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Corporate Social Responsibility (CSR) and Development: The Case of Gender Equality in Latin America

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In memory of my grandmother and aunts María and Erna.
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Abstract

The 2030 global development agenda represents a renewed commitment to gender equality and an explicit call for business contribution. Even though during the last 15 years the gender gap has narrowed, women continue to lag behind men in the economic opportunities available to them. Feminist economists have largely acknowledged that many gender inequalities happen in organisations and, therefore, business organisations have much to contribute. In this respect, one of the most significant shifts of the post-2015 agenda has been the explicit call for a more proactive role of the private sector. Responsible business practices or Corporate Social Responsibility (CSR) represent an opportunity for the effective incorporation of gender issues into the business strategy. However, the actual integration of gender issues in the CSR agenda has been limited, CSR has been frequently studied at one level at a time (macro, organisational or individual), research has been primarily carried out in developed regions such as Europe and North America, and the practice of CSR has been characterised by a more external focus on philanthropic environmental and community activities.

Considering this context, the main purposes of this thesis is twofold. On the one hand, it seeks to contribute to strengthening the theoretical links between CSR and gender equality at work by developing an integrated multilevel framework. This framework takes a CSR perspective and it is based on the capability approach for human development proposed by the Nobel Prize Laureate in Economics Amartya Sen. Besides this central theoretical background, levels are built from a multidisciplinary standpoint including literature from public policy, development studies, management, organisation studies and social and organisational psychology.

On the other hand, this thesis pursues a better empirical understanding of CSR and gender equality in developing countries by implementing the proposed framework in Latin America. By focusing on global and national governance institutions in studies one and two, organisational strategies in study three, and employees’ attitudes and perceptions in study four; this research collects and analyses quantitative and qualitative data under a mixed method research design. The first two studies use a qualitative approach based on the analysis of documents and interviews. The last two studies take a quantitative approach by collecting and analysing data from an online survey.
Findings emphasise the need of a better integration of gender issues within the CSR agenda at all levels but particularly for public governance at the national level. Global governance institutions have been effective at enacting legally binding measures and reporting country progress in terms of gender equality across the region. However, there is still a lack of policy instruments based on economic incentives and public-private partnerships aimed at engaging the private sector in gender issues.

On the other hand, the level of integration of gender issues was found to be stronger at the organisational level. Particularly, companies that have aligned their strategies to international responsibility standards tend to also include policy initiatives aimed at reducing gender inequalities. Similarly, companies that are perceived as being responsible by their employees generate favourable attitudes towards the implementation of these gender initiatives at work. However, these gender initiatives have been found to have almost no impact on the actual advancement of female workers.

These results are discussed from an integrative perspective and implications for public policy and business organisations are proposed. Limitations and avenues for future research are also identified with focus placed on the possible developments of the proposed framework considering these findings.
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Chapter 1: Corporate Social Responsibility and Gender Equality in Latin America

1.1 Introduction

The year 2015 marked a turning point for global development. As the 15-year period of development strategy represented by the Millennium Development Goals (MDGs) reached its deadline, the three-year long negotiations about the post-2015 agenda were finalised (Fukuda-Parr, 2016). The agreed resolution was adopted by the United Nations (UN) General Assembly on 25 September 2015. Compared to the eight MDGs and 48 associated indicators, the new global agenda is ambitious proposing 17 Sustainable Development Goals (SDGs) with 169 associated targets to be achieved by 2030 (UN, 2014).

Under this renewed global commitment, gender equality has been acknowledged as a key element to address the unachieved MDGs (Organisation for Economic Co-operation and Development (OECD), 2013a). The MDGs included the promotion of gender equality as an explicit goal (Goal 3) and by 2015 inequalities had been actually reduced (UN, 2015a). However, the MDGs have been criticised regarding how weakly the core problem of gender relations, inequalities and women’s rights were addressed (UN Human Rights, 2008; Pisciotta, 2014; Rosche, 2016). By contrary, the 2030 agenda is grounded in an explicit commitment to realising human rights, and an acknowledgement of the links between inequality, marginalisation, and poverty (Esquivel & Sweetman, 2016).

Gender equality is recognised as a key and transversal issue for achieving the SDGs (UN Women, 2013). In the adopted resolution, the UN General Assembly recognised the central role of gender equality by stating that “the achievement of full human potential and of sustainable development is not possible if one half of humanity continues to be denied its full human rights and opportunities” (UN, 2015b, p. 6). This claim is based on the fact that despite reducing the gender gap in areas such as education, health, and political participation, women continue to lag behind men in economic opportunities including participation in the labour market (UN Development Programme (UNDP), 2015).

In this respect, the study of female labour participation has largely recognised that many gender inequalities happen in work related settings (Acker, 1990, 2006;
Feminist economics has redefined work as "all human activities intended to produce goods and services that meet human needs" (Ramos, 2012, p. 397). This is an acknowledgement to the contribution of female paid and unpaid work activities to society as a whole, and to the fact that issues such as the gender wage gap and the sex segregation of the labour force are not only aspects of the economy or the market alone but also of organisations (Acker, 1998).

In this respect, one of the most significant shifts of the SDGs has been the explicit call for a more proactive role of the private sector (Bhattacharya & Ali, 2014). The private sector has particular strengths in terms of resources and internal capabilities to support the achievement of global development (Jones, Hillier, & Comfort, 2016; Porter & Kramer, 2011). However, the currently required private sector role goes beyond simply financing development projects, creating jobs or avoiding harm; business organisations are called upon to align their strategies to the objectives for sustainable development in ways that are good for society and also good for business (Bule & Tebar-Less, 2016).

The voluntary commitment of business to social objectives is commonly known as corporate social responsibility or CSR (Blowfield, 2004, 2005; European Commission (EC), 2011; Husser, André, Barbat, & Lespinet-Najib, 2012; Ward, 2004). CSR represents an opportunity for the effective incorporation of gender issues into business strategy (Karam & Jamali, 2013; Pearson, 2007). However, the actual integration of gender issues in the CSR agenda has been limited (Grosser, 2009; Grosser & Moon, 2005a; Kilgour, 2007, 2013; Utting, 2007; Warth, 2009). Furthermore, although CSR drivers can be found at different levels such as the international and national level, the organisation itself, and individuals, including employees and customers, CSR has been frequently studied at one level at a time (Aguinis & Glavas, 2012), and primarily in developed regions such as Europe and North America (Lindgreen, Córdoba, Maon, & Mendoza, 2010; Muller & Kolk, 2008).

Considering this context, the main purpose of this thesis is twofold. On the one hand, it seeks to contribute to strengthening the theoretical links between CSR and gender equality at work by developing an integrated multilevel framework. This framework and its theoretical assumptions and supporting arguments are presented in Chapter 2. On the other hand, this thesis pursues a better empirical understanding of CSR and gender equality in developing countries by implementing the proposed framework in Latin America. To that end, the overall research design is presented in
Chapter 3, the results of four empirical studies are discussed in Chapters 4 to 7, and a final chapter brings together the results from the different studies and the proposed model to identify opportunities, challenges and further avenues for future research.

In this first chapter the aim is to introduce the main concepts, context and research problem in which this thesis is framed. The chapter starts by defining the concepts of gender and CSR. Then it continues by describing the Latin American context focusing on current progress in, and challenges for, gender equality, and how CSR has been practiced across the region. Following this, the key arguments supporting the development of this research are explored and the overall argumentative approach in which this thesis is based are briefly stated. At the end of the chapter the structure of this thesis is summarised.

1.2 Defining central concepts

Two central concepts are at the core of this thesis, gender quality and corporate social responsibility or CSR. Both concepts are defined in the following two sections while their theoretical foundations are discussed in Chapter 2.

1.2.1 Defining gender and gender equality

The concept of gender underlines the socially constructed differences or divisions related with being male or female (International Labour Organization (ILO), 2007; OECD, 2015). The process of producing these differences is therefore the result of social activity (West & Fenstermaker, 1995a, 1995b, West & Zimmerman, 1987, 2009). A person’s gender is not simply an aspect of what a person is, but, more basically, it is something a person does in interaction with others.

In this respect, gender is formed by two additional elements, sex and sex category. Sex is determined by what biologically means to be a man or a women, while sex category is established by “the socially required identificatory displays that proclaim one's membership in one or the other category” (West & Zimmerman, 1987, p. 127). Placement in a specific sex category happens through the application of the sex criteria, but on a daily basis, the sex category primarily depends on the recognition of external biological identifiers of sex such as clothing, facial hair, body shape, and so on (Mavin & Grandy, 2012).
Gender depends on what the sex category implies in a culture. Gender is therefore related with the fundamental idea of being socially accountable to one’s expected membership to a sex category (Chan, Doran, & Marel, 2010). This notion of being accountable takes place in social interactions where each person’s behaviour is open to interpretation and assessment by others (Kelan, 2010). Thus, the display of certain actions is subject to evaluation by others as appropriate or inappropriate for being a man or a woman.

By focusing on differences and divisions, West and Zimmerman (1987) argue that the concept of gender itself supports a system of inequality. In their opinion gender is something that people mainly do. When people do gender appropriately, they sustain and reproduce the institutional and normative arrangements which are based on sex category. When people fail to do gender, they, not institutions or social norms, could be questioned or socially criticised.

Gender inequality is therefore a concept which explains and evaluates the oppression of society towards women (Rădoi, 2012). However, the idea of equality presents one additional challenge to feminism and gender studies; the issue of whether equality requires women being treated the same as men, irrespective of their differences and needs, or whether equality requires that those differences are recognised (Liff & Wajcman, 1996).

According to Pilcher and Whelehan (2004) and Squires (1999) it is possible to identify at least three perspectives. Firstly, in the equality perspective, the concern is related with extending to women the same rights and privileges that men have, through identifying areas of unequal treatment and eliminating barriers using legal instruments. Secondly, the difference perspective insists on the recognition of the ways in which women are different from men. Social institutions therefore should acknowledge that their arrangements have a differential impact on both men and women, and act accordingly. Finally, the perspective of diversity involves moving beyond the discussion of either equality or difference and integrate them. For diversity theorists, equality and difference are not incompatible as long as equality is not understood as sameness (Lister, 1997).

Similarly, the study and intervention on equality form a development perspective have differentiated between the concept of equality and equity (UNDP, 2013a). Gender equality implies that men and women’s outcomes are being compared in a specific dimension such as rights, income, education, and so on (Mitra, Bang, & Biswas, 2014). On the other hand, gender equity is especially concerned
with the opportunities women and men have to achieve a desired outcome regarding their individual situation (Nussbaum, 1999; Sen, 1995). Overall, both perspectives refer to the idea of equality but being evaluated in terms of a different space, outcomes or opportunities. Although more details about these perspectives will be given in Chapter 2, in this thesis the concept of equality is used to refer to equality of opportunities between men and women in employment settings or gender equity at work.

The focus on opportunities versus outcomes is based on two reasons. On the one hand, gender equity is the preferred concept used in the region where this thesis will be carried out, Latin America. In this respect, it has been a general practice by policy makers in this region to talk more about gender equity than equality (Rodríguez-Gusta, 2010). This is a relevant aspect of governmental policy since referring to gender equity allows the distinction between inequalities that arise from circumstances beyond the control of individuals and those that emerge from personal choices (World Bank, 2012a).

On the other hand, expanding women’s opportunities can have a higher impact on economic growth in Latin America. A study using data from 101 countries (Mitra et al., 2014) found a positive impact of the opportunity dimension of gender equality for developing societies, while the impact of the outcome dimension was found to be significant for countries that had already attained a threshold level of development. This implies that developing economies experience significant improvements in growth from greater equality when the focus is on expanding opportunities.

Let us now consider the second core concept in this thesis, corporate social responsibility.

### 1.2.2 Defining corporate social responsibility or CSR

A wide range of names have been used to refer to the business responsibility to society. For instance, some common names used in the literature are corporate citizenship (Maignan, Ferrell, & Hult, 1999), business ethics (Werhane & Freeman, 1999), corporate social performance (Carroll, 1979), corporate governance (Fligstein & Feeland, 1995), triple bottom line (Elkington, 2004), business and sustainable development (World Commission on Environment and Development (WCED), 1987) and responsible business conduct (Bule & Tebar-Less, 2016). Despite this variety of
names, the term corporate social responsibility or CSR is the one that is most commonly used in the literature (Carroll & Shabana, 2010).

CSR became a prominent concept for businesses, policy makers and academics around the 1960’s (Armstrong & Green, 2013). For some authors (Ali, Rehman, Ali, Yousaf, & Zia, 2010) the origin or CSR can be traced to 1953 when the Supreme Court of New Jersey allowed the Standard Oil Company to donate money to Princeton University as a philanthropic action. Similarly, Carroll (1999) and Taneja, Taneja and Gupta (2011) state that in 1953 the CSR concept became a topic of academic interest with the publication of Howard Bowen’s book on the social responsibilities of the businessman (see Bowen, 1953). However, Taneja et al. (2011) traced the starting point of the concept to 1931 with the arguments of E. Merrick Dodd about the responsibility of managers (see Dodd, 1932). Going even further, Freeman and Hasnaoui (2011) consider that CSR was mentioned for the first time by John M. Clark in 1926 who expressed that companies have obligations towards society (see Clark, 1926).

In terms of definitions, the literature shows also a broad number of meanings for CSR (Baden & Harwood, 2013; Okoye, 2009). For example, Carroll (1999) reviewed more than 20 different ways that CSR can be defined. Likewise, Dahlsrud (2008) identified 37 different definitions of CSR in the academic literature. Also, Freeman and Hasnaoui (2011) found that governments’ CSR strategies are based on different meanings of the concept. Regarding this, no agreed definition of CSR exists and such agreement may be impossible to achieve (Armstrong & Green, 2013).

Nonetheless, many authors understand CSR as a multidimensional and multilevel concept (Dahlsrud, 2008; Godfrey, Hatch, & Hansen, 2010; Lockett, Moon, & Visser, 2006; Ma, Liang, Yu, & Lee, 2012; Pedersen, 2010). CSR emphasises the responsibility of business towards society in at least economic, ethical, legal and philanthropic dimensions (Carroll, 1991, 1998; Schwartz & Carroll, 2003). In the same way, business responsibility can be driven by different actors at the transnational, national, organisational and individual levels (Aguilera, Rupp, Williams, & Ganapathi, 2007; Aguinis & Glavas, 2012; Basu & Palazzo, 2008; Swanson, 1995; Wood, 1991, 2010).

Despite these different definitions and approaches, CSR has been proposed as a suitable tool to achieve global development (Blowfield, 2005). In these terms CSR can be broadly defined as “the commitment of business to contribute to sustainable economic development—working with employees, their families, the local
community and society at large to improve the quality of life, in ways that are both good for business and good for development” (Ward, 2004, p. 3). This business commitment goes beyond basic legal compliance to “integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” (EC, 2011, p. 3). The theoretical implications of this definition will be discussed in Chapter 2.

1.3 Delineating the context: CSR and gender equality in Latin America

Both CSR and gender equality are studied in this thesis in the context of Latin America. In social and economic terms, Latin America is a region of contrasts. The region has had important progress regarding poverty reduction and economic growth since the 1990’s (Prados, 2015). For the last seven years the region’s Gross Domestic Product (GDP) has shown a yearly growth of 4.3% on average (International Institute for Strategic Studies (IISS), 2016). With stable growth and reduction of budgetary deficit, country efforts to tackle poverty have increased over the last 20 years. Conditional cash transfer programmes have reached one hundred million poor families, and a number of new social policies have been adopted aiming for greater inclusivity in education, health, employment, and social insurance (Gideon & Molyneux, 2012).

Despite this apparently favourable state of affairs reinforced by the promising and sustained indexes of economic growth, many pressing issues remain unresolved (Lindgreen & Córdoba, 2010). The region has historically suffered from inequality, social exclusion, corruption and reduced institutional capacity (Grassi & Memoli, 2016; Prados, 2015; Stampini, Robles, Sáenz, Ibarrarán, & Medellín, 2016; Székely & Mendoza, 2015). Although inequalities have reduced since 2000, the region has the highest appropriation of national income by the top decile in comparison with the lowest (Boyer, 2016). This extreme social division is a persistent feature of Latin America even though the median income is higher than in other developing regions such as Africa.

This contrasting context is supported by common cultural aspects which are at “the core of Latin American cultures” (Romero, 2014, p.25). Countries share a similar colonial history, a mutual language (Spanish, except from Brazil), the same major religion (Catholicism), and a common link to Spain (except from Brazil). Hofstede (1980) indicates that Latin American countries have significant cultural
commonalities in relation to their high levels of uncertainty avoidance, power distance, collectivism and masculinity. This implies that Latin American people tend to support a social system of elitism and concentration of power, emphasise social harmony and avoid open conflict, reward male related traits such as dominance, show a low level of trust on people outside their family, and give considerable value to close family ties (Osland, de Franco, & Asbjorn, 1999). Similarly, de la Peña (2005) points out that due to the colonial history of the region, indigenous people have largely suffered from discrimination, abuse and neglect.

These cultural features and contrasting social and economic context have had important implications for the advancement of women across the region and how CSR has been practiced. Both issues are further discussed in the next two sections. The discussion takes a regional approach to identify common trends. Despite cultural, social and economic differences between countries (Katz, 2015; Lowy, 2015), there are also many similarities in the region’s political systems and sociocultural contexts that affect women (Franceschet, 2011). Social inequalities across the region are to some extent the result of a “colonial order that created, maintained and justified unequal power relations through interconnected hierarchies of gender, race, class, geographic location and generation” (Franceschet, Piscopo, & Thomas, 2016, p. 5).

### 1.3.1 Gender equality: Progress and challenges

Latin America has made significant progress in promoting gender equality over the past 20 years (OECD, 2010). Major progress has been made in female labour force participation, thanks largely to higher female education and lower fertility rates (World Bank, 2014a). The percentage of women lacking independent income has fallen more quickly among the poor than among the non-poor (Economic Commission for Latin America and the Caribbean (ECLAC), 2013a).

The contribution of female labour earnings has had a substantial impact on long-run growth across the region (Agenor & Canuto, 2015), and on the decline of extreme poverty across the region (World Bank, 2012b). Although the poverty rate in 2013 stood at 27.9% of the population, and extreme poverty at 11.5%, poverty had declined by 16% in cumulative terms, and extreme poverty by 8% since 2002 (ECLAC, 2014a).

The gap between wages earned by men and women has also narrowed over time (ILO, 2015a). In 1990 women earned the equivalent of 69% of men’s wages
while in 2008 the gap had been narrowed by 10% and women now earn the equivalent of 79% of men’s income (ECLAC, 2010a). Similarly, a comparison between 2002 and 2011 shows that the average labour income gap between men and women has narrowed in most of the countries (with the exception of Peru, the Dominican Republic and Uruguay) (ECLAC, 2014b).

Despite this progress, gender equality is still a key challenge for countries in the region. According to Ramos (2012), Latin American countries have perpetuated discrimination against women and limiting their economic participation through factors such as exclusion, work segregation, double workdays, low female technical skill sets, paternal irresponsibility and violence. In terms of employment opportunities, Arriagada (2005) identifies four different forms of exclusion affecting women more severely across the region: unemployment, unsteady types of jobs, unpaid jobs; and exclusion from opportunities to develop their talents.

Discrimination against women is deeply embedded in cultural gender norms. Flake and Forste (2006) acknowledge the presence of rigid gender scripts as one of the key cultural aspects shared by Latin American countries. Gender-based norms across the region have largely reinforced male authority and superiority over women. Male dominance is reinforced by their traditional role as economic providers and women's role of mothers and wives (Gutman & Viveros, 2005). This phenomenon has been frequently labelled as machismo. Machismo is often used to describe Latino masculinity and refers to the cultural expectation that men must show they are masculine, strong, and sexually aggressive (for a historical review of machismo see Hardin, 2002). In this context, women’s entry into traditionally male-dominated spheres including employment has been related with the belief that women are also gaining masculine characteristics in order to compete (Diekman, Eagly, Mladinic, & Ferreira, 2005).

As a result, female labour participation rates are significantly lower than the rates for men (ECLAC, 2014b). This gap is present in all countries of the region, but particularly for low-income households (World Bank, 2012c), and for countries with the greatest income inequalities (ECLAC, 2012a). Similarly, reduced female participation is more prevalent among the most vulnerable groups including indigenous women, afro-descendants, those living in rural areas, youth, and the elderly (ECLAC, 2014a, 2014c). This situation is accentuated by the burden of unpaid work and a lack of affordable care services (ECLAC, 2010b; UN, 2012).
When women have access to a paid job, they tend to work in more unstable and precarious conditions than men. Underemployment (working less than 35 hours a week) affects women the most, leading to persistent poverty and a break in economic growth (Caceres & Caceres, 2015). Similarly, the part-time employment rate is 35% higher among women than among men (ECLAC, 2014b). These reduced rates and unsteady forms of labour participation have created a vicious cycle of inequality and poverty and maintained women as the majority of the poor despite the reduction of overall poverty (ECLAC, 2012b).

Female work shows also an important level of segregation and stratification across the region. Women’s participation in paid work is concentrated in low-productivity sectors, precarious and informal employment, and domestic work (ECLAC, 2012c). This has slightly increased in the last two decades and it gets stronger when the analysis is made by quintiles where women in the lower quintile reach 80% of employment in low productivity sectors (compared to 65% of men) (ECLAC, 2014b). Lower education levels among low-income women and lesser availability of jobs because labour markets have been raising educational requirements partly explain this trend (ECLAC, 2012b). Similarly, there is a persistent gender segregation in certain types of economic activities and occupations. Women tend to be disproportionately concentrated in sectors such as commerce, financial services, and the manufacturing industry (Inter-American Commission of Women (CIM), 2011).

Additionally, there is a significant wage gap favourable to men in all countries in the region. Women still earn almost 20 percent less than men and this income gap persists despite the fact that women have outperformed men in educational achievements (UNDP, 2013a). Even when women are more qualified than men in terms of education, they still receive lower wages (Canelas & Salazar, 2014). For Carrillo, Gandelman, and Robano (2014) this phenomenon is expressed in two forms depending on the level of development of a country. On the one hand, poorer countries and countries with higher levels of income inequality have higher gender wage gap differentials at the tenth percent of wage distribution (low-income earners). On the other hand, richer countries and countries with lower levels of inequality present a higher gender wage gap at the ninetieth percent of wage distribution (high-income earners).

When women are able to enter the labour market, they suffer not only from income poverty, but also from time poverty. Most Latin American women spend much
of their time doing unpaid domestic work limiting their access to other opportunities such as paid work and even the enjoyment of free time (Pedrero-Nieto, 2013). Women allocate on average 40 hours per week to paid market activities and another 40 hours to in-home unpaid activities (Canelas & Salazar, 2014). Time-use data suggests that while the number of hours that women and men spend on unpaid domestic work and paid work can vary widely across countries, women’s total work time is greater than that of men, and women spend a larger share of their time on unpaid work than men in all cases (UN, 2012).

These gender differences lead not only to oppression of the rights of women, but also to negative impacts on men. It has been acknowledged that without the current levels of female economic participation, poverty would increase on average by 10 and 6 percent in urban and rural families, respectively (ECLAC, 2010a). As a result, barriers to female employment add an enormous pressure on men to spend long hours at the workplace in their expected role as provider for the family (ILO, 2013a). Once in the workplace, women and men who have identical job titles may also perform different tasks exposing them to different risks (World Health Organization (WHO), 2011). For example, in some garment factories female cutters use scissors while male cutters use machines. Similarly, men predominate in dangerous industries such as mining and may be more vulnerable to physical and psycho-social risks, from silicosis and tuberculosis to stress and alcoholism.

In terms of policy interventions, Lupica (2015) suggests that policy initiatives so far implemented have at least two weaknesses. On the one hand, patriarchal materialism is still at the core of Latin America’s social policies. Current initiatives have seen women as a vulnerable group and, as such, their focus has been to reduce poverty rather than improve women’s economic autonomy. Forstner (2013) adds that state interventions have been based on a male household head and breadwinner and female housewife model. On the other hand, policies are designed as if they do not reflect and reproduce social norms, biases and values. Under a gender-neutral perspective, labour institutions and social policies have not addressed the fundamental barriers for women’s participation in the market.

Additionally, countries across the region still lack a clear agenda for integrating into their social protection policies care services that ensure a more equal distribution of the care burden and female labour participation (ECLAC, 2012b). Franceschet (2011) indicates that the biggest obstacle to women’s rights in the region today is the ineffective implementation of existing laws and policies because of weak state
capacity, insufficient resources and a lack of political will. In this respect, Martínez-Franzoni and Voorend (2012) propose that transforming gender relations requires stronger mechanisms allowing childcare facilities and encouraging male participation in domestic labour.

Business organisations can contribute to overcoming some of these institutional weaknesses through their CSR initiatives. The next section reviews how CSR has been practised across the region.

1.3.2 The practice of CSR in Latin America

Several factors have determined how CSR is practiced in Latin America including the focus on development policy, the role of the state, the international agenda, and the climate of poverty and inequality. The role of business organisations has changed in line with these factors. During the 1980’s the Latin American region experienced an important debt crisis accompanied by the prevailing perception by global business leaders and investors that the region was corrupted by drugs, debts and dictators (Martínez, Quelch, & Ganitsky, 1992). This crisis made public policy drastically change. After four decades of state-led protectionist policies, neoliberal policies promoting industrial development, privatisation, trade openness and financial liberalisation took over (Rosemblatt, 2013).

In the 1990’s these policies were incorporated under what has been called the Washington Consensus (Williamson, 1993, 2008). Under this development strategy the role of the state was reduced to the minimum possible. Markets became largely free and unregulated, and the private sector came to be seen as the key driver of development rather than public institutions (Ramos, Sehnbruch, & Weller, 2015). However, the role of the private sector was mainly related to economic growth without any social compensating dimension.

This strategy was successful in bringing down inflation and attracting foreign investment; however, the structural transformation had critical and negative consequences on employment, income distribution and social welfare (Rozenwurcel, 2006). Around 2002, states began to address the problems inherited from the prior decades by strengthening the institutions of wage bargaining, formalising employment, expanding social security coverage, and raising minimum wages (Cornia & Uvalic, 2012). Government institutions took over social issues once again,
although less drastically than before, aiming at compensating for two decades of solely economic focus.

Responsible business practices became not only a tool for economic growth and business competitiveness but also a strategy for the betterment of society as a whole (Casanova & Dumas, 2010). However, while in countries in other continents such as, for instance, the UK, the interest towards this approach was strongly influenced by the government, in Latin American countries it originated from the mobilisation of the business community itself and the organised civil society (Beckman, Colwell, & Cunningham, 2009; Louette, 2007). Today, practically all Latin American countries have to rely on civil society organisations and employers’ associations that promote and foster CSR (Fundacion AVINA & Korin, 2011).

In this respect, CSR represents a relatively new set of policies and practices aiming basically at reducing conflict and securing a social license for business operations (Suescun-Pozas, Lindsay, & du Monceau, 2015). CSR is, therefore, characterised by the use of more informal than formal policies with a focus on community relations and environmental issues (Blowfield, 2007; Carlier, Llorente, & Grau, 2012; Dobers & Halme, 2009; Kowszyk, Covarubias, & García, 2011; Maxfield, 2007). As such, the term CSR has been associated with the relationship of corporations with their external stakeholders, initially expressed in the form of philanthropy and social investment (Paul et al., 2006; Pezoa-Bissières & Riumalló-Herl, 2011). This focus is mainly explained by a society highly influenced by its religious history and Catholic foundations (Reficco & Ogliastri, 2009; Vives, 2006; Vives, Corral, & Isusi, 2005).

Currently, the practice of CSR in the region is largely influenced by the international agenda and local social pressures. Companies are increasingly engaging in the type of CSR activities commonly associated with CSR in developed countries such as sustainable reporting and public commitment with internationally agreed guidelines and principles (Muller & Kolk, 2008). However, even though all regions around the world are affected by common challenges related with the environment, human rights and working conditions, among others; once these global issues have been included in the corporate agenda, the priorities are different for companies in different countries and regions (Burton, Farh, & Hegarty, 2000).

Therefore, CSR is largely influenced by cultural and contextual aspects of the Latin American society (Pastrana & Sriramesh, 2014). Regarding their social challenges, Latin American countries have different realities, perceptions, and
concerns regarding public and private institutions (Aqueveque & Encina, 2010). For example, state capacity, poverty, labour issues and income inequalities are not yet sufficiently advanced by most of the national institutions and regulatory frameworks across the region (Peinado-Vara, 2011). These aspects require companies to adapt their CSR agendas to the local context. According to Schmidheiny (2006) this element is fundamental as reducing poverty, achieving equality and building institutional capacity are key social challenges to be included in the CSR strategy; however, the author continues, most CSR tools do not emphasise these issues as much as it is needed across the region.

### 1.4 Delineating the research problem

As mentioned previously, the main purpose of this thesis is twofold. On the one hand, it seeks to contribute to strengthening the theoretical links between CSR and gender equality at work by developing an integrated framework. On the other hand, this thesis pursues a better empirical understanding of CSR and gender equality in developing countries by implementing the proposed framework in Latin America. Although the reasons supporting these objectives have been to some extent described, this section summarises the main arguments.

This thesis builds on the idea that the social implications of CSR can usefully consider another angle related to gender equality within and beyond legal requirements. Nonetheless, gender issues have acquired limited attention within the CSR agenda (Newell & Frynas, 2007; Utting, 2007). Women’s rights have tended to be ignored in the various debates and initiatives in the area of business and human rights (Kilgour, 2007, 2013). Although organisations have progressively started to include equality and gender issues as a part of their strategies (Benschop & Verloo, 2012; Grosser & Moon, 2005a; Kemp, Keenan, & Gronow, 2010), when it comes to CSR, many organisations continue to concentrate their activities in areas external to the company such as philanthropy or social investment (Thompson, 2008).

Additionally, CSR is an area that requires further investigation in developing regions such as Latin America. Most of the research conducted to evaluate the impact of responsible business behaviour has been conducted in developed countries (Araya, 2006). Limited literature and empirical studies are available on the situation and practices in Latin America (Faria, 2007). Although interest in emerging markets has increased in recent years (e.g. Blowfield, 2007; Blowfield & Frynas, 2005; Dobers
& Halme, 2009; Egri & Ralston, 2008; Forstner, 2013; Fox, Ward, & Howard, 2002; Utting, 2007), most research still focuses on developed countries (Muller & Kolk, 2008; Lindgreen et al., 2010).

Furthermore, research on CSR has been frequently carried out focusing on one level at a time. Although the drivers to CSR action can be found at different levels such as public policy, social movements, the organisation itself, and individuals, including employees and customers (Aguilera et al., 2007), integrative theoretical models and empirical research taking a multilevel perspective are still missing (Aguinis & Glavas, 2012). Most of the available research has focused on the role of stakeholders on business behaviour, on specific CSR strategies and, to a lesser extent, on employee responses (Carroll & Shabana, 2010; Egri & Ralston, 2008; Kinderman, 2013; Lockett et al., 2006; Taneja et al., 2011).

The lack of integrative multilevel models in the literature, and of CSR research in Latin America are also directly related with the availability of practical guidelines and tools integrating gender equality as a CSR dimension. Most of the available and widely known guidelines include gender issues; however, some of these instruments refer mainly to a set of principles for corporate behaviour without a clear understanding of how such principles are implemented for gender equality (e.g. UN Global Compact and ISO 2600). In other cases, they identify specific indicators to measure social performance including gender issues, but without identifying expected outcomes or reducing gender equality at work to female representation (e.g. Global Reporting Initiative or GRI).

1.5 Overview of this research

This thesis will develop a CSR framework to better integrate and study gender equality issues as a dimension of social responsibility. Two assumptions are at the base of this framework. The first assumption is related to the understanding of CSR as a multilevel phenomenon. Business commitment to social issues is triggered by a number of stakeholders at the macro, organisational, and individual levels (Aguilera et al., 2007). These different stakeholders tend to take different roles and, as such, show different levels of interaction (Lotila, 2010; Rodrigo & Arenas, 2008; Steurer, 2010). For example, governments could develop a compelling CSR public policy strategy in order to engage companies in social issues such as gender equality (Fox et al., 2002).
Similarly, business organisations could respond using a number of social strategies ranging from staying reactive and doing nothing to being proactive and doing even more than what is socially expected (Carroll, 1991; Clarkson, 1995). Finally, employees could be in favour or against their company’s social commitment in general (Rodrigo & Arenas, 2008), and corporate efforts to bring equality to the workplace in particular (Beaton, Tougas, & Joly, 1996; Masser & Abrams, 1999; Swim & Cohen, 1997).

The second assumption is linked with the space of contribution of CSR when gender issues are addressed. Organisations, as any other social institution, should help people enhance their dignity by providing them with the opportunity to achieve what they value (Alkire, 2005; Nussbaum, 2000; Sen, 1999). Under this perspective, CSR is proposed as a useful tool for human development. Human development is conceptualised in terms of the capability approach proposed by the Nobel Prize Laureate in economics, Amartya Sen (Sen, 1980, 1985a, 1985b, 1986, 1988a, 1988b).

Although the central elements and implications of the approach will be discussed in more detail in the next chapter, it is relevant here to underline its core claim. The capability approach states that that assessments of development issues such as gender equality should not primarily focus on resources or on people’s mental states (outcomes), but on the effective opportunities that people have to lead the lives they value (Robeyns, 2006). Therefore, if CSR represents a tool to achieve gender equality, CSR strategies and the impact of these strategies should be evaluated in terms of the real opportunities or freedoms people have.

By using the capability approach, this research also expects to contribute to the development of this approach within the business literature. The capability approach has received much attention among development theorists, policy makers and gender equality advocates (Alkire, 2005; Clark, 2005a; Deneulin & Shahani, 2009; Nussbaum, 2011; Robeyns, 2016). However, its application to the organisational arena is still limited and conflicting. While some authors have argued that the capability approach is not suitable to interpret the business contribution to development issues (Reed & Reed, 2004), others have claimed the contrary (Vogt, 2005; Volkert & Bhardwaj, 2008). In some other cases, authors have applied this approach to equality issues in the workplace, but without sufficient adaptation of the concepts and issues to the business arena (e.g. Cornelius & Gagnon, 2004; Gagnon & Cornelius, 2006).
A multilevel understanding of CSR requires also a multidisciplinary literature review to identify relevant issues. Although the central theoretical arguments in this thesis stem from the capability approach, the different levels of analysis take into consideration elements from several fields including public policy, development studies, management, organisation studies, and social and organisational psychology. Although a literature review with these characteristics can result in the omission of relevant elements, it also enriches understanding and allows a better integration of the variables affecting the phenomena under study.

Finally, the multilevel model developed in this thesis recognises the complexities and limitations of the phenomenon under study. By focusing on global and national governance institutions, organisational strategies and employees’ attitudes and perceptions, this research collects and analyses quantitative and qualitative data under a mixed method research design. Mixing methods is a useful way to collect a variety of data in a research design considering multiple viewpoints, perspectives, positions, and data sources (Greene, Benjamin, & Goodyear, 2001).

The integration of this data can help to interpret and better understand the complex reality of a given situation and its implications (Mack, Woodsong, MacQueen, Guest, & Namey, 2005). These benefits are being recognised by the business and management related fields (Bazeley, 2008; Cameron, 2011; Cameron & Molina-Azorín, 2010; Hurmerinta-Peltomäki & Nummela, 2006; Molina-Azorín, 2011, 2012) as well as by development studies scholars (Bamberger, 2000).

### 1.6 The structure of this thesis

Besides this introductory chapter, this thesis is structured alongside seven additional chapters. The content of each of these chapters is briefly summarised below:

- Chapter 2 presents the literature review and the main theoretical arguments guiding the subsequent empirical studies. Key concepts are discussed and an integrated CSR framework for gender equality is developed.
- Chapter 3 explains the research design and methodological decisions supporting the implementation of the empirical studies.
Chapter 4 presents the results of the first study. Results are based on a qualitative design and documentary analysis. The study explores the policy instruments used by global governance organisations in Latin America to engage business in gender equality issues.

Chapter 5 presents the results of the second study. Results are based on a qualitative design and semi-structured interviews. The study focuses on the role of governments in Latin America and their impact on promoting gender issues as part of the CSR agenda.

Chapter 6 presents the results of the third study which concentrates on the organisational level. Results are based on a quantitative design and an online survey of managers. This study explores the predictive value of CSR on the actual implementation of gender initiatives, and the impact of these initiatives on gender equality at work.

Chapter 7 presents the results of the fourth and last study which focuses on the employee level. Results are based on a quantitative design and an online survey of employees. This study explores employee level mechanisms impacting the relationship between perceived CSR and attitudes to the implementation of gender initiatives at work.

Chapter 8 integrates the results of the previous studies. The discussion brings together the results from the different studies and the proposed model. General conclusions are identified and avenues for future research are acknowledged.
Chapter 2: Expanding Women’s Capabilities at Work: A CSR Framework

2.1 Introduction

While CSR involves the commitment of business to contribute to economic development in a win-win relationship with society (Ward, 2004), it is not clear how public policy can successfully facilitate private sector participation in gender issues (Hakim, 2008), nor is it clear, how organisations can make the most of their contribution (Moon, 2007). This complex relationship between business and development explains to a large extent the limited integration of gender issues in the CSR agenda (Prieto-Carrón, Lund-Thomsen, Chan, Muro, & Bhushan, 2006; Sagebien & Whellams, 2010). When gender equality issues are included, they tend to be focused on women’s representation in managerial positions and their impact on responsible corporate behaviour (e.g. Bear, Rahman, & Post, 2010; Galbreath, 2011; Joecks, Pull, & Vetter, 2013; Soares, Marquis, & Lee, 2011).

The integration of gender issues in business strategy requires that the space of intervention and impact evaluation are clearly delimited. It is therefore important to identify what kind of equality is being considered when gender issues are being included. For example, if gender equality is mainly understood in terms of female representation, the outcome of CSR would be related to increasing the number of women in managerial positions. However, even if female managers are more in number, their actual share in decision making and power could still be limited (ILO, 2015b). In this respect, the actual opportunities that women have to exercise power should be also addressed. The same principle applies to other outcomes such as pay equality where the actual opportunity that women have to actually use the income they earn is as relevant.

It is clear that a narrow understanding of gender equality will result in limited business interventions and lack of effective impact (Bexell, 2012; Ely & Meyerson, 2000). This also applies to how the role of business in society is conceptualised. If social strategies are only included in order to improve financial performance in the short-time, gender strategies are likely to be dismissed despite their proven contribution to business competitive advantage in the long-term (Beauregard &
The purpose of this chapter is to clarify these aspects by building an integrated theoretical framework linking CSR and gender issues at work. A review of the literature is carried out focusing on the concept of equality in the development studies literature. This conceptual understanding is then used to interpret the role of CSR for gender issues at work from a multilevel perspective (macro, organisational and employee level). The result of this process is the development of a conceptual integrated CSR multilevel framework for gender equality at work. The implications of this framework for this thesis and future research and practice are also discussed.

2.2 Gender equality, but equality of what?

The concept of equality is a “mysterious political idea” (Dworkin, 1981a, p. 186). Gordon (1982) differentiates between identical and equal, to elucidate the idea of equality. The word identical applies when two things are the same in all aspects, whereas the word equal applies when things are alike in only some aspects. As such, the discussions about equality “begin from the premise that there is some currency that should be distributed equally and then proceed to investigate what that currency might be” (Scheffler, 2003, p. 31).

Under this view, acknowledging that men and women are equal requires the identification of the dimensions or aspects in which this claim is being made. These dimensions are classified within two perspectives (UNDP, 2013a). The first is primarily concerned with outcomes or results. This perspective deals with the problem of distributional equality for welfare and resources. The second approach is specifically concerned with opportunities. This approach is typically referred to as equity and associated with the capability approach for human development (Nussbaum, 1999; Sen, 1995). Both perspectives are summarised in the next two sections with an emphasis on equality of opportunities - the capability approach.

2.2.1 Equality of outcomes: Of welfare and resources

Traditional egalitarian concerns have been focused on the problem of the distribution of goods or distributional equality (Dworkin, 1981a). Goods can be anything a person values including (but do not limited to) powers, liberties,
opportunities, wealth, and health (Daniels, 1990). The discussion about equality has therefore been centred on distributional concerns regarding equality of welfare on one hand, and equality of resources on the other (Cohen, 1993; Daniels, 1990; Dworkin, 1981a, 1981b).

The main focus of welfare equality is to make people equally satisfied in terms of preferences and states of consciousness (Cropsey, 1955; Daniels, 1990). Cohen (1989) identifies two types of welfare, hedonic welfare and preference satisfaction. Hedonic welfare implies welfare as enjoyment or as a desirable or agreeable state of consciousness. While, welfare as preference satisfaction refers to fulfilment of individual preferences whatever hedonic welfare a person does or does not get as a result of obtaining his/her preferences.

Irrespective of the type of welfare being realised, the main principle behind the equality perspective holds that people are treated as equals when resources are distributed among them until no further transfer would leave them more equal in welfare (Dworkin, 1981a). This implies that goods are distributed equally among people to the degree that the distribution allows that each person enjoys the same welfare (Arneson, 1989). Therefore, resources such as income have only an instrumental purpose and are not valuable in themselves unless they produce welfare.

Two types of welfare equality are identified by Sen (1979), utilitarian and total utility equality. Utilitarian equality understands equality is in terms of sum maximization of utility (utility being welfare). This implies the consideration of marginal utility gains when the distribution is being planned and implemented. Marginal utility is the additional utility that would be generated if a person has one more unit of any good (Baker, 1974). The concept of marginal utility suggests that a poor person would value an extra unit of income more than would do a rich person, while everyone would value the first unit.

While, total utility equality focuses not only on the marginal utility, but also is based on directly observed total magnitudes or absolute equality (hunger, oppression, education, and so on) (Sen, 1980). Total utility is different from the pure utilitarian perspective as it does not use hypothetical assumptions to solve the distribution of welfare problem, and it does not focus on the theoretical magnitudes of utility gains and losses (marginal utility).
Different from welfare equality, equality of resources focuses on assuring people greater equality in the resources required to pursue their needs (Daniels, 1990). According to Dworkin (1981b) resources can be conceptualised as “whatever resources are owned privately by individuals” (p 283). Rawls (1971) understands these resources as primary social goods, which include rights, liberties and opportunities, income and wealth, and social bases of self-respect. Compared to welfare equality which evaluated resources in terms of how much welfare they produce, for resource egalitarians the value of resources is set by the market. The value of a resource will be therefore determined by the price a person would receive in a perfectly competitive market if everyone could bid for it and enjoy the same monetary assets (Arneson, 1990).

