

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

Nadia Oliva⁴³⁵

Ubaldo Comite⁴³⁶

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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.*

Nadia Oliva

She was born in Benevento, Italy, May 26, 1982. She has a degree in Economics (2006) at the University of Sannio, Benevento (Italy), and earned her Ph.D. in Planning and control at the University of Florence, Italy, in 2010. Currently she is a professor of Business Administration at the Faculty of Economy, University Giustino Fortunato (Benevento – Italy). Her Research interests are: Management control, Non profit Organizations and Accounting, Social Reporting and Corporate social Responsibility
Key words areas specialization: balance sheet, accountancy, social reporting, corporate social responsibility.



Ubaldo Comite

He was born in Cosenza, Italy, June 14 1971. He has a degree in Law (1994) and Economics (1996) at the University of Messina (Italy), and earned his Ph.D. in Public Administration at the University of Calabria, Rende (Cs) Italy, in 2005. Currently he is a professor of Budget and Business Organization at the Faculty of Economy, Department of Business Sciences, University of Calabria. Furthermore he is a professor of Business Administration and Health Management at the Faculty of Economy, University Giustino Fortunato (Benevento – Italy). His Research interests are: Private and Public Management, Non profit Organizations and Accounting, Health Management.
Key words areas specialization: management, public administration, accountancy, health.



⁴³⁵ Telematic University Giustino Fortunato, Via Raffaele Delcogliano, 12, 82100 Benevento BN, Italy

⁴³⁶ Telematic University Giustino Fortunato, Via Raffaele Delcogliano, 12, 82100 Benevento BN, Italy