

This oral presentation will elaborate upon the comprehensive literature review and methodology to be used in my PhD research. The main objective of the study is to investigate the procedures and mechanisms adopted by social enterprises in fulfilling the social impact reporting requirements of different funders. Previous research has predominantly focused on the tools for impact reporting and the challenges faced by social enterprises in conducting impact measurement and reporting to funders. Social enterprises receive funds from impact investors and funders to whom investee organizations report periodically to gain legitimacy and maintain the inflow of funds. Due to the presence of varied funding bodies and their diverse reporting requirements, social enterprise experience conflicts and challenges to meet the reporting requirements of multiple bodies. However, little research has been done about how social enterprises respond to the multiple and varying reporting requirements from different funding bodies.

For this research, I will adopt a qualitative research method by incorporating the experiences, procedures, and mechanisms followed by up to 18 social enterprises. Around 35 semi-structured interviews will be conducted with top executives and accounting professionals of social enterprises. The study will focus on the Bangladeshi social enterprise sector as a representative of an emerging economy. The sample of Bangladeshi social enterprises will be selected from various sectors such as microfinance, waste management, agricultural farming and software solutions, handicrafts and clothing, solar home system, health and nutrition products, and retail. The research will also analyse the company documents and impact reports to scrutinize the evidence of impact reporting towards multiple funders. For the data analysis, a thematic analysis approach will be adopted. NVivo software will be deployed for the coding of data along with the generation of related categories and themes.