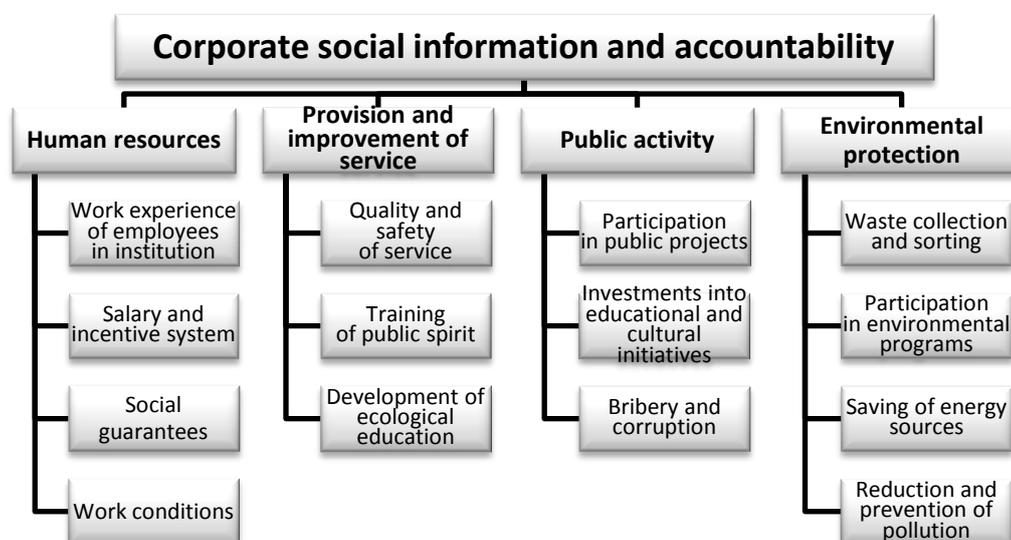


Figure 1. Disclosure areas of social information

Source: created by the authors

The anonymous questionnaire of semi-structured type was used for this research. It was distributed online directly to the educational institutions. The method was selected because of its simplicity and possibility to examine as many schools as possible. The online questionnaire was available to the respondents through the link (<https://docs.google.com/forms/d/1jzsQu4LxMgGrIF1N90YFuQOk5DYUcQpaPD0XO6wcOZk/vi ewform?pli=1>). It was possible to fill the questionnaire anonymously.

Following the principle of voluntary information disclosure, the sample of research was selected as all general education schools in Kaunas city (<http://www.on.lt/hedukac4.htm>). During the analyzed period (12 February 2013 – 23 February 2013), the link to questionnaire was sent to 155 e-mail addresses in 68 educational institutions.

4. Results of the research on social information disclosure

77 answers from 31 educational institutions (schools) in Kaunas city were received i.e. half of the educational institutions in Kaunas city. According to the number of the received answers, it is possible to conclude that the employees of other educational institutions (schools) in the city would answer to the questions of the questionnaires in similar way. It is possible to presume that the development of social activity is less advanced in the region because of the mobility difficulties – that would be insignificant limitation of the research.

The pedagogues of secondary school were the most active in answering – their answers make 34% of all respondents, pedagogues of gymnasiums - 30 %, basic schools - 21 %, progymnasiums - 9%, and 6 % of pedagogues of primary schools. According to the offices, the teachers of the educational schools answered the questions the most frequently (46); then followed the deputy directors for education - 18, directors - 6, social pedagogues - 3, heads of departments -2 and one speech therapist – special pedagogue and one accountant. The respondents are divided in the following way, according to their work experience in the institution: even 52% employees have worked in the institution more than 20 years, 29% have worked more than 10 years, and only 4% of the pedagogues have shorter work experience than 3 years.

The majority of the respondents (93%) consider that their educational institution gives big and very big attention to the policy of social responsibility. The meaning of the social responsibility in the educational institutions is presented, according to the implemented activities (see Figure 2).

