

AperTO - Archivio Istituzionale Open Access dell'Università di Torino

**Management systems and accountability
in ethical-oriented entities.**

This is a pre print version of the following article:

Original Citation:

Availability:

This version is available <http://hdl.handle.net/2318/123082> since

Terms of use:

Open Access

Anyone can freely access the full text of works made available as "Open Access". Works made available under a Creative Commons license can be used according to the terms and conditions of said license. Use of all other works requires consent of the right holder (author or publisher) if not exempted from copyright protection by the applicable law.

(Article begins on next page)

Economia Aziendale 2000 Web ©

Online Review

N. 1/2007
Special Issue

1st Italian CSEAR Conference

“Social and Environmental Accounting Research”

**Bergamo, Italy
September 14th – 16th 2006**

Economia Aziendale 2000 Web ©
International Business Review
Editor in Chief: Piero Mella
ISSN 1826-4719
Reg. Trib. Pavia - n. 495/99 R.S.P.

Pavia, March, 2007
No. 1/2007 – Special Issue

All the contents are protected by copyright.
No part can be copied without the Editor in Chief's and Author's permission.
Further information at: www.ea2000.it



Management Systems and Accountability in “Ethical-Oriented Entities”

Maurizio Cisi (*), Marco Bechis ()**

(*) Department of Business Administration
University of Turin, Corso Unione Sovietica 218 bis, 10134 Torino, Italy
E-mail: cisi@econ.unito.it

(**) Department of Commodity Science - University of Turin, Piazza Arbarello 8, 10122 Torino, Italy
E-mail bechis@econ.unito.it

Summary - 1. Introduction - 2. Quality and socially responsible management systems - 3. The accountability process: the corporate social reporting - 4. The informative system for sustainability reporting - 4. “Ethical-oriented entities” and accountability systems: an empirical analysis - 5. Conclusions

Abstract

In some entities, in order to assure a systematic government coherent with values and guidelines, the traditional and main economic control systems is integrated with ethical-social, environmental and quality management systems. This process of integration guarantees the definition and the analysis of the global (economic, social, environmental) performances both inside the organization than outside when specific accountability instruments are used.

The present work aims to deepen the relationship between the management instruments for quality, environment and ethical-social aspects, and the correspondents “accountability systems”.

In consequence of a comparative analysis on the requirements of such instruments/systems an hypothesis is carried out for an intermediate operative framework - or “informative system” - that concurs to transfer, through the continuous improvement cycle (PDCA), main information for a correct and sustainable management of the organizations.

With reference to the instruments, the analysis focuses on the relationship between accountability and the requirements for quality (ISO 9001), environmental (ISO 14001) and ethical-social (SA8000) management systems.

An analysis has been conducted on a sample of all Italian companies with certified environmental and social management systems (defined as “ethical-oriented entities”). It showed that not only

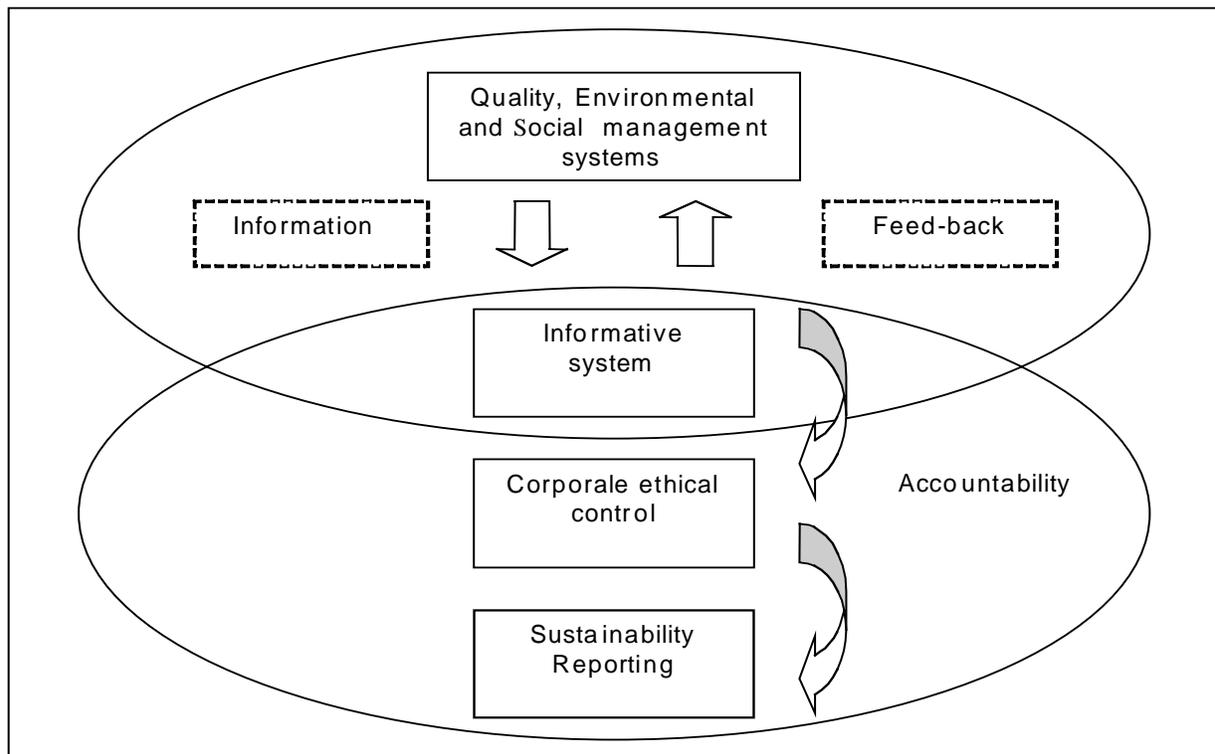
big entities use accountability instruments and that the number of reporting instruments is higher for “ethical-oriented organisations”.

The obtained results represent the first step of a research aimed to define (i) how deep is the relation between reporting instruments and management systems and (ii) if the degree of reliability of reporting instruments is higher as a consequence of the presence of ethical-oriented management systems.

