

## Hybridizing Oral Accounting: Cultural Inclusion and Digital Accountability in Sri Lankan Social Enterprises

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World Journal of Advanced Research and Reviews, 2025, 28(01), 2113-2121

Publication history: Received on 20 September 2025; revised on 26 October 2025; accepted on 29 October 2025

Article DOI: <https://doi.org/10.30574/wjarr.2025.28.1.3662>

### Abstract

This study explores the continued reliance on oral accounting practices within Sri Lankan social enterprises, especially in rural settings where informal financial management dominates. Although the global shift is toward standardized and digital accounting systems, many of these organizations still depend on verbal methods to record and communicate financial information. Oral accounting, embedded in local culture, enhances inclusivity in financial decision-making and supports participation in low-literacy communities. Using a qualitative design, the research draws on semi-structured interviews and focus group discussions with 25 social enterprises. The findings indicate that oral accounting resonates with collectivist traditions and offers accessible financial transparency, yet it also limits compliance with donor and regulatory reporting requirements. The study argues for hybrid systems that retain the strengths of oral traditions while integrating formal mechanisms of accountability. Technological tools, such as mobile applications that capture spoken records digitally, are identified as a promising pathway. The paper contributes to debates on how indigenous practices can be reconciled with modern accounting systems to strengthen the sustainability and scalability of social enterprises in Sri Lanka.

**Keywords:** Oral Accounting; Social Enterprises; Financial Management; Sri Lanka; Rural Communities; Financial Transparency; Hybrid Accounting; Community Engagement

### 1. Introduction

Social enterprises have become increasingly important in addressing socio-economic challenges in developing countries, including Sri Lanka. In rural regions, they provide critical services such as poverty alleviation, education, healthcare, and environmental initiatives (Wijesinghe and Karunananayake, 2022). Unlike conventional businesses or non-governmental organizations (NGOs), many social enterprises prioritize social impact over profit maximization but often operate with limited financial infrastructure, constrained access to credit, and weak governance systems (Ebrahim, 2003; Nicholls, 2010).

A distinctive feature of Sri Lankan social enterprises is their reliance on oral accounting practices, where financial information is communicated verbally rather than formally recorded. These practices are rooted in cultural traditions, community trust, and contexts of low literacy (Hielscher, Jack, and Reinecke, 2023). Oral accounting fosters inclusivity, allowing individuals without formal accounting knowledge to participate in financial decisions, but it contrasts with contemporary expectations of standardized reporting and accountability (Kong and Farrell, 2023).

Despite the global trend toward digital and formalized accounting, many Sri Lankan social enterprises continue to depend on oral methods. This creates a paradox: while oral accounting enhances participation and community trust, it constrains scalability, donor funding, and regulatory compliance. Donors and regulators increasingly demand

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transparency supported by formal documentation and auditing (Ebrahim, 2003; Costa and Pesci, 2016). Bridging this gap is a pressing challenge for social enterprises operating in rural contexts.

This study contributes to ongoing debates on financial management in social enterprises by focusing on an underexplored practice - oral accounting. It provides practical insights for policymakers and funders who must balance cultural traditions with modern accountability requirements. By examining oral accounting in the Sri Lankan context, the research highlights how indigenous practices may coexist with formal systems of accountability (Doherty, Haugh, and Lyon, 2022). It also identifies opportunities for hybrid solutions, such as mobile technologies that allow oral records to be digitally captured, which could improve both inclusivity and compliance (Maher, Hazenberg, and Seddon, 2021). The study pursues following objectives:

- To explore the socio-cultural factors behind the persistence of oral accounting in Sri Lankan social enterprises.
- To evaluate the advantages and limitations of oral accounting in relation to transparency and accountability.
- To assess the role of oral accounting in promoting inclusivity and community engagement.
- To examine the feasibility of integrating oral methods into hybrid systems that combine cultural traditions with formal accounting practices.

Although literature on Sri Lankan social enterprises is expanding (Wijesinghe and Karunananayake, 2022), limited research has examined their financial management practices. Existing studies emphasize transparency, accountability, and sustainability but rarely investigate the role of informal systems such as oral accounting. While oral traditions have been well documented in anthropological studies of governance and communal resource management, their relevance and application within the field of accounting continue to receive limited scholarly attention. This study addresses this gap by investigating how oral accounting operates in Sri Lankan social enterprises, how it supports sustainability, and how it can evolve alongside formal reporting mechanisms.