The key question is then how resources should be distributed and how fair should the processes involved be. Rawls (1971) proposed two dependent principles to answer this question. The first principle states that each person has the same claim to a fully adequate scheme of primary good which is compatible with a similar scheme of goods for all. This implies that people are treated as equals when the distribution of resources is implemented in a way in which, after an initial distribution no further transfer would leave people’s shares of the total more equal (Dworkin, 1981b).

The second principle explains when inequality should be assessed as fair and, as such, when people can be held responsible for their situation (Brighouse, 2004). According to Rawls (1971), social and economic inequalities are to satisfy two conditions: first, they have to be attached to offices and positions open to all under equal opportunities of access and, second, inequality has to be of the greatest benefit to the least advantaged. Therefore, if people are entitled to equal resources, they can be held responsible only for how their resources are used and not if the distribution was initially unfair (Anderson, 1999). Resources available to a person at any moment must be a function of resources consumed by this person at other times (Fleurbaey, 2002). As such, the explanation of why someone has less/more resources today can be related to how this person has spent his/her resources in the past only if the distribution was initially fair.
2.2.2 Equality of opportunities: The capability approach for human development

To some extent Rawls’ second principle includes the idea of equal opportunity to refer to the conditions under which people can access privileged positions. This assumes that all individuals are interested in those positions because they will give them the capacity to access more resources, and they deserve those resources as they access them by an equal opportunity condition. In a broader perspective, the key imperative of equality of opportunities is to equalise the distribution of the chance people have to achieve a favourable outcome given their particular circumstances (Anderson, Leo, & Muelhaupt, 2014). If two people value a good whatever this would be, what matters is that they should have the same opportunity to achieve it after their individual circumstances have been equalised.

The consideration of individual circumstances recognises that when opportunities are being distributed, individuals should be in equivalent conditions of choice (Fleurbaey, 2002). Sen (1997) suggests that it is necessary to look at, for instance, people’s health or nutrition level, and not only at their food supply as resource egalitarians would do, or at the utility they derive from eating food or being healthy as welfare egalitarians would suggest. If individual circumstances are taken into account, differential outcomes are ethically acceptable when they are the consequence of individual choice and action, but not ethically acceptable when they are the consequence of circumstances beyond the individual’s control (Anderson et al., 2014). Unchosen circumstances can be class, family position, native abilities, intelligence, gender, and so on (Anderson, 1999).

The concept of opportunity can therefore be broadly understood as, “the chance of getting a good if one seeks it” (Arneson, 1989, p. 85). An opportunity would be placed somewhere between resources and welfare and it would be the real chance of obtaining the goods people value (Sen, 1980). The importance of equality of opportunity has been recognised by Cohen (1989, 1993) who coins the concept of equality of access to advantage to underline the idea of opportunity as access; Arneson (1989, 1990, 1991) who proposed the concept of equal opportunity for welfare to emphasise the role of opportunity to achieve a desired level of welfare; Anderson (1999) who suggested the idea of democratic equality to refer to the social relationships within which goods are distributed; and Sen (1979, 1985a, 1987, 1993, 1997, 1999) who proposed the capability approach for human development to underline the role of freedom.
Sen’s capability approach has been particularly acknowledged as being “of paramount importance” (Anand & van Hees, 2006, p. 269) and, as such, has received much attention among development theorists, policy makers and gender equality advocates (Agarwal, Humphries, & Robeyns, 2003; Alkire, 2005; Clark, 2005a; Deneulin & Shahani, 2009; Nussbaum, 2011; Robeyns, 2016). Under this approach, human development with equality as a fundamental aspect of it, consists of the expansion of individuals’ capabilities or freedoms instead of only resource control and utility (Sen, 2003). The core claim of the capability approach is that the assessments of well-being, quality of life, equality, or the level of development of a community or country should not primarily focus on resources or on people’s mental states, but on the effective opportunities that people have to lead the lives they have reason to value (Alkire & Deneulin, 2009; Robeyns, 2006).

A key analytical distinction in the capability approach is the one between the means and the ends for human development (Robeyns, 2005; Sen, 2013). Sen (1985a) emphasises that economic growth and the expansion of goods and services are not valuable in themselves, but as a means for something else. Resources are only means and different people in different societies usually differ in their capacity to convert resources into valuable achievements due to individual characteristics, cultural and institutional aspects and environmental or geographic influences (Robeyns, 2016).

The capability approach also challenges the welfare or utility-based approach which concentrates on states of consciousness including happiness or pleasure, and preference satisfaction including desire-fulfilment (Clark, 2005a, 2005b). A utilitarian evaluation of a person’s situation will only assess their satisfaction or happiness and will not differentiate different conditions or even expectations (Robeyns, 2003). Instead, people should be also able to make choices that matter to them in order to achieve what is really valuable to them (Alkire, 2005).

Thus, the formulation of the capability approach has three central parts: functioning, capability and freedom. Firstly, functioning is “the various things a person may value doing or being” (Sen, 1999, p. 75). The term functioning covers the different activities and situations people recognise to be important for them. Secondly, the term capability refers to “a person or group’s freedom to promote or achieve valuable functionings” (Alkire, 2005, p. 121). A capability reflects a person’s ability to achieve given functionings (Sen, 2005), and, therefore, the capability set refers to all the possible combinations of functionings a person has (Parra, 2008). Capability
concentrates on the opportunity to be able to have combinations of functionings, and whether the person is free to make use of this opportunity or not. The difference between a functioning and a capability is similar to the difference between an achievement and the freedom to achieve something, or between an outcome and an opportunity (Robeyns, 2003, 2005).

Thirdly, the term freedom is used to refer to the extent to which a person is free to choose particular levels of functionings (Sen, 2005). This is not the same as what people actually choose to achieve; instead, it is the real opportunity that people have to accomplish what they have reason to value. This aspect also acknowledges that people are not simply beneficiaries of economic and social progress in a society, but are active agents of change (Fukuda-Parr, 2003). Therefore, the concept of equality under this approach is not purely about opportunities or rights, but about “how a person can fully and freely function... and weather they have the option to flourish and enjoy a good life” (Cornelius & Gagnon, 2004, p. 30).

Freedom has a value in itself as a valuable end and also an instrumental value as a means (Sen, 1999). The instrumental role of freedom refers to social, political and economic conditions that enable or block people’s capabilities. Instrumental freedoms depend on the social and political environment in which people live. In this respect, instrumental freedoms are mainly the responsibility of institutional policy and they can include political freedoms (protecting civil rights and enabling political engagement), economic facilities (ensuring access to credit and financial instruments), social opportunities (enabling education and self-development), transparency guarantees (enabling freedom of information and open, accountable political and financial processes); and protective security (enabling personal safety, protection of property and safe public and community spaces).

Figure 2-1 summarises these ideas and the relationship between the concepts included in the capability approach and the perspectives included as equality of outcomes in the previous section. As depicted, the focus on capabilities does not deny the important contribution that resources can make to people’s well-being. A complete analysis of gender inequality or any other inequality should not only map the gender inequalities in functionings and capabilities, but also analyse which inequalities in resources cause gender inequalities in capabilities and functionings (Robeyns, 2003, 2006). This is especially important for assessing which policies can reduce gender inequalities, because intervening in the distribution of resources will...
be a crucial way of affecting the distribution of capabilities and functionings between individuals.

Figure 2-1. The capability approach and outcomes equality. Based on Robeyns (2005)

2.2.2.1 Using the capability approach for gender equality

By itself the capability approach does not provide a complete theory of equality or development (Clark, 2005a). The capability approach is a framework of thought but “it is not a fully specified theory that gives complete answers to all our normative questions” (Robeyns, 2003, p. 164). For Sen (2005) the idea of capability has considerable merit in the assessment of the opportunity aspect of freedom; however, it cannot deal adequately with the process aspect of freedom. This implies that capabilities are useful to identify the characteristics of individual advantages, but they are limited in terms of the assessment of fairness of the processes involved.

The capability approach cannot explain inequality or any other human development issue; instead, it provides a framework to conceptualise and evaluate them (Robeyns, 2005, 2006). In this respect, this approach needs at least three additional specifications before it can be applied to gender equality (Robeyns, 2003, 2006). Firstly, selecting which capabilities are important for evaluating gender inequality. Secondly, taking a stand on whether to look at gender inequality in functionings or in capabilities. Finally, deciding how to weight the different functionings or capabilities. This latter point is particularly relevant for measuring purposes, which go beyond the scope of this thesis and, therefore, it will not be discussed here.
In relation to the first specification, the original proposal of the capability approach does not stipulate which capabilities should be considered. In the original proposal, any list of capabilities should be context dependant and identification of such a list, the task of the democratic process (Sen, 2004). For Sen, “the problem is not with listing important capabilities, but with insisting on one pre-determined canonical list of capabilities, chosen by theorists without any general social discussion or public reasoning” (2005, p. 158).

Despite Sen’s reluctance to create a universalistic list of capabilities, several efforts have been carried out to list a set of fundamental capabilities (for a review see Alkire, 2002). In terms of operationalisation, Robeyns (2003) proposes the five following criteria to be met when selecting capabilities: (1) the list should be explicit, discussed, and defended; (2) the method should be clear and justified; (3) capabilities should be clear and adapted to the context in which they will be used; (4) the list should have different levels of generality including an ideal and a pragmatic standard; and, (5) the list should include all important elements, and the elements should not be reducible to other elements.

In terms of a list of capabilities, the work of Martha Nussbaum is particularly well known (Nussbaum, 1995, 1999, 2000). Compared to Sen’s approach, Nussbaum’s notion of capabilities pays more attention to people skills and personality (Robeyns, 2005). As such, Nussbaum (1999, 2000) identifies three different categories of capabilities. First, basic capabilities refer to the innate abilities of individuals. Second, internal capabilities are states of a person that are sufficient conditions for the exercise of the requisite functions. Finally, combined capabilities are internal capabilities combined with suitable external conditions for the exercise of the function. Additionally, Nussbaum (1999, 2000) proposes a set of ten central capabilities including: life; bodily health; bodily integrity; senses, imagination, and thought; emotions; practical reason; affiliation; other species; play; and control over one’s environment.

Sen was also involved in the identification of an initial list of capabilities for measuring human development. The initial list started as a part of the Human Development Index (HDI) in 1990 (UNDP, 1990), and later in 1995 going further to cover gender equality issues with the Gender-Related Development Index (GDI) and the Gender Empowerment Measure (GEM) (Anand & Sen, 1996; UNDP, 1995). The HDI infers a group of capabilities, and the GDI disaggregates them between men and women, by measuring health, education, and material well-being. Similarly, the GEM
concentrates on male and female economic, political and professional participation by measuring power over economic resources, access to professional opportunities, and access to political opportunities.

Although these indexes attempt to measure capabilities, the variables they use are functionings (Herrero, Martinez, & Villar, 2012). This aspect helps to understand the second specification needed to use the capability approach, whether to focus on capabilities or on functionings. The capability approach’s preference is to evaluate human development in the space of capabilities so that the freedom dimension is included in the assessment (Fleurbaey, 2006). However, focus on capabilities can be difficult as their operationalisation is still limited (Robeyns, 2006), and there are cases where it makes more sense to investigate people’s achieved functionings directly, instead of evaluating their capabilities (Robeyns, 2005). For example, functionings can be a useful measure of being well-nourished in countries with high levels of hunger, or being materially and bodily deprived in very poor societies or communities.

In terms of operationalisation, capabilities are more abstract than functionings as the latter represent concrete achievements. Krishnakumar (2007) highlights that capabilities are unobservable variables and, as such, they cannot be directly measured. Capabilities are, under this definition, latent variables which can be measured only by looking at related functionings. However, focusing on functionings to infer capabilities is not necessary always correct. For example, the adequacy of life expectancy in the HDI to measure the ability to leave a long and healthy life, has been questioned, as it does not consider the quality of that life, but only quantity (Engineer, Roy, & Fink, 2010). Considering this limitation, several additional operationalisation efforts have been carried out using primary or secondary data from survey-based studies (Al-Janabi, Flynn, & Coast, 2012; Anand et al., 2009; Anand, Hunter, & Smith, 2005; Anand, Santos, & Smith, 2007; Anand & van Hees, 2006).

Whichever is the space of measurement, capabilities or functionings, the focus of operationalisation is on identifying those areas that are more likely to allow people to freely live the lives they have reason to value. By applying this idea to gender equality, the capability approach suggests that assuring women’s freedom to work is crucial for increasing their freedom in other areas such as health, education, and social and political life, among others (Koggel, 2003; Sen, 1999). However, the application of the capability approach, particularly to the business arena, remains
challenging. The ways in which the capability approach can be applied in the business arena depend on the role of business in society, as proposed in the next section.

2.3 The why of CSR and gender equality: From a business to a moral case

The role of the private sector has been identified as crucial for sustainable development, poverty reduction and gender equality (Sachs, 2012). Particularly CSR is proposed in this thesis as a useful tool for human development by helping to engage the private sector into gender equality issues within and beyond organisational boundaries. CSR involves “the commitment of business to contribute to sustainable economic development - working with employees, their families, the local community and society at large to improve the quality of life, in ways that are both good for business and good for development” (Ward, 2004, p. 3). Therefore, responsible businesses “integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” (EC, 2011, p. 3).

However, businesses have different reasons to integrate social issues within their CSR initiatives. At least two contrasting perspectives can be found in the CSR literature (Branco & Rodrigues, 2006; Porter & Kramer, 2006; Sharp & Zaidman, 2010). The economic perspective emphasises the possibility of furthering a company’s economic success by paying attention to social responsibility issues (Swanson, 1995). Here the focus is on the business case for CSR, where only social concerns that will report an economic benefit for the firm are included in the business strategy. Porter and Kramer (2006) call this perspective ‘strategic’ as it emphasises the business focus on obtaining a competitive advantage.

By contrast, the moral or ethical perspective suggests that a firm should behave in a socially responsible manner because it is morally correct to do so (Lantos, 2001; Swanson, 1999; Windsor, 2006). Under this perspective, businesses are moral agents who reflect and reinforce social values and, as such, they have the moral duty to adopt social expectations as a part of their responsibility (Thompson, 2008; Wartick & Cochran, 1985). Porter and Kramer (2006) call this perspective ‘responsible’ as companies here intend to improve their relationship with the interested parties by focusing also on what matters to their stakeholders.
The business case for CSR recognises that private companies by structure and ownership have the primary objective of making profits for their shareholders (Jordi, 2010). The fundamental principle from a business case is that business-driven social strategies have to make business sense in terms of economic benefit or competitive advantage (Bhattacharyya, Sahay, Arora, & Chaturvedi, 2008). As a result, the main focus here is to develop models for measuring the relationship between CSR and financial performance (Sharp & Zaidman, 2010).

Research under this approach has focused on the potential issues, which drive value for companies. As such, CSR research has been related with aspects such as social licence and tax advantages (Weber, 2008 in Galbreath, 2010), customer satisfaction (Galbreath, 2010), customer loyalty (Maignan et al., 1999), purchase intention (David, Kline, & Dai, 2005), job applicant attraction (Evans & Davis, 2011; Greening & Turban, 2000; Gully, Phillips, Castellano, Han, & Kim, 2013), direct financial performance (Orlitzky, Schmidt, & Rynes, 2003; Prado-Lorenzo, Gallego-Álvarez, Gracia-Sánchez, & Rodríguez-Domínguez, 2008; Wood, 2010), and company reputation (Bear et al., 2010; Fernández-Sánchez & Sotorrio, 2007; Galbreath, 2010; Lai, Chiu, Yang, & Pai, 2010; Stuebs & Sun, 2010), among others.

From an economic perspective, this approach is usually referred to as strategic CSR and focuses on the outcomes of social strategies (Crifo & Forget, 2015; McWilliams & Siegel, 2001b). The notion of strategic CSR has been around since the 1980s and has been the subject of much debate in recent years (Jamali, 2007). Strategic CSR can be understood as “a business strategy that is integrated with core business objectives and core competencies of the firm, and from the outset is designed to create business value, positive social change, and is embedded in day-to-day business culture and operations” (McElhaney, 2009, p. 31). Although this definition recognises that CSR should produce a positive social change, companies will contribute if CSR also represents an economic opportunity for them.

Orlitzky, Siegel, and Waldman (2011) identified three theoretical approaches through which strategic CSR has been studied. Firstly, the traditional economic approach which is based on cost-benefit analysis (Goering, 2014; Marom, 2006; McWilliams & Siegel, 2011; McWilliams, Siegel, & Wright, 2006). According to Mcwilliams and Siegel (2001), a cost-benefit analysis can help managers to determine an ideal level of CSR in terms of spending and optimising a firm’s CSR activities. Under this perspective CSR is a normal good which should be analysed in
terms of its demand and supply, without any preconceived ideas or normative commitments (Crifo & Forget, 2015; Siegel & Vitaliano, 2007).

A second theoretical insight is provided by transaction-cost economics (Williamson, 1979, 1981, 1998). Rather than focusing only on the outcome of CSR, transaction-cost economics makes explicit that CSR often requires substantial resources in terms of stakeholders’ transactions (Macher & Richman, 2008). Thus, the unit of analysis moves from the outcome of CSR to the transactions required for its implementation. The key concern in this respect is to determine which governance structures, internal processes and ways of arrange human assets can reduce transaction costs in terms of delimiting efficient boundaries regarding organisation-market and organisation-internal transaction relations (Williamson, 1981). In the long term, CSR can increase trust and, subsequently, reduce transaction costs; however, in the short term, transaction costs must be considered in all strategic decisions according to this perspective (Midttun, Dirdal, Gautesen, Omland, & Wenstøp, 2007).

The third and most influential theoretical approach in the strategic management literature, is the resource-based view of the firm (Barney, 1995; Barney, Wright, & Ketchen, 2001; Bowman, 2001; Litz, 1996). According to this perspective, companies engage in CSR because they consider that some kind of competitive advantage accrues to them (McWilliams & Siegel, 2001a). In this respect, CSR can be seen as a firm’s resource in terms of attributes or activities (Husted & Allen, 2009; Mcwilliams & Siegel, 2001; Russo & Fouts, 1997). CSR attributes are related to the product or service the firm provides such as fair-trade coffee, non-animal-tested cosmetics, pesticide-free produce, environmentally friendly engines, and so on. CSR attributes embedded in specifics products and services have the potential of creating value for the firm as customers can be willing to buy them (McWilliams & Siegel, 2011).

Similarly, CSR actions are the specifics activities the company is involved in such as recycling, pollution reduction, healthy workplaces, and support for local communities, to name a few. As CSR actions usually have more potential in creating social good than firm value, value is understood in terms of societal value. If the societal value is greater than the private cost to provide the CSR action, then the CSR action is valuable. The firm can capture the value of providing social goods through different mechanisms such as corporate reputation (Fernández-Sánchez & Sotorrio, 2007). In any case, CSR as an attribute or activity has an instrumental value for the firm.
2.3.2 The moral case for CSR: Working for the common good

The social aspect of CSR activities makes additional demands on firm behaviour and performance. While business strategies employ firm resources to achieve purely market-based competitive objectives independent of social outcomes, social strategy applies firm resources to meet both social objectives and financial performance objectives (Husted, Allen, & Kock, 2015). Therefore, the morally oriented approach to CSR is manifested in theories which underline CSR is an act of reciprocity based on the firm’s moral obligation towards society rather than a market transaction directed toward purely business objectives (Sharp & Zaidman, 2010).

This moral obligation is emphasised in several theoretical approaches. For example, stakeholder theory identifies a range of stakeholders to whom a company should be responsible (Donaldson & Preston, 1995; Freeman, 1984); social contract theory proposes that businesses are ethically obligated to enhance the welfare of society without violating any of the general principles of justice (Hasnas, 1998); the human right approach to business activity underlines the role of business in respecting and protecting internationally agreed treaties on human rights (Cragg, Arnold, & Muchlinski, 2012; Kolstad, 2012; Mayer, 2009; OECD, 2011; Preuss & Brown, 2012; Rice, 2002); and the development perspective identifies the role and contribution of business to local and global sustainable development (Barkemeyer, 2009; Blowfield, 2004, 2005; Fox, 2004; Sagebien & Whellams, 2010; Yeganeh, Velasco, Watson, Spratt, & Cirera, 2013).

Whichever theoretical approach is taken into account, the basic moral principle is that powerful as the private sector has become, companies can no longer be assessed by their capacity to avoid harm within the economic and legal domain, but by how they are using their power for the common good (Wettstein, 2010). The common good can be defined regarding the perspective under consideration in terms of human rights protection, fulfilling stakeholders’ expectations, promoting economic growth, and so on. For this thesis, the common good is conceptualised in terms of human development. Although the overall concept of development can be understood in different ways (for a review see Cowen & Shenton, 1996; Preston, 1996; Rist, 2007; Thorbecke, 2007), the focus on human development is associated with the expansion of individuals’ capabilities in line with Sen’ capability approach as discussed in the earlier sections.
2.3.2.1 Capabilities and business contribution to human development

If CSR policies are oriented towards human development, their focus should be on the expansion of people’s capabilities and functionings. Several efforts have been made to link the capability approach and business activity. For example, Volkert and Bhardwaj (2008) suggest that the human development and capability concept may be a suitable framework to achieve stronger development impacts by CSR action. Similarly, Vogt (2005) states that the capability approach is clear in that “encouraging the growth and human flourishing of employees entails more than providing an optimal work environment; it requires also affording employees the opportunity to flourish away from the workplace” (p. 119).

Despite this, the link between capabilities and CSR has not been exempted of criticisms and misconceptions. Reed and Reed (2004) point out that the capability approach “does not explore in any substantive sense, the nature of the corporate economy, the relationship between state and capital and how they interact to impose constraints on human development. Nor does it specifically address CSR” (p. 3). Although this criticism could have been correct at the time, increasing attention has been given to the capabilities approach and its application in the organisational sphere in the last ten years. As such, efforts have been made within the areas of workplace equality (Cornelius & Gagnon, 2004; Gagnon & Cornelius, 2006), talent management (Downs & Swailes, 2013), participative governance (Collier & Esteban, 1999) business and development (Cornelius, Todres, Janjuha-Jivraj, Woods, & Wallace, 2008; Lombo & Trani, 2013; Parra, 2008; Renouard, 2011; Thompson, 2008), and family-friendly policies (den Dulk et al., 2011; Hobson & Fahlén, 2009; Hobson, Fahlén, & Takács, 2011), among others.

Similarly, as CSR has traditionally focused on areas external to the organisation such as social investment and community relations (Hine & Preuss, 2009), the link between CSR and the capability approach has also given special attention to issues beyond organisational boundaries. According to Wanderley (2001), observing internal corporate policies focusing on employees cannot be a major issue when the aim is to reduce poverty deprivations, considering that most people under poverty have no jobs at least in formal sectors of the economy. CSR activity should therefore also be focused on community and labour market issues.

As there is limited understanding of the role of organisations in reproducing and reinforcing gender inequalities though their internal organisational dynamics
the application of the capability approach, which recognises the role of internal CSR policies for the expansion of employees’ capabilities at work and their impact on their family and community, is particularly useful. Cornelius et al. (2008) proposed that some ideas within the capability approach may be useful with regards to the development of coherent internal and external CSR initiatives. As such, growth and development in terms of achieved functionings of both employees, and of clients and communities, and how CSR is configured to enable this, is proposed as a valuable starting point to further develop this connection and to enhance female employees’ freedoms.

2.4 Enhancing women’s freedoms at work: CSR as a multilevel framework

Despite of the opportunity that CSR could represent for gender equality issues at work, a business focus alone is not enough. Examining the connections between CSR and equality does not mean that the private sector has the primary responsibility (Utting, 2007). While organisational attention to CSR has been understood as an approach whereby companies decide voluntarily to contribute to the betterment of society, public policy continues to define the scope of the CSR by setting legal minimum standards (Aguilera et al., 2007; Albareda, Lozano, & Ysa, 2007; Porter & Kramer, 2006).

The responsibility for promoting equality should be shared by employers, government institutions, and social regulation (Dickens, 1999). It is the collaboration between government, companies, and civil society organisations that can really contribute to gender equality and to achieve sustainable development (Kanji, 2004). Therefore, the acknowledgment that CSR is a potential instrument in the fight against gender inequalities, is also an acknowledgment that this concern is not only the duty of the private sector but everybody’s responsibility at all levels – individual, organisational and societal.

The development of integrative and multilevel models for CSR are still in the early stages of development (Aguilera et al., 2007). According to Aguinis and Glavas (2012), CSR has been usually studied from one level of analysis at a time, and primarily studied at the macro and meso level (institutional or organisational level) compared to the micro level (employees). Nonetheless, some multilevel models of CSR have been developed. For example, Wood (1991, 2010) proposes a multilevel model based on the corporate social performance literature. Wood’s model proposes
a set of structural principles of social responsibility as inputs, processes, and outcomes at the institutional, organisational, and individual level. Similarly, Swanson (1995) adapted Wood’s model based on the decision making process and the interaction across inputs, processes, and outcomes. Finally, Aguilera et al. (2007) provide a multilevel theoretical model to understand why businesses are increasingly engaging in CSR initiatives. The model argues that organisations are pressured to engage in CSR by many different actors at the transnational, national, organisational, and individual level; each of them driven by instrumental, relational, and moral motives.

Similarly, the academic literature offers a couple of single-level models to analyse the relationship between CSR and gender issues at work. For instance, Karam and Jamali (2013), from an institutional perspective, propose an explanation of how the juxtaposition of pressures for social change can set a fertile framework in which companies can help to effect a positive developmental change for gender equality using CSR. Also, Barrientos, Dolan and Tallontire (2003) propose a pyramidal model of CSR and gender to analyse codes of conduct covering employment conditions.

Despite these efforts, the consideration of CSR as a multilevel framework for gender equality still poses several challenges. Most of the previous CSR models take a general approach about social and environmental concerns included as responsible practices. In doing so, they have identified the outcomes of socially responsible initiatives (Carroll, 1979; Carroll & Shabana, 2010; Garriga & Melé, 2004), the political role of corporations (Baumann-Pauly & Scherer, 2013; Maignan et al., 1999), and the groups or individuals who are or may be benefited or affected by the accomplishment of organisational objectives (Donaldson & Preston, 1995; Freeman, 1984). However, they have studied CSR primarily at one level at a time, without a strong interest in the role of employees, and addressing general instead of specific social concerns such as gender equality.

To overcome these challenges, in the next sections three levels of CSR analysis and intervention are described. The focus of attention is on the macro or policy level, the organisational level, and the micro or employee level. The purpose is to identify elements at each level that could facilitate the link between CSR and gender issues at work, its analysis and potential intervention.
2.4.1 The macro-level: Global governance and public sector role

The capability approach does not only point out that the aim of development is the expansion of people’s capabilities, but also underlines the need to evaluate the instrumental role of the context. A person’s ability to achieve various valuable functionings may be greatly enhanced by the action of institutions (Sen, 1993). Therefore, social arrangements have an instrumental role in human development enabling (or blocking) people’s capabilities (Alkire, 2005; Stewart, 2005). In this section, the instrumental role of global governance represented by international organisations and the role of local governments as drivers of responsible business practices are examined.

2.4.1.1 CSR global governance: From hard to soft law

In general terms, governance can be understood as setting the rules for the exercise of power and for determining who can legitimately exercise it (Weiss, 2000). According to Detomasi (2006), effective governance systems share at least four characteristics: legitimacy, accountability, capacity, and enforcement. Legitimacy means that those who exercise governance authority, possess the acknowledged right to do so, by those who are subject to that authority. Accountability depends on the existence of mechanisms whereby those who exercise power are accountable for the consequences of what they do. Capacity comprises that the institutions entrusted with the governance function possess the resources, administrative capacity, and specialised technical knowledge necessary to exercise governance effectively. Finally, enforcement covers the normative and/or non-punitive sanctions for those transgressing established rules.

The decreased ability of national governments to exercise effective governance in any of these four dimensions has prompted the emergence of a global multi-stakeholder governance system (Lepoutre, Dentchev, & Heene, 2007). Castells (2008) proposes that governments have transformed themselves to be more effective by three main mechanisms. Firstly, states associate with each other forming networks of states. Some of these networks are multipurpose and constitutionally defined (e.g. the Organisation of American States or OAS); others focus on a set of issues generally related to trade (e.g. Mercosur); while still others are spaces of coordination and debate (e.g., the Asia-Pacific Economic Cooperation or APEC). Secondly, states may build an increasingly dense network of international institutions and supra-
national organisations to deal with global issues such as the UN, the OECD, and the World Bank. Finally, states may also decentralise power and resources through local or regional governments and to civil society organisations that extend the decision-making process in society.

Particularly, a great deal of governance in specific areas related to CSR and gender equality has been exercised through the action of international stakeholders. Several efforts from international bodies have been made to identify, monitor, and communicate the status of gender equality. For example, the ILO, the UN, and the World Economic Forum (WEF) have developed a number of initiatives to evaluate the progress of countries against women’s inequalities (e.g. ILO, 2012a; UNDP, 2013b; WEF, 2016). Similarly, organisations such as the International Organization for Standardization (ISO), the Global Reporting Initiative (GRI), and the UN Global Compact have included gender issues within their guidelines for responsible business practices (GRI, 2013; ISO, 2010; UN Women & UN Global Compact, 2011).

Similarly, a strong network of international and national policies, women institutions, and women’s movements has been promoted. Concerns about women’s position in society have led to both the development of several international treaties and conventions, the inclusion of non-discriminatory clauses in several broader economic agreements, and the creation of women departments and offices within countries and international organisations. Intergovernmental bodies have established women’s issues as a priority among their member states through gender mainstreaming policies and recommendations (e.g. EU, 2016; OAS, 2000; OECD, 2013b).

A common characteristic of these global governance initiatives is the design, development, and implementation of rules that transcend national borders without having sovereign authority (Finkelstein, 1995). This global system sees governments as engaged in a horizontal inter-organisational network of societal actors, where public policy is both formed and executed by the interacting and voluntary efforts from a multitude of stakeholders (Kooiman, 1993). In this respect, global governance policy initiatives can be situated in a continuum moving from hard to soft regulation.

Hard regulation refers to legally binding obligations that are precise and that delegate authority for interpreting and implementing the law (Abbott, Keohane, Moravcsik, Slaughter, & Snidal, 2000). An example of hard regulation is legislation with national, regional or international application. On the other hand, soft regulation begins once legal arrangements are not effectively implemented, are unclear, or are
of interest for key stakeholders (Abbott & Snidal, 2000). Examples of soft regulation are recommendations, declarations, statements and agreements. A key distinction between soft and hard regulation is in terms of enforcement (Kuruvilla & Verman, 2006). In hard regulation, enforcement is only via sanctions. In soft regulation enforcement can be, for instance, monitoring and feedback, transparency, peer group audits, benchmarking, joint studies, etc.

Within this hard to soft regulation continuum, the CSR public policy literature has been interested in identifying the specific instruments that governance institutions use to engage businesses in social issues. For instance, the OECD identifies policy instruments used by governments to give shape and direction to corporate initiatives. They classify these instruments as: enforcement strategies and legal and regulatory risk management, taxes, direct participation in sector initiatives, and contributions to specialised human and intangible capital (OECD, 2001). In an integrative effort, Steurer (2010) and Steurer, Martinuzzi, and Margula (2012) suggest a typology of CSR policies used in Europe that distinguishes five types of policy instruments: legal (e.g. laws, directives, and regulations), economic or financial (e.g. subsidies and awards), informational (e.g. guidelines, training, and websites), partnering (e.g. public-private partnerships, negotiated agreements, stakeholder forums), and hybrid (e.g. CSR platforms/centres and CSR national strategies). Figure 2-2 presents these instruments in the hard-soft law continuum.

Furthermore, global public policy networks (GPPN) have also emerged as a global governance policy instrument. These networks are loose alliances of government agencies, international organisations, corporations, and civil society.
representatives such as nongovernmental organisations, professional associations, or religious groups that join together to achieve what none can accomplish on its own (McNutt & Pal, 2011; Reinicke, 1999). Examples of these networks are the UN Global Compact and the Fair-Trade certification scheme.

GPPNs show particular advantage in three essential areas of global policy making (Reinicke, 1999). First, by connecting groups that might not otherwise deal with one another, they promote learning and collaboration. Second, GPPNs have the potential to fill the governance gap (Hirschland, 2006) characterised by, for instance, weak local governments and a lack of clarity and local implementation of global regulation. Finally, their broad membership allows them to benefit from information and expertise from a variety of backgrounds, providing them with a more complete picture of policy issues and giving voice to previously unheard groups.

2.4.1.2 The role of governments: Working with the private sector

As for any region in the world, achieving gender equality at work is still a fundamental governmental challenge for Latin American growth and development (ECLAC, 2011). The need for private, public sector and civil society collaborative action is imperative. To this end, governments play an important role in encouraging the participation of the private sector and other civil society stakeholders in development issues (Peters & Röß, 2010; Ward, 2004).

In terms of responsible business practices, public sector action is key in fostering and developing CSR and linking corporate action with local development dynamics. In this respect, working with the private sector is fundamental to achieving gender equality in the labour market and the workplace. Hence, the question is not whether businesses have to engage in gender and development issues but rather, how they can make the most of their contribution (Mancini & Maestre, 2015). The public sector is fundamental to help answer this question.

A gender equality agenda that focuses mainly on the business case and civil society stakeholders will not be enough to advance to the extent that is required. Without a strong public sector capacity to signal the path of what is expected in terms of business responsibility, self-regulated markets will frequently fail and, in turn, corporate action may end up causing more harm than good to individuals (Wettstein, 2010). The debate on the role of governments within the CSR agenda has initially focused on the question of whether governments should enact laws to make CSR
compulsory (Albareda, Lozano, Tencati, Midttun, & Perrini, 2008). This question is based on the traditional role of governments where decision-making is hierarchical and related to the fundamental mandating role of the state.

This limited view of the governmental role leads to a number of failures that can make governments inefficient, expensive or inadequate in terms of general as well as CSR governance (Lepoutre et al., 2007). The UN Secretary-General’s Special Representative on Business and Human Rights recognised this in his interim report to the United Nations Human Rights Council, by stating that “the debate about business and human rights would be far less pressing if all Governments faithfully executed their own laws and fulfilled their international obligations” (UN, 2006, p. 20). The actual context is one in which governments are not always able to exercise the level of governance that is expected. Although legislation influences the type of CSR practices companies adopt in a particular context, institutional capacity to enact laws and enforce them is still limited in some countries (Gutiérrez & Jones, 2004).

The key challenges for national governments do not only relate to the number of companies talking about CSR, but also to creating meaningful CSR initiatives that address local issues while also strengthening governmental capacity (Schmidheiny, 2006). As a result, the CSR debate has evolved from the purely legal role of governments to their broader role as mediators, facilitators and partners (EC, 2011). Zadek (2001) describes the incorporation of governments in the CSR framework as a new stage in the development of CSR and defines this new stage as third CSR generation, where governments play a central role.

Additionally, as CSR represents a form of private sector self-regulation that may complement public policy, the role of governments cannot be linked only with hard law enactment but with the use of mechanisms that involve soft forms of regulation (Joseph, 2003). By complementing hard law with soft mechanisms at the national level, a number of public sector roles can be identified. Fox et al. (2002) propose that public-sector institutions can assume at least four main roles within the CSR agenda. Governments can assume a mandating role by enacting and enforcement the law, a facilitating role by designing management tools and making available fiscal incentives, a partnering role by promoting multi-stakeholders dialogue, and an endorsing role by publicly recognising responsible business practices. These roles have been used to analyse CSR initiatives of developing countries (Fox et al., 2002), European policies supporting CSR (Moon et al., 2012), and as a base to develop models for governmental action (Albareda et al., 2007; Steurer, 2010; Steurer
et al., 2012). Figure 2-3 presents these public-sector roles in the hard-soft regulation continuum.

Figure 2-3: CSR public sector role

From this perceptive, the strategic roles to be played by governments focus on the collaborative aspect between the public sector and the different stakeholders involved. States should therefore act as sponsors of CSR initiatives where governments serve as enablers of private sector engagement (Simon & Tang, 2012). CSR governance is therefore a mechanism through which businesses, civil society and the state can work together (Parkes, Scully, & Anson, 2010). Midttun (2008) proposes that CSR initiatives should be systematically integrated with the governmental agenda in a “joint partnered governance” (p. 409). Partnered governance implies “the cooperation of diverse social actors in regulation – in particular various private agents and sometimes, public agents” (Nikoloyuk, Burns, & de Man, 2010, p. 60).

This perspective moves beyond private sector self-regulation to include states in a co-regulation basis. Co-regulation implies a combination of government, multilateral, civil society and businesses engaging in public-private partnerships (PPPs) and multi-stakeholder initiatives (MSIs) (Utting, 2004). In this sphere, stakeholder co-responsibility on development issues becomes a key element. Country level development challenges are then, not only the responsibility of public sector institutions, but also of the private sector and civil society. Tripartite discussions between employers, government, and workers' representatives should inform labour policies and agreements focusing on development issues such as gender equality (Kanji, 2004).
Co-responsibility therefore underlines a relational approach for CSR governance (Albareda, Tencati, Lozano, & Perrini, 2006). This relational approach focuses on the interrelation, collaboration, and partnership between governments, businesses, and civil society stakeholders (Albareda et al., 2007). Governments with a relational role situate the relations between the public and private sectors and between the state and society in order to promote CSR action within the great economic and political challenges at the national level (Albareda et al., 2008). Governmental action in these terms should help to give form and meaning to CSR (Balasubramanian, 2013). This is particularly important, as the word ‘social’ in CSR, has always been vague and lacking in specific direction as to whom the corporation is responsible and what issues should be included (Baden & Harwood, 2013; Carroll, 1991).

2.4.2 The organisational level: The instrumental role of CSR

The previous section acknowledged the instrumental role of global and national governance with focus on how the macro level can facilitate the business commitment with gender equality. In this section, the attention is drawn to the instrumental role of companies. Compared to the macro level, the aim of the next sections, is to explore how responsible business practices can expand women’s capabilities.

2.4.2.1 The enabling role of CSR: Setting the means

Companies, as any other social institution, through their policies and initiatives have an instrumental role to play in gender equality issues. In providing jobs and incomes in an economy, organisations contribute greatly to enable the conditions for people to pursue what they value (Johnson, 2009). The capability approach identifies these conditions in terms of means to achieve and classify them in two categories (Sen, 1999): conversion factors and instrumental freedoms. Conversion factors can be personal (individual characteristics), social (cultural and institutional aspects), and environmental (geographic elements). On the other hand, instrumental freedoms are classified as political freedoms, economic facilities, social opportunities, transparency guarantees, and protective security. These factors and instrumental freedoms are proposed to have an impact on the process of transforming resources into valuable functionings.
By impacting social conversion factors and instrumental freedoms, companies can enable the ability of workers and community members to freely exercise their choices. Fagan and Walthery (2011) argue that organisations' workplace policies are one of the key social conversion factors which shape the capability set and functionings of individual employees. The authors propose that it is important to go beyond the state-level analysis and focus on the policy implemented by employers at the organisational level. Similarly, Volkert and Bhardwaj (2008) suggest that the impact of CSR on existing development challenges could be assessed and improved only if companies evaluate their core business activities and overall impacts with respect to instrumental freedoms, and create strategies according to their impacts on these freedoms.

These studies highlight that CSR can have an enabling role in human development. It is therefore possible to conceptualise CSR as a social conversion factor, which has the potential of enabling people’s capabilities and functionings by impacting specific instrumental freedoms within and beyond the organisational boundaries. Regarding this definition, it is necessary to clarify at least four aspects: (a) the direction of CSR policies, (b) the concept of potential impact and, (c) the notion of specificity in the understanding of instrumental freedoms. The relationship of these aspects is graphically summarised in the capability framework for CSR presented in Figure 2-4.

**Figure 2-4. A capability framework for CSR**

Firstly, the acknowledgment that CSR can impact instrumental freedoms within and beyond the organisational boundaries, is a recognition that the direction of
the CSR policies can be external and internal. External CSR refers to those organisational policies which are related with stakeholders outside the organisation. Commonly, external stakeholders are local communities, commercial partners, customers, the supply chain, governments, and NGOs, among others (Newell & Frynas, 2007; Skudiene & Auruskeviciene, 2012). On the other hand, internal CSR refers to those policies directly related with the work environment. These are generally expressed by human resource management policies and practices (Fuentes-García, Núñez-Tabales, & Veroz-Herradón, 2008; Lam & Khare, 2010; Renwick, Redman, & Maguire, 2013; Wilcox, 2006), by the design of occupational health and safety policies (Jain, Leka, & Zwetsloot, 2011; Montero, Araque, & Rey, 2009), and by the inclusion of diversity management initiatives at work (Balasubramanian, 2013; Colgan, 2011; Grosser & Moon, 2008), among others.

Secondly, the idea of potential impact implies that not all business practice is responsible and, as such, organisational policies can also block employee freedom. This aspect is captured in the concept of corporate social responsiveness. Corporate social responsiveness refers to the capacity, processes and postures of an organisation to respond to social pressures (Arlow & Cannon, 1982; Carroll, 1979; Clarkson, 1995; Frederick, 1994; Wood, 1991). It can be understood as the action dimension of CSR (Wood, 1991). In this respect, this concept alludes to the way in which organisations execute their responsibility to society in terms of human flourishing (Parra, 2008).

Social responsiveness is frequently represented by a continuum in which business ranges from doing nothing to doing much (Carroll, 1979). Moving in this continuum, organisations can assume a posture toward social issues which might be reactive (denial responsibility), defensive (admitting responsibility), accommodative (do all that is required), or proactive (do more than it is required) (Clarkson, 1995). Corporate strategies, postures, and behaviours that are reactive, defensive, accommodative, or proactive can be demonstrated by the presence or absence of policies and programs concerning relevant social issues.