1 - Introduction

According to a well-known analysis - conducted on a panel of 35 European organizations who applied *quality management* - evidencing some categories underlying the success of the results (i.e. financial, market, organizational development and learning orientation) (Hardjono, S. Ten Have, W. Ten Have, 1996), the relation *Accountability-Management Systems* has been for a long time referred to different instruments such as the “Business Control” and the “Quality System” (Giorgetti, 2005).

Scheme 1 - The theoretical framework



Such a relation has been analysed on this paper on a sample of Italian “ethical-oriented entities”. The theoretical framework utilized - showed in Scheme 1 - is based on the assumption that *management systems* produce *information* useful, first of all, for their own process control

(feed-back). These information also constitute the basis for a “corporate ethical control”. Moreover, according to companies’ strategies of transparencies, information can be the basis for corporate sustainability *reporting*.

Consequently a better management of the activities/processes of an organization can be obtained, firstly, through the integration of the *quality management system* criteria - not only restricted to physical controls for the final output (product or/and service) - with the *economic* aspects, then, through the implementation of a *quality-economic management system* and its enlargement to incorporate the other aspects of *Social Responsibility*. Since *Accountability* and *Quality Management Systems* are always more connected with environmental and ethical-social aspects the organizational decisions of the future may include *Social, Environmental* and *Economic* concerns (Courtney, 2001).

These considerations are in accord with the TBL - triple bottom line - *Corporate Social Responsibility (CSR)* concept (Elkington, 1998). In fact most definitions “describe it as a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis”. Being socially responsible means not only fulfilling legal expectations, but also going beyond compliance and investing ‘more’ into human capital, the environment and the relations with stakeholders.

The experience with investment in environmentally responsible technologies and business practice suggests that going beyond legal compliance can contribute to a company’s competitiveness. Going beyond basic legal obligations in the social area (for example: training, working conditions, management-employee relations) can also have a direct impact on productivity. It opens a way of managing change and of reconciling social development with improved competitiveness” (Green Paper, 2001).

The concept of *CSR* is linked with the transparencies of the companies towards their stakeholders. Recently, there has been a substantial increase in corporate awareness of environmental and social performance and a concomitant desire to publicly report such results.

Mostly large companies have multiple ethics documents and the communication of these ethics statements is improving (Murphy, 2005). This derives from a variety of reasons: to comply with regulations; to reduce the cost of future compliance; to comply with industry environmental codes: to improve the relations with the stakeholders. Moreover, reasons of social and environmental reporting are related to expected improvements in competitive advantage, to improvements in company’s legitimacy and are connected with a sense of social responsibility and desire to adhere to societal standards (Morhardt, 2002).

2 - Quality and socially responsible management systems

In order to correctly manage an organization, it is possible to utilize some international voluntary standards, such the ISO 9001 and ISO 14001 standards - the latter could be integrated with the EMAS Regulation criteria - and the SA8000 model, that respectively deal with:

- the requirements of a *quality management system* model promoting “the adoption of a process approach in the development, realization and improvement in the effectiveness of the quality management system”, in order to increase the customer satisfaction through the conformity to the requirements themselves (UNI EN ISO 9001, 2000);
- the requirements for an *environmental management system* “to enable an organization to develop a policy and objectives taking into account legal requirements and other requirements of the organization and information about significant environmental aspects” (UNI EN ISO 14001, 2004), while “promoting the continual improvements in the environmental performance of organisations by: the establishment and implementation of environmental management systems by organisations; the systematic, objective and periodic evaluation of the performance of such systems; the provision of information on environmental performance and an open dialogue with the public and other interested parties; the active involvement of employees in the organisation and appropriate initial and advanced training that makes active participation in the tasks” relative to the introduction of the aforesaid *environmental management system* (EC Regulation No 761, 2001);
- the “requirements for *social accountability* to enable a company to: develop, maintain, and enforce policies and procedures in order to manage those issues which it can control or influence; demonstrate to interested parties that policies, procedures and practices are in conformity with the requirements of this standard” (SA8000, 2001).

Considering the detailed structure of the aforesaid *management systems* models, it is possible compare their requirements as synthesized in Table 1.

Table 1 - Principal aspects of the management systems normative

ISO 9001:2000 - Quality Management System	
Management responsibility	Management commitment; Customer focus; Quality policy; Planning; Responsibility, authority and communication; Management review
Resource management	Provision of resources; Human resources; Infrastructure; Work environment
Product realization	Planning of product realization; Customer-related processes; Design and development; Purchasing; Production and service provision; Control of monitoring and measuring devices
Measurement, analysis and improvement	Monitoring and measurement; Control of nonconforming product; Analysis of data; Improvement
ISO 14001:2004 - Environmental Management System (EMS)	
EMS	General requirements; Environmental policy
PDCA	Planning; Implementation and operation; Checking and corrective action; Management review

EMAS Regulation	
Some environmental typical aspects	Legal environmental compliance (not only “commitment”); Environmental performances; External communication and relations; Employee involvement; Environmental statement (“results achieved by an organisation against its environmental objectives and targets...requirement of continuing to improve its environmental performance,...information needs of relevant interested parties”); Environmental review (“initial comprehensive analysis of the environmental issues, impact and performance”); Direct and indirect environmental aspects
SA8000:2001 - Ethical/Social Management System	
ILO Conventions	C29 and 105 (Forced and Bonded Labour); C87 (Freedom of Association); C98 (Right to Collective Bargaining); C100 and 111 (Equal remuneration for male and female workers for work of equal value; Discrimination); C135 (Workers’ Representatives); C138 (Minimum Age); C155 (Occupational Safety & Health); C159 (Vocational Rehabilitation & Employment/Disabled Persons); C177 (Home Work); C182 (Worst Forms of Child Labour)
ILO Recommendations	R146 (Minimum Age); R164 (Occupational Safety & Health)
ONU Documents	Universal Declaration of Human Rights ; The United Nations Convention on the Rights of the Child; The United Nations Convention to Eliminate All Forms of Discrimination Against Women
Ethical/Social requirements	Child labour; Forced labour; Health and safety; Freedom of association and right to collective bargaining; Discrimination; Disciplinary practices; Working hours; Remuneration
Ethical/Social Management System	Policy; Management review; Company representatives; Planning and implementation; Control of Suppliers/Subcontractors and Sub-Suppliers; Addressing concerns and taking corrective actions; Outside communication; Access for verification; Records

The “quality control and ethics standards” could be used by “registered public accounting firms in the preparation and issuance of audit reports ... may be necessary or appropriate in the public interest or for the protections of investors” (Sarbanes-Oxley, 2002).

