
The development of the social audit concept in Romania

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Abstract

The paper mainly approaches the social audit, an insufficiently developed field in our country. The social audit concept is defined in Romania by the Social Assistance Law no. 292/2011 and its application is limited to this scope. At international level, the concept has a much wider application area.

The research methodology is a qualitative one. The objectives of the paper consist in the theoretical development of the social audit concept: the definition of the social audit, the description of the stages and the goals of this process, the identification of the connections between sustainable development, corporate social responsibility and social audit, the performance of a comparative analysis between the social audit, the financial audit and the internal audit, the explanation of the advantages of applying the social audit in the business environment, in social institutions and in the public administration, the illustration of qualitative and quantitative indicators that can be employed in social audit engagements, as well as the proposal of an application model of the social audit in Romania.

Keywords: Social audit, corporate social responsibility, sustainable development, financial audit, social indicators

JEL Classification: M14, M42

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Introduction

Emerging democracies face significant difficulties in the economic and social field, as well as in the field of the democratic administration. In the private environment, we can say that the capitalist society understands the economy in terms of economic return and is based on values which not always respect the ethics, or the environment, while it is not always aware of the social responsibility.

In the public environment, though political leaders have been elected by means of democratic methods, the implemented social policies often don't entirely represent the needs and expectations of the citizens, while civil servants don't efficiently manage public funds, or are not sufficiently transparent and responsible in front of the citizens they serve. We can say that the "culture of transparency" between public and social employees is lacking.

In the last years, however, in Europe and all over the world, more and more companies are willing to take social responsibility, by honest practices, a transparent management and an environmental friendly development.

In the same line, the citizens are more and more demanding in respect of their right to be informed and have an influence on the decision-making. The number of "ideological customers" is increasing every day. All these lead to the need of a methodology to examine the coherence between the actions of the companies and public institutions and the values of the social economy.

The term "audit" refers to several types of audit, including social audit. The social audit is an instrument that supports distinct entities to evaluate their corporate social sustainability actions, in order to observe the extent to which they managed to reach their social goals. It can be applied both in the public and in the private environment.

Our research started from the fact that the social audit concept is almost unknown and not used in Romania.

The objectives of the present paper are to describe and develop the social audit concept in Romania, to clarify and raise the awareness of the role of the social audit in the current social and economic context, to bring arguments in favour of the idea that the use of the social audit has positive effects on the economic and social

environment, as well as to describe the performance of a social audit and propose an application model in Romania.

A developed society is assessed based on the nature and the quality of the social services provided to its citizens. Hence, an increased transparency is necessary in all fields of both the public and the private economic and social life.

1. The origin of the social audit concept

The term "audit" appeared in England, in the late 13th century, in relation with the financial and accounting field. In the 20th century, the activity of the auditors from the United States of America expanded to the social area. In this line, Howard Bowen published the book "Social responsibility of businessman", where he stated that business men are responsible in front of the society and they must follow strategies in connection with social objectives (Idowu, 2015).

In Europe, the social audit concept was first used in the 50s, through the radical ideas of George Goyder, who in 1961 published the book "The responsibility company". Later, in 1973, John Humble released the work "Social responsibility audit: A management tool for survival".

The social audit becomes popular in Europe. In England, the association Social Audit Limited publishes its results in the journal "Social Audit Quarterly", while in France the Social Expertise and Audit Society is founded, who contributed to the establishment of the International Institute of Social Audit.

2. The definition of the social audit in literature

In order to assess the companies' and stakeholders' possible interest in the social audit, we need to perform several conceptual clarifications of the terminology used in the specific international literature, where we find a high number of terms like: social responsibility accounting, corporate social reporting, social audit, ethical statement, values report, social statement, social account, ethical audit, memoria sobre desarrollo sostenible, balance societal, auditoría social, audit social (Morros and Vidal, 2005; Mugarra, 2004).