Moving in the doing nothing–much continuum, several maturity models for CSR have been proposed aiming at identifying common initiatives that can be classified as responsible (e.g. Crossan, Lane, & White, 1999; Debeljak, Krkac, & Banks, 2011; Ditlev-Simonsen & Gottschalk, 2011; Maon, Lindgreen, & Swaen, 2010; Mirvis & Googins, 2006; Zadek, 2004). Particularly, Maon et al. (2010) reviewed the available models and proposed an integrative seven stages model of CSR.
development going from dismissing (focus on winning at any cost), self-protecting (focus on philanthropy and reputation), compliance-seeking (focus on legal requirements), capability-seeking (focus on CSR standards and stakeholder management), caring (focus on stakeholders dialogue and CSR structural integration), strategizing (focus on shared value), to transforming (focus on social partnerships and alliances).

Finally, if CSR has the potential of impacting specific instrumental freedoms, the notion of specific is given by the group of individuals to whom organisations are responsible in terms of development. Particularly, the concept of stakeholders identifies the specific groups businesses should consider in their CSR orientation (Freeman, 1984). Stakeholders are groups or individuals who are or may be benefiting or affected by the accomplishment of organisational objectives (Donaldson & Preston, 1995). Commonly, they include owners, creditors, employees, suppliers, distributors, local communities, and customers (Armstrong & Green, 2013). From a human development perspective, these stakeholders should also include any group or individual experiencing any kind of capability deprivation such as those affected by poverty, inequality, disability, and so on. Therefore, effective interventions and evaluations should not overlook the differences between distinct groups of people as well as the disparities between different classes, racial groups, regional populations, and so on (Anand & Sen, 1996).

2.4.2.2 Specific instrumental freedoms for gender equality

So far it has been argued that CSR should be designed and evaluated in relation to its impact on specific instrumental freedoms relevant for a group of individuals. Inequalities between women and men have been a central concern within the capability approach (Anand & Sen, 1996). The disadvantageous position in which women find themselves is not a function of their inability to gain equal remuneration or to develop their own abilities; instead, it is a direct result of social interaction and gendered social structures (Browne & Stears, 2005). This implies that men and women’s chances of realising their own goals will be different as a direct result of preferences, desires, aspirations, and attitudes not only of their own, but also of others.

Achieving greater equality requires increasing the level of freedoms enjoyed by women (Hicks, 2002). Sen (1988a, 1999) proposes that freedom is the mean and
the end of development, having an instrumental and intrinsic value respectively. In
the instrumental perspective and as stated earlier, five types of instrumental freedoms
have been proposed regarding their contribution to the overall freedom people have.
Gagnon and Cornelius (2006) have proposed that, despite the societal level focus of
these instruments, they have important resonance and potential application in the
workplace to address inequality issues. For instance, the authors indicate that political
freedoms can include freedom of association, participation mechanisms, and access
to decision-making power. Similarly, economic facilities have their equivalence in fair
wages, equal pay and fair reward.

Despite their potential application and resonance for organisations, the direct
application of the original set of instruments is incomplete for at least two reasons.
On the one hand, presenting instrumental freedoms in terms of the original proposal
can have little impact on the business arena. As these instruments have a societal
level focus implying that concepts such as political freedoms or protective security,
although relevant, can be misunderstood in the business arena (Gagnon & Cornelius,
2006). In the view of this thesis, the direct application of the original instruments
reinforces the implementation of CSR initiatives mainly for external stakeholders and
without specific focus on the social issues to be addressed.

On the other hand, Sen’s proposal about the five categories of instrumental
freedoms recognises that their identification is not extensive, but an attempt to identify
universal and fundamental instruments (Sen, 1999). It is expected that the joint action
of public governance institutions, the private sector and civil society organisations
should have a positive impact on these five categories of instrumental freedoms.
However, market institutions should be also able to identify and put in place their own
and specific instruments to make the most of their contribution. For organisations, this
implies that specific instruments should respond to the internal challenges and
external pressures they are facing regarding gender equality at work.

The task therefore, goes beyond a simple adaptation of Sen’s proposed
instrumental freedoms to the organisational arena. It rather requires the identification
of specific instruments for gender equality at work. The many varieties of feminist
theories for the study of organisations provide this much needed insight. By linking
gender and organisations, feminist scholars have reconceptualised organisations
from gender-neutral and gender-absent processes to processes in which gender is
universal (Acker, 1998). This conceptualisation has allowed not only a better
understanding of the phenomena, but also the identification of specific initiatives to promote equality at work.

Several authors have connected feminist theoretical criticisms to organisations with distinct definitions of gender and the corresponding formulations of the problem of gender inequity (Benschop & Verloo, 2012; Ely & Meyerson, 2000; Meyerson & Kolb, 2000). By so doing, they have identified a number of specific categories for organisational intervention on gender issues at work. Each category is conceptualised as gender frames or strategies. They include an understanding of what gender is and why inequities exist between men and women at work. Implied within each category is a vision of gender and gender equality at work, and the specific recommendations to achieve this vision. These gender instruments and their equivalence among different authors is summarised in Figure 2-5.

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Figure 2-5. Gender frames or strategies for organisational intervention

From a capability perspective, each gender frame can be conceptualised as a means or instrument to the overall freedom women enjoy at work. From Figure 2-5 it is possible to identify five common categories of gender instruments: (1) equal opportunities, (2) equip the woman which is referred here as training guarantees for women, (3) value the feminine, (4) gender sensitive infrastructure, and (5) gender social exchange. Each type of instrument encompasses specific elements which are
explained in detail by the identified authors and briefly commented upon in the following paragraphs.

**Equal opportunities** focus on breaking structural barriers to women's recruitment and advancement. The instrumental goal is to create equal opportunities for men and women in the organisation by dismantling these structural barriers to equality (Boeckmann & Feather, 2007; Mavin & Girling, 2000). Men and women's opportunities can be widened here by putting in place affirmative/positive action, transparent promotion policies, alternative careers paths, and work and family benefits, among others.

**Training guarantees for women** refers to what the original authors have called fix or equip the woman. This instrument focuses particularly on skills of women to compete in the labour market. It argues that socialised sex differences have led to women lacking skills or attributes that are valuable to compete in the world of business (Meyerson & Kolb, 2000). Women’s opportunities in the labour market can be strengthened by any intervention that focuses on helping women to develop the skills and styles considered as requisite for success. They can include executive training programs, leadership development courses, and networking workshops.

**Value the feminine** refers to the opportunity that women have to be valued in terms of their differences with men. In this respect, this strategy shifts the focus from eliminating difference to valuing difference (Ely & Meyerson, 2000). Women have been disadvantaged because organisations place a higher value on behaviours traditionally associated with men, while devaluing those traditionally associated with women. The route to equality is to recognize and celebrate these differences. Interventions suggested by this approach include consciousness-raising and training to make people aware of the differences, and related benefits, between women's and men's styles, skills, and perspectives.

**Gender sensitive infrastructure** is closely related to the gender mainstream approach and post equity frame. It refers to the opportunities that men and women have to benefit from the action of organisational practices, ranging from formal policies and procedures to informal patterns of everyday social interaction within formal organisations (Ely & Meyerson, 2000; Meyerson & Kolb, 2000). Here it is suggested that organisations should put in place a basic infrastructure for gender equality typically including an organisational gender policy, and a gender unit of technically skilled change agents to work on organisational gender initiatives (Rao & Kelleher, 2003).
Finally, *social exchange* refers to the opportunity that individuals outside the organisation have to benefit from the organisational efforts for gender equality. This perspective links internal organisational commitment and actions relating to gender inequality, to the broad range of efforts aimed at women's mobilisation, citizenship and voice (Benschop & Verloo, 2012; Rao & Kelleher, 2003).

Finally, these five instruments are complementary to one another. It is important to underline that each of the instrumental freedoms identified here can have also negative impacts on their own and lead to different levels of resistance in organisations. These aspects has been discussed in detail by Martin (2003). The author proposes that if an organisation focuses only on initiatives within one frame, the outcome will be possibly negative or limited in terms of the real opportunities that it attempts to provide. For example, training guarantees can have a limited impact if they are focused on managerial women alone without broadening equal opportunities for all. Similarly, value the feminine can have a negative impact if the strategies in place are based on gender roles and stereotypes fostering little change and, instead, reinforcing the gender division.

### 2.4.3 The individual level: Of organisational justice and agency

So far it has been argued that governance institutions and organisations have an instrumental role in promoting gender equality. The role of governance institutions has been explored in terms of CSR policy instruments and public sector roles potentially used by global and national governance institutions. On the other hand at the organisational level, responsible business strategies have been conceptualised as social conversion factors potentially expanding women’s freedoms at work, by putting in place a number of gender instruments in the workplace.

However, focusing primarily on the instrumental role of public and market institutions is still limited. The shift from institutions to individuals underlines the active role of people in any social process (Davis, 2015). An individual level view also recognises that social injustices can be directly connected with behavioural transgressions rather than only with institutional shortcomings (Armstrong & Green, 2013). It is well known that prejudicial beliefs about gender are the basis of discriminatory social norms, which can limit the effect of governmental regulations and organisational policies to bring equality (Patrick & Kumar, 2012; World Bank, 2012a).
Employees are therefore important stakeholders, not only in terms of beneficiaries of CSR actions, but also shapers of organisational level of commitment. Under this assumption, it is possible to re-consider the meaning of CSR in which what really matters “is not the firms’ objective socially responsible behaviours but rather the employee perceptions of their employer’s CSR” (Rupp, Shao, Thornton, & Skarlicki, 2013). This suggests that how employees perceive their firm’s CSR efforts may actually have more direct and stronger implications for employees’ subsequent reactions and, consequently, the success of the company’s policies and initiatives (Aguilera et al., 2007; Lee, Park, & Lee, 2013).

The next sections, therefore explore two employee level mechanisms, justice and agency. Both mechanisms are proposed to have an explicative effect on the relation between CSR and the implementation of gender instruments at work.

### 2.4.3.1 The role of justice: From social arrangement to perceptions

The study of justice has been a topic of discussion for a long time. From a development perspective, the discussion has focussed on the development of just social institutions in terms of distribution and procedures of welfare as well as the relationship that these institutions establish with the individuals they intend to serve (Brighouse, 2004). Similarly, the existing organisational justice literature has primarily focused on three justice dimensions: procedural (the how), distributive (the outcomes), and interactional along with its interpersonal and informational sub-dimensions (the relationships) (Colquitt, 2001; Colquitt, Conlon, Wesson, Porter, & Ng, 2001).

Although in both approaches the focus is on the individual and the dimensions of justice are similar, the level of analysis is different. Development studies, including those from development economics and political philosophy, have been interested in the macro or social view of justice which includes the impact of the full range of arrangements a society and its institutions create in order to serve their citizens (Brighouse, 2004). On the other hand, organisation studies, including those from management and organisational psychology, have been interested in identifying how organisational behaviour impacts employees' perceptions of justice and vice-versa (Cropanzano & Molina, 2015).
At the societal level, one of the most influential theories was proposed by the political philosopher John Rawls in his original book entitled *A Theory of Justice* (Rawls, 1971). Although any summary of Rawls’s theory would be incomplete, it is possible to understand his theory of justice as fairness in terms of its focus on the procedural and distributive side of justice. As indicated in a previous section, Rawls seeks to answer the question of how social primary goods should be distributed and how fair are the processes implemented.

Recognising Rawls’s contribution, Amartya Sen shifts the attention from Rawls’s primary good and institutions to capabilities and freedoms. In his book, *The Idea of Justice* (Sen, 2009), Sen’s main criticism to Rawls’ theory is that it excludes the person’s real position in the world. In this respect, Sen argues that capabilities are the relevant space of comparison when justice-related issues are considered and, as such, the assessment of justice should entail the evaluation of whether people are genuinely free to be or to do what they have reason to value. A capability-based assessment of justice is consistent with the fundamental idea that people have different conceptions of what it means to live well and, therefore, social institutions alone may not be able to advance a precise idea of the good; instead, they should provide the conditions for people’s freedom to choose the kind of life they value living (Deneulin, 2011).

In this respect, Sen rejects the idea of developing a theory of justice that attempts to identify unique and fundamental principles for an ideal or perfect world (Sen, 2009). Instead, he assumes a comprehensive and comparative approach to justice. A comparative exercise to determine whether certain social arrangement would enhance justice supposes that different arrangements are compared to see if one is more just than the other in the space of capabilities (Boot, 2012). The identification of perfect justice is therefore “neither necessary nor sufficient” (Sen, 2009, p. 15). In this view what really matters in pursuing justice is not that social arrangements are insufficient, “but that there are clearly remediable injustices around us which we want to eliminate” (Sen, 2009, p. vii). Therefore, it would be much easier to recognise and agree over what is manifestly unjust than it is to agree on a perfectly just arrangement.

Furthermore, Sen’s proposal does not define the principles of justice in terms of institutions but in terms of the lives and freedoms of the people involved (Sen, 2009). Despite this, the capability approach recognises the instrumental role of institutions in putting in place fair procedures, achieve fair outcomes, and facilitate
how people behave and interact with each other. Therefore, justice should be also understood in terms of certain arrangements at the state and organisational level and how these arrangements condition people’s perceptions about justice and their subsequent interactions.

This latter point is particularly relevant for the notion of organisational justice and its relationship with CSR. Overall, organisational justice refers to employees’ perceptions of fairness in their employment relationship (Folger & Cropanzano, 1998). Particularly, responsible business practices can signal how fairly organisations treat their employees (Jones, Willness, & Madey, 2014). Therefore, employees’ perceptions of the company’s CSR can be a special aspect of their more general justice perceptions (Aguilera et al., 2007; Aguinis & Glavas, 2012; Rupp et al., 2013; Tziner, Oren, Bar, & Kadosh, 2011). From this perspective, Aguilera et al. (2007) propose that employees make three judgments about their organisation’s CSR arrangements. First, employees judge how the social concerns are embedded and implemented by the organisation’s actions (procedural CSR). Second, employees assess the outcomes of such actions (distributive CSR). Finally, employees judge how individuals both within and outside the organisation are treated as social actions are being implemented (interactional CSR).

Several studies have explored CSR and the proposed role of organisational justice in its distributive, procedural and interactional dimensions. For example, Tziner et al. (2011) found that the three dimensions of organisational justice were correlated with different aspects of CSR and that the relationship between CSR and job satisfaction was partially mediated by the composite measure of organisational justice. Similarly, Brammer, Millington, and Rayton (2007) emphasise the importance of procedural justice as a dimension of CSR in the explanation of organisational commitment. Furthermore, another study found that the employee perception of CSR is directly related with organisational justice in its three dimensions (distributive, procedural and interactional) and these were positively associated with affective organisational commitment (Moon, Hur, Ko, Kim, & Yoon, 2014).

Although the preponderance of organisational justice research has focused on specific justice dimensions, a recent trend suggests that individuals form global judgments of how they are treated (Cropanzano & Molina, 2015). As a result, a shift toward examining overall justice has emerged. Under this perspective, when individuals form impressions of justice or injustice, they may be making a holistic judgment and, therefore, reacting to their general experience of justice or injustice.
Sen’s conception of justice is closer to this overall justice view as he proposes a comprehensive view of justice (Sen, 2009; Shrivastava, Jones, Selvarajah, & Van Gramberg, 2016). Sen argues that justice is not simply a matter of cumulative outcome (the final results) but also of comprehensive outcome (what results and how they are generated). In this respect, it should be acknowledged that the justice-related dimensions usually operate simultaneously, and it can be difficult to disentangle their effects (Shrivastava et al., 2016).

Holtz and Harold (2009) proposed four theoretical and practical reasons to study overall justice. Firstly, overall justice could more parsimoniously reflect how employees experience fairness compared with specific justice dimensions. Secondly, overall justice should provide greater prediction than specific justice dimensions when the outcome variables of interest are relatively global in nature. Thirdly, focusing on overall justice can provide a more complete picture of how justice influences other organisational phenomena. Finally, the ease of assessing overall justice should encourage scholars in other domains to incorporate justice into their research. Despite this, it is relevant to emphasise that the overall justice approach does not reduce the importance of specific types of fairness. On the contrary, the types of justice act as the antecedents of overall justice judgments (Ambrose & Schminke, 2009; Kim & Leung, 2007).

2.4.3.2 Employees as agents: The positive and negative side

In the capability approach the concept of freedom is composed by two aspects: the opportunity aspect and the process aspect (Sen, 1988a, 1999, 2003, 2005). The opportunity aspect refers to people’s ability to do or to be what they value, while the process aspect refers to people’s capacity to change their own situation and to change the social conditions they live in according to their goals and values. By seeing freedom under this prism the capability approach proposes that the concept of capability deals with the opportunity aspect of freedom while the concept of human agency addresses the process aspect (Alkire & Deneulin, 2009; Gasper, 2007a).

Agency can be exercised through both individual and collective action (Fukuda-Parr, 2003). An agent is “someone who acts and brings about change, and
whose achievements can be judged in terms of her own values and objectives, whether or not we assess them in terms of some external criteria as well” (Sen, 1999, p. 18). Although agency involves formulating an end and acting upon pursuing that end, this definition does not present agency as a synonym of self-interest which would be by definition against the idea of freedom (Pelenc, Bazile, & Ceruti, 2015). To be an agent is to form a conception of the good, which may involve raising one’s well-being, but may also involve sacrificing one’s well-being for something or somebody else that one values (Cudd, 2014).

By focusing on agency, people’s actions and their motives come to the front of the analysis (Peter, 2003). Agency attributes two very different types of motivations to behaviour: self-interest or self-goal choice and others-directed motivations. Although self-interest implies a fairly simple interpretation, a further distinction between sympathy and commitment help to understand the others-directed motivations (Sen, 1977). Sympathy involves one’s own feelings about the experiences of others (the emotional side). Commitment is when a person acts in support of other persons or other causes even though this does not improve a person’ well-being and may even reduce it (the action side) (Gasper, 2007b). Pettit (2005) adds to the understanding of commitment the distinction between goal-modifying commitment and goal-displacing commitment. A goal-modifying commitment is a commitment that alters a person’s own goals based on recognition of others’ goals and of how the person’s behaviour affects them. A goal-displacing commitment is a motivation that replaces a person’s goals with another’s goals.

In any case, the overall idea of agency is proposed as a positive aspect of freedom by facilitating social change, increasing people choices and making people accountable for their own choices. This implies that agency holds people accountable for what they do and what they do not do. The capability approach understands the role of people “as an active participant in change, rather than as a passive and docile recipient of instructions of dispensed assistance” (Sen, 1999, p. 281). However, this notion also recognises that people cannot always be held accountable or responsible for their own state of deprivation. People can be victims of personal and social circumstances beyond their control which can potentially deprive people by causing variations in the opportunities available to them for converting their resources into something that they value doing or being (Shrivastava et al., 2016).

In this respect, not all behaviour that takes commitment as its agency goal is positive in the interest of all. For example, Cudd (2014) argues that in Pettit’s (2005)
proposal it is only the sense of commitment as goal-displacing that violates the assumption of self-interest. Similarly, Kabeer (1999) proposes that agency has both positive and negative meanings particularly when analysed in relation to women’s empowerment. In the positive meaning, agency refers to the individuals’ capacity to establish goals and act upon them. However, in the negative meaning, agency is the capacity to override the agency of others by active opposition or passivity.

By considering agency in terms of positive and negative dimensions, the process aspect of freedom covers not only the individual ability to choose but also non-interference from the action or non-action of others (Qizilbash, 2005). This conception underlies again the notion of conversion factors by acknowledging that a person’s ability to convert a certain amount of resources into an achieved functioning depends on personal, social, and environmental factors (Hill, 2003). Among these social factors, the enabling or blocking action of others plays an instrumental role in how certain individuals or groups can have and exercise their choices.

In the CSR literature, this notion of employees as positive and negative agents has been explored and acknowledged to some extent. For example, Hemingway (2005) developed a conceptual classification of four types of employees (active or frustrated, and conformists or apathetic) to explain that CSR is driven not only by economic reasons but also by employees’ own socially oriented personal values. Similarly, Rodrigo and Arenas (2008) have showed empirically that employees can be classified into three basic types (dissident, indifferent, and committed employees) according to their general attitude toward CSR initiatives. This research indicates that employees can provide substantial support in realising or blocking a company’s sustainability aspirations.

2.4.3.3 Negative agency and contemporary sexism

Women’s agency has been largely limited and many times fully denied by blocking their ability to make the life choices that matter to them (Kabeer, 1999). Prejudices and discrimination based on gender have been largely associated with this process. Traditionally, social psychology has understood gender discrimination as an overt prejudicial attitude or discriminatory behaviour based on the presumed inferiority of women (Swim, Aikin, Hall, & Hunter, 1995; Tougas, Brown, Beaton, & Joly, 1995). Under this approach, sexist people believe, accept, and express explicitly
that women are inferior to men by means of sexist language, unequal treatment, and even violence (Brant, Mynatt, & Doherty, 1999).

However, things are changing. Nowadays, just a few people would dare to say that women are inferior to men and behave accordingly. For example, the results of the World Values Survey show that few Latin American people would agree that men have more right to a job than women when jobs are scarce (20% agreement), that men make better business executives (19% agreement), and that men make better political leaders (22.5% agreement) (www.worldvaluessurvey.org).

Despite these changes in social values, gender discrimination is still a social problem. Therefore, while former and current initiatives to bring equality have reduced some of the more obvious forms of gender discrimination, many remain or have taken new or less visible forms. The idea of a new or contemporary expression of gender discrimination has emerged as an explanation of how discrimination happens in a gender-friendly context (Brant et al., 1999).

A number of models have been developed to explore the impact of contemporary sexism. Inspired by contemporary theories of racism such as modern racism (McConahay, 1986) and ambivalent racism (Katz, Wackenhut, & Hass, 1986), three distinct models have been proposed to study contemporary sexism. Swim et al. (1995) created the Modern Sexism model which is characterized by the denial of continued gender discrimination and the feeling that women may be asking for too much from policy makers. Similarly, Tougas et al. (1995) suggested the Neo-sexism model which is defined as the manifestation of a conflict between egalitarian values and residual negative feelings toward women. Finally, Glick, and Fiske (1996) proposed the Ambivalent Sexism model which is understood as a multidimensional construct that encompasses hostile as well as benevolent sexism attitudes toward women.

From an integrative view, contemporary sexism can be characterized as a covert form of sexism which appears as a consequence of the social efforts to build an egalitarian society (Swim & Cohen, 1997; Tougas et al., 1995). Given these social efforts, people, particularly men, may be concerned about not appearing sexist for fear of social disapproval that sexist responses or behaviours might elicit (Klonis, Plant, & Devine, 2005). Therefore, contemporary sexism is expressed in different forms compared with the traditional understanding of discrimination. These forms are less visible and particularly oriented to oppose social policy changes that would benefit women (Martínez, Paterna, Roux, & Falomir, 2010). This opposition is based
on a denial of gender inequalities and the notion that discrimination against women is a thing of the past (Swim et al., 1995; Swim & Cohen, 1997).

By disagreeing with gender related policies, the sexist is provided with an acceptable mean of opposing women’s aspirations (Campbell, Schellenberg, & Senn, 1997). This has shown to have several consequences for women and even for other social groups. Research has proven that contemporary sexism is behind the lack of support for gender-related policies (Tougas et al., 1995), pro-male bias (Tougas, Brown, Beaton, & St-Pierre, 1999), negative attitudes toward lesbians and gay men (Campbell et al., 1997), perception of job segregation (Swim et al., 1995), perception of personal and group discrimination (Cameron, 2002), gender inequality (Glick et al., 2000) and the acquisition of gender awareness (Martínez et al., 2010). Therefore, in graphical terms, contemporary sexism would be located between egalitarian effort and the level of support for them as summarised in Figure 2-6.

![Figure 2-6. Role of contemporary sexism as negative agency](image)

### 2.5 Building an integrated capability and CSR framework for gender equality

In the previous sections, each level and their elements were described individually to facilitate their later integration in a multilevel framework. The capability approach has guided the interpretation of the phenomena at each level with particular attention to its application to the organisational and employee levels. Besides the notion of women’s capabilities and functionings, elements such as instrumental freedoms, conversion factors, justice and agency have led the discussion. These elements have been applied to CSR to strengthen its link with gender issues at work.

The final sections of this chapter present the integration of each level in a multilevel framework, which give a better view of how the different levels are related.
to and interact with each other. The chapter concludes with a discussion of the implications of the integrated multilevel framework for research, practice, and this thesis.

2.5.1 Integrating levels: The multilevel framework

So far this thesis has argued that CSR could be a useful tool in the promotion of gender equality at work. From a capability approach interpretation, CSR has the potential of expanding women’s freedoms at work by putting in place specific instrumental freedoms. For this to happen, the different elements included in each level are expected to work together in an integrated system of relationships. The proposed system of relationships is presented in the multilevel framework depicted in Figure 2-7.

![Figure 2-7. A CSR multilevel framework for gender equality](image)

The instrumental role of global and local governance institutions is highlighted at the macro level. Two instrumental roles are identified at this level. From a general
development approach, public policy should focus directly on expanding people’s capabilities and functionings. From a CSR perspective, public policy should facilitate the engagement of businesses in this process. The latter is the focus of this framework. The basic guiding principle here is that without the political framework of well-ordered societies, markets alone fail and regular business conduct of corporations may cause harm to individuals (Wettstein, 2010).

As a result, both, global and local governance institutions, are called to put in place different policy instruments in the hard to soft regulation continuum in order to create a suitable environment for business engagement in gender issues. Considering that global governance institutions do not have sovereignty and states are autonomous, international legal instruments are expected to be included within the international law framework and, as such, mandatory for signatory states only. On the other hand, international soft regulation instruments can target a wider number of stakeholders including the private sector. Similarly, local governance institutions can assume different public sector roles and express it also in the identified policy instruments. However, public sector roles and policy instruments are not necessarily equivalent. For example, a government could assume an endorsing role for any of the identified policy instruments. Likewise, a facilitating role could be expressed in economic as well as informational policy initiatives.

At the organisational level, CSR is a social conversion factor with the potential of impacting women’s freedoms at work. This definition underlines the idea of corporate social responsiveness and the specific instruments that a company puts in place to expand women’s freedoms. Social responsiveness is here understood in terms of CSR development stages as described by Maon et al. (2010). The seven CSR-development stages describe different stances and corporate strategies in a continuum ranging from doing nothing to doing much. Additionally, it is expected that when companies move in this continuum, they will have a differential impact regarding the presence of specific gender instrumental freedoms. Under this idea, CSR does not have a direct impact on female achievement or freedom at work, it will only have an impact through the specific gender instruments that are put in place. This assumption recognises the lack of integration of gender issues in the CSR agenda (Kilgour, 2013; Thompson, 2008; Utting, 2007).

At the employee level, two employee level mechanisms are identified as part of the assumed link between CSR and the specific gender instruments at work. In particular, overall organisational justice and negative agency in the form of
contemporary sexism are proposed at this level. Regarding this, it has been argued that employees’ perception of CSR could have an impact on how fair an organisation is seen (Aguilera et al., 2007; De Roeck, Marique, Stinglhamber, & Swaen, 2014; Rupp et al., 2013; Tziner et al., 2011). This perception of fairness could impact on the favourable or unfavourable attitude toward the implementation of gender instruments at work. This latter relationship would be explained by the effect of justice. The promotion of gender equality in a CSR framework will gain or reduce support from employees in the extent to which these initiatives are perceived just. The fundamental idea is that any gender initiative perceived as just by both women and men, would limit the perception of unfavourable treatment among both groups and, as such, increase support (Guerrero, Sylvestre, & Muresanu, 2013).

Furthermore, the proposed framework suggests a few interactions between levels. These interactions imply that the framework is dynamic and interdependent. A dynamic framework suggests that none of the elements depicted in the model are meant to be fixed, as governance structures, corporate policies and individuals’ perceptions are in continuous change. For example, socially responsible companies are likely to be viewed as ethical organisations and are likely to generate similar employee responses (De Roeck et al., 2014; Rupp, Ganapathi, Aguilera, & Williams, 2006). Therefore, although employees have a background which is independent from the organisations they belong to, their beliefs and attitudes are not fixed and change when they interact with a specific organisation (Cortina, 2008).

Similarly, an interdependent model implies that change in one level has the potential of impacting on the others. This aspect is summarized in Figure 2-8. As this is a CSR-oriented model, the focus is on facilitating engagement of the private sector with gender equality issues. The key elements from each level are represented in the axis of the figure. The fundamental principle is that business commitment will be impacted by the macro level expectations for gender equality, the company’s own ability to respond, and the internal pressures and attitudes held by employees.
In this respect, governance instruments that go beyond hard regulation should be able to better engage companies. However, soft instruments will be effective only if the legal framework exists and is enforced. Additionally, the effectiveness of softer instruments will be a function of how gender equality issues are promoted within these strategies and, the level of business engagement with gender issues will also shape the form of public policy instruments and the role assumed by the public sector.

In fact, it is expected that when companies do nothing persistently, assuming a reactive posture to gender equality promotion, public governance will be mainly based on legal instruments and a mandating role. On the other hand, when companies do much or assume a proactive posture to gender equality promotion, the macro level will most likely to use more soft regulation. Additionally, responsible companies can have an impact on the macro level through the promotion of responsible practices within and across industries, building relations with other businesses in a cross-industry association and social civil organisations in multi-sector cooperation (Maon et al., 2010; Zadek, 2004).

2.5.1 Measuring social performance

One more element should be clarified in the framework depicted in Figure 2-7. This element is related with the space of evaluation of social performance. The model proposes that social performance should be evaluated in terms of women’s freedoms to achieve or achievement itself. This is in line with the capability approach that

Figure 2-8. A model of interactions for business engagement
proposes that the expansion of people freedoms or capabilities and achievements or functionings should be the central objective of any policy addressing human development issues such as gender equality (Stewart, 2013).

This does not diminish the role of the necessary means to achieve what people value. On the contrary, it asks for a more integrated view of what social performance should be. Organisational policies should be evaluated according to their impact on people’s capabilities and whether the means or resources necessary for these capabilities are present (Robeyns, 2005). This has been acknowledged by, for example, the UNDP (2013a) which considers that gender differences happen in three key domains: capabilities (preconditions for economic wellbeing), livelihoods (conditions that enable individuals to provide for themselves and their families), and agency or empowerment (the ability of individuals to shape their environment).

Focusing on capabilities and functionings does not mean to assume a pure moral case for CSR and gender equality either. This has the risk of taking the form of philanthropic CSR focusing mainly on community projects and social investment. On the contrary, focusing on capabilities and functionings implies seeing business responsibility in terms of human development and, as such, recognising that the business contribution to the common good is also a contribution to the business itself (Porter & Kramer, 2006, 2011). The objective is therefore to create a win-win situation in which both the corporation and stakeholders groups benefit from CSR activities (Lantos, 2001).

Therefore, organisations embarking on a path to a more integrated view of CSR, need to make a fundamental shift in how they measure social performance beyond traditional operational and financial metrics (Heslin & Ochoa, 2008). The challenge in this respect is to identify an avenue, which allows the reconciliation of the interests of the private sector with those of their stakeholder groups (Jamali, 2007). According to Maas and Boons (2010), in order to facilitate this task the difference between business outcomes and impacts is relevant. The authors indicate that outcomes are related to the organisation itself as they seek a company benefit; while impacts are associated with the stakeholders’ expectations.

On the contrary, for Wood (1991) outcomes include the impacts of corporate behaviour as well as social programmes and policies. Regarding this, CSR outcomes should be evaluated in terms of impacts and policies. From a capability perspective, this is the same as to say that CSR should be evaluated in terms of what a company actually does and the enabling/blocking impact of those actions. Two types of
evaluation are then possible to identify. The first type is policy-focused in terms of establishing instrumental freedoms or means regarding policy instruments and corporate policy. The second type is related with the impact of these instruments in enabling (or blocking) people’s freedom to achieve (capabilities) and achievement itself (functionings).

Both types of evaluation assume a differential consideration at each level. At the macro level the evaluation can focus on the type and scope of certain policy instruments and public sector role. Their impact would be measured regarding, on the one hand, their level of integration and engagement of the private sector on the issues included in the governance agenda for gender equality and, on the other hand, the actual level of capabilities and functionings women can enjoy in a particular country.

At the organisational level, the assessment of social performance also has some peculiarities. On the one hand, CSR as a conversion factor can be evaluated in terms of levels of social responsiveness. This evaluation will give information about “the capacity of a corporation to respond to social pressures” (Frederick, 1994, p. 154). This implies the need to evaluate the presence of responsible policies in terms of CSR-development stages (Maon et al., 2010) within the doing nothing-doing much continuum (Carroll, 1979; Clarkson, 1995).

On the other hand, the impact of CSR can be measured in two areas. Firstly, it has been proposed that due to the limited integration of gender issues in the CSR agenda, the model does not expect that CSR will enable female freedom to achieve and achievement. In this respect, only the gender instruments that a company implements will have a direct impact on female freedoms and achievement. Therefore, CSR impact can also be evaluated in terms of effectiveness at implementing the proposed gender instrumental freedoms (Benschop & Verloo, 2012; Ely & Meyerson, 2000; Meyerson & Kolb, 2000). Therefore, only gender instruments are assumed to have a direct impact on female freedom to achieve and achievement at work.

The second area of CSR impact is associated with the employee level. In this respect, responsible business practices are meant to put in place the means to expand female capabilities and functionings at work. This implies that CSR would be also effective if it reduced gender discriminatory beliefs and increased the perception of fairness. By doing so, CSR should help organisations to enable favourable workplaces for the implementation of initiatives designed to achieve gender equality.
2.5.2 Research and practice: Implications for the thesis

The proposed framework presents the following research opportunities. First, the key elements identified at each level can be explored individually considering their peculiarities. Secondly, the model can be adapted to study different policy and organisational contexts as well as a wider range of equality and development issues. This thesis focuses on gender issues; however, the basic principles and elements can be modified to study human development issues for other stakeholders (e.g. race discrimination, disability, refugees, indigenous people, etc.).

Thirdly, by using this framework, research can focus on means and/or on ends. This is the same as focusing on outcomes or impacts as explained earlier. Research can identify what is being done in terms of CSR and gender issues at work, what impacts these actions have had, or a combination of both. Finally, interaction between levels can also be explored seeking to identify the best combinations in terms of public governance and employee perceptions of CSR and attitudes towards gender initiatives.

The model also attempts to serve as a framework to help public and organisational policy makers integrate gender issues in the CSR agenda. By seeing gender issues as integrated in CSR policy instruments, public policy-makers can strengthen their programmes in order to facilitate business engagement. At the macro level, this implies states assuming a broader role beyond a pure mandating role based on legal compliance. The focus would be a combination of soft regulation to promote voluntary business engagement and strengthening institutional capacity for law enforcement.

For managers and related professionals this framework aims at facilitating an integrated view of gender issues. This implies that being responsible requires the integration of gender equality within the transversal business responsible strategy, and not only as disparate initiatives depending only on operational human resources processes. Additionally, it also serves as a guide to evaluate current initiatives, propose new ones, and broaden the space of their assessment of impact beyond financial measures.

This thesis therefore, explores each level separately using qualitative and quantitative techniques and includes four studies which are organised as follows:
▪ Study 1 explores the policy instruments for CSR and gender issues used by global governance organisations in Latin America. This study is presented in Chapter 4.

▪ Study 2 focuses on the role of governments in Latin America and their impact on promoting gender issues as part of the CSR agenda. This study is presented in Chapter 5.

▪ Study 3 concentrates on the organisational level to identify the enabling role of CSR at implementing gender instruments at work, and the impact of these instruments on female achievement at work. This study is presented in Chapter 6.

▪ Study 4 explores employee level mechanisms impacting the relationship between CSR and the level of support for the implementation of gender initiatives at work. This study is presented in Chapter 7.

The next chapter explains the overall research design and methodology and the last chapter concludes with an integrative view of the findings.
Chapter 3: Research Design and Methodology

3.1 Introduction

The present research is divided in four studies as summarised in Table 3-1. These studies are designed and implemented considering the three levels included in the model depicted in the previous chapter (section 2.5.1). The first two studies explore the macro-level in terms of global governance (Chapter 4) and the role of the public sector (Chapter 5). At the organisational level, a third study explores the impact of business responsible initiatives on the presence and effectiveness of gender strategies in companies (Chapter 6). The fourth and last study focuses on the individual level to identify the impact of CSR on employee perceptions and attitudes towards the implementation of gender initiatives at work (Chapter 7).

Table 3-1: Overview of studies

<table>
<thead>
<tr>
<th>Study</th>
<th>Aim</th>
<th>Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>Study 1</td>
<td>To identify policy instruments promoted by global governance organisations seeking to engage the private sector in gender equality issues.</td>
<td>Qualitative</td>
</tr>
<tr>
<td>Study 2</td>
<td>To explore the role of local governments in Latin America at engaging the private sector in gender equality issues as a CSR dimension.</td>
<td>Qualitative</td>
</tr>
<tr>
<td>Study 3</td>
<td>To explore the level of integration of gender initiatives within the CSR strategy as well as the impact of these initiatives on achieving gender equality at work.</td>
<td>Quantitative</td>
</tr>
<tr>
<td>Study 4</td>
<td>To explore employee level mechanisms impacting the relationship between CSR and the implementation of gender initiatives at work.</td>
<td>Quantitative</td>
</tr>
</tbody>
</table>

Regarding the relations between levels, the fours studies are linked. The relationship between studies relates not only to the phenomenon they cover but also to the complementarity of their designs and results. Each of the four studies considers the findings from the previous studies as input in order to elaborate their results. Therefore, the design, implementation and results of study 1 are inputs for the
enrichment of study 2, and the findings of these studies help to complement the design and results of studies 3 and 4. This perspective was preferred considering the theoretical interdependence between levels, the little research on the topic in Latin America, and the applied empirical focus of this thesis.

These studies also employ both qualitative and quantitative methods. The first two studies are based on a qualitative design, whereas the last two studies are quantitative. In this respect, this thesis uses multiple or mixed methods as a general methodological approach. Mixed methods involve collecting, analysing, and interpreting quantitative and qualitative data in one or more studies which investigate the same phenomenon (Onwuegbuzie & Leech, 2006). This approach is not only beneficial in terms of analysing the different dimensions of a phenomenon, but also has showed an increasing level of acceptance and impact in business and management related fields (Bazeley, 2008; Cameron, 2011; Cameron & Molina-Azorín, 2010; Hurmerinta-Peltomäki & Nummela, 2006; Molina-Azorín, 2011, 2012) as well as in development studies research (Bamberger, 2000).

The following sections of this chapter present in more detail the overall methodology for this thesis. The chapter starts by explaining the full mixed methods research design and its qualitative and quantitative elements. It then situates the different studies in a graphical research model. Subsequently, the chapter continues by explaining the general data sources and data analysis strategies for each method used. Finally, it refers to ethical issues and principles that this thesis complies to while discussing some reflections that emerged during and after the research process.

3.2 Research design

3.2.1 Mixed methods research

There are both quantitative and qualitative research elements in this thesis. There are qualitative data deriving from documents and semi-structured interviews, and there are quantitative data deriving from two online surveys. The overall research is therefore implemented using mixed methods as a general methodological approach.

Mixed methods can be defined as “research in which the investigator collects and analyses data, integrates the findings and draws inferences using both qualitative and quantitative approaches or methods in a single study” (Tashakkori & Creswell,
Mixed method designs are similar to conducting a quantitative mini-study and a qualitative mini-study in one overall research study. Nonetheless, to be considered a mixed-method design, the findings must be mixed or integrated at some point of the research process (Johnson & Onwuegbuzie, 2004).

The use of mixed methods has several advantages for this thesis. A major advantage is that during the process of the thesis it was possible to return to the qualitative/quantitative data and re-read the results in context of the whole research (Malina, Nørreklit, & Selto, 2011). In addition, mixing methods is a useful way to collect a variety of data in a research design considering multiple viewpoints, perspectives, and positions (Greene et al., 2001). This element is key for this thesis as the data collection involves different participants. The integration of this data can help to interpret and better understand the complex reality of a given situation and its implications when the availability of previous research is limited, as in this case (Mack et al., 2005).

Besides these particular benefits for this research, many reasons can be identified in the literature for conducting a mixed methods research study (Collins, Onwuegbuzie, & Sutton, 2006; Greene et al., 2001; Greene, Caracelli, & Graham, 1989; Salehi & Golafshani, 2010). Under an integrative perspective, Doyle, Brady, and Byrne (2009) identify the following eight main reasons of undertaking mixed methods studies: triangulation, completeness, offsetting weaknesses, answering different research questions, explanation of findings, illustration of data, hypotheses development and testing, and instrument development and testing. Similarly, Collins et al. (2006) have conceptualized the following four major rationales for mixing quantitative and qualitative approaches: participant enrichment (optimising the sample), instrument fidelity (maximise instrument utility), treatment integrity (assessing fidelity), and significance enhancement (maximising interpretation).

In light of these benefits and rationales, the main reason for using mixed methods in this thesis is that a complete picture of the phenomena under study could not be generated by any one method alone. Therefore, each source of data represents an important piece in understanding the issue under study. Additionally, the different studies seek to answer different research questions, although they are linked with the overall purpose of this thesis. In this respect, the goal of the two qualitative studies was to provide a sense of context in terms of public policy initiatives and institutional role. Similarly, the general purpose of the two following quantitative
studies was to explore the actual impact and contribution of business responsible strategies.

These considerations will have an impact on the relation of qualitative and quantitative methods, in the overall mixed design of this research, and on the quality criteria to be taken into account. The next three sections discuss these aspects further.

3.2.2 Mixed methods and the qualitative/quantitative duality

Any methodology paradigm for social research engages in the discussion of at least four issues, including philosophical assumptions, methods of inquiry, procedures and socio-political commitment (Greene, 2006). Traditionally, the two main paradigms, quantitative and qualitative, have been based on different arguments within these domains.

According to Creswell (2003) a qualitative approach is one in which the researcher often makes knowledge claims based primarily on constructivist and interpretivist perspectives. There is no one reality but several that are socially constructed and the investigator and object of study are interactively linked (Sale, Lohfeld, & Brazil, 2002). A qualitative researcher collects open-ended data with the primary intent of identifying themes or developing theory from the data. Methods of inquiry include documents, interviews, focus groups, and participant observation, among many others. Data analysis frequently consists of grounded theory, thematic analysis, narrative analysis and phenomenology to name a few (Merriam, 2002).