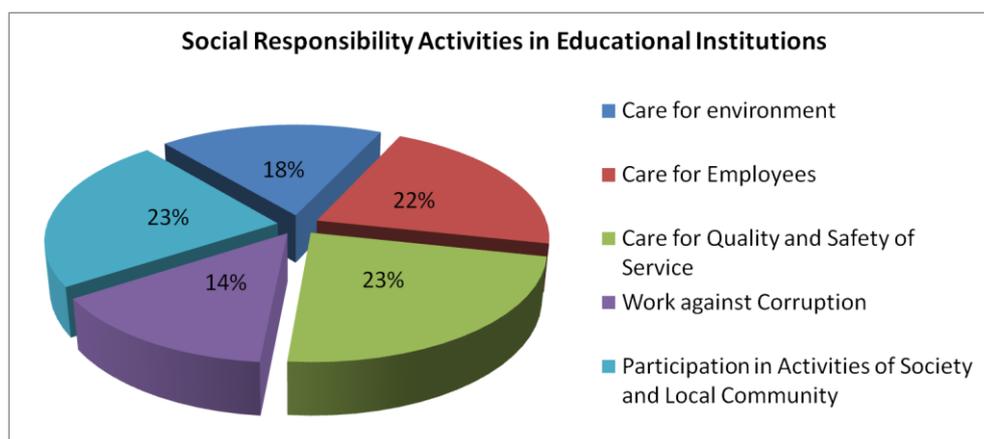


Figure 2. Social Responsibility Activities in the Educational Institutions

Source: created by the authors

In the opinion of 22-23% respondents, their institutions find the quality of the service they provide the most important; then follow the safety of employees and fight with corruption. The answers distribution of the employees of educational institution about activities implemented by their institution with regard to employees and society is presented in the table (see Table 1).

Table 1. Activities of social responsibility implemented by the educational institution in relation to the employees

Activities of social responsibility implemented by the educational institution in relation to the employees:	The awareness level of employees, %.		
	Yes	No	Don't know
secures the correct and timely received salary	97	1	1
the contracts are made (social guarantees)	91	1	8
the right to rest and annual holidays is secured	99	1	0
the healthy and safe work conditions are secured for employees	91	6	3
the equal rights are guaranteed observing the prohibition of discrimination on the basis of age, gender, origin and beliefs consolidated in the Lithuanian Constitution and labor laws	88	6	5

Source: created by the authors

The institutions' employees trust completely the securing of their constitutional rights, right to rest and annual holidays, correct and timely received salary (97% - 99%). However 6% respondents feel unsafe and discriminated in their work places. About 8% of the employees do not have information about the social guarantees secured in the made employment contracts.

Table 2. Activities of social responsibility implemented by the educational institution in relation to the society

Activities of social responsibility implemented by the educational institution in relation to the society:	The awareness level of employees, %.		
	Yes	No	Don't know
support social and cultural projects	82	9	9
invest in science and cultural initiatives	68	18	14
acknowledge employees with integrity in workplace and ethical boundaries	86	5	9

Source: created by the authors

The employees of the educational institutions are informed the best about the social and cultural projects conducted in their institutions and ethical norms valid in the educational institution (82% -86%), but they have less information about investments of their educational institutions into scientific and cultural initiatives. This may be explained by the fact that the employees of all the categories took part in the survey, while only the employees of managing link are engaged in planning of the investments of the educational institution, and such employees made approx. 34% of respondents.

The respondents see the best the means of saving energy sources (47%), prevention of pollution (25%), reduction of waste (23%), which they relate to reduction of used paper, creation of electronic archives (42%), saving of energy through introduction of saving technologies (28%), and collection of used paper for recycling (23%).

The respondents name the following as the main obstacles for implementation of socially responsible activity: lack of financial resources (38 %), lack of interest of employees (19%), and shortage of time (19%).