## 2. Literature review

### 2.1. Social Enterprises in Sri Lanka

"Social enterprises in Sri Lanka engage across a broad spectrum of sectors - including healthcare, education, agriculture, and environmental sustainability - reflecting a commitment to holistic social impact and operational diversity (Nimeshi and Surangi, 2023; UN ESCAP Blog, 2024)". These organizations combine market-based activities with social missions, prioritizing community impact over financial returns (Wijesinghe and Karunananayake, 2022). Their goals often include alleviating rural poverty, addressing unemployment, promoting gender equity, and expanding access to essential services. Nevertheless, Sri Lankan social enterprises continue to face structural barriers such as limited access to finance, weak infrastructure, and difficulties in scaling operations (Perera and Wijesundara, 2021).

### 2.2. Accounting in Social Enterprises

In conventional organizations, accounting is the foundation for transparency, providing stakeholders with reliable information and ensuring accountability to regulators, donors, and investors. Social enterprises, however, frequently function in a hybrid space between formal corporations and informal community-led initiatives. Standardized accounting frameworks can be costly and impractical for organizations with limited resources (Ebrahim, 2003). Consequently, many adopt alternative approaches that align more closely with participatory and community-centered models of governance (Costa and Pesci, 2016; Doherty, Haugh, and Lyon, 2022). These approaches highlight the need for accounting practices that are both financially rigorous and culturally sensitive.

### 2.3. Historical and Cultural Roots of Oral Accounting

Oral traditions have historically shaped community life in South Asia, where storytelling, collective decision-making, and verbal agreements are deeply embedded within cultural practices (Mulgan, 2010). In rural Sri Lankan settings, oral communication has long been used to manage shared resources, resolve disputes, and track community transactions. Oral accounting, therefore, is not merely an improvised solution but a system grounded in values of trust, mutual accountability, and collective responsibility (Hielscher, Jack, and Reinecke, 2023).

For social enterprises embedded in such contexts, oral accounting provides an inclusive mechanism for financial participation. In communities with lower literacy levels, oral reporting ensures that individuals who cannot engage with written financial documents can still contribute to decisions about resources and budgets (Kong and Farrell, 2023).

#### **2.4. Challenges of Oral Accounting in Modern Social Enterprises**

Although oral accounting resonates with local traditions, it presents several difficulties in the modern institutional environment. As social enterprises increasingly interact with donors, government agencies, and international partners, they are required to provide standardized documentation for auditing and regulatory compliance (Costa and Pesci, 2016). Oral methods, while fostering inclusivity, rarely provide the systematic records needed for external verification.

The absence of written documentation heightens the risks of miscommunication, errors, and potential misuse of funds. This tension highlights a paradox: oral systems support community engagement but can undermine financial credibility in formalized environments (Kaplan and Norton, 2001; Maher, Hazenberg, and Seddon, 2021). Thus, social enterprises face the dual challenge of maintaining culturally embedded oral practices while meeting global expectations for accountability and accuracy.

#### **2.5. Evolution of Oral Accounting in the Digital Era**

The rapid diffusion of digital technologies in developing countries presents new possibilities for transforming oral accounting. Mobile applications, cloud-based platforms, and digital payment systems have the potential to bridge traditional oral practices with modern accountability mechanisms (Kong and Farrell, 2023). For instance, voice-to-text applications and mobile-based reporting tools could enable verbal transactions to be digitally recorded, thereby preserving inclusivity while enhancing transparency.

However, this evolution requires careful consideration of cultural dynamics. Technological adoption should complement, rather than replace, the participatory and trust-based elements of oral accounting. Future research is needed to explore how digital tools can be designed to integrate community traditions while satisfying external requirements for formal documentation (Hielscher et al., 2023).

#### **2.6. Cross-Country Perspectives on Oral and Informal Accounting**

While oral accounting in Sri Lankan social enterprises reflects deeply embedded cultural traditions, similar practices have been documented across South Asia, indicating a broader regional phenomenon. In India, rural savings groups frequently rely on verbal financial reporting and collective consensus for decision-making, particularly in contexts where literacy is low (Patel, 2021). In Nepal, community forestry cooperatives manage shared resources through oral agreements and participatory record-keeping, which enables inclusivity and communal accountability (Shrestha, 2019). In Bangladesh, microfinance organizations often integrate informal oral systems alongside written ledgers to engage marginalized populations effectively (Rahman and Kabir, 2020). These cross-country comparisons suggest that oral accounting is not an isolated practice but a recurring solution for reconciling financial management with participatory governance in resource-constrained and culturally embedded environments.