By contrast, “a quantitative approach is one in which the investigator primarily uses post-positivist claims for developing knowledge (e.g. cause and effect thinking, reduction to specific variables and hypotheses and questions, use of measurement and observation, and the test of theories)” (Creswell, 2003, p. 18). Quantitative researchers believe that social observations should be treated as entities, that the observer is separate from these entities, and that the research enquiry should be objective (time, context, and observer free) (Johnson & Onwuegbuzie, 2004). Therefore, the investigator is capable of studying a phenomenon without influencing it or being influenced by it (Sale et al., 2002). A quantitative researcher collects numeric data with the fundamental intend of identifying relationships between variables.
Considering this quantitative/qualitative duality, the possibility and sensibility of mixing these different frameworks remain one of the most challenged areas in the theory of mixed methods (Greene, 2008). This debate has been mainly around the superiority of one approach compared to the other and the incompatibility of both paradigms considering their epistemological and ontological assumptions (Cameron & Molina-Azorín, 2010). Despite this dispute, the mixed methods approach argues that the quantitative and qualitative perspective can be combined as they share the same higher goal of understanding the world (Sale et al., 2002).

Moving forward in this discussion, Tashakkori and Teddlie (2003) propose mixed methods as the ‘third methodological movement’ (p. x). They see the evolution of mixed methods as a separate methodology that is distinct from quantitative and qualitative approaches. Instead of positivism, constructivism or interpretivism, the primary philosophy of mixed research would be pragmatism considering its practical orientation (Johnson, Onwuegbuzie, & Turner, 2007). In order to clarify the position of mixed methods as a third methodological paradigm, Johnson et al. (2007) propose a qualitative-quantitative continuum. Figure 3-1 presents this continuum as proposed by the authors.

![Figure 3-1. Qualitative/quantitative continuum. Source: Johnson et al. (2007, p. 124)](image)

By looking at the continuum in Figure 3-1, mixed methods research can be viewed as incorporating several overlapping types of combinations of qualitative/quantitative methods. In this respect and by moving in this continuum,
research can be dominated by qualitative or quantitative methods while still mixing methods. For example, a qualitative researcher may believe that it is important to include quantitative methods into his/her otherwise qualitative study (qualitative dominant), or vice versa (quantitative dominant). In any of these cases, once a study combines quantitative and qualitative techniques to any degree, the study no longer can be viewed as utilising a mono-method design (Leech & Onwuegbuzie, 2009).

The area in the centre of the continuum is where pure mixed methods research falls. This form of mixed methods does not have a dominant approach; instead, it considers qualitative and quantitative data and approaches equally relevant. This is the perspective taken in this thesis considering its purpose. In this respect, qualitative and quantitative data and findings complement each other in order to build an integrative picture of CSR and gender equality in Latin America. The design implications of this perspective are discussed in the next section.

### 3.2.3 Building a mixed methods design

A multi-method strategy may enter into one or more phases of the research process (Brannen, 2005). Therefore, to construct a mixed-method design the researcher must make a number of decisions within these phases (Johnson & Onwuegbuzie, 2004). These decisions can be represented as a function of level of mixing (partially mixed versus fully mixed), time orientation (concurrent versus sequential), and emphasis of approaches as discussed previously (Leech & Onwuegbuzie, 2009). The moment these decisions are made can vary according to the stage of the study and will influence the overall research design.

Focussing on the data collection stage, Onwuegbuzie and Collins (2007) propose two criteria to choose a mixed data collection design. The authors propose time orientation and relationship of the qualitative and quantitative samples as key elements in the decision making process. Time orientation refers to the moment in time when the qualitative and quantitative phase occurs. The qualitative and quantitative phase can occur at the same point in time (concurrent) or one after the other (sequential).

On the other hand, the relationship of the qualitative and quantitative samples refers to the origin of the data. Onwuegbuzie and Collins (2007) identify four types of relationships to clarify this point: identical relationship (same sample members participate in the qualitative and quantitative phase), parallel relationship (samples
are different but they come from the same population), nested relationship (sample members in one study are a subset of those participating in another), and multilevel relationship (two or more sets of samples from different levels).

By applying Onwuegbuzie and Collins's criteria to this thesis, the overall research design follows a sequential time orientation and multilevel sample relationship. The sequential time orientation is represented by the timeframe within which the qualitative and quantitative data collection were implemented. The data collection for the two qualitative studies was implemented before the quantitative phase. However, data collection within the same method approach is concurrent as it was performed at the same period of time. A sequential orientation is here justified as the first two qualitative studies aim not only to understand the phenomena in context, but also to identify policy initiatives. These contextual data and policy initiatives were one of the sources of information for the development of the online survey underpinning the two quantitative studies.

Furthermore, each study uses different data sources in a multilevel sample relationship. In line with the multilevel framework depicted in the previous chapter, this thesis included four sets of samples from identified levels (macro, organisational and employee level). Study one includes secondary data in the form of official documents published by international and regional multilateral organisations. Study two is based on several expert interviews with stakeholders working in the previous organisations as well as in employers' associations. Studies three and four are based on an online survey focusing on the organisational and individual level of analysis, respectively.

Both criteria, time orientation and the methods relationship, are associated to, and depend on, the research purpose (Greene et al., 2001). A classification of five common purposes that impact the research design can be found in the literature (Caracelli & Greene, 1993; Doyle et al., 2009; Gray, 2014; Greene et al., 1989; Onwuegbuzie & Collins, 2007; Onwuegbuzie & Leech, 2006). These purposes include triangulation, complementarity, development, initiation, and expansion.

Greene et al. (1989) offer a theoretical description of each purpose. A research with a triangulation purpose uses only a concurrent time orientation to looking for convergence, corroboration, and correspondence of results from the different methods. Complementarity can use both concurrent and sequential time orientation to elaborate, enhance, illustrate, and clarify the different facets of a phenomenon. Development uses only a sequential time orientation to take the results
from one method to help develop or inform the other method. Initiation can use both concurrent and sequential time orientation to find paradoxes and contradictions, new perspectives of frameworks, reformulate questions or results from one method with questions or results from the other method. Finally, expansion uses only a sequential time orientation to extend the breadth and range of inquiry by using different methods.

The implications of this classification are also useful to build the research design of this thesis. Considering that the main aim of this thesis is to contribute to strengthening the theoretical links between CSR and gender equality at work by developing and empirically implementing an integrated framework, this thesis has a complementary purpose. The complementarity purpose implies that the results of the qualitative phase enrich the quantitative phase and vice versa. Complementarity can use both concurrent and sequential time orientation. This is different from other purposes such as triangulation which uses only a concurrent time orientation.

By taking into account the elements included in time orientation, methods relationship and research purpose, Figure 3-2 graphically presents the overall research design for this thesis. The symbols “+” and “→” represent concurrent and sequential time orientation respectively according to the notation system developed by the Morse (1991) for mixed method designs. In summary, this thesis follows a pure mixed method design based on a sequential time orientation (QUAL→QUANT), a multilevel data collection strategy and complementarity as purpose.

![Figure 3-2. Overall research design for this thesis](image-url)
3.2.4 Quality criteria for mixed methods

The quality of inferences to be drawn from a study that includes methods from the qualitative and quantitative paradigm must be judged on parameters that to some extent incorporate and respect both approaches. If this perspective is taken into account, the quality criteria will be around the traditional reliability and validity factors applied to both paradigms (Winter, 2000). Under a quantitative approach, researchers have explored reliability and validity in statistical terms (Lacity & Janson, 1994).

On the other hand, in qualitative research, reliability and validity are conceptualized as trustworthiness and rigor (Golafshani, 2003). They imply using verification techniques in line with the philosophical perspectives inherent in the qualitative inquiry including methodological coherence, sample appropriateness, concurrent data analysis, and theory integration and development (Morse, Barrett, Mayan, Olson, & Spiers, 2002).

Beyond both paradigms, Bryman, Becker and Sempik (2008) explored the quality criteria that social policy researchers believe to be appropriate particularly to mixed methods research. The authors found that at least three criteria were recognised as relevant for mixed methods. First, mixed methods should be relevant to the research question. Second, the procedures employed in doing mixed methods research should be transparent. Third, mixed methods findings need to be integrated and not left as distinct quantitative and qualitative findings.

These three elements do not replace the traditional reliability and validity criteria within qualitative and quantitative methods (Greene, 2008). Instead, these elements act as general criteria to evaluate the overall integration of methods. Therefore, in this thesis quality criteria from the qualitative tradition will be used in studies one and two including independent researcher validation as well as theory integration and sample appropriateness. Similarly, quantitative criteria will be implemented in studies three and four in terms of statistical measures of reliability and validity including power analysis, internal reliability and validity, and model fit indexes. Additionally, specific quality criteria will be sought according to the strengths and weaknesses of the data sources included in the studies and discussed in the next section.
3.3 Data sources

The following sections explain the data sources included in each study as well as their advantages and limitations regarding this thesis.

3.3.1 Qualitative data sources

The qualitative phase represented by the two first studies involves two different sources of data, official documents and semi-structured interviews.

3.3.1.1 Official documents

The first study presented in the next chapter focuses on identifying international and regional policy initiatives seeking to engage the private sector in gender equality issues. To that end, the study is based on secondary data in the form of 115 official documents. By definition, secondary data is data that has been collected, analysed or processed by others than the researcher (Stewart & Kamins, 1993). A researcher can obtain secondary data from many sources including governments and regulatory agencies, the public reports of companies, items appearing in the press and other media, published academic research, and the internal documents produced by organisations (Harris, 2001).

For this thesis the source of secondary data is official documents published by multilateral organisations. Documents are “written texts that serve as a record or piece of evidence of an event or fact” (Wolff, 2004, p. 284). Documents can take a variety of forms such as advertisements, agendas, attendance registers, and minutes of meetings; manuals; background papers; books and brochures; diaries and journals; event programmes, letters, and newspapers among others (Bowen, 2009). In the particular case of official documents, Wolff (2004) states that they function as institutionalised traces. This implies that they may legitimately be used to draw conclusions about the activities, intentions and ideas of their creators or the organisations they represent.

The use of documents as a secondary data source presents several advantages regarding the aim of the first study. Particularly, the fact that secondary data already exist means that they are less expensive than primary data (Cowton, 1998). Similarly, Calantone and Vickery (2009) indicate that documents are in many
cases more objective than primary data since they are free from contamination by respondent perceptions and opinions. This point is of particular relevance compared to, for instance, surveys and interviews in which the actual knowledge of the interviewee and the interviewer about the area of inquiry can present limitations. This applies especially in subjects that have been frequently studied and addressed separately like in the case of CSR and gender issues.

Despite these advantages, documents as a secondary source of data also present a number of drawbacks. As the researcher has not been involved in the gathering of the data included in the documents, more effort needs to be expended in understanding the nature of the data and how they have been assembled (Cowton, 1998). Additionally, the data included, their quality, and the methods of their collection are not under the control of the researcher, and, as such, they are sometimes impossible to validate (Sørensen, Sabroe, & Olsen, 1996). Under these conditions the use of secondary data has the risk of mapping only approximately onto the proposed research questions.

Considering these limitations, quality criteria have been proposed for handling and analysing documents. As for general qualitative methods, the main criterion is related with trustworthiness (Lincoln & Guba, 1985). According to Guba and Lincoln (1994) qualitative researchers must provide two key guarantees of trustworthiness of their analyses. On the one hand, they must be explicit as to the process by which they interpret their evidence. On the other hand, they must provide access to their data, so that their findings may be verified.

By applying the idea of trustworthiness to document analysis, Scott (1990) identifies four quality elements including authenticity (is the evidence genuine?), credibility (can the author be trusted?), representativeness (are documents illustrative enough?), and meaning (is the evidence clear and comprehensible?). Similarly, Wesley (2010) identifies additional criteria for trustworthiness in document analysis including authenticity (accurate reading of documents), portability (offers insights beyond the specific cases under study), precision (reproducibility) and impartiality (results are data driven).

These elements are considered in the searching process, handling, and analysis of the 115 documents included in study 1. The detailed process and criteria for inclusion and exclusion of documents is presented in the next chapter.
3.3.1.2 Semi-structured interviews

The second study, presented in Chapter 5, focuses on the analysis of the role that Latin American governments have adopted in order to encourage businesses to adopt gender equality as a part of their CSR strategies. To this end, the study is based on 10 semi-structured interviews with expert stakeholders from multilateral organisations and employers’ associations in Latin America. Interviews are usually carried out face-to-face; however, other interview formats also exist such as telephone interview, video-conference, and e-mail or electronic/online interviews (Carr & Worth, 2001; Christman, 2009; Hunt & McHale, 2007; Morgan & Symon, 2004; Sears, Zhang, Wiesner, Hackett, & Yuan, 2013). In this thesis telephone (skype-based) and electronic (email-based) semi-structured interviews were used. Electronic interviews were selected as an option to access participants who were not able to be phone-interviewed.

The expert interview is a method of qualitative empirical research designed to explore expert knowledge (Bogner, Littig, & Menz, 2009). Gläser and Laudel (2009) define experts as “people who possess special knowledge of a social phenomenon which the interviewer is interested in, and expert interviews as a specific method for collecting data about this social phenomenon” (p. 117). Although who is an expert depends on the researcher’s judgement and the study purpose, Meuser and Nagel (2009) propose that an expert is a person who is responsible for the development, implementation or control of initiatives or policies, and who has privileged access to information about groups of persons or decision processes.

These elements form the expert knowledge the researcher is interested in and the reason the interview is implemented. The interview usually includes open ended questions to facilitate the interaction between the expert and the interviewer (Meuser & Nagel, 2009). Regarding this, semi-structured interviews were used for the purpose of this study. Semi-structured interviews are characterized by a set of questions or topics which are flexible enough to also allow further exploration of issues raised by the interviewee (Doody, 2013; Whiting, 2008). The interview is flexible, with open-ended questions and the opportunity to explore issues that arise spontaneously.

Semi-structured interviews present a number of advantages and disadvantages. According to Rowley (2012) these interviews are useful in three situations which apply to the second study of this thesis. First, when the research objective is related with understanding experiences, opinions, attitudes, values, and/or processes. Stephens (2007) adds to this point that semi-structured interviews
provide the chance to gain a description of the experiences of the interviewee in terms that are meaningful to him/her. Regarding this, the second study is particularly interested in the experience and opinion of expert stakeholders about the role of governments.

Secondly, Rowley (2012) continues, semi-structured interviews are suitable when there is little known about the subject and, thirdly, when the potential interviewees might be more receptive to this method than others. Regarding these two points, although previous research about the role of governments in the promotion of CSR exists (Albareda et al., 2007; Fox et al., 2002; Moon, 2004; Peters & Röß, 2010) and structured interviews guides to explore this role have been also developed (e.g. Steurer, 2011), they have focused on CSR from an overall point of view including economic, environmental, and social concerns. Therefore, gender equality has not been a dimension of these studies.

Considering this latter point, semi-structured interviews with experts represent an opportunity to gather data with exploratory purpose. Bogner et al. (2009) propose that talking to experts in the exploratory phase of a project is a more efficient and concentrated method of gathering data. Conducting expert interviews can serve to shorten time-consuming data gathering processes and build applied knowledge for understudied issues. Additionally, expert stakeholders may be more willing to participate in a short interview considering their agendas and to contribute their knowledge to better understand the phenomenon of interest.

When these interviews are implemented by telephone and/or electronic means such as email some additional advantages can be mentioned. Telephone interviews are usually cheaper and quicker to conduct as they remove geographical limitations making it easy to access participants who are in different geographic locations (Stephens, 2007). Similarly, e-mail interviewing has the extra advantage that the interviewer can formulate the questions, and the interviewee can answer the questions at his or her own convenience (Hunt & McHale, 2007).

Despite these advantages, interviews present also a number of limitations that should be taken into consideration at the moment of their design, implementation and analysis. King (2004) identifies at least four aspects to be considered. Firstly, developing an interview guide, carrying out interviews, and analysing their transcripts, are all highly time-consuming activities for the researcher. Secondly, interviews are also energy-consuming, as they involve substantial concentration from the interviewer. Thirdly, interviews are also time-consuming for interviewees, and this
may cause problems in recruiting participants. Finally, interviews can result in a huge volume of data making its analysis more complex and increasing the feeling of data overloading.

When these issues are explored for telephone and electronic interviews, Morgan and Symon (2004) indicate that although these forms of interview are neither better nor worse than other interview methods, some potential limitations should be taken into consideration. Particularly, the main concern of the authors about electronic interviews are associated with reliability and validity. They propose that the interview data may not be reliable as the respondents have had time to look at previous information and the relationship is distanced and de-contextualised.

Despite this, as concerns expert interviews, these limitations are not considered important as the interviews carried out in this study did not aim at gathering personal life experiences as in the case of psychological or life history interviews; instead, they aimed at identifying expert knowledge so preparation or review of previous information is relevant. Similarly, verbal cues, personality and sensitive personal issues are not of relevance for the purpose of this study.

In any case, some key aspects should be considered to increase the quality of the interview data. The main point in this respect is related with the interview guide and interviewer skills. Developing an appropriate interview guide can help to achieve a comfortable interaction with participants and to reach adequate conclusions (Dilley, 2000). Achieving this requires to study background information in terms of previous literature and the people to be interviewed. Therefore, to collect interview data useful for research purposes, it is necessary to develop as much expertise in relevant topic areas as possible so the researcher can ask informed and relevant questions (Qu & Dumay, 2011).

The interview guide used in this study follows these suggestions for quality purposes. It was developed considering the literature review, the proposed integrative framework, and the initial insights from the official documents of the first study. The details of its development, the interviewees and the process of recruiting participants are presented in Chapter 5.
3.3.2 Quantitative data source

The quantitative phase was composed by two studies which were based on an online survey designed for the purpose of this thesis. The online survey was composed by two main components, the CSR-development survey and the gender instruments survey. Both surveys were designed as a part of this thesis following the key steps suggested by DeVellis (2012) and Hinkin (1995, 1998) including item generation, scale development and scale evaluation. The details of the construction of these surveys are presented in Appendix A for the CSR-development survey and Appendix B for the gender Instruments survey.

The general characteristics and arguments for choosing this method are explained in the next section.

3.3.2.1 Online survey

The online survey was targeted at workers employed by private, public and/or third sector companies in Latin America. Considering the differential objective of the two studies using this method, the target population was divided in two groups. The online survey was therefore aimed at gathering responses from, on the one hand, managers (Chapter 6) and, on the other hand, employees (Chapter 7). By doing so, the study objectives were achieved. 130 managers in study 3 evaluated their company policies taking an organisational perspective. Similarly, 202 employees in study 4 responded in terms of their perceptions and attitudes towards CSR and the implementation of gender initiatives at work.

In order to reach potential participants, two of the three strategies suggested by Sheehan (2002) were considered. According to the author, there are three main ways to electronically distribute questionnaires including: sending respondents the entire questionnaire in an email message; emailing respondents an introductory letter with a hyperlink to the online survey; and placing a general request for respondents on a Web page. Regarding these strategies, the link to the survey was available on the webpage designed for this research project (www.csrforequality.com), but hosted by the Bristol Online Surveys (BOS) platform. Although emails were sent to individual potential participants and requests for participants on social media sites were also used, potential participants were always redirected to the project website or the BOS platform.
The advantages and disadvantages of online-based surveys are largely documented (Couper, 2000; Duffy, Smith, Terhanian, & Bremer, 2005; Ilieva, Baron, & Healey, 2002; Kaplowitz, Hadlock, & Levine, 2004; Sheehan, 2002; Tenforde, Sainani, & Fredericson, 2010; van Selm & Jankowski, 2006). Among other advantages, online surveys can reach a large number of potential respondents, can provide multiple-question formats, can provide direct database connectivity, and can guarantee confidentiality and anonymous responses. Despite these positive aspects, online survey drawbacks can be serious. Depending on the targeted population and goal of the research, online surveys involve time-consuming development, limited access to potential users as only those with Internet access can participate, and potential technological problems including connection speed and risk of data leaks due to security breaches.

Considering these aspects, particularly relevant for this thesis are the recommendations made by Evans and Mathur (2005). These authors suggest that online surveys are best suited when wide geographic coverage is sought, a large sample size is desired, there is access to a good potential participant list, multiple samples are involved, and researcher and respondent interaction is not necessary. Considering the characteristics of the studies, both quantitative studies fulfil these recommendations making the online survey suitable for their purpose. Furthermore, the researcher compiled a potential respondent list with emails through the LinkedIn platform and a number of employers’ associations distributed the survey link among their members as detailed in Chapter 6.

Despite this and in terms of implementation, online surveys are likely to result in biased samples and provide little to no control over the sample (van Selm & Jankowski, 2006). Unless a specific list of participants exists, respondents select themselves according to the criteria presented to them in the survey instructions. This is one of the main challenges faced in this research as participants had to choose between answering the manager or employee version of the survey. To avoid mistakes in this selection, several controls were implemented by design. Firstly, the two versions of the survey were named differently. While the version for managers was called ‘Strategic Index’, the version for employees was called ‘Impact index’. Secondly, the selection criteria were clearly stated in the survey instructions. Finally, participants were requested to provide their job titles.

By introducing these control points, the risk of selecting the incorrect version of the survey was reduced. However, additional methodological limitations were also
considered. On the one hand, the problem of coverage error is high in these types of surveys. Achieving a random sample of Internet users is problematic in voluntary participation surveys as in the case of this research (Aşan & Ayhan, 2013). On the other hand, members of the target population do not have known probabilities of selection so sampling error cannot be calculated (Couper, 2000). By acknowledging these issues and their difficulties, online surveys are frequently best suited for studies among non-probability samples which is the approach taken in this thesis.

Coverage and sampling error lead to two traditional concerns for researchers, low response rate and representativeness (Sheehan, 2002). Although representativeness is more important than response rate, response rate is of central relevance if it reduces representativeness (Cook, Heath, & Thompson, 2000). Therefore, several strategies were implemented to increase response rates for the online-based survey following suggestions from previous studies. Empirical studies have found that the number of contacts or reminders, personalised correspondence, and pre-contacts are the factors most associated with higher response rates in online surveys (Cook et al., 2000; Göritz & Crutzen, 2012; Joinson & Reips, 2007; Muñoz-Leiva, Sánchez-Fernández, Montoro-Ríos, & Ibáñez-Zapata, 2010; Sánchez-Fernández, Muñoz-Leiva, & Montoro-Ríos, 2012).

Additionally, several authors suggest quality criteria to reduce the limitations of online surveys (Andrews, Nonnecke, & Preece, 2003; Evans & Mathur, 2005; Shannon, Johnson, Searcy, & Lott, 2002). Following these authors, the online survey was as concise as possible, small incentives were present (from becoming a partner of the project to downloading the reports), invitation emails were clear and names short, surveys were tested with different browsers and screen settings (Explorer, Chrome, Safari and Firefox), instructions were as simple and short as possible, and feedback was provided at completion. Also, a secure online platform was used to avoid privacy issues and the risk of survey alteration. Moreover, details of the target population and sampling procedure are specified in Chapter 6 and results acknowledge that they are not generalizable to offline populations.

Once the data sources have been identified and gathered, the question of how the data will be analysed emerges. The next section discusses the analysis strategies considered in this thesis.
3.4 Analysis strategies

Once data has been collected, analysis can be carried out using different strategies. In this respect, Onwuegbuzie and Leech (2006) propose that when analysing data within a mixed methods framework, researchers undertake some of the following seven steps: data reduction (reducing the dimensionality of the data), data display (describing data pictorially), data transformation (qualitative data into quantitative or vice versa), data correlation, data consolidation (both types of data are combined to create new variables or data sets), data comparison (comparing data from both data sources), and data integration (both sets of data are integrated into either a coherent whole or two separate sets of coherent wholes).

Greene et al. (2001) summarise these steps in a time-oriented framework. According to the authors, analysis strategies for mixed methods can take two forms, parallel track and crossover track. On the one hand, in a parallel track, data is analysed separately and comparisons and connections are made at the stage of drawing conclusions and inferences. On the other hand, in a crossover track, analysis can be more interactive where the results of one method are summarized or transformed to be used by the next method for further processing.

In this thesis the overall analysis strategy is parallel regarding the individual analysis implemented for each study and the later integration in the last chapter. Therefore, individual data analysis techniques are explained separately for the qualitative and quantitative phase in the next sections.

3.4.1 Qualitative analyses: Framework and thematic analysis

Two analysis techniques were implemented for qualitative data. Framework analysis was carried out for documental data, whereas thematic analysis was used for interview data. Although both types of analysis are similar in the way they are implemented and the final result of the analyses in terms of identifying a thematic framework, they present some differences in terms of procedure and specific aims.

3.4.1.1 Framework analysis for documental data

Framework analysis is a qualitative data analysis technique developed in the context of applied policy research (Richie & Spencer, 1994). Framework analysis is
a matrix-based method involving the construction of thematic categories into which data can be coded (Srivastava & Thomson, 2009). One relevant feature of this approach is that it allows themes identified beforehand to be specified as coding categories, and to be combined with other themes that emerge from the data (Dixon-Woods, 2011). This feature is central for the first study as a number of policy instruments were already identified in the literature and included in the proposed integrative framework.

Framework analysis is also a strategy for managing the data (Spencer, Ritchie, & O'Connor, 2003). This element was crucial in the selection of this technique over similar ones such as thematic analysis. Framework analysis allows that included documents are easily identifiable through the analysis introducing a high level of transparency. The interconnected stages in the framework approach explicitly describe the processes that guide the systematic analysis of data from initial data management through to the development of descriptive to explanatory interpretations (Smith & Frith, 2011). Documents are therefore identifiable at all points of the analysis process.

In terms of implementation, framework analysis involves the following five iterative phases (Srivastava & Thomson, 2009):

1) **Familiarisation**: It implies an initial immersion and revision of the data.

2) **Identifying a thematic framework**: In this stage emerging themes or issues in the data set are identified. As indicated, these emerging themes or issues can arise from a priori themes or existing ideas or can be driven by the data (Lacey & Luff, 2009).

3) **Indexing**: It refers to the identification of portions or sections of the data that correspond to a particular theme. This is the same as coding in qualitative data analysis (Swallow, Newton, & van Lottum, 2003).

4) **Charting**: The specific pieces of data that were indexed in the previous stage are, at this stage, arranged in charts. These charts can be theme-based or case-based as exemplified in Figure 3-3.
5) Mapping and interpretation: At this stage, the analysis may be aiming to define concepts, map the range and nature of phenomena, create typologies, find associations within the data, provide explanations or develop strategies (Richie & Spencer, 1994).

These five steps were followed for the analysis of documents and validity checks were also included by asking external researchers to review the indexing and the resulted framework.

### 3.4.1.2 Thematic analysis for interview data

Thematic analysis has been suggested as a flexible and accessible method for qualitative data analysis (Braun & Clarke, 2006, 2012). Thematic analysis can be defined as “a method for identifying, analysing and reporting patterns (themes) within data” (Braun & Clarke, 2006, p. 79). This method is a way of iteratively identifying what is common in the data and of making sense of those commonalities (Braun & Clarke, 2012; Tuckett, 2005). These patterns or commonalities should be linked to the particular topic and research question being explored.

Considering its flexibility, one of the main criticisms to the technique is that guidelines are not sufficiently clear. Without clear guidelines data is likely to be misinterpreted, and findings likely to be subjective and lacking transparency (Smith & Frith, 2011). In order to address this limitation, Braun and Clarke (2006) propose a process of six steps to perform thematic analysis. These steps are described by the authors as follows:

![Table: Case / Theme Based Chart]

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![Table: Theme / Case Based Chart]

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Figure 3-3. Case and theme based charts
1) Familiarisation: This implies getting immerse in the data since the moment this is collected, transcribed and read. The first list of ideas is written down in order to facilitate the next phase.

2) Initial code generation: This step involves the production of initial codes from the data. Codes identify a semantic (explicit meaning) or latent (underlying ideas) feature of the data that is relevant to the researcher.

3) Theme searching: This phase involves organising the different codes into potential themes. The use of tables and thematic-maps is suggested in order to categorise codes into themes. These themes can be data-driven, theory-driven or both (Fereday & Muir-Cochrane, 2006).

4) Theme reviewing: In this step the initial themes are refined. This process involves reviewing themes at the level of the coded data extracts, and in relation to the entire data set. As a part of this process initial themes will be classified as main or secondary themes (subthemes) (Aronson, 1994).

5) Theme defining and labelling: Although in the previous stage themes will have a preliminary name, in this stage themes and names are “defined and refined” (Braun & Clarke, 2006, p. 92). This implies giving names and definitions that capture their essential meaning.

6) Report: At the end of the process the researcher should be able to perform the final analysis and write the report. The final document should account for the emerged themes and data extracts can be used as representative examples.

The six steps were followed for the analysis of interview data and validity checks were included by asking external researchers to check code generation and the thematic framework.

### 3.4.2 Quantitative analyses: Structural equation modelling (SEM) and its variations

The two studies included in the quantitative phase use structural equation modelling (SEM) and its variations as the main statistical technique for data analysis. SEM is a multivariate statistical technique which combines factor analysis and multiple regression (Bentler, 2006). By definition, SEM includes two types of variables
and two components (Byrne, 2013). Variables can be observed (measured, indicator, manifest) and unobserved (latent factor, factor, constructs) variables, while components include a measurement model and a structural model. The measurement model includes the observed variables and their relation with the unobserved variables. The structural model, on the other hand, includes all the hypothesised relationships between variables, specially unobserved.

As SEM models are represented graphically, the observed variables are depicted using squares or rectangles, while unobserved variables are illustrated with circles or ovals. When a model is depicted and relationship between variables established, observable and unobservable variables are conceptualised as exogenous (similar to independent variables) or endogenous (similar to dependent or outcome variables) (Schreiber, Nora, Stage, Barlow, & King, 2006). Both exogenous and endogenous variables can be observed or unobserved depending on how the relationships in the model are being tested. Graphically an exogenous variable is the source of an arrow, whereas the endogenous variables is the target.

This description applies mainly to the traditional covariance or factor-based version of SEM as implemented in study 4 (Chapter 7). However, a variance-based SEM has been also proposed. This variation of SEM is used for study 3 as presented in Chapter 6. The characteristics of this variation and the reasons of its use are discussed in the next section.

### 3.4.2.1 Covariance versus variance-based SEM

Overall, two families of SEM techniques can be identified in the literature: covariance-based or factor-based techniques, as represented by traditional software such as LISREL, AMOS, EQS; and variance-based techniques of which partial least squares (PLS) is the most prominent representative (Henseler, Ringle, & Sinkovics, 2009; Rigdon, 2012). PLS-SEM was first proposed in econometrics by Wold (1966) as an extension of principal component and canonical correlation analysis.

Similar to covariance-based SEM, the PLS path models are formally defined by two sets of linear equations or components: the inner model (similar to the structural model in SEM) and the outer model (similar to the measurement model in SEM). The inner model specifies the relations between latent variables, whereas the outer model specifies the relations between a latent variable and its manifest variables (Tenenhaus, Esposito Vinzi, Chatelin, & Lauro, 2005).
Peng and Lai (2012) state that choosing between the traditional and the PLS approach to SEM should carefully consider the objectives of the study, the state of the existing knowledge about the research model, and the characteristics of the model. In this respect, covariance-based SEM estimates the complete research model and produces fit statistics that explain how well the empirical data fits the theoretical model (confirmatory focus). On the contrary, PLS-SEM minimizes the residual variance of the latent variable, and also of the manifest variable in any regression in the model in order to enhance the optimal predictive power (Fornell & Bookstein, 1982).

Regarding this, PLS-SEM is considered an exploratory approach with predictive focus (Esposito Vinzi, Trinchera, & Amato, 2010; Lowry & Gaskin, 2014). This aspect implies that PLS is deeply rooted in the observed dataset, instead of rigidly adhering to an underlying theoretical model (Chin, 1998). This characteristic makes this procedure particularly suitable for study 3. In this respect and considering the argued little integration of CSR and gender issues, the main aim of study 3 is exploratory.

For this reason PLS-SEM does not provide a global fitting function to assess the goodness of the model. Model validation mainly focuses on the model predictive capability. To this end, the PLS-SEM output provides a number of fit indexes to evaluate the inner and outer model including reliability and validity indexes, redundancy index, communality index and the Goodness of Fit Index (GoF), among others.

It is important to underline at this point that the term fit has different meanings in the contexts of covariance-based SEM and PLS-SEM. In covariance-based SEM fit statistics are derived from the discrepancy between the empirical and the theoretical covariance matrix (Barrett, 2007). In contrast, in PLS-SEM fit focuses on the discrepancy between the observed or approximated values of the dependent variables and the values predicted by the model in question (Henseler & Sarstedt, 2013).

Besides the predictive and exploratory focus of PLS-SEM, at least two more advantages of this technique can be mentioned. PLS-SEM can be utilised with much smaller sample sizes compared to traditional SEM even when models are highly complex (Hair, Sarstedt, Hopkins, & Kuppelwieser, 2014). In this respect, the suggestion is that the minimum sample size for a PLS model should be equal to ten...
times the largest number of inner model paths directed at a particular construct 
(Barclay, Higgins, & Thompson, 1995; Hair, Sarstedt, Pieper, & Ringle, 2012).

However, this rule is limited considering that it does not consider the model 
characteristics and statistical power (Aguirre-Urreta & Rönkkö, 2015). Consequently, 
in order to identify the adequacy of the sample size, it is recommended to perform a 
power analysis based on the portion of the model with the largest number of 
predictors (Urbach & Ahlemann, 2010). With a reasonable measurement model (four 
indicators per factor and loadings above .70), PLS can achieve a statistical power of 
.80 for medium population effect sizes with a sample size as small as 100 (Reinartz, 
Haenlein, & Henseler, 2009).

Finally, as PLS estimation involves no assumptions about the population or 
scale of measurement, one additional advantage is that there are no distributional 
requirements (Hair, Black, Babin, & Anderson, 2010). Simulation results have shown 
that the PLS method is robust against skewed distributions for observed variables, 
multi-collinearity within blocks of observable variables and between latent variables, 
and even misspecification of the outer model (Cassel, Hackl, & Westlund, 1999). 
However, as there is no distribution assumption, traditional parametric-based 
techniques for significance tests are inappropriate. PLS requires of the bootstrapping 
procedure to estimate standard errors, the accuracy of the parameters estimates, and 
their significance level (Esposito Vinzi et al., 2010).

3.4.2.2 Multiple conditional mediation analysis in SEM

The second and final quantitative study implements a multiple mediation and 
moderation analysis in covariance-based SEM (or multiple conditional mediation 
analysis). The use of this procedure is based on the purpose of the last study. This 
study aims to test a set of theoretically supported set of relationships. In this respect, 
it’s aim is mainly confirmatory and, as such, covariance-based SEM is more adequate 
than variance-based such as PLS.

Regression approaches are usually suggested for mediation analysis; 
evertheless, SEM presents at least two advantages for this thesis over regression 
analysis (Cheung & Lau, 2008). Firstly, SEM is efficient at handling complex models 
including multiple mediators, multiple dependent variables, and conditional variables 
at the same time. In contrast, most of the models for regression analysis consider the 
traditional mediational model including only one mediating variable. Secondly,
simulation studies have shown that SEM provides unbiased estimates of mediation effects by calculating all the equations at the same time.

In the last study a complex model including two meditation variables and one moderator is tested. In this respect, Taylor and Mackinnon (2008) suggest two categories of methods to assess a three-path mediated effect (two mediators): the causal-steps tests and the resampling methods. On the one hand, within the causal-steps tests, they identify the joint significant test as the best performer in terms of accuracy in the identified mediation effect. In order to test for mediation effects, the joint significant test finds mediation if each of the paths in the mediated effect is significantly nonzero.

On the other hand, resampling methods represented by the percentile bootstrap and the bias-corrected bootstrap are also acknowledged as accurate tests. In both cases the 95% confidence intervals for the mediation paths are calculated and mediation is found if these intervals do not include zero. Particularly, the bias-corrected bootstrap strategy is being increasingly acknowledged to calculate unbiased mediation effect. For example, Koo, Leite, and Algina (2016) concluded that in terms of empirical Type I error and power rates, the bias-corrected bootstrap performed the best among the mediation techniques tested. Similarly, Cheung and Lau (2008) have indicated that the bias-corrected bootstrap confidence intervals perform best in testing for mediation effects and it should be preferred to other mediation tests.

Recognising these suggestions, the last study tested multiple mediation by calculating the joint significant test and bias-corrected bootstrap confidence intervals in SEM.

3.5 Ethical considerations

After describing the methodological approaches taken in the different studies included in this thesis, ethical issues need to be also considered in this chapter. In general terms, ethical issues relevant to this thesis have been outlined and authorised under the University of Nottingham standards. Regarding this, the Faculty of Medicine and Health Sciences Research Ethics Committee has reviewed the individual studies and registered their authorisation to their implementation under the following references:
Additionally, this thesis acknowledges and complies with several standards and guidelines for research ethics regarding issues such as informed consent, confidentiality, anonymity, data protection, and transparency. In this respect, the research process has been carried out following the guidelines included in the British Psychological Society’s Code of Ethics and Conduct (BPS, 2009), Code of Human Research Ethics (BPS, 2010), Ethics Guidelines for Internet-mediated Research (BPS, 2013), the Chartered Association of Business Schools’ Ethics Guide (CABS, 2015), and the Data Protection Act 1998. Details of their application will be explained for each study in the corresponding chapter.

Although included at some extent in the consulted guidelines, one additional aspect deserves special attention. As this thesis proposes and empirically explores an integrated framework for gender equality at work based on CSR and the development studies literature, methodological and ethical challenges related with studying gender issues are also of relevance.

In this respect, this thesis falls within what Leduc (2009) calls gender sensitive research. Gender sensitive research is “research that takes into account gender as a significant variable” (p.1), but without focusing purely on women or on gender relationships. This is different from pure gender and women’s studies and feminist research as for these gender is not a dimension or variable but the core issue under study (Reinharz, Bombyk, & Wright, 1983). As such, the discussion is based on gender and feminist approaches alone and the main theoretical approaches are also taken from this tradition. In this thesis gender is also a central dimension; however, by using CSR and development perspectives as central theoretical elements, gender is seen as a dimension of interest for these perspectives.

Despite this, typical methodological and ethical considerations in feminist research need to be taken into consideration in each stage of the research process. In this respect, feminist research literature emphasises objectivity and scientific rigour as key issues to be addressed. By focusing on these concerns, Acker, Barry and Esseveld (1983) identify three principles to be achieved by feminist research. According to the authors, research should contribute to reduce gender inequalities. Secondly, research should use methods that are not oppressive by reducing researcher and research design biases. Finally, research should develop strong and
evidence supported feminist arguments that questions dominant intellectual traditions.

Similarly, Hall and Stevens (1991) interpret these principles in terms of scientific rigour. By criticising traditional conceptions of scientific rigour, the authors propose the idea of adequacy. The concept of adequacy implies “that research processes and outcomes are well grounded, cogent, justifiable, relevant, and meaningful” (p. 20). These elements represent a challenge not only in terms of research design and methods (as discussed in a previous section), but also in terms of ethics and the researcher’s role.

The last point is particularly important for the adequacy of the research process of this thesis. One of the main contributions of the feminist literature is the fact that structures, interactions and people’s beliefs about gender are not neutral but biased against women. As a result, it can be argued that researchers, research methods and theoretical traditions are also not gender neutral. In terms of ethics, this represent a challenge for this research as the researcher has his own gender beliefs based on his experience, family context and educational background. In order to address this potential problem, Leduc (2009) states that a researcher should recognise his/her own gender bias, avoid male prejudices and double standards, develop a gender sensitive methodology, and gender sensible language in his/her writing.

These recommendations were considered by the researcher to reduce any negative impact on the research process and interpretations of findings. A gender sensitive approach was therefore taken in this thesis by avoiding masculine pronouns, by not assuming that there are policies for women or men alone, by keeping track of the response rate for men and women in the process of implementation, and by discussing data collection strategies with female researchers and professionals in Latin America. However, it is important to underline that there are gender biases outside the control of the researcher. Participants of the different studies have also their own prejudices and attitudes towards gender. This aspect is explored in the next and last section of this chapter regarding its impact on the research process and level of participation.
Apart from limitations of the research design, data sources and strategies for analysis, one additional aspect emerged during and after the research process. This aspect related to how gender has been understood in the public debate. Traditionally, gender issues have been widely regarded as “women’s business” (Connell, 2005, p. 1805). This understanding has given to women the role of victims and recipients of help; and, to men the role of oppressors, gatekeepers, perpetrators, and obstacles for equality (Connell, 2005; Cornwall, 2000). For example, in the launching ceremony of the HeforShe campaign, the UN Secretary-General Ban Ki-Moon’s speech emphasized that “men are responsible for most of the threats and violence against women” (UN Women, 2014).

This context could have important implications for this research in terms of representativeness of the participants in the different studies. In this respect, it can be assumed that only people interested in the topics of this research and aware of the current gender gap have participated. This is not a problem for the expert interviews as knowledge about gender and/or CSR was expected. However, for the online-based survey this could result in limited participation and difficulties in recruiting participants. If gender means women as victims and men as perpetrators, workers with this view would probably have a negative opinion of gender and avoid to participate in related initiatives. This polarized perception of gender could be one of the main reasons of the low level of participation in studies 3 and 4 despite any effort to gather respondents.

Therefore and if this is the case, the need of a different public discourse about gender is key to reduce the socially constructed male and female division. However, this does not mean that the focus should be on how to address the male side of gender equality, either on the development of a men’s movement, or on building a men and masculinities approach to equality. Nor does it mean that the gender equality discourse has to ignore the evidence on inequalities, violence, or discrimination, and the role of men as causes of these violations. Instead, it represents an opportunity to finds new ways to talk about gender and the need of developing initiatives to improve the status of women in society without reinforcing gender roles.

Despite the challenge that an approach like this represents, additional efforts were made in this thesis to avoid potential drops in participation due to gender biases. The quantitative studies were presented as a CSR study to advance equality between
men and women. In this respect, all communications, instructions and item wording were gender neutral. No concepts such as discrimination, sexism, or prejudice were used. Additionally, the names given to the surveys for managers and employees are closely related with this neutral and business focused perspective.