The requirements of the ISO 9001 standard are absolutely general and can be applied “to all the organizations, independently from their type and size and from the supplied products”. The international standard “has been aligned with ISO 14001:1996 in order to enhance the compatibility of the two standards for the benefit of the user community” and “does not include requirements specific to other management systems, such as those particular to environmental management, occupational health and safety management, financial management or risk management”; it however enables an organization “to align or integrate its own *quality management system* with related management system requirements” or “to adapt its existing *management system(s)* in order to establish a quality management system that complies with the requirements of the ISO 9001 International Standard”.

The new ISO 14001:2004 standard “applies to those environmental aspects which the organization can control and those which it can influence. It does not itself state specific environmental performance criteria and is applicable to any organization that wishes: to implement, maintain and improve an environmental management system; to assure itself of its conformity with its stated environmental policy; to demonstrate such conformity with this international standard by: making a self-determination and self-declaration; or seeking confirmation of its self-declaration by a party external to the organization; or seeking certification/registration of its environmental management system by an external organization”.

It has been evidenced that organizations with an ISO 14001 effective *environmental management system* decrease their risk for insurance companies (Rosenbaum, 1998).

The EMAS Regulation (EC) No 761/2001 of the European Parliament and of the Council is “open to the participation of any organisation dedicated to improving its overall environmental performance”. The Commission Regulation (EC) No 196/2006 of 3 February 2006 amended Annex I to Regulation No 761/2001 to take account of the new International Standard EN ISO 14001:2004. It abrogates the Decision 97/265/EC on the EN ISO 14001:1996 standard (Commission Decision, 16 April 1997).

The ethical/social SA8000 model “shall apply universally with regard to geographic location, industry sector and company size”. An organization seeking conformity to the model “shall comply with national and other applicable law, other requirements to which the company subscribes” and, of course, with the SA8000 requirements (when they “address the same issue, that provision which is most stringent applies”). The organization shall also respect the principles of many ILO Conventions/Recommendations and ONU documents.

3 - The accountability process: the corporate social reporting

Corporate social *reporting* is conceived as the practical side of *Corporate Social Responsibility* (Rasche, 2006). It has become an important dimension of the corporate accountability process that aims to report environmental and social performance publicly.

It has been observed that companies, in accordance with respectively the higher or the lower degree of strategicness of the social performance areas, make an interactive use or a diagnostic use of their social reporting systems (Gond, Herrbach, 2006). Ethical, social and environmental reported data and information should be recorded, compiled, analysed and disclosed. Moreover, the necessity to incorporate the social dimension in corporate reporting raises important questions about the processes of measurement and auditing of social performances.

Rasche and Esser (2006) suggest to consider three essential processes (accounting, auditing,

reporting) - subsumed under the term SEAAR (Social Ethical Accounting Auditing Reporting) that represents a variety of approaches to the measurement, assessment and communication of social and ethical performance - when talking about organizational accountability.

Accounting, reflects the need of identifying relevant issues and thus determines the scope of accountability related actions at the beginning of the process. It means deriving indicators that enable organizations to define clear performance targets. *Auditing* can also be defined as the process of externally or internally verifying the content and the quality of accountability related information to improve trust with stakeholders. It can furthermore mean taking corrective measures. As a form of measurement, the social *audit* is the natural step in the concern for operationalising CSR and represents a managerial effort to gauge a company corporate social performance. *Reporting* includes all practices undertaken to communicate and measure the impact of accountability related actions to obtain a stakeholders feedback and consequently to improve accounting and auditing practices (Rasche and Esser, 2006).

Some argumentation can be made on the above processes in relation to the usefulness and the consistency of their outputs. To be useful, social and environmental *information* must be reliable, so to be trusted as a provider of correct results. *Information* has the quality of reliability, first of all, when it is free from material error and bias, then, when it can be deepened by users. The reliability of information is also related with its neutrality; that means that the information should not influence the making of a decision or a judgement in order to achieve a predetermined result. The reliability of ethical and social information is a characteristic that is also connected with its auditability; this refers to the extent to which *information management systems* and *communication practices* lend themselves to be examined for accuracy by both internal and external parties. Auditability, in particular, refers to the ability in demonstrating that processes underlying report preparation and information in the report itself meet standards for quality and consistency.

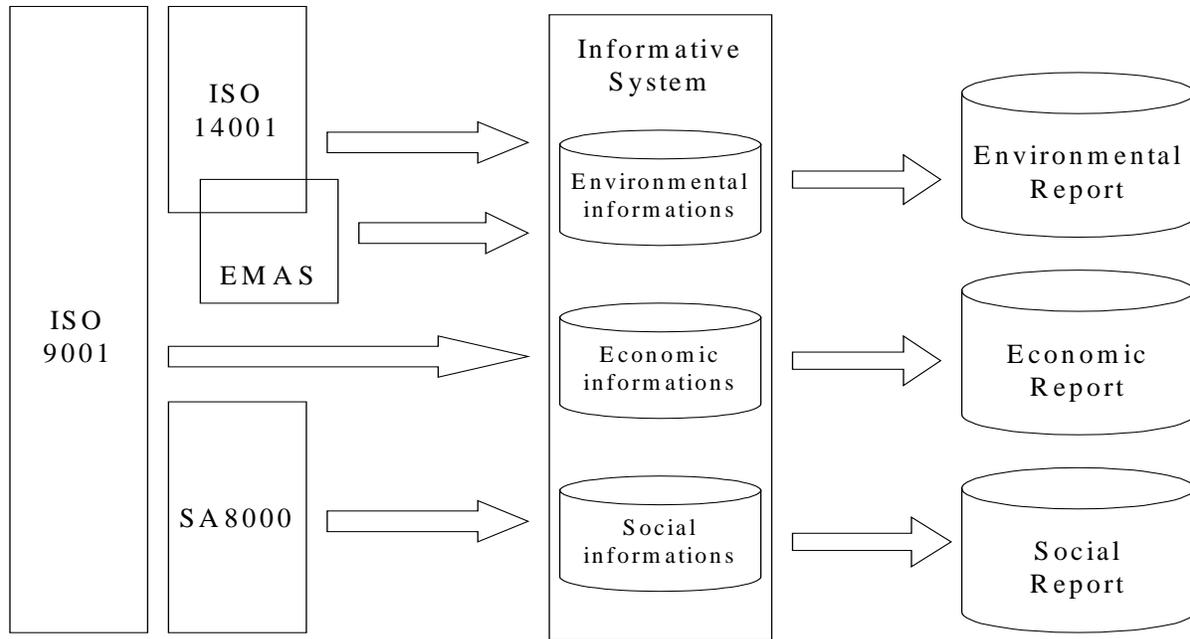
All these considerations bring to the conclusion that organisations having internal systems finalised to record, monitor and improve accuracy, completeness and reliability of financial, operational, health, safety and environmental management information can provide more reliable accountability instruments.