By situating Sri Lankan practices within this regional context, the study highlights that oral accounting can serve as a legitimate entry point for hybrid systems that merge community engagement with formal reporting requirements, providing valuable insights for policymakers and donors in similar socio-cultural settings.

#### **2.7. Theoretical Lens: Hybridity and Participatory Governance**

This study adopts hybridity theory (Battilana and Lee, 2014) to interpret the coexistence of oral and formal accounting practices in social enterprises. Hybridity theory posits that organizations often operate under dual logic, combining socially oriented goals with institutional demands. In the context of Sri Lankan social enterprises, oral accounting embodies the community-oriented logic, fostering trust, inclusivity, and collective decision-making, while formal accounting represents the institutional logic, emphasizing compliance, standardization, and external accountability.

In addition, participatory governance theory (Fung, 2006) provides a lens to understand how oral accounting enables marginalized groups such as women, elders, and low-literacy community members to actively engage in financial decision-making. This theory emphasizes that inclusive processes not only enhance legitimacy but also strengthen social cohesion and community ownership.

Together, these frameworks explain why social enterprises maintain oral accounting practices despite pressures to formalize. They also justify the adoption of hybrid solutions combining oral traditions, digital tools, and formal reporting which can reconcile cultural legitimacy with donor and regulatory requirements. By explicitly integrating theory, the study situates oral accounting within a broader analytical and scholarly discourse, enhancing both its conceptual rigor and practical relevance.

### **3. Methodology**

#### **3.1. Research Design**

This study employs a qualitative research design informed by ethnographic principles to capture the socio-cultural and organizational dynamics that shape oral accounting practices in Sri Lankan social enterprises. A qualitative approach is particularly suitable for exploring the lived experiences, cultural norms, and contextual influences that sustain informal financial practices. Unlike quantitative methods that emphasize measurement, qualitative inquiry allows for a more nuanced understanding of why oral accounting persists even in environments where formal systems are increasingly promoted (Tracy, 2022; Creswell and Poth, 2018).

#### **3.2. Sample and Participants**

Purposive sampling was used to select 25 social enterprises across Sri Lanka, ensuring diversity in sector, size, geographic location, and community served. The sample included:

- Women-led cooperatives: 15
- Agricultural collectives: 5
- Education and social service organizations: 3
- Environmental initiatives: 2

Participants comprised organizational leaders, accountants, and community members directly involved in financial decision-making. This approach allowed for rich, contextually grounded insights into the drivers, benefits, and challenges of oral accounting (Palinkas et al., 2015; Nowell et al., 2022).

#### **3.3. Data Collection**

Primary data were collected through semi-structured interviews and focus group discussions (FGD) with stakeholders in social enterprises. Twenty-five social enterprises were selected using purposive sampling, ensuring diversity in sectoral focus, organizational size, geographic location, and target communities. This sampling strategy enabled the inclusion of a wide range of perspectives on oral accounting practices (Palinkas et al., 2015; Nowell et al., 2022).

**Semi-structured Interviews:** Interviews were held with organizational leaders, accountants, and community members directly involved in financial processes. These conversations were conducted in Sinhala, Tamil, and English, depending on participant preference. The interviews explored motivations for using oral accounting, perceived challenges, and the benefits associated with these practices. The flexibility of the semi-structured format allowed participants to elaborate on culturally embedded perspectives while ensuring comparability across responses (Kallio et al., 2016).

**Focus Group Discussions:** Focus groups were conducted with community members who participated in financial decision-making. These sessions provided collective perspectives on oral accounting and its role in fostering trust, inclusion, and transparency. Group dynamics encouraged participants to reflect on shared experiences, enabling the research to capture broader community attitudes that might not emerge through individual interviews (Birt et al., 2020).

Triangulation of methods interviews, FGDs, and review of any available written/digital records was employed to enhance credibility and reliability of findings.

#### **3.4. Data Analysis**

Data analysis followed a thematic analysis approach, which is widely applied in qualitative research to identify, interpret, and organize patterns across textual data (Braun and Clarke, 2021). The process involved several steps:

- Transcribing all interviews and focus group discussions.
- Initial coding of recurring themes related to drivers, challenges, and perceived benefits of oral accounting.
- Grouping codes into broader constructs, such as community engagement, cultural norms, and operational constraints.
- Interpreting how these constructs interact to sustain the use of oral accounting despite pressures to formalize financial reporting.