The results of this methodological design are presented in the next four chapters starting with the qualitative studies.
4.1 Introduction

This chapter reports the findings of the first study which explored how CSR and gender issues have been promoted by global governance institutions in Latin America. As proposed in Chapter 2, institutions and social arrangements have an instrumental role for human development enabling or blocking people’s ability to live the lives they want. Particularly, gender-responsive and rights-based governance systems have been central in enabling the realisation of women’s rights and opportunities (UN Development Group, 2013). These systems have been largely promoted in local countries by the international community including multilateral organisations, their specific programmes or committees, as well as global multi-stakeholder membership organisations. Therefore, global governance institutions are here understood in terms of this international community.

The instrumental role of global governance is expressed in two forms. On the one hand, governance institutions can promote public policies with a direct impact on people’s lives. This is the case of, for example, cash transfers or microcredits aimed at supporting the poorest families in developing regions (Asian Development Bank (ADB), 2013). On the other hand, governance institutions can enact policies aimed at encouraging participation and/or defining roles for other social and market institutions. If these policies are framed within a human development perspective, their final goal will be always to enhance people’s lives. However, this is achieved indirectly through other relevant stakeholders such as local governments and business organisations.

This latter perspective recognises that governance systems have to include not only social but also market institutions in order to achieve sustainable development (UNIDO & UN Global Compact, 2014). In terms of CSR public policy, global governance institutions can use a variety of policy instruments ranging from hard to soft regulation. Although only governments have sovereignty in local countries to enact hard regulation, the international law framework is mandatory for signatory states. On the other hand, international soft regulation can target a wider number of stakeholders including the private sector. For example, while the Universal Declaration of Human Rights asks governments to provide the necessary means to
protect human rights, the UN Global Compact seeks business commitment with human rights principles.

From this latter perspective, the instrumental role of global governance can be understood in terms of drivers for responsible business practices. Governance institutions are powerful stakeholders and a key driver of responsible corporate behaviour. Governance institutions have largely defined the scope of business responsible behaviour beyond pure legislation by promoting responsible management practices (Fox et al., 2002; Moreno, 2010; Nelson, 2008; Steurer, 2010), and by designing CSR tools and standards (RING Alliance, 2003). Therefore, the content of these policy instruments is likely to determine the issues included within CSR strategy. In this respect, building enabling conditions for CSR has become one of the main challenges of global and domestic governance looking for engaging business in social issues such as gender equality (Ward, 2004).

Regarding this, this study focuses on identifying global governance initiatives seeking to engage the private sector in gender equality. The analysis aims at mapping the initiatives reported by global governance organisations regarding CSR and gender equality. In this respect, the study considers the work of the international community in Latin America. By doing so, it does not analyse individual countries or individual policy initiatives. Instead, it seeks to identify and classify regional and international initiatives implemented by countries in the region. To this end, this study is based on secondary analysis including only official reports published by the identified organisations.

This chapter presents the findings of this analysis. The next section explains the methodological details concerning how reports were collected and analysed. Subsequently, the results of the analysis are presented. Finally, findings are discussed, main limitations are considered, and avenues for further research and intervention are proposed.

4.2 Method

This study is based on the analysis of official reports. Official reports are here understood as reports published and authored by key organisations of interest. Details of how documents were collected and analysed are given in the next two sections.
4.2.1 Data collection

In order to identify official reports, a searching strategy in the public domain was developed. The searching strategy was implemented using the official websites and report databases from a list of international (worldwide), regional (Latin America), and sub-regional (groups of countries) organisations identified from the literature review and the UN system website. The following organisations’ websites were included:


- Regional organisations: Inter-American Development Bank (IDB), Economic Commission for Latin America and the Caribbean (ECLAC), Community of Latin American and Caribbean States (CELAC), Organisations of American States (OAS), and Latin American Integration Association (ALADI).

- Sub-regional organisations: Union of South American Nations (UNASUR), Andean Community of Nations (CAN), Mercosur, Central American Integration System (SICA), Mesoamerican Integration and Development Project (MIDP), and Pacific Alliance.

The search was done between September and October 2014 and included reports published from January 2010 to October 2014. The search strategy included the following stages. Firstly, a section called documents, library, reports or publications was identified on each website. For those webpages with more than one of these sections, the wider database was considered. Secondly, a search was carried out considering the following gender related terms: "gender equality" OR "gender discrimination" OR "discrimination against women" OR "women's rights" OR "gender diversity" OR "sexism". Additionally, a search considering CSR relevant terms was also implemented: Sustainab* OR CSR OR "Business Ethics" OR "Business Responsibility" OR "Social Responsibility" OR “Business and development”.
For those regional and local organisations with their main website in Spanish, the search used a translation of these terms. The searching process included AND “Latin America” for international organisations’ databases and the results were reduced only to the last version for those reports with annual release. Finally, on non-searchable websites, a manual and advanced google search was carried out using the same terms.

In total, 236 reports were identified. In order to reduce the number of documents and select only relevant reports, the quality control criteria suggested by Scott (1990) were followed. As a result, this review considered the following inclusion criteria:

- Legitimacy: only official reports where included. This means that the report’s author must be the organisation. This includes a unit, commission or groups within the organisation.

- Scope: reports including Spanish speaking Latin American countries only. In this classification the following 19 countries are relevant: Argentina, Bolivia, Chile, Colombia, Costa Rica, Cuba, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, Puerto Rico, Dominican Republic, Uruguay, and Venezuela. This classification does not consider Brazil, although by definition it is a Latin American country. The decision of leaving the country out of the scope of this research is mainly related with a language barrier as most of the identified initiatives required analysis and classification in Portuguese.

- Type: documents reporting primary, secondary data, or referring to specific policies, programmes or initiatives. Considering these criteria, internal reports or manuals referring to internal organisational strategies were not included because they mostly describe internal policies and achievements. Similarly, meeting, acts and declarations were not included unless they were published in report format. Additionally, relevant acts, declarations and the outcome of meetings in terms of initiatives was identified in the reports included.

- Topic: The title, topic and purpose of the report had to be closely related with:
  - Gender equality: gender discrimination, sexism, women’s rights, equal employment opportunities, gender inequality, gender equity/inequity, gender diversity, and women at work.
CSR in its social dimension: corporate social responsibility, business and development, business and sustainability, business and poverty reduction, decent work.

By applying these criteria, 121 reports were excluded for the reasons summarised in Table 4-1.

<table>
<thead>
<tr>
<th>Reason for exclusion</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal annual reports</td>
<td>16</td>
</tr>
<tr>
<td>Collection of papers</td>
<td>3</td>
</tr>
<tr>
<td>Economic and social profile</td>
<td>6</td>
</tr>
<tr>
<td>Focus on other minorities</td>
<td>1</td>
</tr>
<tr>
<td>Focus on other topic</td>
<td>38</td>
</tr>
<tr>
<td>Internal reports or manuals</td>
<td>17</td>
</tr>
<tr>
<td>Meeting, act or declaration</td>
<td>14</td>
</tr>
<tr>
<td>Focus on other regions</td>
<td>3</td>
</tr>
<tr>
<td>No official author</td>
<td>22</td>
</tr>
<tr>
<td>Repeated</td>
<td>1</td>
</tr>
<tr>
<td>Total excluded</td>
<td>121</td>
</tr>
</tbody>
</table>

After this process, 115 reports published by 19 organisations were selected. The full list is presented in Appendix C. Figure 4-1 summarizes the overall process.

Figure 4-1. Searching process of official reports
4.2.2 Analysis

Reports were analysed using framework analysis (Richie & Spencer, 1994), and QSR International's NVivo 10 software. Framework analysis was selected because it allows not only a structured way for data analysis, but also a rigorous process for managing the data (Spencer et al., 2003). The application of framework analysis in this study involved the following five iterative phases (Srivastava & Thomson, 2009):

1) Familiarisation: This stage allows the researcher to gain an overall overview of the collected data by reading the reports. The process of familiarisation started with the selection of the documents and continued with the revision of the adequacy of the selected reports.

2) Identifying a thematic framework: In this stage emerging themes or issues in the data set are identified. These emerging themes or issues can arise from a priori themes or existing ideas or can be driven by the data (Lacey & Luff, 2009). In this phase, an initial list of themes was developed using the CSR policy instruments identified by Steurer (2010) and Steurer et al. (2012) and the notion of global public policy networks (GPPN) (Reinicke, 1999). Furthermore, due to the complexity and broad scope of the reports, these initial themes were refined allowing the identification of emerging themes and issues. As a result, the development of an adapted and broader thematic framework, including issues that are relevant for this thesis in general, was identified. In order to validate the adequacy of the thematic framework, an independent researcher reviewed the identified themes and subthemes. Agreement was achieved through conversation and clarification of the definition of each theme. The national examples subtheme was then identified as relevant and included within the thematic framework.

3) Indexing: Portions or sections of the data were associated with their corresponding theme. During the coding process, the thematic framework was reviewed 14 times in order to add and reconstruct themes as new insights emerged.

4) Charting: The specific pieces of data that were indexed in the previous stage were, at this stage, arranged in case-based charts. Case-based charts were used because of the number of reports and because the origin of the data can be clearly identified as exemplified in Figure 4-2.
5) Mapping and interpretation: At this stage, the analysis focused on mapping the range of the identified public policy initiatives and on creating typologies of these policy instruments.

The final framework included three main themes and seventeen subthemes as summarized in Table 4-2. Additional themes were also recognised during the identification and coding process. These additional themes are not relevant for the purpose of this chapter as they do not identify policies and initiatives. However, they are relevant in complementing the findings of the next chapters as well as the introduction and literature review. The full thematic framework is presented in Appendix D.

Table 4-2. Thematic framework

<table>
<thead>
<tr>
<th>Main theme</th>
<th>Subtheme</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.0 Protective instruments</td>
<td>1.1 International law</td>
<td>Internationally agreed formal rules recognised by Latin American states as binding in their relations with one another</td>
</tr>
<tr>
<td></td>
<td>1.2 Regional law</td>
<td>Regionally agreed formal rules and recognised by Latin American states as binding in their relations with other countries across the region</td>
</tr>
<tr>
<td></td>
<td>1.3 National law examples</td>
<td>Examples of laws enacted by a Latin American country to regulate their internal relations</td>
</tr>
<tr>
<td></td>
<td>1.4 International agreements and declarations</td>
<td>Latin American states’ voluntary commitment with a particular international agenda. Not legally binding</td>
</tr>
<tr>
<td></td>
<td>1.5 Regional conventions and agreements</td>
<td>Latin American states’ voluntary commitment with a particular regional agenda. Not legally binding</td>
</tr>
<tr>
<td>2.0 Promoting instruments</td>
<td>2.1 International economic incentives</td>
<td>Subsidies and awards provided by an international organisation and including Latin American countries</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td></td>
<td>2.2 Regional economic incentives</td>
<td>Subsidies and awards provided by a regional organisation and including Latin American countries</td>
</tr>
<tr>
<td></td>
<td>2.3 International informational initiatives</td>
<td>Internationally-led awareness raising initiatives such as guidelines, training, and websites.</td>
</tr>
<tr>
<td></td>
<td>2.4 Regional information initiatives</td>
<td>Regionally-led awareness raising initiatives such as guidelines, training, and websites.</td>
</tr>
<tr>
<td></td>
<td>2.5 National examples</td>
<td>Examples of incentives and/or informational initiatives developed by country level institutions</td>
</tr>
<tr>
<td>3.0 Commitment instruments</td>
<td>3.1 International partnerships</td>
<td>Agreements between international organisations and the private/civil society sector including formal partnerships, negotiated agreements, and stakeholder forums.</td>
</tr>
<tr>
<td></td>
<td>3.2 Regional partnerships</td>
<td>Agreements between regional organisations and the private/civil society sector including formal partnerships, negotiated agreements, and stakeholder forums</td>
</tr>
<tr>
<td></td>
<td>3.3 International hybrid initiatives</td>
<td>Internationally-led initiatives based on more than one instrument equally including CSR/gender platforms, centres, and networks</td>
</tr>
<tr>
<td></td>
<td>3.4 Regional hybrid initiatives</td>
<td>Regionally-led initiatives based on more than one instrument equally including CSR/gender platforms, centres, and networks</td>
</tr>
<tr>
<td></td>
<td>3.5 International public policy networks</td>
<td>Internationally-led alliances of government agencies, international organisations, corporations, and civil society representatives</td>
</tr>
<tr>
<td></td>
<td>3.6 Regional public policy networks</td>
<td>Regionally-led alliances of government agencies, international organisations, corporations, and civil society representatives</td>
</tr>
<tr>
<td></td>
<td>3.7 National examples</td>
<td>Examples of partnerships, hybrid instruments and/or public policy networks developed by country level institutions</td>
</tr>
</tbody>
</table>
4.3 Findings

The findings are reported in the same order of the main themes and including the policy instruments identified by each subtheme.

4.3.1 Within the law: Protecting measures

This section reports a number of international, regional legal instruments as well as voluntary States’ commitments. The identified instruments are not necessarily specific for CSR or for gender equality alone, but in each case they represent a set of international initiatives which set the minimum standard for international, regional and domestic governance on gender issues and, to some extent, corporate behaviour. These policy instruments are summarised in Table 4-3.

Table 4-3. Protective instruments

<table>
<thead>
<tr>
<th>International Law</th>
<th>Voluntary states’ commitments</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), and optional protocol</td>
<td>OECD Recommendation of the Council on Gender Equality in Education, Employment and Entrepreneurship</td>
</tr>
<tr>
<td>UN Protocol to Prevent, Suppress and Punish Trafficking in Persons, Especially Women and Children</td>
<td>UN Declaration on the Elimination of Violence against Women</td>
</tr>
<tr>
<td>ILO conventions and protocols on gender issues and discrimination at work</td>
<td>UN Beijing Declaration and Platform for Action</td>
</tr>
<tr>
<td>International Bill of Human Rights and Universal Declaration of Human Right</td>
<td>Rio+20</td>
</tr>
<tr>
<td></td>
<td>Agenda 21</td>
</tr>
<tr>
<td></td>
<td>UN Vienna Declaration and Programme of Action</td>
</tr>
<tr>
<td></td>
<td>ILO Declaration on Fundamental Principles and Rights at Work</td>
</tr>
</tbody>
</table>
At the international level, multilateral organisations have played a key role in the development and enactment of policies with binding and non-binding impact among their member states. Powerful binding mechanisms are related with existing international human rights treaties and conventions. Although their effectiveness mostly depends on the governmental capacity, these instruments represent the minimum international requirements for countries.

As such, the Universal Declaration of Human Rights is the starting point of any international, regional, and local public policy initiative. This declaration, which became enforceable through the International Bill of Human Rights (including also the International Covenant on Economic, Social and Cultural Rights; and the International Covenant on Civil and Political Rights and its two Optional Protocols), has largely recognised gender equality as a human right, usually referred to as women's rights. Although mandatory, voluntary state's commitment has been also ratified in a number of non-binding declarations such as the Vienna Declaration and Programme of Action and the ILO Declaration on Fundamental Principles and Rights at Work, among others.

<table>
<thead>
<tr>
<th>Regional</th>
<th></th>
</tr>
</thead>
</table>
| - American Declaration of the Rights and Duties of Man  
- American Convention on Human Rights “Pact of San José, Costa Rica” (B-32)  
- Inter-American Convention Against All Forms Of Discrimination And Intolerance (A-69)  
- Inter-American Convention to Prevent and Punish Torture (A-51)  
- Inter-American Convention on the Granting of Civil Rights to Women (A-45)  
- Inter-American Convention on the Granting of Political Rights to Women (A-44)  
- Inter-American Convention on The Prevention, Punishment And Eradication of Violence Against Women “Convention Of Belem Do Para” (A-61)  |
| - The Mexico City Consensus  
- Lima Consensus  
- Quito Consensus  
- Brasilia Consensus  
- Santiago Consensus  
- Montevideo Consensus on Population and Development  
- Mercosur Gender equality policy  
- Central American Integration System regional policy on gender equality and equity  |
Some gender specific legal instruments have also been put in place in the international sphere. The Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and its optional protocol have largely been the basic instrument for gender equality from an international law perspective. These documents have also provided the basis for focused declarations and protocols on gender issues such as violence (Declaration on the Elimination of Violence against Women), human trafficking (Protocol to Prevent, Suppress and Punish Trafficking in Persons, Especially Women and Children), and women’s empowerment and development (Beijing Declaration and Platform for Action).

Furthermore, these instruments have been a source for reference and consideration in broader voluntary commitments for sustainable development (e.g. Agenda 21 and Rio+20) acknowledging gender equality as a crosscutting issue. This commitment with gender issues has been reinforced by the work of the UN Women and the gender mainstream approach. The latter has been part of the work of development organisations since the adoption of the Declaration and Platform for Action of the Fourth World Conference on Women, Beijing 1995.

In the employment arena, at least four ILO conventions and recommendations are recognised as fundamental instruments for gender equality. These conventions address the traditional difficulties that women face when entering the labour market. These conventions are the Discrimination (Employment and Occupation) Convention (No. 111), Equal Remuneration Convention (No. 100), Maternity Protection Convention (No. 183), Workers with Family Responsibilities Convention (No. 156), and their related recommendations (No. 111, No. 90, No. 191, No. 165). These regulations have helped states in Latin America to enact laws and policies that recognize the right to work and the right to exercise this right free of any form of discrimination, including gender-based discrimination (CIM, 2011).

At the regional level the situation is similar. The OAS is the main organisation in charge of enforceable treaties and agreements. Within the institution, two Commissions work on human rights and gender issues, the Inter-American Commission on Human Rights (IACHR) and the Inter-American Commission of Women (CIM). In the area of human rights, the IACHR is responsible for a number a treaties such as the American Declaration of the Rights and Duties of Man adopted in 1948, the American Convention on Human Rights adopted in 1969, and the Inter-American Convention against All Forms of Discrimination and Intolerance adopted in 2013. In each case, gender issues are included as a human right. Such is the impact
of this consideration that the concept of sexual violence against women has been understood by Inter-American Court of Human Rights as torture according to its definition in the Inter-American Convention to Prevent and Punish Torture (IACHR, 2011a).

In the particular arena of gender issues, several inter-American conventions and voluntary commitments are frequently mentioned in the reports. Conventions are largely related with issues such as women’s civil rights (A-45), political rights (A-44), and violence against women (A-61). Similarly, the Regional Conference on Women in Latin America and the Caribbean, a subsidiary body of the ECLAC, is the primary source for voluntary agreements among member states in this regard. These non-binding consensuses focus on gender issues across the region with particular interest in supporting international development efforts. For example, gender issues have been included in broad agreements such as the Montevideo Consensus on Population and Development which identified priority areas for the integration of population dynamic including gender into sustainable development.

4.3.2 Beyond the law: Promoting instruments

Legal requirements establish the minimum standards. However, legislation is not exempt of limitations. On the one hand, there may be significant delays between the moment when law is adopted and its entry into force (UN Women, 2012). This is particularly the case of policy transfer from international to domestic law. Once a particular law is enacted in the international arena, the process of state ratification and domestic adaptation can take several years. On the other hand, enforcement relies on the strength and capacity of state institutions. In countries where women’s institutions lack power, and labour institutions lack resources to mainstream gender, the actual impact of legislation is limited.

In this respect, one of the main claims of the CSR approach is that some of the limitations of hard regulations can be overcome by promoting voluntary corporate involvement in pressing social issues beyond the minimum standards. Under this perspective, international organisations have developed much research on gender issues in countries and published the most accepted guidelines for responsible business practices. Although to a lesser extent, they have also promoted economic incentives in the form of awards or funding opportunities for those companies making
a positive contribution. Table 4-4 shows a summary of a number of promoting instruments identified in the reports.

Research has been largely carried out in the international arena aiming at evaluating countries’ progress. One of the most important efforts to link development and gender equality has been made by the World Bank report on the World Development report 2012 (World Bank, 2012a). This report is largely cited in most of the consulted reports. Similarly, a number of periodically published reports have been designed around comparative indexes. For example, the UNDP Gender Inequality Index (UNDP, 2013b), the OECD Social Institutions and Gender Index (SIGI) (OECD, 2010), the World Bank Women’s Legal Rights database (World Bank, 2013), and the WEF Gender Gap (WEF, 2016), among others, represent important efforts to systematize the assessment of countries in terms of gender equality.

Furthermore, several informational initiatives are also promoted at the regional level. Organisations such as the OAS, ECLAC and the UNDP are the main promoters of these initiatives across the region. For example, the Gender Equality Observatory for Latin America and the Caribbean, part of the ECLAC gender division, is the main coordinator centre in terms of studies and indicators on the situation of women (ECLAC, 2013a). Similarly, the Economist Intelligence Unit in close collaboration with the Inter-American Development Bank (IDB) published in 2013 a study entitled Women’s Entrepreneurial Venture Scope (WEVentureScope). This is an index which assesses the environment for supporting and growing women’s micro, small, and medium-sized businesses (World Bank, 2014a). Although these efforts are specific for gender equality at the country level, they include dimensions related to the organisational arena in the form of economic empowerment and labour market indicators, for instance.
<table>
<thead>
<tr>
<th>Economic</th>
<th>Informational</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNIDO and UN Women SEED</td>
<td>ITUC Decent Work Decent Life for Women Campaign</td>
</tr>
<tr>
<td>Gender Equality Award</td>
<td>WEF Repository of Successful Practices for Gender Parity</td>
</tr>
<tr>
<td></td>
<td>WEF Gender Gap</td>
</tr>
<tr>
<td></td>
<td>ILO Gender-neutral job evaluation for equal pay: A step-by-step</td>
</tr>
<tr>
<td></td>
<td>guide</td>
</tr>
<tr>
<td></td>
<td>OECD Guidelines for Multinational Enterprises</td>
</tr>
<tr>
<td></td>
<td>ISO 26000</td>
</tr>
<tr>
<td></td>
<td>GRI guidelines for sustainable reporting</td>
</tr>
<tr>
<td></td>
<td>Extractive Industries Transparency Initiative (EITI) Standard</td>
</tr>
<tr>
<td></td>
<td>UN Global Compact ten principles</td>
</tr>
<tr>
<td></td>
<td>UN Global Compact Guide on Human Trafficking and Business</td>
</tr>
<tr>
<td></td>
<td>UN Guiding Principles on Business and Human Rights</td>
</tr>
<tr>
<td></td>
<td>UN Global Compact, GRI &amp; WBCSD Post-2015 Business Engagement</td>
</tr>
<tr>
<td></td>
<td>Architecture</td>
</tr>
<tr>
<td></td>
<td>ILO Women at Work initiative</td>
</tr>
<tr>
<td></td>
<td>ILO Helpdesk for Business on International Labour Standards</td>
</tr>
<tr>
<td></td>
<td>UN Global Compact Human Rights Management Framework</td>
</tr>
<tr>
<td></td>
<td>Labour Principles of the UN Global Compact - A Guide for Business</td>
</tr>
<tr>
<td></td>
<td>UNDP Gender Equality in Public Administration (GEPA)</td>
</tr>
<tr>
<td></td>
<td>UNITE to End Violence against Women</td>
</tr>
<tr>
<td></td>
<td>UNDP Gender Inequality Index</td>
</tr>
<tr>
<td></td>
<td>OECD Social Institutions and Gender Index (SIGI)</td>
</tr>
<tr>
<td></td>
<td>World Bank Women’s Legal Rights database</td>
</tr>
<tr>
<td></td>
<td>UN Global Compact &amp; UNIDO Consultation process on</td>
</tr>
<tr>
<td></td>
<td>“Engaging with the Private Sector”</td>
</tr>
</tbody>
</table>
In terms of guidelines, international organisations have developed their own standards of expected corporate behaviour. The most common guidelines are the OECD Guidelines for Multinational Enterprises, the ISO 26000, the UN Guiding Principles on Business and Human Rights, the ten principles of the Global Compact, and the GRI guidelines for sustainable reporting. Although these guidelines represent fundamental principles of corporate behaviour in areas beyond gender issues, the promotion of gender equality is included as an expected dimension of corporate responsibility. This commitment is reinforced by the Women’s Empowerment Principles designed by a collaboration between UN Women and the UN Global Compact.

Likewise, a number of efforts have been made at the regional level to improve gender awareness among government institutions and the private sector. For governmental institutions, a number of initiatives have aimed at strengthening institutional capacity. As such, several training programmes have been implemented by the Central American Integration System (SICA) in order to underline the link between gender, economic integration and development. Similarly, the ECLAC has been an important promoter of distance-learning courses on gender issues, and the OAS has focused on strengthening gender specialised units within labour ministries.

The private sector has also been a target of these training programmes. For example, the OAS has implemented a training module on CSR and gender equality for small and medium enterprises. Also, the IDB has largely focused on the
development of training programmes to support companies’ solutions for disadvantaged groups, including poor and aboriginal women.

Unlike the wide availability of informational resources, there are limited examples of economic incentives to promote corporate engagement in the analysed reports. At the international level the UNIDO and the UN Women have designed the SEED Gender Equality Award which gives a financial contribution of US$5,000 to women entrepreneurs tackling poverty and social exclusion. At the regional level, the IDB have also designed a financial programme called Opportunities for the Majority Initiative for companies addressing social issues for disadvantaged groups in the market. Besides these two initiatives, no other example was found.

### 4.3.3 Sealing the deal: Commitment instruments

Going one additional step forward in CSR public policy, it is crucial to identify women as stakeholders in development processes. By doing so, it is possible to facilitate equal access to and an equal share in the benefits of policies and initiatives (ECLAC, 2012a). Partnerships and policy networks aim at this by including women in consultations and in policy and programme design and implementation. While partnerships can include the international community, the private and public sectors, and civil society organisations; policy networks combine their individual strengths in order to achieve gender equality. A summary of the initiatives found in the reports is presented in Table 4-5.

At the international level, several examples of partnerships can be found. Some of them are based on membership and are led by a multilateral organisation such as the World Bank and its WINvest initiative, or the UN with the Rio+20 Corporate Sustainability Forum. Some others represent specific cooperation between a multinational corporation and an international body such as the partnerships between L’Oréal and the UNESCO to promote women in science, or the partnership between the UN Foundation and Exxon Mobil to develop a roadmap for women’s economic empowerment, and the forum on human rights and business dilemmas developed by the UN Global Compact and Verisk Maplecroft.
### Table 4-5. Commitment instruments

<table>
<thead>
<tr>
<th>Partnerships</th>
<th>Hybrid</th>
<th>Public Policy Networks</th>
</tr>
</thead>
<tbody>
<tr>
<td>- L’Oréal-UNESCO For Women in Science programme</td>
<td>- Every Woman Every Child</td>
<td>- Global Reporting Initiative (GRI)</td>
</tr>
<tr>
<td>- The UN Foundation &amp; Exxon Mobile Roadmap</td>
<td>- The Sustainable Stock Exchanges (SSE)</td>
<td>- UN Global Compact</td>
</tr>
<tr>
<td>for Promoting Women’s Economic Empowerment</td>
<td>Initiative</td>
<td>- UN Women &amp; UN</td>
</tr>
<tr>
<td>- UN Global Compact &amp;</td>
<td>- The Global Alliance for Clean Cookstoves</td>
<td>Global Compact Women’s</td>
</tr>
<tr>
<td>Business Dilemmas</td>
<td>Globalizing and</td>
<td>- IFC &amp; ILO Better</td>
</tr>
<tr>
<td>- AVIVA The Corporate</td>
<td>Organizing (WIEGO)</td>
<td>Work</td>
</tr>
<tr>
<td>Sustainability Reporting Coalition</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Rio+20 Corporate</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sustainability Forum</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Global Banking Alliance for Women</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- WINvest initiative</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- European Union &amp; Oxfam</td>
<td></td>
<td></td>
</tr>
<tr>
<td>initiative Opening Worlds:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>migrant women, women</td>
<td></td>
<td></td>
</tr>
<tr>
<td>with rights</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- APEC High-level Policy</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dialogue on Women and</td>
<td></td>
<td></td>
</tr>
<tr>
<td>the Economy forum</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- IFC &amp; ILO Better</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| Regional | - Network of Latin American and Caribbean Women in Management (Women in Management - WiM)  
| | - Network of Documentation Centres on the Rights of Women in Central America (CDMujeres)  
| | - Coordinator of Fair Trade Small Producers of Latin America and the Caribbean (CLAC)  
| | - Certification Programmes for Gender Equality Management Systems - America Latina Genera |

There are also some examples of joint initiatives led entirely by the private sector. They take the form of alliances such as the Global Banking Alliance for Women, and coalitions such as the AVIVA Corporate Sustainability Reporting Coalition. These initiatives are led by companies and in most of the cases include only business leaders.

In Latin America no examples of partnerships were found. However, some internationally-led initiatives include or are particularly focused on Latin American countries. For example, the Asian-Pacific Economic Cooperation (APEC) has established a partnership to promote women’s economic empowerment across their members including Chile, Mexico, and Peru. The initiative hosted the High-level Policy Dialogue on Women and the Economy forum in 2015 where the role of women in the economy was again acknowledged. Finally, another partnership between the European Union and Oxfam called the Opening Worlds initiative addresses migrant women’s rights in Colombia, Ecuador, Bolivia, Peru and also Spain.

Hybrid policy instruments are mechanisms that can help overcome partnership limitations. Hybrid policy initiatives combine several instruments to achieve their outcomes. They can take several forms and be led by public institutions, civil society, and/or the private sector. As such, several examples of these initiatives can be found at the international level. For instance, the UN programme Every
Woman Every Child combines states commitments, informational resources, and partnerships to promote women and children’s health around the world. Although to a lesser extent, the programme also includes private sector cases of successful partnerships.

Similarly, global alliances have helped states to overcome specific issues affecting women. For example, the Global Alliance for Clean Cookstoves gathers public, private and non-profit organisations, information, and even financial incentives to facilitate the use and development of clean cook stoves solutions in developing countries. The initiative is coordinated by the UN Foundation and has focused on eight countries including one in Latin America, Guatemala. With a different focus, the Sustainable Stock Exchanges (SSE) Initiative also promotes partnerships with the private sector, forums and informational resources to encourage sustainable investment. Contrary to the others, the SSE includes gender issues but to a lesser extent and only increasingly in recent years.

Civil society organisations have also developed networks to facilitate women’s economic empowerment. These initiatives base their work not only on research and informational resources, but also on partnerships and forums. For example, WIEGO (Women in Informal Employment) is a global research-policy network that seeks to improve the status of women in the informal economy. Focal countries of their work in Latin American have been Chile, Uruguay, Argentina, Peru, Ecuador, Colombia, and Nicaragua.

Similarly, in Central America 27 feminist and women civil society organisations form the Network of Documentation Centres on the Rights of Women or CDMujeres. They promote women’s rights by developing partnerships and informational resources. In the organisational arena a similar experience has been the Women in Management Network. This is a membership-based network including 17 female top-managers and it has become an important platform to share experiences and disseminate information relevant for the private sector.

Although useful at combining a number of initiatives, most hybrid policy instruments lack effective corporate guidelines, enforcement mechanisms, and ongoing review. Global public policy networks (GPPN) can be suitable tools to overcome these limitations. Although GPPN have been featured as global networks active to the international sphere, regional examples of these networks can be also found. Subsequently, here GPPN is used to refer to networks internationally developed and RPPN to the ones which were born in Latin America. In both cases,
these policy networks can promote corporate responsible practices to achieve gender equality by integrating all previous policy instruments and including governance mechanisms to ensure compliance.

Most of the public policy networks mentioned in the literature have been created in the international sphere. Well-known GPPN are the GRI, the UN Global Compact, the Women’s Empowerment Principles, and the ILO Better Work programme. These networks include guidance and standards for corporate behaviour. Compliance with these standards is a requirement for companies that want to be part of the networks. As these networks are based on voluntary commitments, enforcement mechanisms are based mainly on corporate reputation and membership status. Ongoing evaluation of progress in the implementation of the network’s recommendations is the key mechanism to assure compliance and further action.

In Latin America there is also one regional example of public policy networks working on gender equity at work. The UNDP launched in 2006 the platform called *America Latina Genera* which offers support for governments and the private sector on the implementation of standards, training, key performance indicators, and forums on gender equality at work. In this respect, one of the most widespread mechanisms has been represented by the certification programmes for gender equality management systems across the region (Rodríguez-Gusta, 2010). Currently, the platform gives support for governments interested in developing their own management system aiming at achieving gender equality at work. Twelve countries have already developed their domestic programmes as summarized in Table 4-6 and the community have added more than 1800 companies by December 2016 (www.americalatinagenera.org).
### Table 4-6. National certification programmes for gender equality*

<table>
<thead>
<tr>
<th>Country</th>
<th>Programme name</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Costa Rica</td>
<td>Gender Equity Management System</td>
<td>2002</td>
</tr>
<tr>
<td>Mexico</td>
<td>Gender Equity Model</td>
<td>2003</td>
</tr>
<tr>
<td>Brazil</td>
<td>Seal Pro-Gender Equity</td>
<td>2005</td>
</tr>
<tr>
<td>Chile</td>
<td>Programme on Good Labour Practices with Gender Equity,</td>
<td>2009</td>
</tr>
<tr>
<td></td>
<td>“Iguala Seal”</td>
<td></td>
</tr>
<tr>
<td>Argentina</td>
<td>Gender Equity Model for Argentina</td>
<td>2009</td>
</tr>
<tr>
<td>Uruguay</td>
<td>Quality Management with Gender Equity Model</td>
<td>2009</td>
</tr>
<tr>
<td>Cuba</td>
<td>Gender Equality for Food Safety and Quality Management</td>
<td>2011</td>
</tr>
<tr>
<td>Honduras</td>
<td>Gender Equity Management System</td>
<td>2011</td>
</tr>
<tr>
<td>Colombia</td>
<td>Certification programme “Equipares”</td>
<td>2013</td>
</tr>
<tr>
<td>Nicaragua</td>
<td>Good Practices Management Model with Gender Equality</td>
<td>2013</td>
</tr>
<tr>
<td>Dominican</td>
<td>Seal Equalising RD</td>
<td>2014</td>
</tr>
<tr>
<td>Republic</td>
<td></td>
<td></td>
</tr>
<tr>
<td>El Salvador</td>
<td>Labour Equality Seal</td>
<td>2015</td>
</tr>
</tbody>
</table>

Source: America Latina Genera website on www.americalatinagenera.org

* Information updated in December 2016

### 4.4 Discussion and implications for research and practice

This chapter presented the findings of the first study which explored how CSR and gender issues have been promoted by global governance institutions in Latin America. By following the integrated framework proposed in this thesis, the analysis aimed at mapping the initiatives reported by global governance organisations regarding their instrumental role as drivers for responsible business practices. By identifying international and regional policy instruments using the hard to soft regulation continuum, three categories of policies were identified including protective, promoting and commitment instruments. These categories include CSR public policy initiatives such as global policy networks (Reinicke, 1999), and the instruments identified by Steurer (2010) and Steurer et al. (2012).

Protective measures were the most common instrument found by the analysis. These measures are formed by the international law framework and voluntary state commitments. Although both elements are different in terms of how they are enforced and coverage, they establish international expectations for signatory countries. In this respect, gender equality is, under international law, a human right and, as such,
countries are called to protect women’s rights enacting minimum legal standards. This baseline is the starting point for voluntary commitments. Therefore, protective measures set the direction for countries regarding what the international community is expecting in terms of gender equality and the relevance of this to achieve sustainable development.

The existence of a legal framework is a fundamental component of a rule of law system supporting women’s rights (Tamanaha, 2004; Waldron, 2016). While non-legal instruments such as gender-sensitive policies are an indispensable complement to the legal framework, it is only national and international-level laws that are enforceable in a court. In this respect, one of the first measures countries have taken to advance gender equality is to ratify international conventions and adapt national laws. Most countries in the region have enacted national legal frameworks upholding the provisions of international and regional agreements. For example, many countries have endorsed laws recognising equal pay for men and women as well women’s right to maternity leave and other legal protections during pregnancy as requested by ILO conventions (ECLAC, FAO, UN Women, UNDP, & ILO, 2013).

Similarly, progress has been also made in relation to discrimination against women in recruitment and selection, in the elimination of sexist language in legislation, and in the inclusion of equality and labour discrimination in national legislation (ILO, 2011). Additionally, countries around the region have established penalties for sexual harassment at work (IACHR, 2011b). While in some countries such as El Salvador, Mexico and Panama, sexual harassment is a criminal offense under their penal codes, in other countries such as the Dominican Republic and Panama, sexual harassment is an offense under the Labour Code.

Furthermore, the laws of almost every country guarantee pregnant women job stability and offer them various types of leave and protection against discrimination because of gender or pregnancy (Addati, Cassirer, & Gilchrist, 2014). For example, in the case of Bolivia and Venezuela, a pregnant working woman cannot be terminated during her pregnancy or for 12 months following childbirth, while for Chile and Panama the period of protection is 12 months from the date on which the employee’s maternity leave ended. Additionally, almost every country grants at least 12 weeks’ maternity leave, which includes the pre-partum period, childbirth and post-partum period. In particular, Venezuela, Chile and Cuba grant the working woman 18 weeks’ maternity leave at full pay.
Despite the relevance of these instruments, not all countries in the region have ratified relevant UN, ILO and inter-American conventions for gender equality as summarised in Table 4-7. It is especially interesting to notice that Cuba is the only country that has ratified the revised Maternity Protection Convention (No. 183). This is the most up-to-date convention on the matter (in force from 2000). It establishes a minimum of 14 weeks maternity leave as well as breastfeeding rights within working hours. Previous conventions in this area established 6 and 12 weeks (convention no 3 of 1919 and no 103 of 1952, respectively). These former conventions are still in force in countries such as Argentina, Colombia, Cuba, Nicaragua, Panama, and Venezuela for convention no 3; and Bolivia, Brazil, Chile, Ecuador, Guatemala and Uruguay for convention no 103.

Table 4-7. Conventions and ratification status

<table>
<thead>
<tr>
<th>Country</th>
<th>CEDAW</th>
<th>CEDAW Protocol</th>
<th>C100</th>
<th>C111</th>
<th>C183</th>
<th>C156</th>
<th>A-45</th>
<th>A-44</th>
<th>A-61</th>
</tr>
</thead>
</table>

Source: Information available in ILO NORMLEX, UN treaties, and OAS international law

*Signatory
Similarly, the ratification of the Workers with Family Responsibilities Convention (No. 156) is limited compared to other instruments. The convention asks states to enable people with family responsibilities (including care for children and other family members) to engage in economic activities without having to choose between both. This implies for countries the development of child-care and family services and facilities. However, states across the region have a reduced institutional capacity to provide these services which would explain their low level of ratification (ECLAC, 2014a). Without these facilities female labour participation is limited as they are frequently in charge of family responsibilities (as discussed in the first chapter).

Unlike protective measures, promoting measures target a broader number of stakeholders as they are not subjected to sovereignty restrictions. Within this category, informational instruments including research and guidelines are the most developed. Research implemented by international and regional organisations has been key to understand gender inequalities and to facilitate the design of country policies.

Thanks to these efforts, the level of awareness regarding the potential contribution of the private sector in addressing gender issues at work has significantly increased. In this respect, most international CSR standards include gender as one dimension for sustainable reporting (GRI, 2013) and responsible working practices (ISO, 2010). Similarly, specific international and regional gender equality instruments for corporate behaviour have emerged calling organisations to include gender issues at work as a specific area within their CSR policies.

However, promoting measures based on economic incentives are still few in number according to this analysis. This is not only common at the international and regional level as represented by global initiatives, but also at the country level. Governments in the region have developed plans and policies for gender equality with specific objectives aimed at promoting women’s economic participation. However, these plans do not form part of the states’ economic and business agendas (WEF, 2014). Similarly, the analysed reports do not present national examples beyond conditional cash transfer programmes which do not target the private sector, but the poorest households in the region.

Finally, commitment measures including partnerships, hybrid instruments and policy networks (international and regional) are also being integrated within the region. However, most of these initiatives are promoted at the international level with little participation of regional institutions. Although this lack of examples of regional
initiates cannot be taken as an accurate description of the regional context, it suggests difficulties to integrate public and private efforts on gender equality.

These difficulties have been acknowledged by the ECLAC (2012b). Public sector institutions, civil society and the private sector have shown a lack of cooperation across the region. Particularly, policy agreements between government and the private sector have been largely unreliable. The general perception is that when the time comes for the public sector to release funds or for the private sector to make matching investment and spending commitments, the cooperation is broken or weakened.

Similarly and besides programmes such as the Better Work programme, the Women’s Empowerment Principles and the Gender Equality Seals; the level of attention to gender issues can largely vary among globally-known CSR policy networks. For example, the GRI and UN Global Compact have been criticised because, although included, gender issues have been limited in scope and received little attention (Grosser & Moon, 2005a, 2008, Kilgour, 2007, 2013).

4.4.1 Policy implications

One of the main conclusions of this study is that there is still a need for complementary policy actions to promote the engagement of the private sector in gender equality issues. Although this affirmation is not new as several authors and organisations have already stated it (KPMG, GRI, UNEP, & Centre for Corporate Governance, 2013; Thompson, 2008; Utting, 2007), this study extends this claim by offering empirical evidence and a set of policy tools for business engagement. Therefore, this study suggests a number of opportunities in terms of CSR global governance in Latin America.

On the one hand, it underlines the need of strengthening the full range of CSR policy instruments. In particularly, it underlines the need of designing economic incentives for responsible business practices as well as developing multi-stakeholder partnerships. Both aspects were almost inexistent within the analysed reports. Economic incentives for companies tackling gender equality could be a successful strategy to signal what is expected in terms of CSR. These incentives can range from financial subsides to public procurement opportunities as largely used by European countries to support CSR action (Moon et al., 2012).
Multi-stakeholder partnership should also be promoted by governance institutions at all levels. These partnerships could focus on advancing gender equality in its different dimensions. In this respect, there is still much to do in terms of female labour participation, working conditions, income inequality, and household responsibilities (CIM, 2011). Addressing some of these challenges calls for multi-stakeholder mechanisms aiming at facilitating the conciliation of paid and non-paid work, providing networking and training opportunities; promoting female entrepreneurship; and combating cultural barriers, among others (ECLAC, 2013b).

On the other hand, this study also emphasises the need of integrating gender equality in the CSR agenda by producing a common language. In this respect, most of the policy instruments identified in this analysis refer to gender equality in terms of equality, equity, and women’s rights. However, the business literature frequently refers to gender equality issues as gender diversity as a part of the diversity management agenda (Guillaume, Dawson, Woods, Sacramento, & West, 2013). Although the moral or ethical case for gender equality is still being considered within the diversity management approach (Burns & Schapper, 2008; Gotsis & Kortezi, 2013; van Dijk, van Engen, & Paauwe, 2012), competing arguments and term complexity could be still limiting the adoption of a more aligned business role with gender equality (Oswick & Noon, 2014; Wrench, 2005).

