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Abstract

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The first part of this paper examines some of the theoretical issues regarding the publication of the value added statement as voluntary disclosure in the process of accounting communication. Subsequently, the analysis is devoted to the recent Italian history on the use of "value added" reporting in the financial statements of Italian listed companies. A survey of published financial statements in different years (1992-1993 / 2003-2005) shows that the publication of the value added statement in the annual report is a marginal phenomenon, even thought a slight appearance of this behavior has been observed in 2005. This paper also reveals that industrial, commercial and services firms have a "tradition" in reporting an income statement showing the value added. This practice has declined in popularity in 2005: probable «side effects» of the first adoption of international financial reporting standards.

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