4 - The informative system for sustainability reporting

To the aim of deepening the relation between the individuated *management instruments* (i.e. ISO 9001, ISO 14001-EMAS, SA8000) and the *accountability systems* (i.e. environmental, economic and social reports) the authors elaborated the Scheme 2.

Analysing for each organization or enterprise the aspects of the *management systems normative* - structured according to the PDCA (Plan-Do-Check-Act) cycle - it should be possible to individuate a series of *Triple-Bottom-Line* (TBL) informative instruments (“indicators”) to supply the necessary inputs for a sort of TBL “informative system”.

Scheme 2 - Management, informative and accountability systems



Such an “informative system” represents an operative intermediate instrument suitable to connect the *management system models* with the *accountability systems*.

The *objective evidences* deriving from the “informative system” have then to be reclassified in order to fulfil the correspondent TBL (“environmental, economic and ethical-social or social”) accountability reports.

It can be observed that the “voluntary” *environmental* and *social reporting* could include both “mandatory” than “not requested by law” (i.e. in the field of *social responsibility*) aspects.

According to the GRI (*Global Reporting Initiative*) framework, an *informative system* should provide data concerning three dimensions of sustainability indicators: economic, environmental and social.

The economic dimension of sustainability concerns an organisation’s *impacts* on the economic circumstances of its stakeholders and on economic systems at local, national and global levels. These *impacts* can be positive or negative. Generally speaking, economic performance

includes all aspects of the organisation’s economic interactions, as well as the traditional measures used in financial accounting and intangible assets that do not systematically appear in financial statements.

Economic indicators in the sustainability reporting context, focus on the manner in which an organisation affects the stakeholders with whom it has direct and indirect economic interactions. Therefore, the focus of economic performance measurement is on how the economic status of the stakeholder changes as a consequence of the organisation’s activities. In some cases, existing financial indicators can directly inform these assessments. In other circumstances, different measures may be necessary, including the re-statement of traditional financial information to emphasise the impact on the stakeholder (e.g.: definition of the economic value-added and its distribution to main stakeholders).

The economic impact of an entity can be analysed as *Direct Impacts* and *Indirect Impacts*.

Indicators on *Direct Impacts* are designed to measure the monetary flows between the organisation and its key stakeholders and aims to indicate how the organisation affects the economic circumstances of those stakeholders. *Direct economic impacts* refers to:

- Customers;
- Suppliers;
- Employees;
- Providers of capital;
- Public sector.

Indirect impacts are related to *externalities*¹ that create impacts on communities, broadly defined. According to GRI framework, the consideration of *Indirect Impacts*, means to integrate measures that are generally of two types: *Systemic indicators* and *Cross-cutting indicators*.

Systemic indicators relate the activity of an organization to the larger economic, environmental, and social systems of which it is a part. Absolute systemic indicators describe an entity’s performance in relation to the limit or capacity of the system of which it is a part. In general, systemic indicators provide an understanding of the degree to which the organization’s performance may influence the performance of a larger system (these types of measures are most useful for organizations that operate within a relatively narrowly defined geographic area).

Cross-cutting indicators directly relate two or more dimensions of economic, environmental and social performance as a *ratio* (for instance the amount of emissions per unit of output) and

¹ *Externalities* are intended as those costs or benefits arising from a transaction that are not fully reflected in the monetary amount of the transaction.

effectively demonstrate the size of the positive or negative impact for each incremental change in another value.

The *environmental dimension of sustainability* concerns an organisation’s impacts on living and non-living natural systems, including ecosystems, land, air and water. Environmental performance information is provided in terms of absolute and normalised indicators. Both measures reflect important and distinct aspects of sustainability: in particular, absolute indicators provide a sense of scale or magnitude of the use or impact, which allows the user to consider performance in the context of larger systems; normalised indicators illustrate the organisation’s efficiency and support comparison between differently sized organisations.

The *social dimension of sustainability* concerns an organisation’s impacts on the social systems within which it operates. Social performance can be measured through an analysis of the organisation’s impacts on stakeholders at the local, national and global levels.

The GRI has selected indicators by identifying key performance aspects surrounding labour practices, human rights and broader issues affecting consumers, community and other stakeholders in society ².

On these basis, *environmental and social performance indicators* refer to the aspects inserted in Table 2.