In the literature of the 80s-90s, we find different authors concerned with the social audit, authors who defined and differentiated the social audit from other audit types. In this line, Vazier (1980) defined social audit as a “management and administration instrument, as well as an observation attempt that, unlike the financial or accounting audit tends, in its area, to assess the ability of an organization to manage human or social issues generated by its environment, as well as raised by itself by using the necessary personnel in performing its activity”.

Spreckley (1981) notes that “the social audit is a concept related to social enterprises and represents an evidence of their social character”.

Candau (1985) considers it “an independent and inductive objective undertaking of observation, analyse, evaluation and recommendation, which is based on a methodology and uses techniques that allow, in relation with different explicit references, the identification, in a first stage, of the strengths, the problems generated by employing the personnel, as well as of the constraints, in form of costs and risks”.

Zadek and Raynard (1995) consider that the social audit represents, in a more complete form “a process that allows an organization to evaluate its social efficiency and ethical behaviour in relation with its objectives, so that it can improve its social and solidarity results and account for them in front of the stakeholders.”

The preoccupations in the field of the social audit continued after 2000, attracting the attention of the European institutions. In this line, the European Commission (2001) defines the social audit, in its Green Paper, as a the systematic evaluation of an organisation’s social impact in relation to standards and expectations;

Roqueñi and Retolaza (2005) specify that the meaning of the social audit can differ between the countries. For instance:

- The social report or “balance societal”, used in France, refers to “all the initiatives that, in a direct and systematic form, with criteria established in time, seek to describe the operating manner of the firm in the social environment”, while
- The memorandum on sustainable development, i.e. “memoria sobre el desarrollo sostenible”, used in Spain, refers to “information provided voluntarily by an entity, in order to inform about its social actions;

- The term social audit or “auditoría social”, also used in Spain, means “the external verification of the information provided within the social report, based on a previous regulated process”.

Igalens and Peretti (2008) perceived the social audit as a form of observation, or a logical reasoning and defined it more thoroughly, i.e.: “a form of observation that aims to test the principles, policies, processes and results associated to the relations between the organization and its partners, if: it actually accomplished what it stated; it used its means in the best possible way; it preserved its autonomy and wealth; it is able to accomplish what it intends to accomplish; it observed the rules; it knows how to assess its risks”.

In Romania, Şchiopoiu Burlea (2008) defines the social audit in the book “Social audit from theory to practice” as “a complex, objective, independent and inductive process, through which the social reality from an organization is observed, analysed and evaluated based on its efficiency and performance criteria, as well as according to the internal and external regulations in force, for the purpose of amending its weaknesses and removing the social risk factors”.

Chivu (2006) briefly describes the performance of a social audit and provides examples of reference indicators used in human resources management.

Our qualitative research showed that the Romanian literature is not abundant in papers on the topic of the social audit.

Within Romanian regulations, the term “social audit” is referred to in 2011, within the Social Assistance Law no. 292/2011. Paragraphs 1-4 of art. 142 prescribe that: “Private suppliers of social services, contracting authorities, as well as other natural or legal persons who finance social services, may require the independent evaluation of the funding agreements for the provision of social services, by means of social audit procedures. The social audit is performed by the social auditor and considers mainly:

- a. The examination of the plans and procedures defined by the suppliers of social services for the funded services;
- b. The evaluation of the efficiency and effectiveness of the contracted social services;
- c. The examination of the accuracy of the employed information;
- d. The recommendation of operational improvements.”

