

## THE SOCIAL RESPONSIBILITY ACCOUNTING IN THE MIXED AND FOREIGN CHAMBERS OF COMMERCE IN ITALY

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**Abstract:** *In Italy, many Chambers of Commerce are testing, particularly in the last years, new forms of accounting of their results. Among these, the social accountability report represents an innovative tool intended to guarantee compliance with the principles of accountability and social control. The social accountability report, in detail, is a non-accounting tool meant to spread a systemic and structured vision of the activities carried out and their social impacts. Moreover, the intensification of the foreign trade, both inside the European Union and outside it, has induced the Italian Government to recognize new forms of Chambers of commerce, named as Mixed and Foreign Chambers of Commerce in Italy, with the specific aim to facilitate and sustain the entry of Italian firms within the foreign markets by several partnerships, targeted agreements and joint projects. Differently from the Italian Chambers of Commerce, however, the Mixed and Foreign Chambers of Commerce in Italy do not furnish own social reports. This lack can be explained, among other things, by the difficulty of integrating various international standards of social reporting. The aim of the work is to cover this gap offering a specific standard social accountability report for the Mixed and Foreign Chambers of Commerce in Italy that is a result of the adaptation and reasoned integration of the contents of the social accountability reports produced by the Chambers of Commerce so far.*

**Key words:** *social responsibility, social accountability report, public administration, chambers of commerce, mixed and foreign chambers of commerce in Italy.*

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