Table 2 - Environmental and social performance indicators (GRI)

ENVIRONMENTAL PERFORMANCE INDICATORS	
Materials; Energy; Water; Biodiversity; Emissions, effluents and waste; Suppliers; Products and services; Compliance; Transport; Overall.	
SOCIAL PERFORMANCE INDICATORS	
Labour Practices and Decent Work	Employment; Labour/management relations; Health and safety; Training and education; Diversity and opportunity
Human Rights	Strategy and management; Non-discrimination; Freedom of association and collective bargaining; Child labour; Forced and compulsory labour; Disciplinary practices; Security practices; Indigenous rights
Society	Community; Bribery and corruption; Political contributions; Competition and pricing
Product Responsibility	Customer health and safety; Products and services; Advertising; Respect for privacy

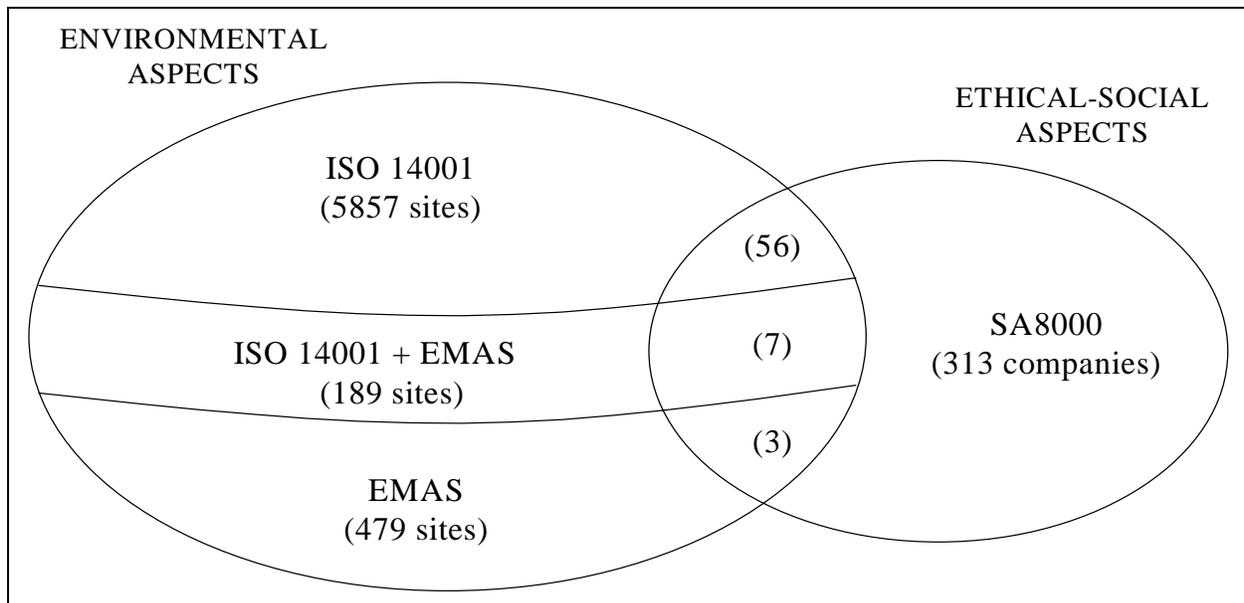
² In the GRI framework, the specific aspects for labour practices and human rights performance are based mainly on internationally recognised standards such as the Conventions of the International Labour Organisation (ILO) and international instruments such as the United Nations Universal Declaration of Human Rights. The labour practices and human rights indicators are based on the ILO Tripartite Declaration Concerning Multinational Enterprises and

In addition the GRI framework requests a fourth group of integrated indicators (not identified as a standardised set of indicators). Integrated indicators are identified through stakeholder consultation and relate to sector or geography specific issues pertinent to the organization.

5 – “Ethical-oriented entities” and accountability systems: an empirical analysis

An analysis has been conducted on entities that obtained SA8000 and ISO 14001 certification (and/or EMAS registration) in Italy. In this paper, those organisations are called “ethical-oriented entities”. The purpose of the research was to assess the significance and materiality of the relation between the existence of ethical and environmental managerial systems and the social reporting conduct. The analysis wants to try to clarify the role of the informative system related to managerial system in the relationship whit external accountability processes.

Scheme 3 - Sample of environmental and ethical-social companies



The number of national ISO 14001:2004 certified sites (5857) is notably superior to the number of SA8000 certifications (323) - the latter is almost comparable to the number of EMAS Registrations (510). The percentage of “ethical-oriented” companies - intended as “organizations that have both SA8000 and ISO 14001 certification/EMAS registration” - is around 21% of

Social Policy, and the Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises.

SA8000 certified companies/sites and around 1% of the wider sample of environmental certified/registered sites (Scheme 3).

As shown in Table 3 - in accordance to the EA (European co-operation for Accreditation) classification - the number of “ethical-oriented” companies (66) concentrates on some particular sectors (i.e. above all firm professional services and logistic, then constructions, installation and maintenance of plants, social services and electrical-optical devices).

Table 3 - “Ethical-oriented organizations” classified by EA sector

EA sector	Description	Number of companies
35	Firm professional services	17
31, 31a	Logistics: transport, storage and communication	12
28, 28a	Construction, installation and maintenance of plants	7
39	Other social services (<i>other than “Health and social work”</i>)	6
19	Electrical machines, electrical and optical equipment	5
3	Food, drinks and tobacco industries	3
17	Basic metals and fabricated metal products	3
14	Rubber and plastic products	2
18	Mechanical machines, equipment and plants	2
30	Hotels and restaurants	2
5	Leather and leather products	1
7	Pulp, paper and paper products	1
9	Printing and printing activities companies	1
10	Manufacture of coke and refined petroleum products	1
12	Chemicals, chemical products and fibres	1
15	Non metallic mineral products	1
23e	Manufacture of furniture and furnishings	1
29b	Repair of cycles, motorcycles and motor vehicles	1
32°	Financial intermediation, real estate and renting	1
33	Information technology	1
34	Engineering and technical services	1
38	Health and social work	1
TOTAL		71 (*)

(*) some of the 66 “ethical-oriented companies” obtained the certification for more than one EA sector.

A search has been conducted on Bureau van Dijk-AIDA’s database for information on each company. Annual reports (2004) were requested for industrial and services companies belonging to the sample. The proprietary structure and the size characteristics are shown in Table 4. According to European Union’s classification³, in this paper companies defined as “UE SMEs”

³ The European Commission adopted in 2003 the Recommendation 2003/361/EC regarding the SME definition. It defines the category of Small and Medium-sized Enterprises according to three criteria: staff headcount, annual turnover and annual balance sheet. In particular a SME is an autonomous enterprise which (i) employ fewer than 250 persons and (ii) which have an annual turnover not exceeding 50 million euro, and/or (iii) an annual balance sheet total not exceeding 43 million euro. An autonomous enterprise is totally independent (there are no participation in

are small and medium sized entities. On the contrary, companies defined as “NON UE SMEs” are bigger dimension’s companies.