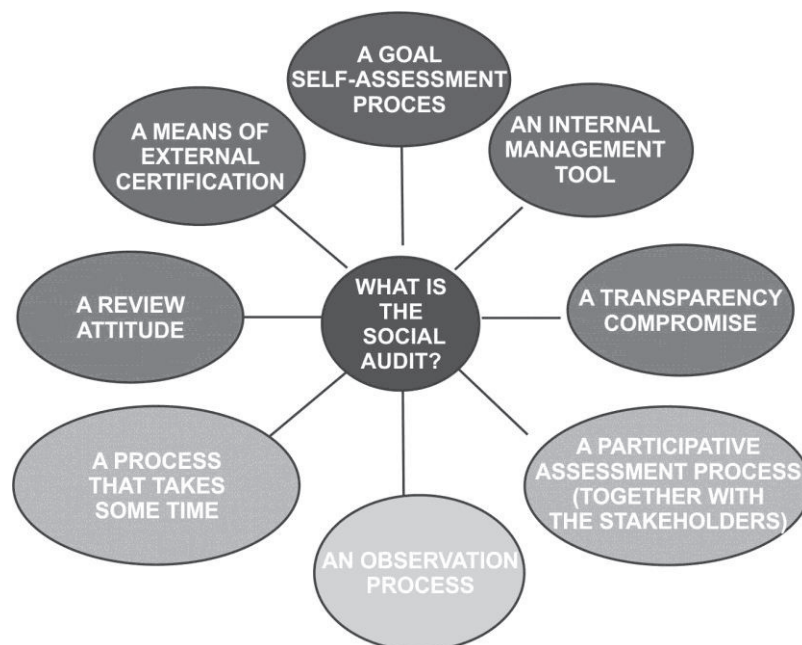
The definition of the social audit, proposed in Romania by Law no. 292/2011 doesn't include all the social responsibility issues, considered in the international literature, but regards merely funding agreements for the provision of social services by private suppliers; yet, the social audit is a general instrument of the social responsibility, a management tool, and can be employed by any type of public or private organization.

We accept the idea that social entities must be the first ones to adopt or employ the social audit in their internal management, due to the fact that they are based on

social objectives and one of their preoccupations should consist in the continuous improvement of these objectives. But the social audit supports any type of organization to measure its social results, in five different areas (Spreckley, 1981): profit contribution, human resource contribution, public contribution, environmental contribution and product/service contribution.

Figure 1 summarizes the point of view of different authors, who attempted to define the social audit concept:

Figure 1. What is the social audit?



Source: Authors' own processing, 2016

After analysing these definitions, the social audit is, in our opinion, a continuous evaluation process, that can be integrated in the regular activity cycle of a company – planning, evaluation, reporting – and can be considered an essential condition in the achievement of the entities' and organizations' progress and concessions with the society they belong to.

3. The research methodology

The research methodology is a qualitative one. We performed a review of the Romanian and foreign

literature – textbooks, books, papers and specific regulations in force. We accessed relevant websites and electronic databases, like the ones of the European Commission and of certain public and social institutions from Romania and from abroad. Based on the collected data, we described the evolution of the social audit at international level, as well as a description of the current state of the art in Romania. More, we shall explain the implications of the social audit in a private institution or company, in order to prove that its use has positive effects on the economic and social environment.

4. The role of the social audit – the relationship between sustainable development, corporate social responsibility and social audit

The question to be asked is the following: Why should companies and stakeholders be interested in the application of the social audit?

Currently, a frequently debated topic is that of the sustainable development, which implies the solving of global issues of the social and economic life and can be realized only through the active involvement of all companies. The pillars of sustainable development are the economic, social and environmental development (Anghel, 2009).

In Romania, social responsibility reports are not a priority (Bunea, 2013). National companies initiated the adoption of social responsibility policies when they aimed to be listed on the Bucharest Stock Exchange, given the covenants of its Corporate Governance Code. More, the prepared reports don't really describe social responsibility strategies, the application results of such strategies or, least of all, corresponding improvement measures.

The term “corporate social responsibility” has been used in Europe since the early 21st century and its importance has increased in time. In 2011 the European Commission issued a new definition of the corporate social responsibility, according to which CSR means “the responsibility of enterprises for their impact on society”. Hence, a new approach emerges, implying the voluntary integration of the enterprises’ social and environmental concerns in their trading activities, as well as in their relationships with the stakeholders, thus contributing to the conciliation of the economic, social and environmental responsibilities in the cooperation with their partners.

The corporate social responsibility (CSR) activities of the companies must comply with their sustainable development policy. *And this is the point in which the social audit starts playing its role. The social audit tests the coherence between the corporate social responsibility activities and the sustainable development policies of the company, aiming at the improvement of its social and environmental performance.* This leads us to the necessity of the social audit.