The question about formation of social reports was the most difficult for the respondents. Even 45% of the respondents did not know, whether their institutions prepare such reports, 25% considered that no such reports are prepared, and only 30% of employees know that their educational institution prepares such reports. The reports prepared in the institution and mentioned by the respondents may be divided into two groups: financial and social (see Table 3). The presented reports differ a lot in different schools. Such social reports as defined according to GRI principles are not prepared at all or the respondents do not know about them. It may be presumed that even though such reports are prepared, but are unknown then they do not serve its main purpose

– to disclose social information to the interested persons, according to the GRI principles. Thus, although the educational institutions participate actively in the activity of social responsibility, but social responsibility reporting is little advanced. The reports are treated more as the tool of control and planning.

Table 3. Results on reporting on social responsibility implemented in the educational institution

Reports indicated by the employees in research as prepared in the educational institution	
<i>Financial reports</i>	<i>Social reports</i>
Reports on project-based activities; Self-assessment reports of school; Analysis of activity plans; Reports on financial activity, implementation of annual activity program, self-assessment of activity (audit), achievements-attendance, social activity (care about schoolchildren: driving, feeding, etc.), help activity to schoolchild, improvement of qualification, and career planning; Activity report, manager's report, activity plan, strategic plan, financial reports; Preparation of any reports required by authorities; Financial, statistical, related to educational process; Reports on annual activity; Reports on procurements, activity, finances and deep self-assessment.	Self-assessment reports of school; Reports on activity of teachers and class supervisors; Minutes of flow parent meetings; Annual reports of class supervisors; Reports on international and national projects, examination analysis, informal education; Reports of school managers in general meetings of school's community; Reports of teachers and specialists helping the child in the meetings of Teacher Councils.

Source: created by the authors

The information about the school's activity is usually presented online, in prospectus or reports in modern educational institutions. The level of distribution of social information is presented (see Table 4). As it is seen, the external communication sources are used because the internal communication sources (internal trainings, information boards, meetings) were not indicated.

Table 4. Disclosure of information on the activity of social responsibility conducted in the educational institution in the information sources

The amount of social information which is reported, %	Sources of information		
	<i>Website</i>	<i>Reports</i>	<i>School brochures</i>
social information is not reported	8	19	51
social information only hints	14	19	17
some fields are fragmentally described	60	40	25
one of the fields is described comprehensively, others – fragmentally	8	5	1
all of the social responsibility fields are described comprehensively	10	16	6

Source: created by the authors

In the opinion of respondents, the activities of social responsibility of the educational institutions are described only fragmentary and only some of them in the most frequently used information sources (25%-60%). Mainly these are public initiatives or activities related to the EU projects.

To summarize the opinion of the respondents, it is possible to state that the activities of social responsibility are implemented in the educational institutions, but the reports describing such activity are single, not systemic, and voluntary.

5. Conclusions

The following observations were formed while investigating the implementation of the conception of social responsibility and the social information disclosure in the Lithuanian public education sector:

- The role of the public sector should not be limited to regulation of social information from the top, i.e. only by creating of favorable legal basis. In research of social responsibility the education sector is often cited as one of the major sources of the knowledge economy, which aims to develop human capital. Besides, the educational institutions should apply the principles of social responsibility in their activity and present public social reports to stakeholders.
- According to the results of social information disclosure in the educational institutions, the educational institutions participate quite actively in the activities of social responsibility, i.e. they follow the provisions of the Lithuanian Labor Code, take into account the environmental requirements, participate in social projects, etc. Of course, this is a positive effect, especially as the educational institutions contribute directly to the creation of national human potential. On the other hand, the research's results revealed that the level of social information disclosure is low because of several reasons. First of all, the general understanding about social responsibility concept, objects and ways of social reporting is missing; there is no common policy in this area. Secondly, the educational institutions prepare numerous reports for various purposes and authorities, but the mode of information (reports) and communication channels are not sufficient to implement the needs of the stakeholders. This is related to such facts that the initiatives of social responsibility reporting in the institutions of public sector are on the basic level, they lack financial resources, and the social information disclosure is voluntary.
- To generalize, it is possible to state that the educational institutions should not avoid experimenting, searching for the publication modes of reports on activity of social responsibility, which would be the most suitable and effective for them. It is recommended to create a separate column on the website of the educational institution about the socially responsible policy implemented by the institution, where the information on socially responsible initiatives implemented by the institution and social reporting would be published.

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