The analysis of the behaviours of Italian selected ethical-entities (with both environmental and social management systems) illustrate that almost 35% of companies provide environmental and/or social accountability reporting instruments for the stakeholders (as showed in Table 5). It seems to be important to underline that more than half of these entities are SMEs according to the European definition.

Table 4 - “Ethical-oriented organizations”: proprietary structure ad size

	UE SME	NON UE SME	N.D.	TOT.
SPA	13	21	4	38
SRL	10	3	2	15
CONSORTIUM	4	1	0	5
COOPERATIVE	4	4	0	8
TOT.	31	29	6	66

Table 5 – “Ethical-oriented organizations”: reporting conducts

	UE SME	NON UE SME	N.D.	TOT.	% on TOTAL ENTITIES
SOCIAL REPORT	3	5	0	8	12,1%
SOCIAL REPORT + MANDATORY ENVIRONMENTAL REPORT (EMAS)	2	1	1	4	6,1%
SUSTAINABILITY REPORT	0	5	0	5	7,6%
SUSTAINABILITY REPORT + MANDATORY ENVIRONMENTAL REPORT (EMAS)	0	1	0	1	1,5%
MANDATORY ENVIRONMENTAL REPORT (EMAS)	5	0	0	5	7,6%
NO ACCOUNTABILITY INSTRUMENTS	15	17	5	37	56,1%
INFORMATION NOT AVAILABLE	6	0	0	6	9,1%
TOT.	31	29	6	66	100,0%

The economic size-characteristics of ethical reporting entities are described in Table 6.

other enterprises and no enterprise has a participation in it) or it holds less than 25% of the capital or voting rights in one or more other enterprises and/or outsiders do not have a stake of 25% or more of the capital or voting rights in the enterprise.

Table 6 - Reporting organizations: economic sizes

			<i>Euro total assets/000</i>	<i>Euro equity/000</i>	<i>Euro turnover/000</i>	<i>Workforce</i>
<i>ALL ENTITIES</i>		mean	236.432	23.783	145.446	824
		median	21.396	2.720	17.860	162
<i>ENTITIES WITH ACCOUNTABILITY INSTRUMENTS</i>	<i>UE SME</i>	mean	19.308	2.632	9.724	85
		median	9.009	1.495	9.978	54
	<i>NON UE SME</i>	mean	1.061.770	58.831	597.141	1.923
		median	66.778	21.601	48.725	711

5 - Conclusions

The setting by an organization of an intermediate operative framework - or “informative system” - including a list of quality, environmental, economic and ethical-social *objective evidences* deriving from the quality and social responsibility *management systems* implemented in an organization could be finalized to supply information to mandatory and voluntary documents (i.e. respectively economic and environmental-ethical-social *reports*).

Such a framework represents an effective example of integration between management models and accountability systems that allows the enterprises to control and improve the performances and to demonstrate the legal respect and their commitment in the field of corporate social responsibility.

The analysis realized on Italian “ethical-oriented entities” show first of all that not only bigger companies, but also SMEs utilizes *Accountability Instruments*. The presence of both social and environmental management systems on the companies analysed can demonstrate the existence of a informative system integrated whit an environmental information that support the *Management Systems* and the *Accountability Instruments*. Reporting instruments that originates from such an informative system seems to have the quality of reliability, so to be trusted as a provider of correct and consistencies results.

In consideration of the significance of the argument examined in this paper, further works will be oriented to deepen such a thematic.

References

- Anderson E. (1983), *Value in ethics and economics*, Harvard University Press, Cambridge, London
- Azzone G., Bertelè U. and Noci G. (1997), *L'ambiente come vantaggio competitivo*, Etas, Milano
- Bagnoli L. (2004), *Quale responsabilità sociale per l'impresa ?*, Franco Angeli, Milano
- Baldarelli M.G. (2005), *Le aziende eticamente orientate. Mission, governance e accountability*, CLUEB, Bologna
- Bandettini A. (2001), *Responsabilità sociali dell'impresa*, in AA.VV, *Bilancio d'esercizio e amministrazione delle imprese. Studi in onore di Pietro Onida*, Giuffrè, Milano
- Bartolomeo M. (a cura di) (1997), *La contabilità ambientale d'impresa*, Il Mulino, Bologna
- Beica E. (1999), Il bilancio sociale, *Summa*, 140, [26-31]
- Brusa L. (2004), *Dentro l'azienda. Organizzazione e management*, Giuffrè, Milano
- Campbell D., Craven B. and Shrives P. (2003), Voluntary social reporting in three FTSE sectors: A comment on perception and legitimacy, *Accounting, Auditing & Accountability Journal*, vol. 16
- Campedelli B. and Cantele S. (2004), Bilancio sociale e governo aziendale responsabile: alcune riflessioni, *Rivista Italiana di Ragioneria e di Economia Aziendale*, Roma, Anno CIV, No. 9-10
- Catturi G. (1990), *Produrre e consumare, ma come?*, Cedam, Padova
- Chirieleison C. (2002), *Le strategie sociali nel governo dell'azienda*, Giuffrè, Milano
- Cisi M. (2003), *Accountability e comunicazione ambientale. Evidenze empiriche e linee evolutive*, Atti del XXV convegno AIDEA, Università degli Studi de Piemonte Orientale, Giuffrè, Milano
- Cisi M. (2003), *Il bilancio ambientale*, Giappichelli, Torino
- Cisi M. (2005), Un modello per il controllo della creazione di valore sociale: il social statement, *Impresa*, Roma, No. 7-8/2005
- Clarkson Max B. E. (1995), A stakeholder framework for analyzing and evaluating corporate social performance, *Academy of Management Review*, vol. 20, No. 1 [92, 117]
- Coda V. (1989), Etica ed impresa: il valore dello sviluppo, *Rivista dei dottori commercialisti*, 5
- Coda V. (1998), *Stakeholders*, in Coda V., Invernizzi G., Rispoli M. (a cura di), *La strategia aziendale*, Utet, Torino
- Commission Decision of 16 April 1997 on the recognition of the international standard ISO 14001:1996 and the European standard EN ISO 14001:1996, establishing specification for environmental management systems, in accordance with Article 12 of Council Regulation (EEC) No. 1836/93 of 29 June 1993, allowing voluntary participation by companies in the industrial sector in a Community eco-management and audit scheme (Text with EEA relevance), 97/265/EC, Official Journal of the European Communities, L 104, 22 April 1997, Bruxelles
- Commission Regulation (EC) No 196/2006 of 3 February 2006 amending Annex I to Regulation (EC) No 761/2001 of the European Parliament and of the Council to take account of the European Standard EN ISO 14001:2004, and repealing Decision 97/265/EC, Official Journal of the European Communities, L 32/4, 4 February 2006, Bruxelles

