

Paper#: K121

**Disclosures of social value creation:
A case study of three global social enterprises**

Dr Muhammad Azizul Islam

Associate Professor in Accounting

School of Accountancy,

Queensland University of Technology (QUT)

azizul.islam@qut.edu.au

Abstract

This study seeks to fill in gap in the existing literature by looking at how and whether disclosure of social value creation becomes a part of legitimation strategies of social enterprises. By using legitimacy reasoning, this study informs that three global social organizations, Grameen Bank, Charity Water, and the Bill and Melinda Gates Foundation provide evidence of the use of disclosures of social value creation in order to conform with the expectations of the broader community—the community that wants to see poverty and injustice free world.

Keywords: social enterprise, social value creation, disclosures, global