This method allowed the research to move beyond surface-level descriptions and examine the socio-cultural logics underpinning oral accounting. By combining individual and group perspectives, the analysis highlighted both the functional role of oral accounting and the deeper communal values that continue to legitimize its practice (Nowell et al., 2022; Hielscher, Jack, and Reinecke, 2023).

### **3.5. Ethical Considerations**

Ethical approval was obtained from the affiliated institutional review board. Informed consent was secured from all participants, and confidentiality was maintained through anonymization of individuals and organizations. Participants were informed about the voluntary nature of participation and their right to withdraw at any stage.

### **3.6. Researcher Reflexivity**

The researchers recognized their potential bias toward formal accounting systems due to professional experience in financial management. Reflexive journaling was maintained throughout the study to ensure participant perspectives remained central. This reflexivity also facilitated culturally sensitive interpretation of oral accounting practices.

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## **4. Results and Discussion**

### **4.1. The Cultural Dimension of Oral Accounting**

Findings highlight the deep cultural roots of oral accounting in rural Sri Lankan social enterprises. Across interviews and FGDs, participants emphasized that verbal communication fosters trust, inclusivity, and transparency. Written records were often perceived as external or imposed, lacking the relational immediacy of oral exchanges.

#### *4.1.1. Participant Quote*

"We talk about money in the meeting, and everyone knows. If we write it, only one or two people can read it." (Female community leader, Northern Province)

These insights align with recent research showing that informal accounting systems often reflect cultural traditions and community norms rather than mere resource constraints (Hielscher, Jack, and Reinecke, 2023). Prior studies in South Asia similarly demonstrate that collective trust and cultural embeddedness can legitimize alternative accounting practices even in the presence of formal frameworks (Jayasinghe, 2015; Kong and Farrell, 2023). Thus, the persistence of oral accounting is less a symptom of underdevelopment than a reflection of community-based governance and cultural identity.

### **4.2. Oral Accounting as a Tool for Community Engagement**

Oral accounting enhances inclusivity by actively engaging marginalized community members, including women and elders. Semi-structured interviews revealed that these groups participate fully in verbal financial discussions, whereas written reports often exclude them due to literacy barriers.

#### *4.2.1. Participant Quote*

"Donors ask for papers, but our people ask for trust. Both are important, but hard to balance." (Manager, Rural Cooperative, Eastern Province)

This supports the argument that informal systems can democratize access to decision-making and strengthen social cohesion (Costa and Pesci, 2016). Research on participatory governance in social enterprises likewise emphasizes that inclusive financial practices build stronger community ownership and accountability (Doherty, Haugh, and Lyon, 2022). By framing oral accounting as a relational and participatory practice, this study underscores its dual role: not only as a means of resource tracking but also as a social mechanism for collective empowerment.

### **4.3. The Tensions Between Oral and Formal Accounting**

Despite its inclusivity, oral accounting generates challenges when enterprises interact with external stakeholders. Interviews indicated difficulties balancing culturally embedded practices with donors and regulatory demands for standardized reporting.

#### 4.3.1. Key Findings

- 68% of participants reported delays or conflicts due to lack of formal records.
- Errors or miscommunication were noted in 32% of enterprises relying exclusively on oral methods.

These findings repeat the concerns raised in accountability studies, which highlight the challenges of maintaining local legitimacy while satisfying global standards of compliance (Ebrahim, 2003; Costa and Pesci, 2016). Recent work by Hielscher et al. (2023) also shows that attempts to formalize impact measurement in social enterprises often conflict with community-oriented values. This tension suggests that oral accounting is not merely a practical choice but also a site of negotiation between cultural authenticity and institutional legitimacy.

#### 4.4. The Role of Technology in Bridging the Gap

Participants expressed cautious optimism about digital tools to preserve oral practices while satisfying formal requirements. Mobile applications that convert speech to text or store verbal transaction logs were highlighted as promising.

##### 4.4.1. Participant Quote

*"If our mobile app can record what we say in the meeting, we keep trust and satisfy donors at the same time."*  
(*Accountant, women-led cooperative, Southern Province*)

This reflects broader trends in the literature, where digital tools are increasingly seen as mediators between traditional practices and modern accountability frameworks (Maher, Hazenberg, and Seddon, 2021; Kong and Farrell, 2023). Recent studies in nonprofit accounting also suggest that hybrid systems combining cultural practices with technological innovation can enhance both transparency and community trust (Nguyen et al., 2022). In the Sri Lankan context, such innovations could represent a sustainable pathway, enabling social enterprises to retain their participatory character while meeting external expectations for formal reporting.

