

SOCIAL ACCOUNTING TO MAKE THE SOCIAL RESULTS VISIBLE

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***Abstract:** Accountability represents the direct part of the social system and its objective is to conceive this system, to measure, analyze, assess, form and control it. It is not easy to approach the social reality without correlating it to the financial, economic and administrative reality since there is a clear-cut connection between the two. The social accountability aims at balancing the social areas and the accountability practice as the former appears as a branch of the accountability within the context of scientific knowledge which offers answers to social problems, to their causes, manifestations and projections within a dynamic environment. New social responsibilities emerging in case of companies involve a growth of informational requirements both from outside and from inside for a better entity management.*

This article is meant to show what social accountability is, what are its major branches and implications.

Key words: social accounting, implications, accounting, social results.

Jel codes: A13, M41.