### 4.4.2 Limitations and next steps

The main limitations of this study can be summarised in terms of scope and method. In terms of scope, this study did not analyse individual countries, but regional and international initiatives. Although regional challenges and trends can be identified in terms of CSR public policy and gender equality challenges through this analysis, there is still a need of sub regional and country level analysis.

In this respect, within Latin America, differences between countries and groups of countries are also relevant. For example, while in South America progress has been done to facilitate maternity and paternity leave, in Central America discriminatory dismissal is still frequent due to maternity (ILO, 2011). Similarly, further country analysis is needed to identify the kinds of challenges that exist for individual governments in terms of CSR public policy and the integration of gender equality within the domestic agenda. In this respect, future effort could focus on identifying the
role of the public sector on CSR issues and the efficacy of national initiatives at encouraging private sector participation in gender equality issues.

In terms of method, a qualitative documentary analysis presents a limitation for this study for at least three reasons. Firstly, this analysis only considered official reports. This implies that the report author must be the organisation. This approach is limited as 22 documents were not included in this analysis due to this reason, even though they were found on the organisation’s website. Secondly, official acts and declarations were not included in this analysis. This represents limitations as they can contain not only specific policy initiatives, but also country reports of progress.

Thirdly, the inclusion of Spanish speaking countries left Brazil out of this analysis. This omission reduces the possibility of generalising the results of this analysis to the entire Latin American region considering the size, economic development, and CSR agenda of Brazil. Finally, this study relied on documents published on the public domain; however, most of the sub-regional organisations did not have a report section or a search engine on their webpages limiting the accuracy of the data collection process.

Considering these limitations, the next chapters consider primary data from different stakeholders across the region and the participation of organisations and employees from different countries. Particularly, the next chapter presents the findings of a study which shifted the attention from policy initiatives to the role of governments.
Chapter 5: CSR and the Public Sector Role: Working with the Private Sector to Achieve Gender Equality

5.1 Introduction

This chapter reports the findings of the second study which focused on exploring the instrumental role of governments at encouraging the private sector to adopt gender equality as a CSR dimension. As explored in the previous chapter, the international community is a key stakeholder for CSR and gender equality. However, this analysis is limited on the role of local governments in this agenda.

Governments are one of the most important drivers of CSR in terms of the institutionalisation of responsible practices (Moon, 2004). The national system of governance includes not only formal institutions of government but also regulatory frameworks, market arrangements, economic conditions, and mechanisms for the delivery of services that the state provides (Campbell, 2007; Matten & Moon, 2008; Wood, 1991; World Bank, 2012a). As such, public sector structures and policies such as the political, labour, education and cultural systems have an important impact on the private sector involvement in CSR activities (Ioannou & Serafeim, 2012).

In this respect, CSR as a public governance approach asks governments to create the conditions for business involvement (Peters & Röß, 2010). However, simply urging companies to improve standards or to report voluntarily is not sufficient without effective institutional mechanisms that hold companies accountable (Utting, 2004). Therefore, CSR starts with the basic assumption that companies comply with the national regulatory framework (Hirschland, 2006; McBarnet, 2009). Only after companies have complied with domestic regulations, they are ready to go one step further and comply with a wider range of stakeholders’ expectations on a voluntary basis.

However, a compliance-based approach is likely to be insufficient in countries with weak legal frameworks and limited institutional capacity to enforce them, such as those in Latin America (Briano-Turrent & Rodríguez-Ariza, 2016; Cárdenas, 2010; Grassi & Memoli, 2016). With the aggressive implementation of neoliberal systems in the late 1980s and early 1990s, labour reforms promoted employment legislation that
made hiring and firing more flexible, diminished trade unions, and pushed states to the side (Dobrusin, 2015).

Although state-oriented administrations progressively returned since the 2000s, the neoliberal heritage left women’s labour rights and labour institutions deteriorated (Daeren, 2001; Rozenwurcel, 2006). However, renewed stated commitment with gender equality emerged since the 1990’s. Formal state-led institutions have been created as central mechanisms for the advancement of women across the region. They are in charge of the national agenda for gender equality assuming different political powers in countries ranging from ministries for women’s affairs to national institutes. Despite this, reduced political will and insufficient allocation of resources have limited the capacity of these institutions to implement their mission (Fernós, 2010).

In this context, the public policy challenge is to engage market institutions by complementing the legal framework (ILO, 2003). This challenge requires also a new public sector role expressed in a broader range of public policies initiatives (Fox et al., 2002). Besides enacting and enforcing laws, governments can also define the scope of CSR by setting the priorities of business contribution through the public policy agenda, and promoting specific responsible practices by a range of soft regulation instruments (Aguilera et al., 2007; Albareda et al., 2007; Moreno, 2010; Porter & Kramer, 2006). States can also join other stakeholders in assuming a relevant role for CSR, working together with intergovernmental organisations, and recognising that public policies are key in encouraging a greater sense of CSR across the private sector (Albareda et al., 2008).

Therefore, the role of governments is key at encouraging a greater sense of CSR and at signalling relevant social issues to be addressed. In this respect, the aim of the study presented in this chapter is to explore the role of local governments in Latin America at engaging the private sector in gender equality issues as a CSR dimension. Through ten semi-structured interviews with stakeholders from multilateral organisational and employers’ associations across the region, a number of emerging themes were identified and reported.

This chapter is structured in three main sections. The methodological details are presented in the next section focusing on data collection, participants and analysis performed. The second section reports the findings following the main themes that emerged from the data analysis. Finally, a discussion of these results is included with particular focus on policy implications and avenues for future research.
5.2 Method

This study is based on ten semi-structured interviews with expert stakeholders. This section provides the details of the interviewees regarding how they were contacted, selected, interviewed and data analysed.

5.2.1 Data collection and participants

A group of 24 multilateral organisations, regional employers’ associations and regional CSR networks were contacted to request an interview with one expert in CSR, gender or both. Organisations were identified through the UN System, the OAS website, and a regional database of CSR organisations (Mapeo RSE). Organisations were selected considering if they have projects, operations or offices in Latin America. The full list of emailed organisations is presented in Table 5-1.

Invitation mails were sent between November 2014 and January 2015 and conversations to gain access to potential participants were extended until April 2015. In total nine organisations replied confirming participation, two replied confirming participation but they cancel afterwards, one did not have an available specialist to interview, one referred to another specialist who did not reply, and eleven did not answer. As a result, ten semi-structured interviews were carried out during February and April 2015. Confirmed participants were specialists within their organisations on CSR, gender, or both as summarized in Table 5-2.

In order to facilitate participation, two formats of interview were available, phone interview and written interview. Eight participants preferred a phone interview and two preferred a written interview. Phone interviews were implemented through the skype software and digitally recorded. Written interviews were available on a world file template sent by email. This template contained the full interview guide allowing interviewees to answer at their own pace. At completion, the researcher read the responses in order to identify points for further inquiry. This approach was preferred considering the busy agenda of the two interviewees and the risk of losing them if a question-per-question email strategy would have been used.
<table>
<thead>
<tr>
<th>Organisation</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organisation of American States (OAS)</td>
<td>Multilateral</td>
</tr>
<tr>
<td>Central American Integration for Corporate Social Responsibility (IntegraRSE)</td>
<td>Employers</td>
</tr>
<tr>
<td>America Latina Genera – UN Development Programme (UNDP)</td>
<td>Multilateral</td>
</tr>
<tr>
<td>Economic Commission for Latin America and the Caribbean (ECLAC)</td>
<td>Multilateral</td>
</tr>
<tr>
<td>Central American Integration System (SICA)</td>
<td>Multilateral</td>
</tr>
<tr>
<td>UN Conference for Trade and Development (UNCTAD)</td>
<td>Multilateral</td>
</tr>
<tr>
<td>Union of South American Nations (UNASUR)</td>
<td>Multilateral</td>
</tr>
<tr>
<td>Regional Association of Oil, Gas and Biofuels Sector Companies in Latin America and the Caribbean (ARPEL)</td>
<td>Employers</td>
</tr>
<tr>
<td>Secretariat for Central American Economic Integration (SIECA)</td>
<td>Multilateral</td>
</tr>
<tr>
<td>Forum Empresa</td>
<td>Employers</td>
</tr>
<tr>
<td>UN Global Compact Regional Office</td>
<td>Multilateral</td>
</tr>
<tr>
<td>World Health Organisation Regional Office (WHO)</td>
<td>Multilateral</td>
</tr>
<tr>
<td>International Labour Organisation Regional Office (ILO)</td>
<td>Multilateral</td>
</tr>
<tr>
<td>World Bank Regional Office</td>
<td>Multilateral</td>
</tr>
<tr>
<td>UN Women Regional Office</td>
<td>Multilateral</td>
</tr>
<tr>
<td>Latin American Integration Association (ALADI)</td>
<td>Multilateral</td>
</tr>
<tr>
<td>Andean Community (CAN)</td>
<td>Multilateral</td>
</tr>
<tr>
<td>Mercosur</td>
<td>Multilateral</td>
</tr>
<tr>
<td>Latin American Economic System (SELA)</td>
<td>Multilateral</td>
</tr>
<tr>
<td>Inter-American Development Bank (IDB)</td>
<td>Multilateral</td>
</tr>
<tr>
<td>Pacific Alliance</td>
<td>Multilateral</td>
</tr>
<tr>
<td>Mesoamerican Integration and Development Project (MIDP)</td>
<td>Multilateral</td>
</tr>
<tr>
<td>Inter-American Network of Corporate Foundations and Actions for Grassroots Development (RedEAmérica)</td>
<td>Employers</td>
</tr>
<tr>
<td>International Christian Union of Business Executives in Latin America (UNIAPAC)</td>
<td>Employers</td>
</tr>
</tbody>
</table>
Table 5-2. Interviewee details

<table>
<thead>
<tr>
<th>Participant</th>
<th>Expertise or job title</th>
<th>Participant’s organisation</th>
<th>Scope</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maria Celina Conte</td>
<td>Specialist, gender</td>
<td>OAS</td>
<td>America</td>
</tr>
<tr>
<td>Female</td>
<td>CSR</td>
<td>OAS</td>
<td>America</td>
</tr>
<tr>
<td>Guillermina Martin</td>
<td>Specialist, gender</td>
<td>UNDP</td>
<td>LAC</td>
</tr>
<tr>
<td>Anthony Miller</td>
<td>Focal Point, CSR</td>
<td>UNCTAD</td>
<td>International</td>
</tr>
<tr>
<td>Female</td>
<td>Gender</td>
<td>ECLAC</td>
<td>LAC</td>
</tr>
<tr>
<td>Female</td>
<td>CSR</td>
<td>ARPEL</td>
<td>LAC</td>
</tr>
<tr>
<td>Female</td>
<td>CSR</td>
<td>SIECA</td>
<td>Central America</td>
</tr>
<tr>
<td>Female</td>
<td>Gender</td>
<td>SICA</td>
<td>Central America</td>
</tr>
<tr>
<td>Erika Linares</td>
<td>Director, CSR</td>
<td>AED</td>
<td>Central America</td>
</tr>
<tr>
<td>Male</td>
<td>Gender</td>
<td>UNASUR</td>
<td>South America</td>
</tr>
</tbody>
</table>

Notes:

a Names are given only in the cases where explicit authorisation was provided.
b The interviewees’ comments do not necessarily represent their organisation’s position.
c America includes North America, Central America, South America and the Caribbean / LAC includes Latin America and the Caribbean.

A short and flexible guide of questions was prepared to suit the area of expertise of participants (CSR/gender). Thus, the overall guide included the following questions:

- What are the main CSR/gender topics your organisation is currently working on? What are the challenges for the next 5 years?

- In your opinion, how have governments in Latin America been involved in CSR/gender? How have Latin American governments promoted CSR/gender? What has been the main focus?

- Do you think gender equality has been a topic of the CSR agenda in Latin America? How?

- What do you think is or could be the role of CSR for gender equality in Latin America?

- If any, what kind of initiatives have been promoted by your organisation from a CSR view to improve gender equality in Latin America?
Questions were developed following the suggestions made by King (2004). According to the author, there are three sources of topics to be included in an interview guide: the research literature, the interviewer's own personal knowledge, and informal preliminary work. Therefore, the interview guide was based mainly on the literature review, but also included specific areas of concern on behalf of the researcher regarding the proposed integrated framework and the initial analysis performed in the previous study. Furthermore, the initial interview guide was modified in order to adapt questions to the expertise of the interviewee (CSR and/or gender) and to add elements which had not been included at the beginning (Turner, 2010).

5.2.2 Ethics

Interviews were implemented following the British Psychological Society’s Code of Ethics and Conduct (BPS, 2009), the Chartered Association of Business Schools’ Ethics Guide (CABS, 2015), and the Data Protection Act 1998. Therefore, all participants received the details about this research including the participant information sheet and a consent form beforehand. Before the interview, all ethical issues were again discussed with focus on confidentiality, anonymity and data protection. Phone interviewees were recorded after authorisation was granted by the participant. Any personal information was removed from the audio recorded transcriptions and the two written interviews. Professional transcribing services were not used for phone interviews.

5.2.3 Analysis

Thematic analysis using the QSR International's NVivo 10 Software was implemented (Braun & Clarke, 2006). Emerging themes were identified across all interviews. A thematic grid was produced through the following process (Braun & Clarke, 2006, 2012):

1. Familiarisation: Audio records were listened to during their transcription and transcripts were repeatedly read. Annotations about the data were made during this process.

2. Initial code generation: Annotations were compared across transcripts and initial codes were formed summarising the content of short sections of the text in a few words.
3. Theme searching: This process was informed by the literature and the first two steps. Transcripts and the coded data were read repeatedly to identify areas of similarity and overlap denoting initial key themes.

4. Theme reviewing: Initial themes were recursively checked within and across transcripts and codes. Two other researchers reviewed the collected emergent themes, and the coded data. Both researchers were native Spanish speakers with a proficient English level. Consensus was reached through discussion.

5. Theme defining and labelling: Agreed themes were labelled and defined to concisely capture the content within them. An independent researcher examined the accuracy of labels and definitions by looking at the transcripts and coded data. Discrepancies in coding and themes were discussed and addressed in the final thematic table presented in Table 5-3.

Table 5-3. Final thematic table

<table>
<thead>
<tr>
<th>Main themes</th>
<th>Subtheme</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSR and gender understanding</td>
<td>What CSR is</td>
<td>General understanding of CSR</td>
</tr>
<tr>
<td></td>
<td>What gender equality is</td>
<td>Gender understanding of gender equality at work</td>
</tr>
<tr>
<td></td>
<td>Gender equality as a CSR issue</td>
<td>Level of integration of gender equality as a CSR issue and elements that can help to this aim</td>
</tr>
<tr>
<td>Strategies for change</td>
<td>What needs to be addressed</td>
<td>Areas that still represent a challenge in terms of gender and CSR</td>
</tr>
<tr>
<td></td>
<td>What is being done</td>
<td>Progress and initiatives currently in place to advance in gender and CSR</td>
</tr>
<tr>
<td>Roles and responsibilities</td>
<td>Public sector role for CSR</td>
<td>The current involvement of governments in the CSR agenda</td>
</tr>
<tr>
<td></td>
<td>Private sector involvement in gender equality</td>
<td>The current involvement of the private sector in gender equality issues</td>
</tr>
</tbody>
</table>
6. Report: The main themes and subthemes informed the content of the findings section. Subthemes dictate section titles, and the analysis is enriched by providing direct quotes. As most of the interviews were in Spanish (eight out of ten), relevant content was translated to English in order to facilitate the use of direct quotes in the findings.

5.3 Findings

This section focuses on the results from the interviews. Results are presented according to the identified subthemes.

5.3.1 On the meaning of CSR

CSR as a concept is understood considering different elements. From a fundamental perspective, all respondents agreed that CSR is a set of initiatives that the private sector voluntarily implements. In this respect, one interviewee working in CSR at a multilateral organisation stated that:

“We [referring to the organisation] firmly believe that CSR as a voluntary set of principles should not be legislated”.

Despite this voluntary orientation, it is also recognised that the legal framework is the starting point for any CSR action. This framework is typically represented by non-explicit and non-specific CSR principles. CSR principles can be found in, for instance, constitutions and labour codes. Although examples of explicit CSR regulations exist such as those related with reporting in Argentina and local trade in Peru, most of the CSR provisions can be found in common regulations as one participant working in CSR indicated:

“If you look at the regulatory frameworks that countries in Latin America have, there are a number of CSR provisions though it’s not explicitly stated that it’s CSR”.

CSR is also recognised to respond to internal and external pressures. On the one hand, CSR is internal when it comes to strategies focusing on the workplace. On the other hand, CSR is external when the beneficiaries of responsible initiatives are outside the organisation. In both cases CSR responds to industry specific forces and
to the local and international development agenda among others stakeholders. From a public policy standpoint, the need of linking CSR to the broad development challenge is clearly exemplified by one interviewee working in CSR at a multilateral organisation who suggested that:

“I think CSR also plugs into greater development challenges, so we’re not only talking about social responsibility, but we’re talking about the broader development context”.

5.3.2 On the meaning of gender equality

All interviewees agreed that gender equality is a human right. This is summarized by one CSR expert from a multilateral organisation who stated:

“We have to take a step back and say when we define what gender equality is, some aspect of that definition is simply going to be respect for human rights… Gender equality is not just some special thing somewhere else.”

In the employment arena, gender equality is also understood as a form of labour rights in line with the human rights approach as the same interviewee suggested:

“The whole area of labour rights is really a specific category of human rights, and gender equality falls in that space.”

Besides a human right, gender equality is also conceptualised as a complex development issue. As a labour right, gender equality takes place in the workplace, and as a development issue it goes beyond organisational boundaries. In this respect, an interviewee working in gender issues at a multilateral organisation indicated:

“Gender equality is more than just labour rights because there are gender issues outside the workplace.”

Finally, gender equality is also understood as a context dependent phenomenon. This implies that gender issues can be presented differently in different countries and in different industrial sectors. The types of jobs that are available to women, the conditions of those jobs, and the respect for labour rights within those jobs will be different according to the country and industrial sector in which the
analysis is being done. This analysis is relevant not only at the country level, but also at the sub-regional level where concentration of sectors is also different as pointed out by one of the participants from a multilateral organisation:

“You have a whole other concept of what gender equality would mean and what the challenges would be for the government. You know, in Peru, the main sector might be excluding women just because traditionally nobody thinks of a woman going into a mine. But in Mexico, Honduras, and light manufacturing, nobody’s excluding women. It is the opposite, it is all women.”

5.3.3 Gender equality as a dimension of CSR

Interviewees agreed that gender equality is a CSR dimension. This was clearly identified by an interviewee with CSR expertise who suggested:

“Being responsible is not just being responsible socially and environmentally, but also in a gender sense.”

However, they also recognised that the actual integration of gender equality as a CSR issue is limited. Although the most important CSR standards explicitly include gender, implementation on the ground is still a challenge as expressed by one participant from a multilateral organisation:

“The correlation between CSR and gender equality I think is definitely there, and it hasn't been inherently linked, but perhaps in the future it will be… gender equality has been seen as something separate.”

In this respect, an interviewee from a regional employers’ association indicated that CSR is an important area of work for them; however, gender issues are not included as a standalone dimension, but as a part of the fair labour practices area:

“We do not have a specific line of work for gender equality within the CSR committee. [Gender equality] is included within the fair labour practices, obviously, but we do not have a specific line of work.”
Regarding this, some strategies are identified to better integrate gender equality and CSR. Firstly, one participant from a multilateral organisation underlined the importance of strengthening labour rights specifically and human rights in general in order to impact gender equality. This interviewee stated:

“I think the more it is done to strengthen human rights and companies’ awareness of it…then the more that will help gender equality…so merely strengthening human rights and improving labour practices will be very beneficial for women in the workforce.”

Similarly, the relevance of a development and business case for gender equality and CSR was suggested as a key element in integrating both elements. The business case for gender equality was proposed as one important tool to link gender issues and CSR. Most interviewees agreed that one of the reasons why gender equality has been gaining space within CSR is associated with the benefits for companies of working on gender issues at work. This was exemplified by one participant from a multilateral organisation:

“So I think that it would be important to engrain it in the development agenda, I think it’s important to set examples and to link it back to the business case, the competitiveness.”

Although the business case is relevant, a focus on company benefits is still limited. The importance of linking the business case with development issues and human rights is crucial in order to set the direction of the CSR agenda across the region as another participant working in gender issues indicated:

“As employer if I have women in my workforce and they do not enjoy equal conditions, I am not only losing personnel but also I am generating inequality in terms of income.”

### 5.3.4 What needs to be addressed

Several challenges were identified by interviewees. The high level of stratification and segregation, the pay gap, the reduced female representation in decision-making, and the inaccessibility of labour markets for poor and young women were frequently pointed out. These challenges were recognised to be common to
other countries around the world and although progress has been made, these challenges have remained the same for at least the last two decades as stated by a participant working in CSR:

“The main challenges if you were to ask what the main challenges were 5 years ago or 10 years ago or 20 years ago, would they be any different?”

At least four reasons can be identified across the interviews as common barriers for achieving higher levels of equality in the region. Firstly, interviewees agreed that achieving gender equality is still a challenge from a public policy point of view in terms of private sector engagement. Despite any progress, for many female workers in the region the current legislation and constitutional guarantees have not been translated into a vivid reality in the workplace. In this respect, a gender expert interviewee stated:

“…no solid legislation or state policies for the private sector that effectively have a gender impact, that, I believe, does not yet exist in the region…”

Secondly, slow progress has been made in terms of gender awareness in corporate settings. It was agreed that progress will be limited without a clear understanding of why gender inequality happens in the labour market and how companies can contribute to its reduction. For example, according to the interviewees, female managers tend not to perceive that they are being discriminated as they have entered the labour market and succeed at climbing the corporate ladder. This is summarised by a gender expert interviewee from a multilateral organisation:

“you have more subjective issues related with the fact that in many cases there is a denial of discrimination…at those [managerial] levels a few women perceive that they are being discriminated….

This is because they usually have a degree or because they are successful in their companies.”

Thirdly, it was also agreed that gender inequalities remain because of historically unchanged cultural patterns that have made it harder for women to enter and stay in the labour market. This was identified by a participant from a multilateral organisation who stated:
“The Latin American woman continues to have her functions, her role as housewife assuming a role of formal worker without seeing any change in the cultural roles within the household. This makes her situation particularly difficult.”

Finally, a weak social protection and care system in countries across the region has reduced the possibility of women to access and stay in formal work. Without accessible care provisions and with low levels of co-parenting, women are forced to make a choice between paid work and unpaid work. Furthermore, the current lack of affordable care services is affecting women at all levels, but particularly the poorest as they continue to be in charge of care and reproductive activities at home. This situation is common across the region and it is frequently called as the care crisis. This is summarised by a gender expert interviewee’s comment:

“This [lack of care services] pushes women to apply to jobs in which they are able to balance their reproductive and productive responsibilities, most of the time finding themselves precarious jobs and in the informal sector where, in addition, they lack any kind of protection for themselves and their family.”

In terms of corporate action, at least three aspects were underlined for further intervention and policy development. Firstly, there is a global versus local gap in terms of CSR implementation. This difference is seen in transnational corporations’ CSR practices with operations in Latin America. Despite having high standards in their headquarters, these standards are not transferred to their local offices as indicated by one interviewee from an employers’ association:

“We can find wonderful things in transnational companies in Europe for example; however, their local offices, that sometimes are the largest employers, do not achieve the same standards.”

Secondly, there is also a large versus small gap in terms of CSR adoption. CSR initiatives have primarily targeted large companies leaving small and medium companies behind. One interviewee working in CSR at a multilateral organisation indicated that SMEs are the largest employers in the region and a suitable place for change in terms of reducing gender discrimination:
“If you want to change mindsets in order to better address development issues, SMEs is a very good place to start. Now these companies want to know, how do we implement CSR?”

Finally, CSR is also seen as suitable to break the female-male division in terms of policy implementation. This implies that some policies need to be inclusive by targeting female and male employees equally whenever this is possible. Although there are gender specific policies such as those addressing biological differences, there are areas in which an inclusive approach would help to break traditional gender roles. This is particularly the case of maternity and paternity leave. Although regulations define specific provisions targeting mainly women, the use of policies that promote co-parenting with a strong integration of men is seen as a pressing area, as commented upon by one gender expert interviewee from a multilateral organisation:

“These policies must target women and men so that the division of work on a gender basis is reduced. This is fundamental for women to stop being the only one responsible of the domestic work despite having entered the labour market”.

5.3.5 What is being done

In terms of gender equality policy development, the region is acknowledged as the most advanced among the developing world. The work of regional and international institutions was recognised to be one of the main drivers of this progress by one participant working at a multilateral organisation:

“The Latin America and the Caribbean regions are at the forefront [of gender equality] among the developing countries because these regions have a strong international and inter-American legal framework for women’s rights and gender equality.”

However, when the analysis is done at the level of individual countries, progress is recognised as differential in terms of gender equality. In this respect, a gender expert interviewee pointed out that:

“Look, I believe that it is not possible to establish a general rule. There are countries that have advanced very much in terms of closing the gender gap in labour grounds.”
This differential progress was also stated to exist in terms of groups of Latin countries geographically organised such as those in South America, Central America, and North America. This was summarised by two CSR related interviewees from a multilateral organisation and an employers’ association, respectively:

“[referring to Chile, Uruguay, Brazil, and Argentina]…South America is basically having the most progress in terms on laws regulating labour relations in general, leaves, and everything related with maternity and paternity benefits…”

“There is much diversity within our countries; specifically Costa Rica in terms of gender equality is different to the rest of Central America…”

When progress on CSR was being discussed at the country level, examples took an overall CSR stance leaving gender issues out. Progress was therefore associated with sustainable reporting, country CSR committees, public procurement, and the rise of CSR networks as summarised by three CSR related interviewees’ comments:

“Chile, they have a new draft law in the books, I believe, to introduce mandatory sustainability reporting or CSR reporting.” (Multilateral organisation)

“In Argentina, they’ve actually regulated CSR there. They’ve done it at the national level, but they’ve also done it at the regional level…” (Employers’ association)

“…there aren’t necessarily any rules or legislations, but there are incentives. There’s also a very strong network of organizations that supports CSR in Panama…” (Employers’ association)

When progress in terms of the link between gender issues and CSR was indicated, the national certification programmes for gender equality at work were mostly underlined by participants. This was clearly summarised by one gender expert interviewee’s comment:

“They stand out, for example, the national certification programmes by means of which many governments, such as Chile and Mexico, have begun to implement national excellence
patterns to measure and acknowledge the private sector role at progressing gender equality and equity.”

These programmes are designed in the form of standards by which companies can receive a certification after their management system has been externally audited. These programmes are supported by the United Nations Development Programme for Latin America and the Caribbean (PNUD) through the America Latina Genera programme. However, local programmes are the responsibility of the individual countries that have developed them.

Despite the positive impact of these programmes across the region and the increasing interest of the private sector, one participant working in gender issues recognised that the system shares the same limitations as any other management system:

“So far we have the standard, but there no one wants to enter. First, because it is a tedious thing as any other management system, any ISO is quite, let’s say, not only expensive but also time consuming”

Additionally, it is also recognised that these programmes have been limited in scope as they target mainly medium and large companies. In this respect, one participant from an employers’ association indicated that small companies do not have the resources and capacity to put a management system in place considering all the resources they should invest in it:

“We are going to talk about medium and large companies, because these are policies more related to them. When programmes have been implemented in small companies, these companies have realised that the volume of work is not feasible.”

Finally, there is also a threat in terms of who manages these programmes at the governmental level. Most of the programmes began as an initiative managed by the government institution in charge of women affairs; however, as the certification programmes are becoming certifiable national standards, their administration is being moved to the specific offices in charge of these matters. In this respect, one gender expert interviewee indicated:

“I disagree with the process of standardisation. This involves a move of the certification programme from the national women
5.3.6 The role of governments

Two main related roles for governments within the gender and CSR agenda were identified by the interviewees. First, there was a general agreement that the role of government should be to set the minimum standards (labour laws, minimum wage, etc.). In this respect, governments have a mandating and protecting role in terms of gender equality and women’s rights at work as stated by one CSR related participant:

“[Governments] must strengthen all mechanisms to inspect and enforce the law, because when we talk about CSR, law compliance is the baseline.”

Second, governments play a facilitating role by creating the right conditions for the private sector involvement in gender equality issues. This role is implemented by maintaining a sustainable growth and by implementing soft-regulation mechanisms. State policies that support economic growth, poverty reduction, and education are crucial to establish the right social and economic conditions for the private sector to engage in CSR. The level of progress within these areas helps to explain the reasons behind the differences between countries in terms of CSR engagement and gender progress. A CSR related participant in this respect pointed out that:

“...because as people become more educated, as people no longer have basic concerns for their security or health, or food provisions even, they're able to think about other things. And I think CSR has started to take off.”

On the other hand, the focus of the CSR policies at this level should be on the promotion of self and co-regulation mechanisms and on encouraging private sector participation in voluntary initiatives. A common proposal among interviewees was the development of fiscal policies that recognise the inclusion of gender issues in company policies and initiatives. This includes a set of economic incentives such as access to funding, tax reduction, and public procurement opportunities for companies...
that fulfil expected CSR standards for gender equality. This was summarised by a comment made by one participant from an employers’ association:

“Governments must find suitable incentives for responsible corporate behaviour in terms of gender equality practices. It is necessary to recognise and to put the incentives in the right place for companies to integrate gender equality and that this integration makes business sense.”

In terms of the mandating role, interviewees agreed that legislative initiatives have not been as successful as intended. Current legislation and constitutional guarantees for women are not strong enough to see them on the ground and state capacity is still weak as summarised by the comment below. It is then still possible to find companies asking for pregnancy tests before hiring women or dismissing a current female employee on the basis of pregnancy, for example.

“There are countries very much committed to, for example, equal pay; however, the mechanisms to enforce regulations are not in place yet.” (CSR interviewee, multilateral organisation)

Therefore, the legal or mandating role and the facilitating role are complementary and mutually reinforcing. The use of soft-regulation by governments depends on the level of law compliance by the private sector and state capabilities to enforce these regulations. Without this complementary view, sole legislation will not be able to succeed. More legislation is still needed, but with increasing legislation new mechanisms to hide non-compliance can also emerge as indicated by one participant working at a multilateral organisation:

“…the stick does not solve everything because what [companies] are then doing is hiding and outsourcing, but the incentive does not solve everything either.”

Regarding these roles, the CSR agenda presents several challenges and opportunities to governments. Firstly, governments need to assume a new governance role in order to support private sector involvement in gender issues. Private sector involvement in CSR issues is seen as something that does not occur naturally unless states create suitable conditions, particularly considering the level of development in the region. This is summarised by one CSR related participant’s comment:
“…so governments need to incentivise CSR because it is not necessarily something that comes naturally at the level of development that Latin America is currently at.

CSR public policy was therefore seen as an opportunity for local governments in Latin America. The opportunity arises only if governments are able to link CSR within their local development challenges. Nevertheless, the role of governments in this matter is still weak. CSR has been integrated by governments at a slow pace. Governments have had a limited role in CSR initiatives assuming a more reactive stance. In this respect, besides difficulties to identify the right incentives, governments have not been able to generate constructive dialogue with the private sector as indicated by one gender expert participant from a multilateral organisation:

“…a big challenge for the states is to solve this, let’s say, broken communication crisis between the state and the private sector.”

Besides the gender equity certification programmes where the government has had a key role, current CSR public policies are generally very small in scope and with little impact on the ground. For example, the Peruvian government has implemented a transparency policy which asks public institutions to report the origin of their resources. Additionally, they are promoting local development by asking companies to buy from local producers. Similarly, there has been some progress in countries such as Uruguay where women’s public institutions have started working with public companies and governmental institutions to mainstream gender.

5.3.7 Private sector involvement

While a CSR governmental role is important, all interviewees acknowledged that corporate action is key in the fight against gender inequalities. In this respect, as hard regulation has several limitations in terms of institutional capacity across the region, it is the basic responsibility of the private sector to comply with what is required by these legislative initiatives as indicated in the following CSR related interviewee’s comment:

“So whereas governments have the responsibility to protect, corporations have a responsibility to respect.”
In terms of a CSR role, the private sector has to go beyond legal compliance. This means to proactively engage in the solution of relevant social issues such as gender equality. The private sector should voluntarily engage in socially responsible initiatives in areas such as training for female leadership, nurseries and dependent care support, flexible job schedules, transparent recruitment, integration of the family in the company activities, telecommuting, extended holidays, and sexual harassment protection, among others.

Despite the wide range of areas to be included for corporate action, the role of the private sector is particularly seen as key for improving the limitations of the current social protection system in the region. Joint corporate and governmental action is recognised as key to solve some of these issues. Governments alone do not have enough resources for universal coverage. Therefore, companies can make an enormous contribution by recognising the care economy, as summarised in the following comment:

“The private sector is a central social actor in solving these problems [referring to gender inequality]… if we do not work with the private sector, it is not possible to guarantee social protection systems fully funded by the states… then the private sector has to give back and realise its co-responsibility with the care system.”

(Gender expert interviewee, multilateral organisation)

However, private sector involvement in gender issues is not common across the region. Gender has been included on a theoretical basis within CSR but clear guidelines for implementation on the ground are lacking. Interviewees from employers’ associations agree that there is much of a discursive commitment with gender equality at work, but not much of actual implementation. This is particularly underlined by one interviewee from an employers’ association who indicated:

“If we see the ISO 26000, we will see that gender equality at work is totally incorporated and it is mentioned in many sections. However, if we go to the implementation, the reality is that gender equality issues have not been fully integrated.”

In order to assume its role, it is suggested that the private sector needs to be aware of the impact of their operations on gender issues and to understand that the profit-driven business philosophy is not sustainable. With more availability of women in the labour market, the private sector is gaining in accessibility to a wider and diverse
workforce. However, benefiting from this trend should be accompanied by a higher business responsibility for gender equality. This means that businesses have to be responsible for social inequalities and the needs of female workers. Similarly, top managers need to understand that their work is not only about ensuring profitability, but also about considering their company impact on society in gender terms. Therefore, there will not be corporate sustainability unless the private sector includes gender issues in their strategic agenda as stated by one gender expert participant:

“...there is a capacity for diagnosis and accountability, I believe it is there where companies have a fundamental role. Being accountable for certain social injustices and certain gender inequalities produced by the same social system... if I understand [as employer] that this happens and assume my responsibility, only at that point I am able to assume a strong role to alleviate it.”

5.4 Discussion and the way forward

This chapter explored the role of local governments in Latin America at engaging the private sector in gender equality issues as a CSR dimension. The role of governments for CSR has not been effectively implemented in the region according to the findings of this study. The public and private sector seem to be in two different spheres with different concerns and interests. The interaction between the public and the private sector is reactive with a private sector reluctant to engage and a public sector inclined towards hard regulation but with limited enforcing capacity.

In this respect, assuming a joint responsibility for gender equality including governments and the private sector is a step forward to achieve equality. Although Latin America has made significant progress in promoting gender equality over the past 20 years, women continue to face extensive gender equality gaps at work (CIM, 2011; OECD, 2010). Corporate action is still needed, at least in terms of facilitating the presence of women in leadership positions, creating opportunities for employment and decent work, closing the pay gap, and supporting the care economy.

Despite this, business contribution alone will not advance gender issues to the extent that is needed. Governments are responsible for creating the conditions in which businesses can participate. Public sector action is key in fostering and developing CSR and linking corporate action with local development. However, CSR
governance at the national level is still underdeveloped in the Latin American region. This situation has been underlined in previous studies by authors such as Kowszyk et al. (2011), Haslam (2004) and Casanova and Dumas (2010). The key conclusion in this respect is that although businesses can do more especially for gender equality, governments have not done enough to boost CSR and to link gender issues with this agenda.

In this context, global governance institutions have an important role for ensuring women’s rights and promoting business responsible behaviour. Although at the global and local level the link between both elements, CSR and gender equality, is not necessarily well-developed, as indicated here and in the previous chapter, national agendas are particularly permeable to international pressures. Htun and Weldon (2010) propose that emerging countries in terms of economic and democratic development are particularly keen to “demonstrate their democratic and human rights credentials” (p. 212). These countries need to please global audiences in order to enter global economic initiatives and, therefore, international agreements on human rights have more powerful effects.

In this respect, most Latin American countries have aligned themselves to the international agenda for gender equality. Nonetheless, actual implementation of this agenda at the national level depends on the capacity of the involved states. From a public policy view, CSR could complement state limitations by engaging the private sector in key local gender equality challenges.

5.4.1 CSR public policy: Building state capacity

Governments act as guarantors of women’s rights. Gender equality from this perspective is a human right and assuring human rights is not an option for governments, but an obligation under international law. From this perspective, the abolition of privilege and institution of equal rights have been the main focus of public policy in Latin America (ECLAC, 2010c). In employment settings these regulations call organisations to develop programmes to ensure that they are taking the right measures to reduce discrimination (Boeckmann & Feather, 2007).

However, without effective state capacity to enact and then enforce legislation and to provide the necessary public services, the actual enjoyment of equal rights is reduced (ECLAC, 2012c). Htun and Weldon (2010) point out that state capacity “may be even more important for gender than for other areas of policy since equality
measures challenge entrenched social norms and interests and promote fundamental change” (p. 211). As gender inequalities are deeply embedded in social structures, interactions, and people’s minds, regional efforts to bring equality in the labour market have failed because of weak women’s institutions, weak political will, lack of resources, limited internal capacity to mainstream gender in the labour agenda, and an inadequate legal system (CIM, 2012).

Building state capacity is therefore fundamental. Public policy based on a CSR approach can complement public policy initiatives aiming at achieving gender equality. From this perspective, a mandating governmental role expressed in hard regulation initiatives should be accompanied with soft-regulation aiming at encouraging a joint responsibility and building institutional capacity. Besides legislation, local governments can improve the labour conditions and market opportunities of women by establishing meaningful dialogue with employers (UNDP, 2013c). The role of public sector institutions is then to create and to facilitate the conditions for multi-stakeholder dialogue. When these conditions exist, the business community can engage in dialogue with the government to develop a shared understanding of gender related needs and solutions (UNDP, 2014).

A co-responsibility perspective has been underlined by the ECLAC (2014b) in the form of compacts for equality. Compacts for equality emphasise the need for a new governance relation between the state, society and the market in which all the stakeholders endorse and internalise development strategies through collective agreements. These agreements require a new public sector role and are a particular public policy instrument for CSR and gender equality. Seen in this sense, the role of governments is to create enabling conditions where companies can engage in gender action, and where civil society’s concerns related with gender are heard and have the chance of being considered by decision-makers (Doh & Guay, 2006).

5.4.2 Implications for public policy

Findings of this study can be translated in a number of policy and research implications aiming at strengthening the CSR public sector role across the region. In this respect, it is here proposed that taking a CSR perspective to complement public policy represents an opportunity for governmental action. Finding avenues for strengthening the CSR public sector role represents an area for further exploration and, as such, a potential strategy for advancing gender equality at work.
As indicated by several authors (Beckman et al., 2009; Louette, 2007), in Latin American countries CSR has been mainly promoted by the business community itself and the organised civil society. CSR is therefore viewed as a self-regulation mechanism based on fully voluntary standards of business behaviour and, as such, free of governmental intervention. A CSR agenda based only on this model is limited. Hart (2009) indicates that self-regulation is synonymous of deregulation and that this perspective has little impact on the reduction of workplace equality. The main limitation of this approach is that employers are less likely to initiate the structural remedies needed for real change. Similarly, Kolk and van Tulder (2002) point out that although self-regulation is important and effective in many cases, human rights issues such as child labour require a co-responsibility approach.

While individual companies may be already engaged at enhancing the role of women on a self-regulating basis, governments should play an active role in creating the conditions for co-responsibility. In this respect, Gond, Kang, and Moon (2011) argue that CSR is not exclusively about what occurs beyond the requirements of government and the law. According to the authors the CSR-government relationships range from being fully regulated by governments to being fully self-regulated. Alongside this, CSR can be facilitated by governments and/or exist in a private-public partnership. By recognising their CSR role, governments have various ways to influence CSR and a pure self-regulation perspective is less relevant especially for pressing developing issues such as gender equality.

When public sector roles for CSR are implemented, public policy can give direction to what is expected to be included as responsible corporate behaviour. This direction is crucial considering that there are still problems with conceptualizing, applying and implementing effective CSR strategies across countries in the region (Suescun-Pozas et al., 2015). A facilitating role expressed in the use of incentives, such as access to public procurement for responsible companies, can lead the private sector towards the government’s view of good, instead of pursuing only voluntary initiatives that reflect only company interests and understanding their social responsibilities (Snider, Halpern, Rendon, & Kidalov, 2013).

Furthermore, the implementation of this CSR public sector role should also consider the special characteristics of the private sector. In this respect, it is necessary to work considering differential gender challenges within industrial sectors. Interviewees emphasised that the understanding of gender equality depended on the sector where the phenomenon is being studied. For example, almost 80 percent of
Central American women work in five sectors: commerce, healthcare, education, domestic services, and low-skill industries (World Bank, 2012a). It is then important to understand why women are more represented in certain sectors such as companies in low-productivity sectors, precarious and informal employment and domestic work (ECLAC, 2014a).

Similarly, governmental action should consider company size when adapting and promoting CSR initiatives. As indicated by the interviewees, CSR initiatives have largely been focused on large and medium sized enterprises. Although large corporations have a key role to play as they have the resources to put in place responsible practices, the next step is to jointly support translating these practices to the whole value chain, small and medium sized enterprises (ILO, 2014). This adaptation implies also a differential development and business case for CSR and gender equality. In this respect, most small and medium sized enterprises are not exposed to the same pressures as large firms undermining many of the assumptions that underpin the externally driven business case for voluntary CSR practices (Lynch-Wood, Williamson, & Jenkins, 2009).