#### 4.5. Comparative Table: Oral vs. Formal vs. Hybrid Accounting

The below Table 1 provides Comparative analysis of oral, formal, and hybrid accounting systems in Sri Lankan social enterprises

**Table 1** Comparative analysis of oral, formal, and hybrid accounting systems in Sri Lankan social enterprises

Aspect	Oral Accounting	Formal Accounting	Hybrid Potential
Inclusivity	High (everyone can participate)	Low (limited to trained staff)	High (voice-to-digital tools)
Transparency	Relational, community-based	Documented but less participatory	Digital + participatory
Compliance	Weak (no records for audit)	Strong (standardized)	Medium-High (digital documentation)
Cost	Low	High (training, software, audits)	Moderate (mobile-based solutions)
Risk	Miscommunication, memory loss	Bureaucratic exclusion	Balanced if tech is adopted

Source: Authors' field data and thematic synthesis (2025)

#### Summary of Key Insights

- Oral accounting strengthens trust and community engagement, particularly for marginalized groups.
- Formal accounting ensures compliance and auditability but can limit participation.
- Hybrid solutions, especially mobile-assisted recording, offer a practical pathway for reconciling local traditions with external accountability demands.
- The study confirms the theoretical frameworks of hybridity and participatory governance in explaining how social enterprises navigate competing institutional pressures.

## 5. Conclusion

This study demonstrates that oral accounting continues to play a significant role in Sri Lankan social enterprises, reflecting deep cultural traditions and the need for inclusive participation. The findings show that oral practices not only support transparency and trust within communities but also enable marginalized groups to engage in financial decision-making. At the same time, these practices present challenges when social enterprises interact with donors, regulators, and other external stakeholders who require standardized documentation. The persistence of oral accounting therefore illustrates a paradox: it strengthens local legitimacy but complicates compliance with institutional accountability demands.

A key implication of this research is the importance of hybrid solutions that combine the inclusivity of oral practices with the credibility of formal financial reporting. Digital technologies, such as mobile applications and voice-to-text tools, offer practical opportunities to preserve community engagement while enhancing transparency. Recent studies suggest that technology-enabled hybrid systems can improve accountability without undermining cultural legitimacy (Nguyen, Parker, and Vu, 2022; Kong and Farrell, 2023). Policymakers, donors, and social enterprise leaders should therefore consider capacity-building programs that equip organizations with both the technological skills and cultural sensitivity required for such integration.

Beyond technology, this study also highlights the need for policy reforms and institutional support. Tailored regulatory frameworks that acknowledge the role of informal practices could help bridge the gap between local traditions and global accountability standards. Similarly, donor agencies could adopt more flexible reporting mechanisms that recognize oral accounting as a legitimate entry point into more formal systems, thereby avoiding the exclusion of smaller, community-based enterprises.

### *Future Research Directions*

#### *Technological Integration*

Future studies should examine how emerging technologies such as mobile-based financial platforms and AI-driven transcription can adapt to rural and resource-constrained settings. This includes assessing not only adoption but also community perceptions of technological legitimacy.

#### *Cross-Cultural Comparisons*

Comparative research across South Asia and other developing regions would help determine whether oral accounting practices are unique to Sri Lanka or represent a broader phenomenon. Such studies could uncover how cultural and institutional contexts shape the persistence or transformation of informal accounting.

#### *Policy and Training Implications*

Further research should explore how governments, donors, and educational institutions can design policies and training programs that promote hybrid accounting systems. Capacity-building initiatives could focus on enhancing both technical skills and cultural awareness among social enterprise practitioners, ensuring sustainability and compliance without eroding community traditions.

#### *Final Statement*

Oral accounting in Sri Lankan social enterprises is not merely a stopgap solution, but a culturally embedded practice that fosters social cohesion and participatory governance. The adoption of hybrid accounting systems represents a pragmatic pathway to reconcile traditional practices with modern accountability requirements, ensuring that social enterprises remain both legitimate in the eyes of their communities and credible to donors and regulators.

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## Compliance with ethical standards

### *Disclosure of conflict of interest*

No conflict of interest to be disclosed.

*Statement of informed consent*

Informed consent was obtained from all individual participants included in the study.

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