- Commissione Europea (2001), *Green Paper. Promoting a European Framework for Corporate Social Responsibility*, Bruxelles
- Cordazzo M. (2002), I bilanci ambientali e sociali in Italia: un’analisi empirica dei contenuti e delle metodologie, *Quaderni Monografici Rirea*, Roma, 13
- Courtney J. F. (2001), Decision making and knowledge management in inquiring organizations: toward a new decision-making paradigm for DSS, *Decision Support Systems*, Elsevier Science BV, 31 [17, 38]
- Di Toro P. (1993), *L’etica nella gestione d’impresa*, Cedam, Padova
- Donato F. (2000), *La variabile ambientale nelle politiche aziendali: sostenibilità economica ed ecologica*, Giuffrè, Milano
- EC Regulation No 761/2001 of the European Parliament and of the Council of 19 March 2001 allowing voluntary participation by organisations in a Community eco-management and audit scheme (EMAS), Official Journal of the European Communities, L 114/1, 24 April 2001, Bruxelles
- Elkington J. (1998), *Cannibals with Forks: The Triple Bottom Line of 21st Century Business*, Capstone, London
- Ferrero G. (1987), *Impresa e management*, Giuffrè, Milano
- Freeman R. E. (1984), *Strategic Management: a stakeholders approach*, Pitman, Boston
- Gabrovec Mei O. (1990), *Bilancio e contabilità sociale d’impresa*, in *Scritti in onore del Prof. Ubaldo De Dominicis*, Edizioni Lint, Trieste
- Giorgetti R. (2005), Il controllo di gestione della qualità, *Qualità*, November-December, 8 [25, 28]
- Global Reporting Iniziative (2002), *Sustainability Reporting Guidelines on Economics, Environmental and Social Performance*, Boston
- Gray R., Kouhy R. and Lavers S. (1995), Corporate social and environmental reporting. A review of the literature and a longitudinal study of UK disclosure, *Accounting, Auditing & Accountability Journal*, Vol. 8, 2
- Gray R., Owen D. and Adams C. (1996), *Accounting & Accountability*, Prentice Hall Europe
- Green Paper (2001), COM(2001), *Promoting a European framework for corporate social responsibility*, 366 final, European Commission, D-G for Employment and Social Affairs, 18 July 2001, Bruxelles
- Hardjono T., Ten Have S. and Ten Have W. (1996), *The European Way to Excellence*, European Commission, D-G III - Industry, European Quality Publications Ltd, Bruxelles, 86
- Hinna L. (2002), *Il bilancio sociale: scenari, settori e valenze; modelli di rendicontazione sociale; gestione responsabile e sviluppo sostenibile. Esperienze europee e casi italiani*, Il Sole 24 ore, Milano
- Marziantonio R. and Tagliente F. (2003), *Il bilancio sociale nella gestione d’impresa responsabile*, Maggioli Editore, Milano
- Matacena A. (1984), *Impresa e ambiente. Il “bilancio sociale”*, Clueb, Bologna
- Matacena A. (2002), *La responsabilità sociale e la comunicazione sociale nelle aziende non profit*, in L. Hinna (a cura di), *Il bilancio sociale*, Il Sole 24 ore, Milano
- Matacena A. (1993), *La responsabilità sociale: da vincolo ad obiettivo. Verso una ridefinizione del finalismo d’impresa*, in AA.VV., *Istituzioni di Economia d’Azienda, Scritti in onore di Carlo Masini*, Tomo I, Egea, Milano

- Mio C. (2005), *Corporate social responsibility e controllo di gestione: verso l'integrazione*, F. Angeli, Milano
- Molteni M. (2000), *Bilancio e strategia*, Egea, Milano
- Morhardt J. E., Baird, S. and Freeman, K. (2002), Scoring corporate environmental and sustainability reports using GRI 2000, ISO 14031 and other criteria, *Corporate Social Responsibility and Environmental Management*, 9 [215-233]
- Murphy P. E. (2005), Developing, Communicating and Promoting Corporate Ethics Statements: A Longitudinal Analysis, *Journal of Business Ethics*, 62 [183-189]
- Paris A. (2003), *Il ruolo del rendiconto etico-ambientale nel sistema della comunicazione aziendale*, Cedam, Padova
- Pisoni P. (1979), *Il sistema informativo d'impresa*, Giuffrè, Milano
- Rasche A. and Esser D. E. (2006), From Stakeholder Management to Stakeholder Accountability, *Journal of Business Ethics*, 65 [251-267]
- Rosenbaum W. (1998), *ISO 14001 and the Law*, AQA Press, Pasadena, 21
- Rusconi G. and Dorigatti M. (2004), *Teoria generale del bilancio sociale e applicazioni pratiche*, Franco Angeli, Milano
- Rusconi G. and Dorigatti M., (2005), *Etica d'impresa*, Franco Angeli, Milano
- Rusconi G. and Dorigatti M. (2005), *Modelli di rendicontazione etico-sociale e applicazioni pratiche*, Franco Angeli, Milano
- SA8000 (2001), *Social Accountability 8000 - Responsabilità Sociale 8000*, SAI - Social Accountability International, New York
- Sarbanes P. and Hoxley M. (2002), *Conference Report “Sarbanes-Oxley Act of 2002”*, 107th Congress, 2nd Session, House of Representatives, Washington, Title I, Sec. 103
- Staffico L.G. (2004), La comunicazione aziendale, sociale ed etica dell'impresa ed il suo controllo, *Rivista Italiana di Ragioneria e di Economia Aziendale*, Roma, Anno CIV, 9 e 10
- Superti Furga F. (1979), Note introduttive al bilancio sociale, *Sviluppo e organizzazione*, Milano
- Terzani S. (1984), Responsabilità Sociale dell'azienda, *Rivista Italiana di Ragioneria e di Economia Aziendale*, Luglio-Agosto, 8
- UNI EN ISO 14001 (2004), *Sistemi di gestione ambientale, Requisiti e guida per l'uso*, UNI, Milano
- UNI EN ISO 9001 (2000), *Sistemi di gestione per la qualità, Requisiti*, UNI, Milano
- Vermiglio F. (1984), *Il “Bilancio sociale” nel quadro evolutivo del sistema d'impresa*, Grafo Editore, Messina
- Vermiglio F. (1997), *Nuovi strumenti di comunicazione aziendale*, Giappichelli Editore, Torino
- Viviani M. (1999), *Specchio magico, il bilancio sociale e l'evoluzione delle imprese*, Il Mulino, Bologna