The evaluation and continuous improvement process of the sustainable development policies, as well as of the corporate social responsibility actions of the companies should be performed as briefly illustrated in **Figure 2**.

Figure 2. The relationship between sustainable development, corporate social responsibility and social audit



Source: Authors' own processing, 2016

For a better understanding of the role played by the social audit, we shall provide several examples of sustainable development policies and corporate social responsibility actions:

a. Sustainable development policies:

- In the economic area: declining poverty, providing access to utilities, funding the infrastructure;
- In the social area: supporting families with more than one child, assuring labour security, supporting people with disabilities;
- In the cultural area: access to education, quality of information;
- In the financial area: pension covering, business ethics;
- In health: access to medicine, whose costs are partly covered from public funds, eradication of diseases;
- Ethics: respecting human rights, fight against the corruption, proficient governing.

b. Corporate social responsibility actions:

- The involvement of all organizations in activities associated with the economic and social development of the society;
- Investments oriented to the welfare of the community;
- Transparent business, transparent actions;
- The non-acceptance, as partners or collaborators, of firms supporting the production of arms;
- Policies of employee promotion and training;
- Ethical business;
- Social programs for diabetics, orphans, drug-addicted persons;
- The granting of scholarships for underprivileged pupils;
- Supporting the environment-related research etc.

As a conclusion, the role of the social audit is to:

- Evaluate the sustainable development objectives that have been set;
- Examine if the corporate social responsibility actions that have been set are correlated with the sustainable development policy of the entity;
- To evaluate the performance of the company;
- To examine the information provided by the entity's Social responsibility report;
- To detect possible shortcomings;
- *To provide recommendations related to the detected shortcomings, so that the attitude of the organization in the economic, social and environmental field is continuously improving.*

5. Comparative analysis between the social audit, the financial audit and the internal audit

The annual reports of the organizations provide mainly financial information. It has been considered lately that non-financial information is also required, in order to deliver a more complete information and to raise the confidence of the users in the provided reports. Hence, at European level, the Directive 2014/95/UE was approved, which commits public interest companies with over 500 employees to publish a non-financial statement, comprising "information regarding at least environmental matters, social and employee aspects, respect for human rights, as well as anticorruption and bribery issues". Financial information is thus the object of the financial audit, while non-financial information is the object of other types of audit, like the social audit. The internal evaluation of the organization's activity is performed by the internal audit.

As a consequence, we shall analyse the similarities and dissimilarities between the social and the financial audit, identified and summarized in the following table:

Table 1. Features of the social, financial and informal audit

Feature	Social audit	Financial audit	Internal audit
Responsible international body	Social Accountability International (SAI)	International Federation of Accountants (IFAC)	The Global Institute of Internal Auditors (IIA Global)
International standardization	SAI SA8000 Standards Social Accountability	International Standards on Auditing (ISA)	Internal standards on internal auditing
International standardization implemented in Romania	No distinct professional body identified*	ISA endorsed by the Chamber of Financial Auditors of Romania (CAFR)	Standards endorsed by the CAFR, in collaboration with the Association of Internal Auditors
Objective	The evaluation of the social performance of an organization's activity	Expressing an opinion regarding an organization's financial statements	Evaluating the governance, risk management and internal control processes
Users	Stakeholders	Stakeholders	Management
Independence	Compulsory requirement	Compulsory requirement	Compulsory requirement
Audited period	Set based on an annual plan	Usually, the financial year	Set based on an annual plan
Periodicity	Annual or shorter periods	Annual	Annual
Compulsoriness	Voluntary	Prescribed by law and voluntary	Prescribed by law and voluntary
Completion	Report with findings and recommendations	Report expressing an opinion	Report with findings and recommendations

* Several organizations provide in Romania SA8000 evaluation services, among which the Romanian Society for Quality Assurance issued most certificates, within the certification scheme SA8000 of IQNet Ltd
http://www.saasaccreditation.org/sites/default/files/u4/CB_By_Country_Q1_2015.pdf
 Source: Authors' own processing, 2016

In the last years, in Romania, concerns for studying the social audit activity were shown by the Institute of Social Economy, which is a program of the Foundation for the Development of the Civil Society, initiated and developed within the project "PROMETEUS – Promoting the social economy in Romania through research, education and training at European standards", co-financed from the European Social Fund, through the Sectoral Operational Program Human Resources Development 2007-2013¹.

