
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

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