5.4.3 Implications for future research

This study has research implications while considering its limitations. In this respect, at least three related areas for further enquiry can be identified. Firstly, this study explored the role of governments from the perspective of multilateral organisations and employers’ associations. Although this point of view is suitable to understand a particular context, this method omits individual country initiatives. Regarding this, Albareda et al. (2007) indicate that CSR must not be seen as being divorced from the great political and economic challenges that a country faces. Similarly, Peinado-Vara (2006) proposes that strengthening the CSR public sector role involves adapting the CSR agenda to the specific characteristics and challenges of each country.

Therefore, individual governments can differ on the role they assume to tackle key development issues such as gender equality. However, the data collection strategy used here is limited at this respect. Further country analysis is needed to identify the kind of challenges that exist for individual governments in terms of CSR and public policy. Similar studies have used interviews with government representatives (Steurer, 2011), official websites (Moon et al., 2012) and a
combination of both strategies (Fox et al., 2002) to identify national CSR public policies and governmental roles.

Secondly, and in line with the previous point, it is also relevant to carry out an analysis of the dominant industries in countries and groups of countries. This point was also identified by one of the interviewees. Although achieving gender equality is a challenge in any country agenda, the causes and levels of inequality depend on the industry under analysis. For example, while the mining sector in Chile has been largely dominated by male workers, the textile sector in Mexico employs mostly female employees (Stefanovic & Saavedra, 2016). Therefore, looking at the main industries considering a geographic perspective, can be useful to create a road map for CSR public policy.

Within the CSR literature the importance of studying industrial sectors has been recognised within the industrial clusters perspective. An industrial cluster is typically defined as "geographic concentrations of interconnected companies and institutions in a particular field, linked by commonalities and complementarities" (Porter, 1998, p. 78). Companies that are part of a cluster can benefit from their membership, and countries that promote clusters benefit from economic growth and output for the region in which a cluster is located (Wolman & Hincapie, 2015). Although these outputs can include respect of human rights and human development, the potential contribution of industrial clusters to promoting CSR in developing countries is an area of research that remains under-investigated (Giuliani, 2016; Lund-Thomsen & Pillay, 2012).

Finally, this study did not analyse actual private sector strategies. Although the main focus of this analysis was to determine the CSR role of governments, interviewees also identified the level of the private sector involvement in gender equality issues. In their opinion this involvement is low as indicated in previous sections. CSR and gender equality are seen as different areas of business activity. However, the method followed here is limited at identifying specific organisational initiatives. The identification of these initiatives is fundamental to confirm the findings in this respect. Therefore, future research should focus at the organisational level and the actual integration of gender initiatives within CSR strategy as well as the effectiveness of these strategies for gender equality at work.

These three limitations are important aspects which have not been considered in this study. However, the organisational level is explored in the next chapter aiming at complementing the findings of this study and the integrated framework.
Chapter 6: Enhancing Capabilities for Gender Equality at Work: Linking CSR and Instrumental Freedoms

6.1 Introduction

So far in this thesis, global and local governance as macro level drivers for CSR and gender equality have been explored. The effectiveness of these drivers has been discussed and avenues for further work identified. In addition to the role of governments in promoting CSR, findings of the previous chapter also indicated that the level of involvement of the private sector in addressing gender issues is also inadequate. However, this finding is based on stakeholders' opinions instead of actual organisational evaluation, and the present chapter therefore focuses on the organisational level. It aims at exploring the level of integration of gender initiatives within the CSR strategy as well as the impact of these initiatives on gender equality at work.

Perhaps most of the practices and processes that create gender inequalities are reproduced in organisations, in the daily activities of working and organising the work (Acker, 2006). Feminist scholars have articulated a range of critiques of formal organisations and their relative inaccessibility to women (Calás & Smircich, 2006; Gottfried, 2006). By doing so, they have affirmed that to achieve gender equality in the economy, it is necessary to study and intervene on gender issues in organisations (Acker, 1998). In this respect, there has been a growing interest in the management literature about the role of CSR in development issues including gender equality at work (Grosser & Moon, 2005b, 2008; Pearson, 2007).

A number of studies have explored the link between gender issues and CSR at the organisational level. Research has primarily focused on the impact of women's representation in managerial positions (board of directors and top managers) on CSR (Bear et al., 2010; Galbreath, 2011; Soares et al., 2011), social performance (Boulouta, 2013), environmental performance (de-Luis, Bernal, Vela, & Pérez, 2010), sustainability reporting (Fernandez-Feijoo, Romero, & Ruiz-Blanco, 2014), social responsiveness orientation (Ibrahim & Angelidis, 1994), and attitudes towards code of conducts (Ibrahim, Angelidis, & Tomic, 2009), among others. All these studies underline the positive impact of women on corporate sustainability issues.
However, only a few studies have explored how CSR impacts gender issues at work, often focusing on the evaluation of CSR in terms of its impact on specific organisational policies and initiatives. For instance, some studies have explored the impact of CSR on gender sensitivity of codes of conducts (Barrientos et al., 2003), women and stakeholder relationships (Grosser, 2009), gender integration in company reporting (Grosser & Moon, 2008), and women’s employment (Kanji, 2004), among others.

Therefore, this chapter has a broader scope. By considering a number of gender initiatives in organisations and Sen’s capability approach (Sen, 1980, 1985a, 1985b, 1986, 1988a, 1988b), this study aims at exploring the level of integration of these gender initiatives within the CSR strategy as well as the impact of these initiatives on gender equality at work. It applies the integrated framework proposed in chapter 2, to identify gender initiatives and interpret the role of CSR on gender issues from an organisational perspective. The main assumption is that CSR has the potential of enabling female worker’s capabilities and functionings by impacting specific instrumental freedoms within and beyond the organisational boundaries.

This chapter is structured in three main sections. The first section, briefly develops a research model which explains the set of relationships between CSR and gender issues at the organisational level. This set of relationships adds further details to the integrated framework that guides this thesis. Then, the methods and analysis followed in the empirical stage are presented. Following which, findings are presented, and finally, the results are discussed in light of the full model and avenues for further inquiry are identified.

6.2 The current study

Feminist scholars have recognised the need of using a general framework to strengthen the link between organisational activity and social change for gender equality (Rao & Kelleher, 2003). This thesis has proposed that CSR can become this framework, if business contribution is evaluated in terms of capabilities and functionings, as proposed by Sen’s capability approach. CSR has therefore been defined here as, ‘a conversion factor with a potential enabling role for peoples’ capabilities and functionings by impacting specific instrumental freedoms’.
This study empirically explores the implications of this definition by following the propositions of the integrated framework regarding the organisational level. The relationship between the key concepts of the definition including conversion factors, instrumental freedoms, and capabilities and functioning is graphically summarised in the research model presented in Figure 6-1.

![Figure 6-1: Overall proposed relationships model][1]

As a conversion factor, CSR here is understood as a development process reflected in six out of the seven stages proposed by Maon et al. (2010). These six stages go from self-protecting (focus on philanthropy and reputation), compliance-seeking (focus on legal requirements), capability-seeking (focus on CSR standards and stakeholder management), caring (focus on stakeholders dialogue and CSR structural integration), strategizing (focus on shared value), to transforming (focus on social partnerships and alliances). The first stage in the original proposal, the dismissing stage, is not included because it implies the complete absence of CSR action.

Additionally, each stage is conceptualised as reflected in a number of specific initiatives. This implies that the CSR stages are flexible, dynamic and non-consecutive. An organisation can demonstrate responsibility within a particular stage as well as elements from preceding or subsequent stages. Therefore, organisations do not necessarily proceed through each stage; this will depend on the internal and external organisational context.
Furthermore, the research model evaluates the impact of CSR action on five specific instrumental freedoms for gender equality as defined in section 2.4.2.2. These gender instruments have been adapted from the previous literature on gender in organisations (Benschop & Verloo, 2012; Ely & Meyerson, 2000; Martin, 2003; Meyerson & Kolb, 2000). These gender instruments include the following: equal opportunities, training guarantees for women, value the feminine, gender sensitive infrastructure, and gender social exchange. Each of these gender instruments is conceptualised as a category of organisational initiatives seeking to close the gender gap in organisations.

Finally, a measure of achievement is included in the model in terms of functionings. It is relevant to indicate that the capability approach assesses policies and strategies according to their impact on capabilities and functionings. When assessing this impact, one important clarification needs to be made in terms of the space in which is evaluation will be made, the space of capabilities or of functionings (Robeyns, 2006). By exploring achieved capabilities, this study focuses on the space of functionings. In consequence, the effectiveness of the identified gender instruments will be assessed in terms of how well they support the expansion of women’s freedoms at work.

6.3 Method

The main purpose of this study is to explore the level of integration of gender initiatives within the CSR strategy of a company, as well as the impact of these initiatives on gender equality at work. In order to achieve this purpose, the methodology of this study is divided into two steps. Step 1 is concerned with the design of the instruments to measure the six stages of CSR and the five gender instruments. The process and its result is presented in Appendix A for the CSR development survey and in Appendix B for the gender instruments survey. Step 2 focuses on the set of relationships between the variables included in the research model and their evaluation. This chapter presents only the details for this second step.
6.3.1 Data collection procedure

The procedure for data collection was common for the quantitative phase of this thesis including each step in this study as well as the next study presented in Chapter 7. This section explains this common procedure.

The quantitative phase of this thesis was based on an online questionnaire. The questionnaire was available on the webpage designed for this research project (www.csrforequality.com) and hosted by the BOS platform. For surveys with items in English, a back-to-back translation into Spanish was performed following the recommendations of Maneesriwongul and Dixon (2004).

The full questionnaire targeted current workers employed by private, public and/or third sector companies in Latin America. Only Spanish speaking countries were considered. As a result, participation from 19 countries was sought including Argentina, Bolivia, Chile, Colombia, Costa Rica, Cuba, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, Puerto Rico, Dominican Republic, Uruguay, and Venezuela.

The target population was divided in two groups, according to their job level and area of expertise. For the first quantitative study presented in this chapter, the target population were current employees in managerial positions. This included general managers, CSR managers, human resources managers, communication managers, public relations managers and head/directors of these areas. The second quantitative study presented in Chapter 7 included general employees.

The questionnaire was designed taking into account this employee group differentiation and the main objective of each of the two quantitative studies. Thus, the questionnaire for managers included a CSR section, a gender instruments section, a section asking for measures of female achievement, and a company and respondent information section. The questionnaire asked managers to evaluate the implementation of different strategies in their companies.

On the other hand, the questionnaire for employees, included the same CSR and demographic information section as for managers, an adapted version of the gender instruments section, and two additional surveys: a contemporary sexism survey and an organisational justice survey. Besides the addition of these two surveys in the employee version, the main difference between the managers and employees versions was in the section on gender strategies. Instead of asking for the level of implementation of the different gender strategies as in the case of the managers,
employees were asked to indicate their agreement with the potential implementation of these initiatives.

In terms of online implementation, all potential participants were invited to visit the project website, read the general instructions and, from there, redirected to the BOS platform. The general instructions stated the overall purpose of the study, the groups targeted and links to the specific questionnaires regarding their managerial or non-managerial position. Participants were asked to choose if they were managers in the areas of interest or if they were general employees. After this had been selected, they were redirected to the platform containing the specific questionnaire, instructions, consent form and sections. Participants were able to amend their survey selection in the specific instruction section. The differentiated structured of the questionnaire is summarised in Figure 6-2.

![Figure 6-2. Data collection procedure](image)

To access participants, a non-probabilistic sampling method was used (Thompson, 2012). Potential participants were contacted between October 2015 and April 2016. Two strategies were implemented to access the population. Firstly, a
social media strategy was designed using LinkedIn and Facebook. Both accounts were created in August 2015 to promote this project among Latin American countries. The LinkedIn network had 1,590 contacts in April 2016 including CEOs, managers, consultants, HR specialists, CSR professionals and general employees. From the total, 1,262 contacts were invited to answer the survey by email on five occasions. Similarly, the Facebook webpage was used to run several campaigns reaching between 11 to 3,821 Facebook users.

Secondly, 269 regional and national CSR networks and employers’ associations were contacted to seek support for the promotion of this project among their members. Organisations were identified through the CSR database called *Mapeo-RSE* ([http://www.mapeo-rse.info/](http://www.mapeo-rse.info/)) and an advanced google search. 19 employers’ associations accepted to promote this project among their members.

### 6.3.2 Ethics

The data collection procedure followed the British Psychological Society’s Code of Ethics and Conduct (BPS, 2009), Code of Human Research Ethics (BPS, 2010), Ethics Guidelines for Internet-mediated Research (BPS, 2013), Chartered Association of Business Schools’ Ethics Guide (CABS, 2015), as well as the Data Protection Act 1998. In this respect, all information collected has been kept strictly confidential. Participants were asked to supply only the information that was necessary for the present studies. Additionally, it was made clear to the participants that their participation was entirely voluntary and there was no link between the researcher and their organisation. Participants were able to withdraw from the study at any point in time. All ethical forms and information for participants were published online so participants could read and download a signed copy of these documents (in Spanish).

### 6.3.3 Participants

In this study only the respondents to the manager survey were included. In total, 130 managerial level responses from 13 countries were received. The average age of respondents was 42.9 years old, most of the participants were female (55.4%), married (66.2%), with a master’s or equivalent (64.6%) or a bachelor’s or equivalent (26.9%) degrees. Additionally, respondents were members of the board (3.1%), top
managers (20.8%), middle-managers (42.3%), heads of department (31.5%), or held other managerial positions (2.3%).

In terms of company characteristics most companies come from Chile (40.8%), Argentina (19.2%), and Colombia (18.5%) representing the 78.5% of the total responses. The remaining 21.5% of the responses were from Venezuela, Ecuador, Mexico, Guatemala, Uruguay, Honduras, Bolivia, Costa Rica, Panama, and Peru. Similarly, most companies in the sample have their headquarters in a Latin American country (83%), while a small number have it in Europe (10%), North America, Australia and Asia (7% all together). Furthermore, a number of companies carry out their trading activities at the international (34.6%) and national level (31.5%), while few target customers only in Latin America (14.6%), their regions (10.0%), and cities (9.2%).

Most companies come from the private (78.5%) and non-for-profit (17.7%) sector with representation in 18 different industrial sectors following the ISIC Rev. 4 classification (UN, 2008). According to the number of employees, companies were classified in micro (1-4), small (5-19), medium (20-99) and large (100+) following the classification used by the World Bank’s Enterprise Surveys (World Bank, 2014b). Following this, participation was mainly dominated by large (60.8%) and medium (18.5%) firms with a small number of small (13.3%) and micro (8.5%) enterprises.

Additionally, participants were asked about the CSR involvement of their companies and women representation at different levels. Ranging from less than a year to more than ten years, 13.8% companies had just started their CSR activities less than a year since the date of their participation, 9.2% have been involved between 1 to 2 years, 22.3% between 3 to 4 years, 18.5% for more than 5 years, and 36.2% for more than 10 years. On the other hand, in terms of women representation, a large number of companies had a board of directors (82.3%) where women made 20% of the total members. Similarly, women were 40% of the total employees, occupied 30% of the total middle-managerial positions, 27% of the total top-managerial positions, and made 15% of the top management.

6.3.4 Variables and measures

The proposed model of relationships is composed of three categories of variables: social conversion factors, instrumental freedoms for gender equality at
work, and female achieved capabilities or achievement. The instruments used and specific variables measured are further explained as follows:

1) CSR as a conversion factor: This thesis has focused on CSR as a social conversion factor. CSR was measured using the final survey developed in Appendix A and presented in section A.5. This is a 30-item survey that allows the calculation of a second order factor conceptualised as CSR-development and reflected in six factors or CSR stages. Participants were asked to answer each statement stating their level of agreement with each statement using a 5-point Likert scale ranging from 1 = totally disagree to 5 = totally agree.

2) Gender instrumental freedoms: Instrumental freedoms here are defined as five categories of specific gender instruments in organisations. Gender instruments were measured using the final survey developed in Appendix B and presented in section B.5. This is a 21-item survey that includes five categories of instruments or dimensions. Participants were asked to answer each statement stating their level of agreement with each statement using a 5-point Likert scale ranging from 1 = totally disagree to 5 = totally agree.

3) Female achievement: One particular aspect of the capability approach is deciding the space of evaluation, capabilities or functionings. This study measures the impact of gender instruments on achieved capabilities or functionings for the reasons discussed in section 2.2.2.1. Therefore, a measure of female achievement at work was considered as reflected in four indicators:

   a. Female top-manager: This indicator reports if the top-manager is a woman.
   b. Female managers: From the total number of managers this indicator reports the percentage of female managers.
   c. Female middle-managers: From the total number of middle-managers this indicator reports the percentage of female middle-managers.
   d. Female employees: From the total number of employees in a company this indicator reports the percentage of female employees.

The selection of these four indicators is based on two reasons. On the one hand, this information is accessible and not sensitive, so respondents are more likely
to provide it in a survey. This is not the case for, for instance, information about salaries for male and female workers. On the other hand, these indicators are closely related with worldwide and regional challenges regarding the women’s capabilities to access job opportunities and to advance in the corporate ladder. Particularly, in Latin America female labour market participation rates are significantly lower than the rates for men (ECLAC, 2014b). Female labour market participation also shows a high level of segmentation and stratification across the region (ECLAC, 2012c), where the higher level of female education has not been translated into higher representation in managing level jobs, union leadership, and income (ECLAC, 2012b). According to recent reports, women as managers have increased by less than 10% between 2000 and 2012 in most of the countries in Latin America, and decreased for countries such as Bolivia, Chile, Costa Rica and Paraguay (ILO, 2015b).

All respondents were asked to provide this information when answering the full questionnaire.

### 6.3.5 Data analysis

Partial least squares approach to structural equation modelling (PLS-SEM) was implemented in the R-3.3.0 statistical software (R Core Team, 2016) using the pls package for the calculation of outer and inner coefficients, inner t-statistics, and fit indexes (Sanchez, Trinchera, & Russolillo, 2015). The smartPLS statistical software version 3.2.4 was also used for collinearity analysis and t-statistics analysis for the outer model (Ringle, Wende, & Becker, 2015).

The differential use of the software to perform the analysis is based mainly on two reasons. First, the pls package also incorporates the modified PLS algorithm proposed by Trinchera, Russolillo, and Lauro (2008) to effectively handle numeric, nominal and ordinal indicators in the same model reducing biased parameters. Second, the smartPLS software is useful to identify the p-values for each indicator loading and the VIF indicators for collinearity. The PLS-SEM analysis was implemented following the steps and reporting guidelines proposed by Hair, Ringle, and Sarstedt (2013), Hair et al. (2012) and Chin (2010). In terms of analysis, these authors make relevant suggestions for this study including options to handle second order factors, data and sample characteristics, and specific algorithm settings. Besides analysis considerations, these authors also indicate that findings can be presented in two phases. The first phase is to provide
reliability and validity indexes of the measures used. The next step is to provide
evidence supporting the set of relationships theoretically proposed in the model.

Inner weights were calculated using the path weighting scheme. According to
Esposito Vinzi et al. (2010) three estimation schemes are the most common: path
weighting (based on the regression coefficients of the arrow orientations in the path
model), centroid (based on the sign of the correlations between a latent variable and
its adjacent latent variables), and factorial (based on the full set of correlations). Only
the path weighting scheme takes into account the causal order of the constructs
(Lohmöller, 1989 in Henseler & Chin, 2010), consequently it was preferred in this
study as the order of the relationship between variables is relevant.

Preliminary analyses were also carried out in R. Additional packages were
used including the faoutliers R package version 0.6.1 for identification of outliers
(Chalmers & Flora, 2015) and the lavaan R package for the construction of the models
for these preliminary analyses (Rosseel, 2012). Finally, statistical power analysis for
relevant path coefficients were calculated using the pwr R package version 1.1-3
(Champely et al., 2015).

6.4 Findings

Results of the analysis are presented in this section in two parts, preliminary
analysis and the model evaluation.

6.4.1 Preliminary analyses

Preliminary analyses were conducted to ensure the data were adequate to be
included in the research model. The database was visually reviewed and presented
no missing data. Furthermore, outliers were checked by calculating the generalized
Cook's distance statistic (gCD). No cases were identified as outliers for the gender
instruments survey and the numeric measures of achievement. However for the CSR
scale, two cases resulted in a Cook’s distance higher than the recommended cut-off
of \(4/n = .031\) (Bollen & Jackman, 1990). Both cases were visually reviewed to identify
the reason of their identification as outlier and no action was taken as they were
considered adequate in terms of the response pattern.
Collinearity was also checked. Pearson correlation matrix for all the latent variables was calculated and visually inspected. As Table 6-1 shows, all the CSR stages are highly correlated with their second order factor, CSR development. This is not problematic as they are separately included in the analysis. For the other variables, all the correlations were below the .80 threshold (Dormann et al., 2013). However, it is important to notice that the correlation between capability-seeking and strategizing is above the suggested threshold for potential collinearity.

The variance inflation factor (VIF) was calculated and reviewed in order to confirm or dismiss any risk of collinearity between these variables. The outer model showed VIF values ranging from 1.25 to 4.87 while the inner model resulted in values between 2.40 to 3.65, all values below the suggested tolerance threshold of 5 (Hair et al., 2013). Therefore, all variables were considered suitable and no important collinearity issues are presented in the data.

Overall sample size adequacy was also explored. In this respect, sample size recommendations in PLS-SEM build on the properties of multiple regression models (Hair et al., 2012). An a priori power analysis based on the portion of the model with the largest number of predictors was then performed (Peng & Lai, 2012; Urbach & Ahlemann, 2010). According to this analysis when six predictors were considered, the minimum suggested sample size was ninety-seven in order to achieve a statistical power of 80 percent, assuming a medium effect size of .15 and a .05 significance level. Therefore, a sample size of 130 is able to achieve a global power of 92 percent. Further post-hoc power analysis will be also performed considering the achieved effect size for relevant path coefficients.

Finally, multivariate normality was not reviewed as it is not a requirement for PLS-SEM analysis.
Table 6-1. Descriptive and correlation matrix for latent variables

<table>
<thead>
<tr>
<th></th>
<th>Mean(SD)</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12</th>
<th>13</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSR development</td>
<td>3.52(1.26)</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Self-protecting</td>
<td>2.20(1.24)</td>
<td>-0.67</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compliance-seeking</td>
<td>4.23(1.05)</td>
<td>0.77</td>
<td>-0.51</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capability-seeking</td>
<td>3.79(1.24)</td>
<td>0.91</td>
<td>-0.56</td>
<td>0.71</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Caring</td>
<td>3.37(1.44)</td>
<td>0.87</td>
<td>-0.47</td>
<td>0.57</td>
<td>0.77</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strategizing</td>
<td>3.17(1.31)</td>
<td>0.90</td>
<td>-0.58</td>
<td>0.60</td>
<td>0.84</td>
<td>0.78</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transforming</td>
<td>3.73(1.28)</td>
<td>0.79</td>
<td>-0.64</td>
<td>0.49</td>
<td>0.67</td>
<td>0.69</td>
<td>0.64</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Training guarantees</td>
<td>3.22(1.33)</td>
<td>0.51</td>
<td>-0.49</td>
<td>0.42</td>
<td>0.53</td>
<td>0.41</td>
<td>0.45</td>
<td>0.54</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Value the feminine</td>
<td>3.88(1.23)</td>
<td>0.58</td>
<td>-0.54</td>
<td>0.53</td>
<td>0.60</td>
<td>0.47</td>
<td>0.47</td>
<td>0.55</td>
<td>0.76</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equal opportunities</td>
<td>3.78(1.27)</td>
<td>0.64</td>
<td>-0.57</td>
<td>0.69</td>
<td>0.63</td>
<td>0.48</td>
<td>0.52</td>
<td>0.57</td>
<td>0.72</td>
<td>0.76</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gender infrastructure</td>
<td>2.99(1.41)</td>
<td>0.74</td>
<td>-0.52</td>
<td>0.58</td>
<td>0.76</td>
<td>0.63</td>
<td>0.76</td>
<td>0.51</td>
<td>0.55</td>
<td>0.60</td>
<td>0.62</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Social exchange</td>
<td>2.82(1.34)</td>
<td>0.60</td>
<td>-0.49</td>
<td>0.45</td>
<td>0.59</td>
<td>0.52</td>
<td>0.61</td>
<td>0.52</td>
<td>0.57</td>
<td>0.53</td>
<td>0.75</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Achievement</td>
<td>0.31(.27)</td>
<td>0.01</td>
<td>-0.21</td>
<td>-0.11</td>
<td>0.01</td>
<td>0.00</td>
<td>0.04</td>
<td>0.21</td>
<td>0.32</td>
<td>0.21</td>
<td>0.09</td>
<td>0.06</td>
<td>0.19</td>
<td>1</td>
</tr>
</tbody>
</table>

Note:

a Only numerical values were included. For the nominal variables 20 companies have a female top manager.
6.4.2 Model evaluation

After preliminary analyses were performed, the proposed relationships between variables were tested. Two sub-models were derived from the general model presented in section 6.2. These sub-models are illustrated in Figure 6-3. The first model includes the composite variable for CSR development, the five gender instruments and the measure of achievement. This model aims at identifying the impact of CSR on the design of specific instrumental freedoms for gender equality and the effect of these instruments on the actual female worker’s achievement. On the other hand, the second model includes the six CSR stages and the five gender instruments. The objective of this model is to identify how the different CSR stages impact the specific instrumental freedoms for gender equality at work.

![Diagram of Model 1 and Model 2](image)

Figure 6-3. Proposed sub-models
Models are evaluated in two steps. The first step considers the outer model by examining the item loadings, reliability indexes such as the Cronbach’s alpha (α), the Dillon-Goldstein’s rho (DG’s rho) and composite reliability (C.R.); and the Average Variance Extracted (AVE) as a validity index. Table 6-2 illustrates these results for the variables included in both models.

Table 6-2. Standardised loadings, reliability and validity indexes

<table>
<thead>
<tr>
<th>Variables</th>
<th>Loadings range</th>
<th>α</th>
<th>DG’s rho</th>
<th>C.R.</th>
<th>AVE</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSR development</td>
<td>.66 -.90</td>
<td>.90</td>
<td>.92</td>
<td>.92</td>
<td>.67</td>
</tr>
<tr>
<td>Self-protecting</td>
<td>.74 -.82</td>
<td>.79</td>
<td>.86</td>
<td>.86</td>
<td>.59</td>
</tr>
<tr>
<td>Compliance-seeking</td>
<td>.68 -.75</td>
<td>.81</td>
<td>.87</td>
<td>.87</td>
<td>.52</td>
</tr>
<tr>
<td>Capability-seeking</td>
<td>.60 -.84</td>
<td>.83</td>
<td>.88</td>
<td>.88</td>
<td>.55</td>
</tr>
<tr>
<td>Caring</td>
<td>.79 -.90</td>
<td>.92</td>
<td>.92</td>
<td>.92</td>
<td>.70</td>
</tr>
<tr>
<td>Strategizing</td>
<td>.72 -.85</td>
<td>.86</td>
<td>.90</td>
<td>.90</td>
<td>.66</td>
</tr>
<tr>
<td>Transforming</td>
<td>.81 -.89</td>
<td>.88</td>
<td>.92</td>
<td>.92</td>
<td>.74</td>
</tr>
<tr>
<td>Training guarantees</td>
<td>.82 -.89</td>
<td>.83</td>
<td>.90</td>
<td>.90</td>
<td>.75</td>
</tr>
<tr>
<td>Value the feminine</td>
<td>.78 -.88</td>
<td>.79</td>
<td>.88</td>
<td>.88</td>
<td>.69</td>
</tr>
<tr>
<td>Equal opportunities</td>
<td>.67 -.82</td>
<td>.84</td>
<td>.89</td>
<td>.88</td>
<td>.58</td>
</tr>
<tr>
<td>Gender infrastructure</td>
<td>.83 -.91</td>
<td>.93</td>
<td>.94</td>
<td>.94</td>
<td>.75</td>
</tr>
<tr>
<td>Social exchange</td>
<td>.83 -.93</td>
<td>.85</td>
<td>.91</td>
<td>.91</td>
<td>.79</td>
</tr>
<tr>
<td>Achievement</td>
<td>.74 -.84</td>
<td>.80</td>
<td>.87</td>
<td>.85</td>
<td>.61</td>
</tr>
</tbody>
</table>

Notes:

a All loadings are significant at p < .01 after a bootstrapping of 500 samples

As shown in this table, most of the manifested variables present high loading values above .70 regarding their latent variable. Only a few loadings show values below .70 (self-protecting = .66 regarding CSR development, item 9 = .68 regarding compliance-seeking, item 12 = .60 regarding capability-seeking, and item 8 = .67 regarding equal opportunities). However, no loading was lower than the limit of .40 for exploratory research in PLS-SEM (Hair et al., 2013). Additionally, the results indicate that all the variables present strong convergent and discriminant validity with reliability values above .70 for the Cronbach’s alpha, the DG’s rho and the composite reliability as well as discriminant validity higher than the suggested value of .50 for the AVE index (Hulland, 1999).
The second step assesses the inner model or the model’s ability to predict the endogenous constructs by reviewing the coefficient of determination ($R^2$), redundancy index ($Q^2$), path coefficients, bootstrap, t-values, effect size ($f^2$) and statistical power of relevant paths. Figure 6-4 shows the results of this analysis for the first sub-model.

Figure 6-4. Standardised path coefficients for model 1. ** $p<.01$ after a bootstrapping of 500 samples (lines in bold)

All path coefficients between CSR development and each gender instrument were positive and statistically significant ($p < .01$), indicating that higher levels of CSR have a positive impact on these gender instruments. In all cases CSR has predictive relevance with redundancy index ($Q^2$) values greater than 0. Additionally, the predictive power of CSR is medium in most of the cases ($R^2 < .50$), and high for gender sensitive infrastructure ($R^2 > .50$). Similarly, the effect size of CSR development on all the gender instruments is large ($f^2$ range = .45 to 1.21) and the statistical power is also large for all the path coefficients (power = 1.0) considering a minimum power of .80 and small, medium and large effect sizes with values of .02, .15, and .35, respectively (Cohen, 1992a, 1992b).
This situation is different when the impact of the gender instruments on the measure of achievement is reviewed. The predictive relevance of the full set of instruments is small as the redundancy index value for the relationship between the gender frames and achievement is close to 0 ($Q^2 = .10$). Similarly, the predictive power of the gender frames is low on achievement ($R^2 = .12$) and mainly explained by the significant impact of training guarantees on this measure ($p < .01$). The effect size ($f^2$) of this path coefficient was calculated by looking at the change in $R^2$ when training guarantees is excluded from the model ($R^2$ excluded = .08) following Chin (2010). The resulting effect size is small ($f^2 = .10$) regarding the impact of training guarantees on achievement and achieved statistical power is .78 showing a small deviation from the suggested value of .80.

Finally, to check whether the result for the four non-significant paths coefficients were due to a lack of statistical power, a post hoc power analysis was conducted considering the sample size, the four non-significant gender instruments, the smallest $f^2$, and a significance level of .05. For the four non-significant path coefficients the smallest effect size was used ($f^2 = .01$). This analysis resulted in low statistical power (power = .11). Overall, these results imply that with this sample size ($n = 130$) the analysis does not have not sufficient power to identify impact of these four gender instruments on the dependent variable of achievement.

A second sub-model examining the effects of each CSR stage on the gender instruments was also examined. Table 6-3 shows the results for this model. The predictive power of the six CSR stages is medium for training guarantees ($R^2 = .47$), value the feminine ($R^2 = .46$), social exchange ($R^2 = .42$) and equal opportunities ($R^2 = .57$), and high for gender sensitive infrastructure ($R^2 = .65$). In all cases the CSR stages have predictive relevance with redundancy index ($Q^2$) values greater than 0. Additionally, the table shows that each CSR stages have a differential impact on the gender instruments as shown by the significant levels and small effect sizes for all significant path coefficients (in parenthesis). Considering these effect sizes, only the path coefficients from compliance seeking to equal opportunities resulted in a sufficient level of statistical power (power = .84).

It is also interesting to note that while the caring stage does not show any significant impact on the gender instruments, capability-seeking is the more important dimension in terms of its contribution to four out of five instruments. Furthermore, the self-protecting stage showed a significant but negative effect on the value of feminine and equal opportunities. This impact is expected as this stage is more related to a
pre-responsibility stage where the creation of profit is still the main concern, law compliance is mainly related with self-protection, and there is a lack of awareness about gender and diversity issues at work.

Table 6-3. Standardised path coefficients for model 2

<table>
<thead>
<tr>
<th></th>
<th>Training guarantees</th>
<th>Value the feminine</th>
<th>Equal opportunities</th>
<th>Gender infrastructure</th>
<th>Gender exchange</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self-protecting</td>
<td>-.17 (.00)</td>
<td>-.24** (.03)</td>
<td>-.18* (.03)</td>
<td>-.11 (.00)</td>
<td>-.14 (.01)</td>
</tr>
<tr>
<td>Compliance-seeking</td>
<td>.04 (.00)</td>
<td>.15 (.02)</td>
<td>.44** (.12)</td>
<td>.04 (.01)</td>
<td>.02 (.00)</td>
</tr>
<tr>
<td>Capability-seeking</td>
<td>.36* (.02)</td>
<td>.48** (.06)</td>
<td>.24* (.04)</td>
<td>.41** (.05)</td>
<td>.16 (.00)</td>
</tr>
<tr>
<td>Caring</td>
<td>-.12 (.01)</td>
<td>-.04 (.00)</td>
<td>-.11 (.03)</td>
<td>.02 (.00)</td>
<td>.01 (.00)</td>
</tr>
<tr>
<td>Strategizing</td>
<td>-.06 (.02)</td>
<td>-.25 (.01)</td>
<td>-.12 (.00)</td>
<td>.40** (.08)</td>
<td>.31* (.05)</td>
</tr>
<tr>
<td>Transforming</td>
<td>.30** (.04)</td>
<td>.20 (.03)</td>
<td>.22* (.05)</td>
<td>-.12 (.00)</td>
<td>.12 (.04)</td>
</tr>
</tbody>
</table>

R²: .37 .46 .57 .65 .49 .34

Notes: Effect size (f²) is shown in parenthesis.

On the other hand, compliance-seeking shows a positive impact on equal opportunities. As this stage is based mainly on compliance to the minimum industry standards and local regulations, the promotion of equal opportunities at work is being increasingly included as a part of the company responsible practices. In this respect, aspects such as gender regulations, equal remuneration, paternity/maternity leave, and caring services are increasingly part of the national employers' regulations across Latin American countries. The next stage, the capability-seeking, impacts positively on all the instruments but social exchange. In this respect, companies are likely to have a positive impact on specific instrumental freedoms for gender equality when they have adhered to international standards, have their own code of conducts, promote a two-way dialogue with stakeholders and have developed a procedure to address ethical issues raised by employees.
In the strategizing stage companies are likely to have positive effects on gender infrastructure and social exchange. This implies that when CSR becomes part of the corporate strategy and, thus, makes business sense, it is likely that gender sensitive issues are incorporated within this strategy and that these issues are considered in the company involvement with governments, the community, business partners and suppliers. Finally, when companies include elements from the transforming stage, they are likely to impact positively on training guarantees and equal opportunities. This implies that a higher involvement with governments, local communities and civil society allows companies to be aware of social expectations regarding gender issues at work and the inclusion of training guarantees to reduce the gender gap.

6.5 Discussion and implications

This chapter has explored the level of integration of five gender instruments within the CSR strategy as well as the impact of these instruments on gender equality at work. A set of proposed relationships between CSR, gender instruments and female achievement was empirically tested. From the overall findings two main conclusions can be drawn.

On the one hand, CSR has a positive impact on the implementation of gender instruments at work. This implies that companies with higher levels of CSR development tend to also include gender initiatives at work. Although the integration of organisational practices and gender equality issues across the region has been argued to be weak (Maxfield, 2007), this study provides empirical support for CSR as an increasingly effective tool, to put in place specific initiatives addressing gender issues within and beyond the organisational boundaries.

Particularly, businesses are likely to positively impact most of the gender instruments when they begin to adapt their behaviour to internationally recognised CSR guidelines and standards. As also reported by Karam and Jamali (2013) who found that CSR holds a considerable development potential especially in responding to regional and international calls to work on gender inequalities from an organisational standpoint. Although a few years ago, it has been argued that women and gender equality concerns had received less attention within the CSR agenda (Kilgour, 2013; Pearson, 2007; Utting, 2007), findings of this study supports a more
positive view of international instruments for corporate behaviours as they seem to have a strong gender equality mandate.

To some extent, the findings also complement the conclusions from Chapter 4 in which global governance initiatives were explored. If companies are more likely to implement gender instruments when they adapt their behaviour to international CSR standards, the content of these standards would guide companies how best to deal with gender issues. Although more research should be done to corroborate these findings, strengthening the gender dimension in international CSR initiatives can be a key aspect to advancing gender equality at work.

However, despite this positive impact of CSR on the presence of gender initiatives at work, there is an overall lack of impact of these initiatives on female achievement at work. These instruments may be insufficient and unable to address the complexities of gender inequality. Although gender instruments are being developed and implemented by organisations as a part of their CSR agenda, these initiatives may be existing only on the paper and lacking effective implementation on the ground. In addition, it is also possible that when these initiatives are being successfully implemented, they are potentially being underutilised by employees.

In terms of implementation, Liff and Cameron (1997) propose that a more fundamental difficulty with the policy approach to gender initiatives could be reducing their impact. This approach has generally understood that women have problems which need to be redressed rather than organisations needing to change. Therefore, these authors propose a more proactive approach based on the view that it is organisations not women who have the problems. Similarly, Lorber (2000: 80) suggests that an unequal gender order needs to be addressed through a “feminist degendering movement”, rather than through a “women’s movement”. Gender issues can no longer be tackled as a “women’s business” alone (Connell, 2005, p. 1805), but as embedded in the social and organisational dynamics and structures.

However, this does not mean that making a feminist degendering strategy at all levels would be transversally effective. In the absence of a gendered baseline, the actual chance of people having control over their lives and resources is vague, and inequalities become inevitable (Hopwood, Mellor, & O’Brien, 2005). A strong floor of rights is still needed to protect the most vulnerable employees, especially in industries and countries where trade unions have little or virtually no influence, such as in Latin America (Doherty, 2004).
In terms of utilisation, organisational cultures can block or enable employees’ use of available policies and, therefore, reduce or increase their potential impact. This is related with the problem of implementation and is being studied for work-life balance policies. Research has found that the perceptions of a supportive work–family culture is related to employees’ use of related benefits (Thompson, Beauvais, & Lyness, 1999). For example, men’s use of parental leave is significantly affected by a company’s commitment to care, the level of support for women’s equal employment opportunity, top managerial support, and work environments that reward task performance versus long hours (Haas, Allard, & Hwang, 2002).

Despite this lack of impact, it is important to underline the positive effect of training guarantees for women on female achievement. Although the results are partial considering the statistical analysis, this instrument showed a relevant impact on female achievement in this sample. This effect is explained by Martin (2003) who stated that training targeting female employees is the main approach for companies seeking to hire and retain more women. As female achievement is defined here, in terms of women access to job opportunities and job progression, targeted training has the potential of improving the job qualifications of women so they are better equipped to compete with men (Ely & Meyerson, 2000). This is particularly useful in Latin America as labour stratification and segregation has been associated with lower education levels among lower-income women, and to the lower availability of jobs because labour markets have been raising educational requirements (ECLAC, 2012b).

However, the partial effect of this instrument on female achievement can be also explained in terms of the deficiencies of this approach. By targeting female qualifications and skills, it leaves structures and male-biased standards unchanged (Meyerson & Kolb, 2000). As such, this instrument is based on the basic idea that men and women have the same access to opportunities and that they fail because of their own merit. For this reason, different initiatives should be complemented with initiatives from other categories of instruments. A complementary analysis will allow companies to strengthen the impact of their effort on the ground in terms of female employees’ capabilities and actual achievement.
6.5.1 Implications for public and organisational policy

The findings of this study also have implications for public and organisational policy. These implications can be drawn by considering the CSR development stages and their impact on the implementation of gender instruments. In this respect, each of the six development stages reflecting CSR showed a differential impact on the gender instruments proposed in this study.

A lack of awareness about CSR related issues (self-protecting stage) is also a deficiency of gender awareness. The negative impact of business as usual with a profit-driven focus and limited law compliance has been largely discussed in the management literature since the beginning of the interest in CSR (Bowen, 1953; Clark, 1926; Dodd, 1932; Freeman, 1984). However, little discussion exists in terms of how these companies manage gender issues at work. A self-protecting stance is likely to reinforce male related characteristics as the standard, and neglect the contribution of feminine attributes to work. If CSR is mainly seen as a reputation tool and expressed in philanthropy or corporate social investment, companies are likely to dismiss gender issues at work and even impact them negatively (specially for value the feminine and equal opportunities).

This finding has implications for the public policy understanding of CSR. It has been largely argued that CSR refers to voluntary business initiatives. However, a voluntary notion of CSR can be risky especially when the private sector is driven mainly by profitability. In this case, the minimum standards for gender equality need to be explicitly included in national regulations and law enforcement need to be strengthened in terms of gender issues.

This non voluntary CSR perspective is extensively discussed by McBarnet (2007). The author proposes that CSR is also subject to legal pressure and enforcement. However, this is not necessarily in the form of conventional state regulation but through indirect state pressure, market forces and the use of private law by private actors. As such, challenge facing the state is how to integrate gender within these softer legal instruments. A neglect of this role of governments in this respect can lead to a negative impact on the appreciation of female workers and their access to labour market opportunities.

However, the current role of social institutions is currently limited at helping organisations to design, implement and evaluate relevant instrumental freedoms for gender equality at work. This was explored in the previous chapter in terms of state
capacity and emphasised by multilateral organisations. Governmental institutions in Latin America have limited impact on gender issues because of weak political will, scarce resources, shortage of internal capacity to mainstream gender, and inadequate legislation (CIM, 2012).

On the other hand, findings also underline the virtually null impact of the strategies included in the caring stage on gender instruments. These results can be interpreted from two standpoints at the least. Firstly, it would possible to assume that the mechanisms included in this stage are falling at large. However, this assumption seems to be too general and incorrect as it is based on a small sample size. Secondly, it is possible to assume that gender equality is not being included in the organisational internal CSR agenda unless these issues are an explicit legal, market or social requirement. This interpretation implies that although companies can have a CSR policy, a budget for its implementation and committees to discuss CSR involvement, however gender is not part of what is being discussed by managers.