The table above shows that no professional body has been established in Romania, meant to manage the social audit activity; the international association SAI accredited however several certification organizations from Romania; hence we may conclude that a national professional body could be founded in the near future.

Based on the information presented, we consider that all the specified audit types are necessary, so that they contribute to the certification of a more complete image of the outcomes of the organization's activity, in order to

raise the confidence of the users in the reporting. More, the auditors of the information could collaborate and rely on each other's activity.

We shall further on detail the social audit process and the identification methodology of the social audit indicators, with the latter's illustration.

6. The social audit process

The social audit is a method or an instrument of the company's internal management. It is assumed that no company will counterfeit its own self-assessment process, but if the company claims that a publicly available social audit report should be issued, in order to raise its credibility, the report should be certified by an external independent person.

Depending on the purpose of the social audit and on its objectives, the audit can be performed by an internal auditor, an external auditor or an audit team, established within the company and proportionally representing all the stakeholders.

¹ <http://www.ies.org.ro/ies-1>

According to Șchiopoiu Burlea (2008), the stages of a social audit engagement are the following:

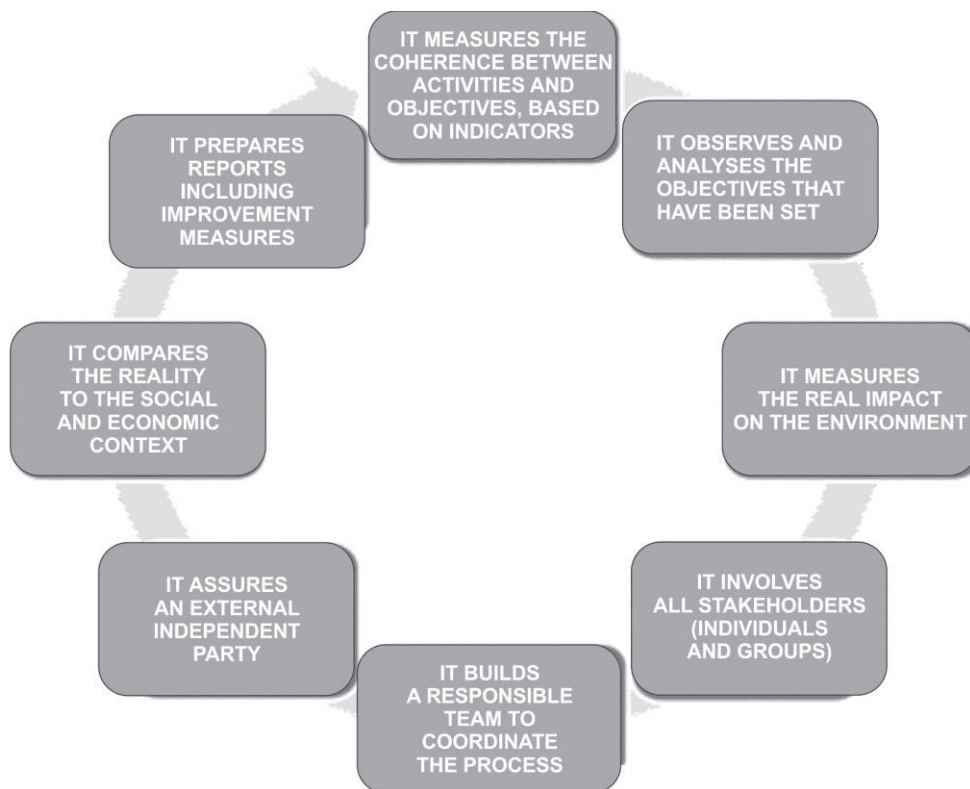
- The pre-diagnosis stage, which includes: The description of the (internal or external) social audit engagement;
- The localization and understanding of the entity – especially by the external auditor;
- The detection of the entity’s real problems;
- The drafting of a Working plan;
- The information collection and control stage;

- The information analysis stage;
- The information testing and validation stage, within which the audit report is also prepared;
- The recommendation stage.

