

Abstract

The aim of this thesis is to find out how Czech SMEs approach voluntary ESG reporting. The theoretical part of the thesis describes the theoretical basis of ESG, the significance of its individual factors and its legislative grasp at the European level. In this part of the thesis the connection between ESG and circular economy, CSR and the concept of DEI is also explained. In addition, the pitfalls of ESG, greenwashing and the role of communication in ESG are discussed. In the research part of the thesis, two research questions are first formulated and predictions of the answers to these questions are made based on previous research. Then the data collection method, the data processing method and the actual evaluation of the research are described. The research in this thesis was conducted using the qualitative method of semi-structured in-depth interviews with a total of 6 respondents. The data collected from these interviews is analyzed in the practical part using thematic analysis, open and axial coding. The research results reveal a high level of skepticism among SMEs about ESG reporting and its legitimacy. Against mandatory ESG reporting, the research reveals more openness towards voluntary ESG reporting. However, respondents do not practice such voluntary reporting and do not plan to do so in the near future. This is mainly due to dissatisfaction with the lack of clear and accessible information on what exactly ESG reporting entails and what its requirements are.