

ABSTRACT

In the second half of the nineties many changes have interested the educational sector. One of the most important change is represented by a new form of culture that indicates the transformation from the bureaucratic model to an innovative managerial system, typical of private sector.

In Italy this process is inspired by the reformist trend of the “new public management” that has characterized many countries of common law, in order to promote the economic development through higher levels of productivity and more efficiency in the public sector.

This process is also favoured by the awareness that the bureaucratic model is inadequate to meet the growing challenges of contemporary society characterized by complexity and uncertainty.

In the scholastic regulations, an innovative law has introduced school autonomy that has given to school institutions greater freedom of decision about the areas of education , organization and finance. The logical consequence of autonomy is represented by the need of reporting to the community the results obtained on the basis of the choices made, of the activities done and of the resources used. In particular, public opinion is interested in how the public institutions use the resources of the community. Public authorities’ activities have to create public value and avoid waste and inefficiency. In fact, in this period the school institutions receive less funds from the government and other public institutions.

In this context of such complexity, schools need strong relationships with their internal and external stakeholders. School institutions’ attention is oriented towards its territory to search new forms of fund, in addition to state funds. For this reason, accountability becomes a priority in the management of school institutions that is realized through the report about all educational activities.

In the process of modernization of the educational sector there is a great attention on the systems of communication, with regard to transparency and information. Among these, the social balance is the most important because it has the characteristic to unify the complex of educational activities in an unique report.

In fact the social report’s aim is to make comprehensible the informations contained in various and accounting documents, to encourage participation and control by their stakeholders.

Social accountability in schools is a recent phenomenon which regards only a limited number of schools, even if this value is expected to grow over time.

The research analyses the role and the specific characteristics about social reports in the educational sector and the reasons driving school institutions to adopt them. Therefore the work explores the differences of the document between the first and the second educational cycle. The methodological model adopted is the cases studied. The schools chosen are six: three for the first educational cycle and three for the second cycle.

They are the followings:

Cycle	Names of schools
The 1st cycle	1. Istituto comprensivo “Mastri Caravaggini” di Caravaggio (Bg)
	2. II Circolo didattico di Treviglio (Bg)
	3. Istituto comprensivo di Vimodrone (Mi)
The 2nd cycle	4. Istituto d’istruzione superiore “G. Maironi da Ponte” Presezzo (Bg)
	5. Istituto tecnico statale “Enrico Fermi” di Mantova
	6. Liceo “Giambattista Brocchi” di Bassano del Grappa (Vi)

The research results show that the decisional reasons of adopting the social report have the common denominator to improve the quality of the educational service.

The methodology adopted is referred to the model contained in the Directive of the Public Function’s Ministry of February, 17th 2006 and the 2005 framework developed for the public sector by the Study Group on Social Report.

Another point of the investigation shows that it is possible to identify a standard list of the document content: a) the identity of the school, b) the resources, articulated in human, material and financial resources, c) the results distinguished in outcomes and future impacts.

About the differences in reporting between the first and the second educational cycle, the results are the followings: a) the principal difference regards the age of the pupils, b) another distinction is represented by the local authority with competences in the educational area: the Municipality for the first cycle and the Province for the second cycle, c) the last difference concerns the analysis of future effects. In fact, while the first cycle social report doesn’t contain this examination, the second cycle document analyses the future impacts of the school activities such as the results at Universities and the occupation in the work market.

The Social Report is an effective instrument of management: in fact its adoption produces numerous positive effects, such as the strategic management of the educational resources, a higher sense of responsibility of the staff, a higher quality of the service, an improvement of the school image and reputation. The most important difficulty is represented by the systematization of the informations, due to a different division between financial year and scholastic year. The financial year that begins on January 1st and ends on December 31th while the scholastic year begins on September 1st and ends on August 31th.

Another aspect of the survey is represented by the figure of the school manager who plays a key role in the promotion of social reporting culture.