We can notice that the above identified stages generally resemble the other audit engagements previously compared; it is incidental that audit engagements have the same general rules, just a different content of their activity.

The figure below summarizes the social audit process:

Figure 3. The social audit process



Source: Authors' own processing, 2016

The necessary elements of a social audit of good quality can be:

- Sufficient motivation on the part of the company;
- Consensus and a direct participation of all the stakeholders;
- A correct information with regard to the objectives of the social audit;

- The existence of an audit team from inside the company, which covers proportionately all the interested groups;
- The determination of adequate indicators for the objectives under evaluation;
- The involvement of external participants, with the ability to monitor the audit process, in order to

provide consultancy if needed and in order to certify the validity of the methods and instruments employed, as well as the representativeness of the participating parties.

The social audit is a process that requires a preset time – like a year or several months – depending on its objectives and indicators. It is a process that must follow several logical procedures, starting with the the initiative of performing a social audit – proposal, approval, organization of the process – up to its real execution.

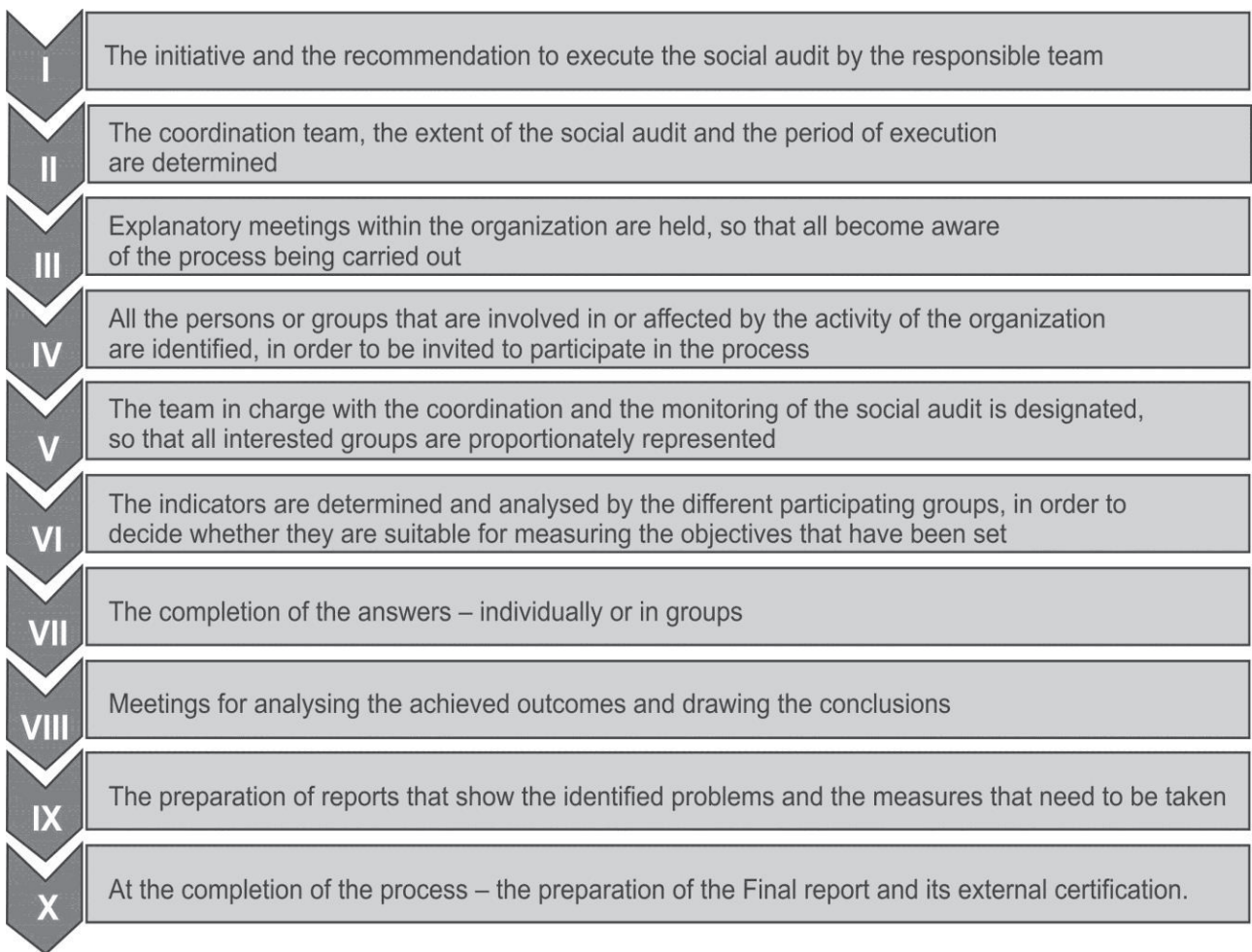
If the social audit is performed by the group comprising the different persons or groups, who are either involved in or affected by the activity of the

