

Abstract

The thesis focuses on comparing the concept of social entrepreneurship with the concepts of corporate social responsibility and sustainability. The theoretical part describes the civil sector, social economy, social entrepreneurship, and corporate social responsibility and sustainability. In the empirical part, the principles and indicators of social entrepreneurship are compared with European Sustainability Reporting Standards (ESRS). Subsequently, the topics and areas of these standards are identified through thematic analysis of specific activities of three selected social enterprises. The research aims to determine whether, and if so, how, the activities of social enterprises correspond with the principles of corporate social responsibility and sustainability according to ESRS. The results of the research show that the analysed social enterprises in all thematic areas of the environmental, social and economic pillars meet the social responsibility and sustainability criteria through their activities.