Appendix 1 - List of certified/registered organizations

	COMPANY	ISO 9001	ISO 14001	EA Sector	EMAS	SA8000
1	IPrima S.r.l.	X	X	28a		X
2	ABB SACE S.p.A.	X	X	14, 19		X
3	Antelope Tanning S.p.A.	X	X	5		X
4	Ariete Società Cooperativa a r.l.	X	X	28a, 35, 39		X
5	Astrid Energy Enterprises S.p.A.	X	X	19	X	X
6	ATAF S.p.A.	X	X	31		X
7	Autostrada Brescia-Verona-Vicenza-Padova S.p.A.	X	X	31a		X
8	A.N.M. Azienda Napoletana Mobilità S.p.A.	X	X	31a		X
9	A.T.L. Azienda Trasporti Livornese S.p.A.	X	X	31a		X
10	B & C Speakers S.p.A.	X	X	19		X
11	Box Marche S.p.A.	X	X	7	X	X
12	Braxon Lavoro Soc. Coop. a r.l.	X	X	35		X
13	Casa di Cura Gibiino S.r.l.	X	X	38		X
14	CERMEC Consorzio Ecologia e Risorse di Massa e Carrara S.p.A.	X	X	39		X
15	CO.EL.MO. S.r.l.	X	X	19		X
16	COM Metodi S.p.A.	X	X	35		X
17	Compagnia Pisana Trasporti S.p.A.	X	X	31a		X
18	Compagnia Trasporti Pubblici S.p.A.	X	X	31a		X
19	Consorzio ABN A&B Network Sociale	X	X	35		X
20	Consorzio Alveare	X	X	35		X
21	Consorzio Comense Inerti S.p.A.		X	39		X
22	Consorzio Miles Servizi Integrati	X	X	35		X
23	Cooperativa di Lavoro Team Service Soc. Coop. a r.l.	X	X	35		X
24	Crystal S.r.l.	X	X	39		X
25	Diagnosis S.r.l.	X	X	28a		X
26	Emsar S.p.A.	X	X	14		X
27	EURECO S.r.l.	X	X	39		X
28	Ferrovie del Gargano S.r.l.	X	X	31a		X
29	Florida 2000 S.r.l.	X	X	35		X
30	G & A Engineering S.r.l.	X			X	X
31	GE Transportation Systems S.p.A.	X	X	18, 19		X
32	Granarolo S.p.A.	X	X	3	X	X
33	Gruppo Nuova Veneta Albatros 3MP S.p.A.	X	X	35		X
34	I.V.V. - Industria Vetraria Valdarnese S.C.a.r.l.	X	X	15		X
35	IB Informatica S.r.l.	X	X	33		X
36	Ionics Italba S.p.A.	X	X	28, 34, 39		X
37	Isotech S.r.l.	X			X	X
38	Istituto di Vigilanza Privata La Nuova Lince S.r.l.	X	X	35		X
39	Italcappa Cooperativa Sociale a r.l.	X	X	28a		X
40	La Faraona (Arena Holding) S.Coop. a r.l.	X	X	3		X
41	Lavori Ferroviari e Civili S.r.l.	X	X	28a		X
42	Markas Service S.r.l.	X	X	30, 35		X

43	MEDOV S.r.l.	X	X	31a		X
44	Minerva S.C.p.A.	X	X	35		X
45	Miorelli Service S.p.A.	X	X	35		X
46	Molle Industriali Conte S.r.l.	X	X	17		X
47	MPS Banca per l'Impresa S.p.A.	X	X	32a	X	X
48	Nuova Solmine S.p.A.	X	X	12	X	X
49	Porto di Carrara S.p.A.	X	X	31a		X
50	R.A.M.A. S.p.A.	X	X	31a		X
51	Ristor' Art S.p.A.	X	X	30, 35		X
52	Rosss S.p.A.	X	X	17	X	X
53	San Matteo S.p.A.	X	X	3	X	X
54	SAT Società Aeroporto Toscano Galileo Galilei S.p.A.	X	X	35		X
55	SEGIS S.p.A.	X	X	23e		X
56	Società Cooperativa Concordia '95 S.r.l.	X	X	35		X
57	Società Edile Piccolo S.r.l.	X	X	28		X
58	Stanley Italia S.r.l.	X	X	17		X
59	STI S.p.A.	X			X	X
60	Tangram S.r.l.	X	X	35		X
61	Technicolor S.p.A.	X	X	9		X
62	Technogym S.p.A.	X	X	18		X
63	TRA.IN Trasporti Industriali S.r.l.	X	X	29b		X
64	Trambus S.p.A.	X	X	31a		X
65	Viscolube S.p.A.	X	X	10		X
66	Wind Telecomunicazioni S.p.A.	X	X	31		X

Source: SINCERT (as of 30 April, 2006), Comitato Ecolabel-Ecoaudit Section EMAS (as of 30 May, 2006), SAI-Social Accountability International (as of 31 December, 2005)