entity, the responsible team will execute the planning and coordination, as well as determine the calendar and the indicators of the social audit, while the rest of the actors:

- Will respond to the determined indicators, individually or in groups;
- Will participate in the meetings at which the indicators will be interpreted;
- Will suggest improvement measures, based on the outcomes of the audit.

The social audit organization stages could be the following:

Figure 4. The social audit organization stages



Source: Authors' own processing, 2016

7. The social audit indicators

Most companies don't start from scratch but have own methods, based on which they gather information or opinions, or reflect on elements with no pure economic content, but these methods are fragmented and poorly structured.

The social audit relies on what already exists and builds on it until an integrated and logical structured is achieved. Most organisations are surprised to discover that they had been performing many social audit elements, however without completing them.

We suggest following the following methodology of identifying social audit indicators:

Figure 5. Indicator identification methodology

WHAT ARE INDICATORS USED FOR?	<ul style="list-style-type: none"> • For measuring the quality and the quantity of the CSR actions • For comparing
WHAT DO THEY MEASURE?	<ul style="list-style-type: none"> • The goals and the values of the organization, related to the ethical behaviour, the compromise with the society, with the environment etc. • They carry a dialogue with all persons and groups who are involved in or affected by the activity of the organization – shareholders, investors, employees, associated firms, the state, the local community etc.
WHAT DO THEY REFER TO?	<ul style="list-style-type: none"> • To the products and services provided by the organization • To the social impact of the organization
HOW DO THEY MEASURE?	<ul style="list-style-type: none"> • In terms of quality – the manner, the form, the intensity of the social compromise, the level of satisfaction, the perceptions of those involved in or affected by the activity of the organization etc. • In terms of quantity – they quantify, based on the indicators, proportionately, globally etc.
WHAT DO THEY MEASURE WITH?	<ul style="list-style-type: none"> • It structures in concrete questions all the aspects composing each objective which will be evaluated.

Source: Authors' own processing, 2016

The social indicators are meant to synthesize the information collected during the social audit engagements and extract the core of the phenomena. Therefore the social auditor, based on the own judgment and logic, needs to choose those indicators whose evolution can be followed for a time "for using them as

efficient instruments of the social policy" (Șchiopoiu Burlea, 2008).

We shall further present several concrete examples of questions or indicators identified in literature, which can support any type of organization to test if its activities reflect the ideals and values it promotes.

