The term social audit is made of two independent words. “Social “ and “audit” the word audit brings forth in one’s imagination the mathematical accounting figures justifying the function of an establishment organization on a group it normally is connected and has concern with the financial aspects of that entity so what is this social audit? One might question. The answer in that all the functioning establishments are necessarily units dealings in financial profits and losses, all are essential operate within human society hence, it stands nut haut any emphasis that they will have and must have social concerns as well now the social concerns are since, the entity is taking and using factors and components form the society, so then it is discharging its social obligations. Most units establishments and organizations use three things and can’t do without these. These three things are via-

1. Man (Human Resource)
2. Machine
3. Environment factors: - like water, soil etc.

Now if the concern was only profit then we would not need social audit but the concept forms into view and urges upon us that the three factors which have been referred to have we discharged our obligations towards then that is to say have we replaced back what we have taken from the society so that in future we ourselves or our posterities would not feel paucity of them this is a social audit in nutshell.

Tourism is also one of the industry in which all the activities are done as a business concern. Tourism is the fastest growing industry of the world and has tremendous potentialities for earning foreign exchange, fielding
tax revenue, providing employment, promotion the growth of ancillary industries and development of industrially backward regions.

The study is about the social responsibility and social performance of tourism industry and impacts of state tourism development corporations. (R.T.D.C., M.P.T.D.C, H.P.T.D.C) interviews at appropriate places to understand various niceties of the problem.

To explain the concepts of the study, it has been divided into eight chapter:-

**Chapter – 1**

The first chapter “Meaning of Social Audit” is introductory in nature. It deals with the concept of social audit, legal requirements of social audit, and underlines the importance and objective of the research methodology followed in the study. These points are major assumptions, nature and sources of dates.

**Chapter – 2**

The second chapter “Origin and Growth of Tourism in India & in STDC’s” present about tourism and its infrastructure, role of tourism in social economic development, importance and need, objectives and functions and organizational structure of STDC’s.

**Chapter – 3**

The third chapter “Social Audit & Similar Provisions Under Indian Companies Act” tells about the social audit, audit under sec 227 (A) related to manufacturing & other companies, and Audit under sec. 223 (b) relating to cost audit.
Chapter – 4

The forth chapter “Social Benefits and Amenities” Analysis the performance of all the three development corporations in terms of social benefits also explain the social benefits to tourists and employees recruitment, employment, promotion, training salaries, provident fund facilities of tourism industry.

Chapter – 5

The fifth chapter “Tourism, Social Cultural and Environments Impacts” reflect the concept, socio-cultural impact, environmental impact and economic impact, employment generation, foreign exchange income, hazards of sex tourism in media and impact of tourism in environment and ecology.

Chapter – 6

The sixth chapter “Disclosure of Audit Report” explains need of audit, contents of auditors reports, significance and auditors opinion and audit reports under the companies act 1956, qualification in auditor’s report and also explain accounting standards issued by ICAI.

Chapter – 7

The seventh chapter “Tourism Policy and Planning in India” covers tourism policy, national tourism policy, tourism planning and states territories, tourism organizations and private sector organizations: - IATO, TAAI, FHRAI, and destination development like guide services, sightseeing, lodging etc.
Chapter – 8

The last chapter “Summery & Suggestions” summaries the main points of this study in brief. It also enlists the major findings and suggestions which emerged during the course of our investigation.