SOCIAL AUDITING is a process for evaluating, reporting on, and improving an organization's performance and behaviour, and for measuring its effects on society. The social auditing can be used to produce a measure of the social responsibility of an organization. It takes into account any internal code of conduct as well as the views of all stakeholders and draws on best practice factors of total quality management and human resource development. Like internal auditing, social auditing requires an organization to identify what it is seeking to achieve, who the stakeholders are, and how it wants to measure performance. Social auditing provides an assessment of the impact of an organization's nonfinancial objectives through systematically and regularly monitoring its performance and the views of its stakeholders. In the accounting terms, social auditing is defined as review of the public-interest, non-profit, and social activities of a business. These audits usually are performed primarily for internal benefit and typically are not released to the public. The social audit may be performed routinely by internal or external consulting groups, as part of regular internal audits. These evaluations consider social and environmental impacts of business activities.