Figure 6. Examples of indicators

TYPES OF ORGANIZATIONS THAT CAN APPLY THE SOCIAL AUDIT	EXAMPLES OF QUALITATIVE INDICATORS	EXAMPLES OF QUANTITATIVE INDICATORS
<ul style="list-style-type: none"> • Public and private social institutions: The Red Cross, Associations of Retired Persons, National Health Insurance Institutions, Pension Insurance Institutions, Labour and Social Protection Institutions, public and private residences, orphanages, foundations, associations, retirement homes, NGOs, etc.; • Public institutions: from the field of education, culture, health, city halls; Private firms from the field of transportation, trade, cleaning, maintenance, financial, consultancy and training activities, agriculture, industry etc. 	<ul style="list-style-type: none"> • Whether the products and services provided by the organization have a contribution in raising the quality of life; • Whether the organization has a critical position with regard to the excesses of the society; • If there is a proper information flow inside and outside the organization; • If the employees participate in the decision-making referring to their work, or the future of the organization ; • If a particular attention is paid to labour quality (protective clothing); • If efforts are made for the improvement of the employees' qualification; • If the organization supports or is sympathetic with underprivileged groups or regions; • If the suppliers, clients or collaborators of the organization apply environment protection policies; • If an ethics related criterion was applied at the selection of the bank the organization works with; • If the selective collection of the waste is practiced. 	<ul style="list-style-type: none"> • The quantity of recovered or recycled materials; • The amount and the quality of the products sold and the services rendered; • The number of trained employees/year; • The amount of granted credits; • The quantity of food that was donated to underprivileged groups; • The number of granted scholarships; • The number of complaints against the organization; • The number of cut jobs; • The difference between the highest and the lowest wages within the organization; • The quantity of re-used water; • Costs associated to environment protection; • The number of papers or publications on environment protection, released by the organization; • % of the profit oriented towards benefaction projects.

Source: Authors' own processing, 2016

Conclusions

The development of the social audit concept in Romania is extremely important, as its application contributes to:

- Improving the quality of the social services in Romania;
- Developing a socially involved environmentally responsible business environment;
- Guaranteeing that the fundamental rights and principles of the employees are respected – the payment of a decent salary, the labour health and security, the absence of discriminations, the right to association and collective negotiation etc.;
- Improving the quality of the services rendered to citizens by the public institutions;
- Respecting the right of the citizens to control those governing the country and representing their

interests, or the right to participate actively in public actions, in order to raise the quality of life in our country;

- Increasing the transparency in all sectors of the public and private, economic and social life from Romania;
- Generating an new cultural attitude of the Romanian citizens, of more active involvement in the public and social activities.

In the attempt to build a more steady and sympathetic society, what is important in Romania is both the theoretical development of the social audit concept, and the introduction of several elements from the practice of those who have already been applying social audit.

The truth is that, as presented in the international literature, the social audit is a complex process, which takes time and is quite costly. The information amount

that can be provided by a social audit report is large and able to respond to the requirements of different types of stakeholders.

As prescribed by the Social Assistance Law, the social audit can be performed in Romanian social institutions by a social auditor, whose characteristics and responsibilities will be determined by law. But what would be the alternative to the external certification of the social audit in Romania, for the other types of public or private institutions?

In our opinion, one option could be the certification of the social audit reports by a public institution, based on previously determined criteria. With public institutions we mean, for example, a department established within city halls that would have the advantage of a good knowledge of the local economic and social environment, as well as of the rapid certification, due to the proximity to the organizations from the region. The risk associated to this option would be that the local administration prescribes criteria which would not be sufficiently relevant for a certain sector.

Another option, perhaps more interesting than the first one, could be a combination between the local administration and the professional bodies from different sectors. This option would have the advantage that the professional bodies would be able to identify the most suitable indicators for each sector, while the certification would be provided by the local administration, as an external representative, with real credibility, which could evaluate the social actions of the organizations.

For the beginning, several experimental engagements could be performed, at the level of some city halls; these could be subsequently generalized, based on the concrete experience gathered.

The issues we presented had a purely theoretical character, which might decrease the relevance of the research; yet our main objective was to debate the approached topic and to suggest theoretical solutions. The research can be continued, as a future direction, through a practical approach, in order to validate the solutions we proposed and to identify possible corrections, in order to perform a qualitative social audit.

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