These specific mechanisms can be limited to promote gender equality unless they are closely associated with social pressure, even though there is one additional factor that can have an important impact. This additional element is included in the strategizing stage and it is related with the idea that CSR, apart from bettering the society, should make business sense (Bhattacharyya et al., 2008). When CSR makes business sense, companies are also likely to integrate gender issues in their internal process building a gender sensitive infrastructure and increase their gender social exchange with local institutions, business partners and suppliers.

The strategic value for organisations of gender equality has been proven by a number of studies (e.g. Bernardi, Bosco, & Vassill, 2006; Campbell & Mínguez-Vera, 2008; Desvaux & Devillard, 2008; Desvaux, Devillard, & Baumgarten, 2007). The key element here is that people have to understand that “there is no healthy business in a sick society” (Gutiérrez & Jones, 2004, p. 153), and that gender issues play an important role building a healthy society (ILO, 2015b; Johnsson-Latham, 2007; World Bank, 2011). From this perspective, strategic CSR does not imply a pure business case for gender equality. Being strategic in this perspective is to link business processes and benefits with development issues including gender equality. Therefore, CSR is strategically good for business only when responsible practices make development and moral sense.
6.5.2 Limitations and the way forward

It is important to underline that the interpretation of these findings needs to be cautious due to their statistical limitations. Overall, results showed small effect sizes, insufficient statistical power of most of the stages on gender instruments, and of these instruments on female achievement. The lack of power and small effect sizes can be caused by, on the one hand, the small sample size and, on the other hand, the partial adequacy of, particularly, the measure of achievement.

In terms of sample size, future research with larger sample sizes and diverse participants is needed to extend the results of this study. Although the composite measure of CSR showed a high power to identify an effect on gender instruments and its compliance seeking stage also showed a high power on equal opportunities, most of the CSR stages individually did not achieve enough power. Larger samples can overcome these limitations as well as confirm the results of this study.

Similarly, participants in this study come mainly from three countries and large companies. Local samples at the country level are needed for comparative purposes and public policy relevance. Latin American countries have different political, economic and social contexts (Katz, 2015; Lowy, 2015). These aspects can condition not only responsible business behaviour (Fundacion AVINA & Korin, 2011), but also the levels of gender inequality in the labour market (Lupica, 2015). Moreover, as women are disproportionately concentrated in certain sectors (CIM, 2011), further research should be carried out to understand if CSR has a differential impact on gender instruments and on female achievement.

In terms of the measure of achievement, gender instruments did not achieve a sufficient statistical power to identify an effect on female achievement. The only instrument close to the minimum expected power (.80) was training opportunities for women. Although this can be also due to the sample size, a key aspect to be considered in future research is the revaluation of the measure of achievement. In this study, female achievement was only measured considering two aspects including access to jobs and carer progression. The indicators considered in this study are therefore limited in scope and they do not fully account for the complexities of gender inequalities at work.

Finally, this study was implemented at the organisational level using manager’s responses. This perspective is useful but limited when CSR and gender policies and initiatives do not reach the non-managerial responses at the employee
level. According to Factor, Oliver, and Montgomery (2013) this is of particular interest in countries with high levels of inequality. In these countries managers and non-managers tend to differ in their perceptions about social responsibility and to grow wider over time. The next chapter, addresses this limitation to some extent by focusing at the employee level.
Chapter 7: CSR and Instrumental Freedoms for Gender Equality at Work: Exploring the Employee Level Mechanisms

7.1 Introduction

Despite many efforts, women continue to be discriminated against. Around the world, women have been historically more limited in their choices for employment, they are more likely to work under vulnerable conditions, and they are over-represented in mid-skill occupations (ILO, 2012a). Organisational practices continue to discriminate women by devaluing, subordinating, and marginalising them (Thompson, 2008). As found in the previous chapter, even when responsible companies put in place a number of instruments to facilitate women's access and advancement at work, these initiatives have had a limited impact on actual female achievement.

This chapter aims at complementing the previous study by exploring employee level mechanisms enabling or blocking the impact of gender instruments at work. In this respect, two mechanisms are suggested. On the one hand, the concept of agency is explored in terms of negative outcomes. According to the capability approach an agent is "someone who acts and brings about change, and whose achievements can be judged in terms of her own values and objectives, whether or not we assess them in terms of some external criteria as well" (Sen, 1999, p. 18). This implies a positive view of agency. However, an agent can be also negative blocking or interfering the agency of another individual or group of individuals (Kabeer, 1999).

Therefore, negative agency is here explored in terms of contemporary expressions of sexism. Contemporary sexism has been proposed as a new form of discrimination that emerged as a result of the rise of policies and regulation prohibiting explicit gender discrimination (Cortina, Kabat-Farr, Leskinen, Huerta, & Magley, 2013). In this respect, while global efforts have successfully changed social patterns resulting in less gender inequality, they may have also resulted in new manifestations of discrimination that, in turn, generated new inequalities (ILO, 2003). These contemporary forms of discrimination can limit the impact or block the implementation
of governmental policies and organisational initiatives to bring equality in the workplace (Patrick & Kumar, 2012; World Bank, 2012c).

On the other hand, perceived justice is also considered as a potential mechanism whereby CSR impacts employee behaviours and intentions. Although CSR policies and practices are developed and implemented at the macro and organisational level, employee perceptions about these policies and practices reside at the individual and group levels of analysis (Morgeson, Aguinis, Waldman, & Siegel, 2013). In this respect, it has been proposed that employees’ perceptions of the company’s CSR are a special aspect of their more general justice perceptions (Aguilera et al., 2007; Aguinis & Glavas, 2012; Rupp et al., 2013; Tziner et al., 2011). In that case, socially responsible companies are likely to be viewed as ethical organisations and should generate similar employee responses (De Roeck et al., 2014; Rupp et al., 2006).

By studying these mechanisms, a better understanding of how the individual level impacts on gender equality efforts through CSR policies can be achieved. The current literature suggests that research on CSR has overlooked what perhaps is the major source of irresponsible behaviour in companies - people (Armstrong & Green, 2013). Historically, CSR research has focused on the institutional and organisational level (Aguinis & Glavas, 2012), while employees as unit of analysis have received limited attention (Aguilera et al., 2007). Therefore, by exploring perceived justice and contemporary sexism in the relationship between perceived CSR and attitudes towards gender instruments at work, this study contributes to the CSR literature concerned with the employee level mechanisms.

This chapter is structured in four sections. The first section explains the proposed relationships between variables and hypotheses. The second section describes the method used to empirically test the proposed hypotheses. The third section presents the findings of this study including relevant preliminary analysis and, then, the evaluation of the set of proposed relationships. Finally, the chapter ends by discussing the main findings regarding the hypotheses, possible implications for organisational policy, and identifying avenues for future research.
7.2 The current study

Findings from the previous chapter indicated that CSR has the potential to enable the implementation of gender instruments at work. However, this conclusion applies only at the level of organisational policies leaving out potential mechanisms included in this relationship. Although these mechanisms could be related with societal and organisational level factors, this study focuses at the employee level. Therefore, this chapter aims at complementing the previous study by exploring employee level mechanisms enabling or blocking the impact of gender instruments at work. Two mechanisms at the employee level are explored: perceived overall justice as enabler, and contemporary sexism as an expression of negative agency.

The interest in CSR and its impact on employees is relatively recent (Aguilera et al., 2007; Bolton, Kim, & O’Gorman, 2011; De Roeck et al., 2014; Lam & Khare, 2010; Rodrigo & Arenas, 2008; Wolf, 2013; Young & Thyil, 2009). The last few years there has been a growing interest on how the employees’ perceptions of CSR shape their subsequent attitudes and behaviours. In this line of interest, the impact of the employees’ perception of CSR initiatives has been studied in relation to organisational issues such as employee job satisfaction (Tziner et al., 2011; Valentine & Fleischman, 2008), organisational commitment (Brammer et al., 2007; Turker, 2009a), organisational identification (Kim, Lee, Lee, & Kim, 2010), turnover (Vitaliano, 2010), job motivation (Skudiene & Auruskeviciene, 2012), and employee attachment (Lee et al., 2013), among others.

Previous research has acknowledged the positive mediational role of overall justice in the relationship between CSR and specific employee level outcomes and attitudes. For example, perceived CSR has been found to relate positively to employee attraction (Joo, Moon, & Choi, 2016), job satisfaction (De Roeck et al., 2014), and organisational commitment (Moon et al., 2014), through its effects on overall justice perceptions. Accordingly, CSR initiatives could have particular importance as a means to support organisational efforts to create constructive relationships with their employees and in this manner improve their attitudes at work.

On the other hand, contemporary sexism is mainly manifested in a resistance of women’s demands and a lack of support for gender related policies (Swim et al., 1995; Tougas et al., 1995). Consequently, contemporary sexism could be also playing a mediational role between CSR and the employee agreement with the implementation of gender related initiatives in their workplaces. Particularly, several
studies using the neo-sexist model have found that discriminatory beliefs are significantly related to attitudes toward women’s rights (Masser & Abrams, 1999), the opposition to programmes designed to facilitate the integration of women at work (Tougas et al., 1995), and the level of support for equal employment opportunities policies and the evaluation of their fairness (Tougas, Crosby, Joly, & Pelchat, 1995).

However, no previous research has explored the direct or mediational role of contemporary sexism and CSR. Research on the antecedents of contemporary sexism is limited (Cortina, 2008). In this respect, it has been proposed that the lack of support for women’s rights could happen because of the perception of threat by the dominant group (Martínez & Paterna, 2013). Although it is not conclusive whether the perception of threat is an antecedent or consequence of neo-sexism beliefs (Moya & Expósito, 2001; Tougas et al., 1995), it is fairly clear that it plays a central role in its explanation (Derous, Ryan, & Buijsrogge, 2013).

Accordingly, this perception of threat could be a special aspect of the perceived justice of organisational arrangements regarding gender issues at work (Bobocel, 2013; Kottke & Agars, 2005). For example, research has found that men with higher scores on the neo-sexism scale have high perceptions of discrimination against men as a group by actions to bring equality among sexes (Cameron, 2002). Similarly, Beaton et al. (1996) have found that when the representation of female managers increases in organisations, the feeling of threat amongst male managers also increases. Furthermore, Krings and Facchin (2009) has found that when men perceive low interaction justice, they are more likely to discriminate. Consequently, contemporary sexism is here proposed as a second mediator which is triggered by the action of perceived justice.

Finally, these mechanisms could work differently for male and female workers. In this respect, organisational justice perceptions could be moderated by sex. Although in a meta-analysis of 190 studies Cohen-Charash and Spector (2001) found that gender was not strongly related to justice perceptions, research has shown that justice is different between sexes. In this respect, Brammer et al. (2007) found that, compared to men, female workers have stronger preferences for discretionary behaviour and fair working practices while men have more interest in internal training initiatives. Similarly, Lee and Farh (1999) found that women focus more on distributive issues rather than procedural justice issues when they evaluate social arrangements. On the contrary, the relationship between procedural justice and contract fulfilment has been reported to be higher for male workers (Lee, Pillutla, & Law, 2000).
Furthermore, men’s ratings have been reported to be significantly higher than women’s on distributive justice and women’s ratings to be significantly higher than men’s on interactional justice (Tata & Bowes-Sperry, 1996).

Also, contemporary sexism tends to be more experienced by men than women (Tougas & Veilleux, 1988, 1990; Veilleux & Tougas, 1989). In this respect, contemporary sexism could be behind men’s willingness to support women (Beaton et al., 1996; Martínez & Paterna, 2013). According to the neo-sexism model, sexist beliefs are developed by individuals who believe that changes in the equilibrium between men and women would lead their group to lose more than they may win (Tougas, et al., 1995). For example, men with higher scores on the neo-sexism scale have high perceptions of discrimination against men as a group by actions to bring equality among sexes (Cameron, 2002).

In summary, the set of proposed relationships in this study are based on the assumption that if socially responsible companies are likely to be viewed as fair organisations, they should generate similar employee responses. Under this assumption the following five hypotheses are proposed and presented graphically in Figure 7-1:

H1: CSR is positively related with employee support for the implementation of gender related instruments (direct effect).

H2: The relationship between CSR and the level of employee support for gender related instruments is mediated by employee justice perceptions (main mediation effect).

H3: By increasing perceived justice, CSR reduces contemporary sexism beliefs and, in turn, generates a positive employee attitude towards the implementation of gender related instruments (three paths mediation effect).

H4: The mediational effect of contemporary sexism is conditioned by sex (conditional mediation effect 1).

H5: The mediational effect of justice is conditioned by sex (conditional mediational effect 2).
7.3 Method

7.3.1 Participants

The same procedure for data collection and ethical considerations described in Chapter 6 were followed in this study (see sections 6.3.1 and 6.3.2). The target population were current workers employed by private and/or public companies in Latin America. Only Spanish speaking countries were considered. A non-probabilistic sampling method was used to gather participants. Possible participants were contacted between October 2015 and April 2016.

In total, 202 responses from 9 countries were received. Most participants came from Mexico (45.0%), Chile (33.7%), and Colombia (7.9%) representing 86.6% of the total responses. The remaining 13.4% came from Argentina, Ecuador, Venezuela, Dominican Republic, Peru and Guatemala. Participants were male (50.5%) and female (49.5%) with an average age of 34.9 years. Most of the participants were single (51.5%) with a bachelor’s or equivalent (48.5%) and a master’s or equivalent (36.6%) degree as main educational levels. Additionally,
respondents were top managers (15.8%), middle-managers (13.4%), professionals (45.0%) and general employees (24.9%) working full-time (93.1%), in a permanent position (58.4%) and a direct job agreement with their companies (67.8%).

Furthermore, an important number of participants worked in companies that trade at the international (14.9%) and national level (69.8%), while few target customers only in Latin America (4.0%), their regions (2.0%), and cities (8.9%). In terms of company characteristics, most participants worked in the private (75.2%) and public (13.4%) sectors with representation in 15 different industrial sectors following the ISIC Rev. 4 classification (UN, 2008). According to the number of employees, companies were classified in micro (1-4), small (5-19), medium (20-99) and large (100+) following the classification used by the World Bank’s Enterprise Surveys (World Bank, 2014b). In this respect, participation was mainly dominated by large companies (84.2%) with few responses from workers belonging to medium (9.4%) and small (6.4%) enterprises.

Additionally, participants were asked about the CSR involvement of their companies and women representation. Ranging from less than a year to more than ten years, 17.8% companies were reported to just starting their CSR activities less than a year since the date of their participation, 14.4% were involved in CSR for between 1 to 2 years, 30.2% between 3 to 4 years, 21.8% for more than 5 years, and 15.8% for more than 10 years. On the other hand, in terms of women representation, most of the participants reported being employed by companies with a male top manager (87.1%).

7.3.2 Variables and measures

In order to test the proposed relationships, four variables were included in the analysis, as summarized in the Table 7-1.
Table 7-1: Summary of variables and measures

<table>
<thead>
<tr>
<th>Variable</th>
<th>Measure</th>
<th>Full scale</th>
<th>Items included</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSR</td>
<td>CSR development survey (CSR-D)</td>
<td>30 items</td>
<td>30 items</td>
</tr>
<tr>
<td>Support for gender initiatives</td>
<td>Gender instruments survey – adapted (GIF-A)</td>
<td>21 items</td>
<td>18 items a</td>
</tr>
<tr>
<td>Contemporary sexism</td>
<td>Neo-sexism scale (NEO)</td>
<td>11 items</td>
<td>9 items b</td>
</tr>
<tr>
<td>Organisational justice</td>
<td>Perceived Overall Justice (POJ) scale</td>
<td>6 items</td>
<td>3 items c</td>
</tr>
</tbody>
</table>

Notes:

a The three items from the social exchange dimension were not included
b The scale includes 11 items but after a CFA only 9 items were retained
c Only the dimension regarding the individuals’ personal justice experiences was included.

Three items from the fairness of the organisation generally dimension were not included

7.3.2.1 Independent variable

CSR was measured using the CSR development survey designed in Appendix A and used in the previous chapter. This is a 30-item survey that allows the calculation of a second order factor conceptualised as CSR development and reflected in six stages or dimensions. Only the second order factor scores were used in this study. Participants were asked to answer each statement stating their level of agreement with each statement using a 5-point Likert scale ranging from 1 = totally disagree to 5 = totally agree.

7.3.2.2 Dependent variable

Support for gender instruments at work was measured using an adapted version of the final gender instruments survey presented in Appendix B and used in the previous chapter. This is a 21-item survey that includes five categories or dimensions (equal opportunities, training guarantees for women, value the feminine, gender sensitive infrastructure, and social exchange). Only 18 items were used in this study as the social exchange dimension was not included. This exclusion is due to the focus of this chapter and the variables included. This study focuses on the internal dimension of CSR and in gender initiatives that have the potential to directly impact the workplace.
Additionally, as the original version of the survey measures gender instrumental freedoms, items were modified to reflect support for the initiatives included in each category. Therefore, participants were asked to answer each statement stating their level of agreement with the implementation of gender initiatives in their companies using a 5-point Likert scale ranging from 1 = totally disagree to 5 = totally agree. The adapted survey is presented in Figure 7-2.

<table>
<thead>
<tr>
<th>Training guarantees for women</th>
<th>Value the feminine</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. professional development opportunities adapted for women needs</td>
<td></td>
</tr>
<tr>
<td>2. networking opportunities for women at all levels</td>
<td></td>
</tr>
<tr>
<td>3. formal or informal mentoring programmes for women</td>
<td></td>
</tr>
<tr>
<td>4. initiatives to eliminate gender stereotypes that could have negative incidence in the evaluation of women’s work</td>
<td></td>
</tr>
<tr>
<td>5. internal and external communications that respect the dignity of women</td>
<td></td>
</tr>
<tr>
<td>6. Undertakes proactive efforts to recruit and appoint women to top managerial positions</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Equal opportunities</th>
<th>Gender sensitive infrastructure</th>
</tr>
</thead>
<tbody>
<tr>
<td>7. mechanism to comply with all laws regulating equal opportunities for men and women</td>
<td></td>
</tr>
<tr>
<td>8. periodic review of job titles and responsibilities to ensure equal remuneration for work of equal value to all, women and men</td>
<td></td>
</tr>
<tr>
<td>9. paid paternity and maternity leave to all employees</td>
<td></td>
</tr>
<tr>
<td>10. initiatives to encourage fathers to use family leave</td>
<td></td>
</tr>
<tr>
<td>11. flexible working policies to facilitate work-life balance</td>
<td></td>
</tr>
<tr>
<td>12. support to access child and dependent care</td>
<td></td>
</tr>
<tr>
<td>13. budget to address gender diversity issues at work</td>
<td></td>
</tr>
<tr>
<td>14. a formal policy about gender diversity and inclusion</td>
<td></td>
</tr>
<tr>
<td>15. targets and performance indicators to measure progress on gender diversity at work</td>
<td></td>
</tr>
<tr>
<td>16. a managerial-level committee in charge of promoting diversity and inclusion at work</td>
<td></td>
</tr>
<tr>
<td>17. gender-sensitive policies</td>
<td></td>
</tr>
<tr>
<td>18. integration of issues relating to gender equality at work in training (e.g. harassment, discrimination, violence, etc.)</td>
<td></td>
</tr>
</tbody>
</table>

Figure 7-2. Gender instruments survey- adapted version
7.3.2.3 Mediation variables

Two variables are proposed as having a possible mediational effect:

a) Organisational justice. In order to measure organisational justice the Perceived Overall Justice (POJ) scale was used (Ambrose & Schminke, 2009). The scale’s authors have reported a reliability coefficient (α) of .93. The survey is divided in two dimensions: individuals’ personal justice experiences and fairness of the organisation generally. As the focus of this study is to capture individuals’ justice experiences, only the three statements reflecting this dimension were included. Therefore, participants were asked to answer each of the three statements stating their level of agreement using a 5-point Likert scale ranging from 1 = totally disagree to 5 = totally agree. The statements included were: Overall, I’m treated fairly by my organization; In general, I can count on this organization to be fair, and, In general, the treatment I receive around here is fair. As no Spanish version of this scale was found, items were back-to-back translated.

b) Contemporary sexism. The Spanish version of the neo-sexism scale was used to measure contemporary sexism in employment related settings (Moya & Expósito, 2001). The items included in the original scale are presented in Figure 7-3 (Tougas, et al., 1995). No multidimensional structure has been reported in previous studies and reliability coefficients (α) range from .76 for the original version to .71 for the Spanish version.

Figure 7-3. Neo-sexism scale (original version)

1. Discrimination against women in the labour force is no longer a problem in my country
2. I consider the present employment system to be unfair to women (reverse scored)
3. Women shouldn’t push themselves where they are not wanted
4. Women will make more progress by being patient and not pushing too hard for change
5. It is difficult to work for a female boss
6. Women’s requests in terms of equality between the sexes are simply exaggerated
7. Over the past few years, women have gotten more from government than they deserve
8. Universities are wrong to admit women in costly programmes such as medicine, when in fact, a large number will leave their jobs after a few years to raise their children
9. In order not to appear sexist, many men are inclined to overcompensate women
10. Due to social pressures, firms frequently have to hire under-qualified women
11. In a fair employment system, men and women would be considered equal (reverse scored)
The selection of this scale is based on a number of previous studies. Research has shown that modern sexism, neo-sexism, and ambivalent sexism measure different but related expressions of contemporary gender discrimination. Although neo-sexism and modern sexism measure politically oriented sexism expressed in the denial of discrimination (Klonis et al., 2005), ambivalent sexism measures the relational perspective of sexism expressed in benevolent (protective paternalistic feelings) and hostile sexism (antagonistic attitudes toward women) (Glick & Fiske, 2011). Only the neo-sexism model includes the denial of discrimination towards women as well as directly assesses issues related to women’s participation in the labour force (Campbell et al., 1997). In addition, neo-sexism has also better internal reliability, and shows greater gender differences than modern sexism and ambivalent sexism (Campbell et al., 1997; Masser & Abrams, 1999).

7.3.2.4 Moderation variable

As already indicated, sex is proposed as having a moderation effect for justice and contemporary sexism. Multi-group analysis was performed to explore the impact of being a man or a woman in the proposed mediation paths.

7.3.3 Data analysis

A path analysis in structural equation modelling (SEM) was carried out to explore multiple causal mediation. The R-3.3.0 statistical software was used to implement the analyses (R Core Team, 2016). Four packages were used: the faoutliers package version 0.6.1 for outliers identification (Chalmers & Flora, 2015), the MVN package version 4.0 for multivariate normality analysis (Korkmaz, Goksuluk, & Zararsiz, 2014), the car package version 2.1-2 for testing specific regression assumptions (Fox et al., 2016), the semTools package version 0.4-11 for scale-reliability (Pornprasertmanit et al., 2016); the bmem package version 1.5 for a posteriori power analysis based on a Monte Carlo simulation approach (Zhang & Wang, 2015), and the lavaan package version 0.5-20 for the path coefficients and measurement model (Rosseel, 2012).

In order to perform the analyses, the latent scores for all the variables included in this study were obtained by fitting a measurement model of each construct to the data. Therefore, the total values for each variable are predicted CFA scores.
calculated using the *lavaan* package. To calculate factor scores, each scale indicator was specified as ordinal, the estimation method was set as a robust categorical unweighted least squares (cat-ULSMV), and then factor scores produced from this procedure were saved in the data files. The categorical element is given by the use of a polychoric correlation matrix. Polychoric correlations have been suggested as more suitable than the Pearson method for polychotomous data like Likert-type scales (Rigdon & Ferguson, 1991). Similarly, a robust version of the ULS method is recommended over the traditional maximum likelihood procedure for survey data and non-normal distributions (Morata-Ramírez & Holgado-Tello, 2013).

Factor scores were preferred to sum scores and parcelling because by calculating factor scores the item loading is also considered and, therefore, the individual contribution of each item to the latent variable is not omitted (Distefano, Zhu, & Mindrila, 2009; Grice, 2001; Yang, Nay, & Hoyle, 2010). Similarly, the use of factor scores is more efficient than raw data in terms of computational requirements for medium size to large models.

Finally, a robust maximum likelihood (MLR) estimation method was used to calculate the path coefficients in the mediation analysis. This estimation method is mainly suggested for continuous normally distributed data (Rhemtulla, Brosseau-Liard, & Savalei, 2012). Although the items in each of the scales included in this study are measured on a 5-point Likert scale, it is assumed that the latent variable these items reflect is continuous. Consequently, the predicted factor scores after a cat-ULSMV correspond to a continuous variable ranging from -3 to 3.

### 7.4 Findings

Findings are divided here in two phases. Firstly, preliminary analyses were carried out and their results are presented. This phase describes the process by which factor scores were calculated. Secondly, the set of proposed relationships were empirically tested through multiple causal mediation.

#### 7.4.1 Preliminary analysis

Preliminary analyses were conducted to ensure the data was adequate. These analyses were carried out in two stages. First, the measures were reviewed in terms or missing data, outliers, collinearity, multivariate normality, validity, reliability,
and item-loadings. Second, the latent variables scores for the structural model were calculated using a CFA approach. Factor scores were also checked to identify outliers, collinearity, multivariate normality and mediation analysis adequacy.

### 7.4.1.1 Measurement models review

The database was visually reviewed in order to identify missing values. No missing data was found. Then, the four items included in the self-protecting dimension of the CSR development survey were reversed as well as item 2 and 11 in the neo-sexism scale. Potential outliers for each scale were then checked by calculating the generalized Cook’s distance statistic (gCD). As presented in Table 7-2, only the CSR survey (CSR-D) resulted in three cases with a Cook’s distance above the recommended cut-off of 4/n = .02 for potentially influential cases (cases 182, 151, 44 with gCD = .05, .04 and .03, respectively) (Bollen & Jackman, 1990). Individual cases were visually reviewed to detect possible causes of their identification as potential outlier. Neither data errors nor respondent inadequacy were found; therefore, the cases were considered as normal variation in the data and, as such, they were included for further analysis.

Table 7-2. Outliers and normality analysis

<table>
<thead>
<tr>
<th>Potential outliers</th>
<th>Normality Univariate</th>
<th>Multivariate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Skew range</td>
<td>Kurtosis range</td>
</tr>
<tr>
<td>CSR-D</td>
<td>182, 151, 44</td>
<td>-1.17 - .19</td>
</tr>
<tr>
<td>GIF-A</td>
<td>none</td>
<td>-1.02 - .25</td>
</tr>
<tr>
<td>POJ</td>
<td>none</td>
<td>-.70 - - .39</td>
</tr>
<tr>
<td>NEO</td>
<td>none</td>
<td>-.03 - 2.20</td>
</tr>
</tbody>
</table>

Table 7-2 also presents the results for univariate and multivariate normality. In order to ensure the data did not violate the assumption of univariate normality, skewness and kurtosis were analysed expecting values below 2 and 7 respectively (Curran, West, & Finch, 1996). Items resulted in similar skewness and kurtosis within the expected values. However, item 2 in the neo-sexism scale showed a small deviation in its skewness value (skew = 2.20) compared to the suggested threshold.
An inspection of frequency histograms and expected normal probability plots also confirmed that there was a moderate deviation from normality that was not considered problematic at this level. Despite this, multivariate normality for none of the scales was achieved. The Mardia’s statistics for multivariate normality were highly significant in all cases implying that the data do not follow a normal distribution (Mardia, 1970; von Eye & Bogat, 2004).

Item collinearity was also checked. With this aim the polychoric correlation matrix for all items was visually reviewed. Most of the correlations ranged from -.27 to .80 being below the .80 threshold for collinearity (Dormann et al., 2013). However, the correlations between the CSR-D items 19 and 20 (r_p = .03) and the three items of the POJ scale (r_p = .82 to .85) were higher than the recommended threshold. Despite this, the identified cases were not considered as problematic as the correlations described relationships between items within the same dimension and, therefore, high correlations are expected.

Standard validity and reliability for all the scales were also studied in order to identify the adequacy of the full scales and their individual items. With this purpose, items loadings, reliability and validity indexes were calculated after a robust categorical unweighted least squares (cat-ULSMV) confirmatory factor analysis. This estimation procedure was preferred considering that its results are robust for non-normal sample distributions (Morata-Ramírez & Holgado-Tello, 2013). Table 7-3 presents the results of this analysis. As displayed, most of the loadings are above the ideal value of .70 and the smallest values are above the .50 minimum value.

However, the neo-sexism scale resulted in the two lowest loadings for items 2 and 11. Before removing items, loadings were checked considering the values for men and women. Item 2 performed badly in each group (loadings between -.04 to -.05, p >.05). Item 11 performed better between groups but still under the threshold of .50 (loading .40 to .43, p <.05). Consequently, item 2 which resulted in a loading close to zero, negative and statistically non-significant, was firstly removed and the loadings reviewed again. Although significant, item 11 did not achieve an acceptable loading after this procedure; therefore, it was also deleted. Both items were consequently removed from subsequent analyses. The final neo-sexism scale resulted in a higher reliability and validity (α = .92, AVE = .60).
| Scale                                      | Dimension        | Item | Load | α   | AVE |   | | Scale                                      | Dimension        | Item | Load | α   | AVE |   |
|-------------------------------------------|------------------|------|------|-----|-----|---| | | | | | | | | |
| **CSR**                                   | **DS**           |      |      |     |     |   | | **GIF**                                   | A                |      |      |     |     |   |
| Self-protecting (St1)                     |                  | C1   | .77**| .83 | .56 |   | | Training guarantees                      |                  | G1   | .85**| .88 | .71 |   |
|                                          |                  | C2   | .91**|     |     |   | |                                          |                  | G2   | .83**|     |     |   |
|                                          |                  | C3   | .75**|     |     |   | |                                          |                  | G3   | .85**|     |     |   |
|                                          |                  | C4   | .50**|     |     |   | |                                          |                  | G4   | .83**| .87 | .69 |   |
|                                          | Compliance-      | C5   | .79**| .90 | .59 |   | |                                          | seeking (St2)     | C6   | .75**|     |     |   |
|                                          |                  | C7   | .76**|     |     |   | |                                          |                  | C8   | .77**|     |     |   |
|                                          |                  | C9   | .78**|     |     |   | |                                          |                  | C10  | .76**|     |     |   |
|                                          | Capability-      | C11  | .68**| .87 | .54 |   | |                                          | seeking (St3)     | C12  | .69**|     |     |   |
|                                          |                  | C13  | .68**|     |     |   | |                                          |                  | C14  | .76**|     |     |   |
|                                          |                  | C15  | .78**|     |     |   | |                                          |                  | C16  | .82**|     |     |   |
|                                          | Caring (St4)     | C17  | .81**| .90 | .65 |   | |                                          |                  | C18  | .84**|     |     |   |
|                                          |                  | C19  | .76**|     |     |   | |                                          |                  | C20  | .78**|     |     |   |
|                                          |                  | C21  | .83**|     |     |   | |                                          |                  | C22  | .81**| .85 | .53 |   |
|                                          | Strategizing     | C23  | .79**|     |     |   | |                                          | (St5)            | C24  | .77**|     |     |   |
|                                          |                  | C25  | .66**|     |     |   | |                                          |                  | C26  | .58**|     |     |   |
|                                          | Transforming     | C27  | .84**| .91 | .71 |   | |                                          | (St6)            | C28  | .90**|     |     |   |
|                                          |                  | C29  | .76**|     |     |   | |                                          |                  | C30  | .87**|     |     |   |
|                                          | CSR development  | St1  | .55**| .96 | .59 |   | |                                          | (2nd order factor)| St2  | .82**|     |     |   |
|                                          |                  | St3  | .98**|     |     |   | |                                          |                  | St4  | .87**|     |     |   |
|                                          |                  | St5  | .95**|     |     |   | |                                          |                  | St6  | .83**|     |     |   |
|                                          | Gender          | G11  | .74**|     |     |   | |                                          | infrastructure   | G12  | .72**|     |     |   |
|                                          |                  | G13  | .87**| .94 | .73 |   | |                                          |                  | G14  | .88**|     |     |   |
|                                          |                  | G15  | .81**|     |     |   | |                                          |                  | G16  | .80**|     |     |   |
|                                          | **POJ**          | N1   | .50**| .89 | .50 |   | |                                          |                  | N2   | .06  |     |     |   |
|                                          |                  | N3   | .87**|     |     |   | |                                          |                  | N4   | .92**|     |     |   |
|                                          |                  | N5   | .65**|     |     |   | |                                          |                  | N6   | .83**|     |     |   |
|                                          |                  | N7   | .86**|     |     |   | |                                          |                  | N8   | .91**|     |     |   |
|                                          |                  | N9   | .61**|     |     |   | |                                          |                  | N10  | .71**|     |     |   |
|                                          |                  | N11  | .42**|     |     |   | |                                          |                  | N12  | .83**|     |     |   |
|                                          |                  | N13  | .86**|     |     |   | |                                          |                  | N14  | .91**|     |     |   |
|                                          |                  | N15  | .72**|     |     |   | |                                          |                  | N16  | .56**|     |     |   |
|                                          |                  | N17  | .67**|     |     |   | |                                          |                  | N18  | .73**|     |     |   |
|                                          |                  | N19  | .89**|     |     |   | |                                          |                  | N20  | .95**| .96 | .89 |   |
One final analysis was carried out in order to test for measurement invariance between male and female respondents. According to the procedure proposed by Muthén and Muthén (2010), the fit of the model of which the loadings and thresholds are held equal between groups (strong equivalence) is compared to a model where the loadings and thresholds (except for the identification items) were free to vary (configural equivalence). Model equivalence is achieved if the decrease in CFI (ΔCFI) is less than .002 (Meade, Johnson, & Braddy, 2008). The advantage of using ΔCFI to determine measurement invariance has been confirmed in several simulation studies for continuous (Chen, 2007; Cheung & Rensvold, 2002) and ordered categorical data (Elosua, 2011). Table 7-4 presents the result of this analysis.

Table 7-4. Measurement invariance test

<table>
<thead>
<tr>
<th>Scale</th>
<th>dfs</th>
<th>$\chi^2$</th>
<th>RMSEA</th>
<th>CFI</th>
<th>90% CI</th>
<th>$\Delta$CFI</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiji</td>
<td>910</td>
<td>1164.35**</td>
<td>.05</td>
<td>.04 -.06</td>
<td>.96</td>
<td></td>
</tr>
<tr>
<td></td>
<td>322</td>
<td>515.46**</td>
<td>.08</td>
<td>.07 -.09</td>
<td>.96</td>
<td>.000</td>
</tr>
<tr>
<td>POJ</td>
<td>10</td>
<td>16.27</td>
<td>.08</td>
<td>.00 -.15</td>
<td>1.00</td>
<td></td>
</tr>
<tr>
<td>NEO</td>
<td>88</td>
<td>103.77</td>
<td>.04</td>
<td>.00 -.07</td>
<td>.99</td>
<td>.000</td>
</tr>
</tbody>
</table>

Groups: men (102) and women (100)

The model was specified within a framework of a multigroup CFA to test for configural measurement invariance between men and women. The fit of the multigroup model was acceptable for all the scales suggesting that the factor structure and the loading pattern are similar across both groups. Testing for strong measurement invariance (constraining the loadings and thresholds) did not reduce the model fit in any of the scales when compared to the multi-group model. There was no reduction in CFI (ΔCFI) when the strong and configural invariance model were compared suggesting that all the scales were equivalent for both groups.

7.4.1.2 Structural model review

After the measurement model was reviewed, the factor scores for each scale were calculated using the Empirical Bayes Modal approach available for ordinal data in the R lavaan package. Factor scores were preferred considering the size of the full
model, number of indicators and computational requirements. Preliminary analyses to confirm the adequacy of these scores for mediation analysis were also implemented.

As for the measurement model, potential outliers for the latent variables scores were checked by calculating the generalized Cook's distance statistic (gCD). No cases were identified as outliers considering the threshold of \( 4/(n-k-1) = .02 \) for potentially influential cases (Bollen & Jackman, 1990). Similarly, collinearity issues were also diagnosed by calculating the variance inflation factor (VIF) of each set of predictors. VIF values ranged from 1.00 to 1.60 indicating no signs of collinearity (Dormann et al., 2013).

Univariate and multivariate normality were also reviewed by calculating univariate skewness and kurtosis and the multivariate Mardia's statistics. At the univariate level the values of skewness and kurtosis were small indicating that the deviation from normality was almost null. The Kolmogorov-Smirnov test (K-S) supported this conclusion by indicating that the scores for CSR development distributed normally (skew = .02, kurt = -.30; K-S= .04, \( p > .05 \)), two GIF-A dimensions also distributed normally (value the feminine: skew = -.14, kurt = .19; K-S=.05, \( p > .05 \); equal opportunities: skew = .06, kurt = .45; K-S= .05, \( p > .05 \)). Despite this, multivariate normality was not achieved (skew = 5.13, \( p < .01 \); kurt = 72.88, \( p < .01 \)). Considering this result, a robust version of the maximum likelihood estimator is used in the next section for the mediation analysis as it performs better under non-normality conditions (Finch, West. & MacKinnon, 1997).

### 7.4.2 Model evaluation

In this sub-section the model of proposed relationships is empirically tested. Mediation and conditional mediation effects are calculated in SEM for this purpose.

#### 7.4.2.1 Mediation effect

In a traditional mediation model, three conditions have to be fulfilled. The first condition implies that the independent or exogenous variables must affect the mediating variable. The second condition asserts that the mediator variable must affect the independent or endogenous variable. These two initial conditions are tested here by calculating the Pearson correlation matrix between all the variables as
summarized in Table 7-5. As can be seen in the table, the model’s exogenous variable, CSR development, is correlated with the first mediator, organisational justice, and this latter is also correlated with each of the gender instruments and with the second mediator. However, the second mediator, neo-sexism does not present significant correlations with any of the variables in the model. As a result, the potential mediator role or neo-sexism is at this stage not achieved.

Table 7-5. Correlation matrix

<table>
<thead>
<tr>
<th>Variables</th>
<th>Mean (SD)</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSR development</td>
<td>3.31 (0.78)</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Training guarantees</td>
<td>3.24 (1.04)</td>
<td>.56</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Value the feminine</td>
<td>3.78 (1.01)</td>
<td>.62</td>
<td>.90</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equal opportunities</td>
<td>3.21 (1.00)</td>
<td>.61</td>
<td>.87</td>
<td>.89</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gender infrastructure</td>
<td>2.88 (1.10)</td>
<td>.58</td>
<td>.84</td>
<td>.83</td>
<td>.95</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Organisational Justice b</td>
<td>3.61 (1.01)</td>
<td>.61</td>
<td>.43</td>
<td>.49</td>
<td>.51</td>
<td>.46</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Neo-sexism c</td>
<td>2.06 (0.68)</td>
<td>-.05</td>
<td>-.08</td>
<td>-.10</td>
<td>-.02</td>
<td>.01</td>
<td>-.04</td>
<td>1</td>
</tr>
</tbody>
</table>

Notes:
- \(^a\) mean and standard deviation for the raw data scores
- \(^b\) mean (SD) considering sex: men = 3.62 (1.01); women= 3.63 (1.02)
- \(^c\) mean (SD) considering sex: men = 2.22 (.65); women= 1.89 (.66)

Bold values are not significant (p>.05)

The third and final condition indicates that, if the first two conditions are met and one then controls for the mediating variables, the effect between the exogenous and endogenous variables must be fully or partially reduced. This condition is tested here including neo-sexism despite its low correlation coefficients in order to explore the impact of this variable on the full model. The standardised coefficients for this model are presented in Figure 7-4. As expected from the analysis of the correlation matrix, the standardised values for the neo-sexism path are all close to zero and non-significant. Despite this, the overall mediation model presents a good fit to the data \((X^2_{(1)}= .21, p>.05; \text{RMSEA} = .00 [.00 - .14], \text{CFI} = 1.0, \text{TLI} = 1.0; \text{SRMR}=.01)\), according to suggested cut-off values (Brown, 2015; Hooper, Coughlan, & Mullen, 2008; Hu & Bentler, 1999; Schreiber et al., 2006).
In order to test for mediation, the direct, indirect and total effects were calculated and the bootstrapped bias corrected confidence intervals (C.I.) were estimated. In both cases, mediation effect is found if the values for the indirect effects are significant and different from zero. Table 7-6 presents the standardised coefficients for this analysis. As displayed on the table, the joint values for the indirect effects of the neo-sexism path are non-significant and the bias corrected 95% C.I. include zero. This indicates that neo-sexism does not have a mediational role in the model.

Table 7-6. Mediation tests for the overall mediation model

<table>
<thead>
<tr>
<th></th>
<th>Training</th>
<th>Value the female</th>
<th>Equal opportunities</th>
<th>Gender infrastructure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct effect b</td>
<td>.46**</td>
<td>.51**</td>
<td>.48**</td>
<td>.55**</td>
</tr>
<tr>
<td>Indirect effect – Neo-sexism</td>
<td>.00 (.01 -.01)</td>
<td>.00 (.01 -.02)</td>
<td>.00 (.01 -.00)</td>
<td>.00 (.01 -.01)</td>
</tr>
<tr>
<td>Indirect effect – Justice</td>
<td>.10* (.01 -.36)</td>
<td>.11* (.03 -.38)</td>
<td>.14** (.09 -.43)</td>
<td>.10* (.02 -.39)</td>
</tr>
<tr>
<td>Total effect – Neo-sexism</td>
<td>.46**</td>
<td>.51**</td>
<td>.48**</td>
<td>.55**</td>
</tr>
<tr>
<td>Total effect – Justice</td>
<td>.55**</td>
<td>.62**</td>
<td>.62**</td>
<td>.59**</td>
</tr>
</tbody>
</table>

Notes:

a Values for CSR after mediation variables are included

Values outside the ( ) correspond to the joint significant test values

Values in the ( ) correspond to the bias corrected 95% confidence intervals after 1000 bootstraps
On the other hand, the organisational justice indirect effect is significant and the C.I. are different from zero confirming a meditational effect in the relation between CSR and the level of support for the implementation of gender instruments. By comparing direct, indirect and total effects of justice, a partial mediational role can be suggested as the reduction in the relationship between CSR and gender instruments when justice is included is small.

Post-hoc power analysis for the indirect effects was carried out to explore if the mediational role of neo-sexism can be in fact dismissed. A Monte Carlo simulation approach was used considering an alpha value of .05, robust standards errors, 1,000 replications, 500 bootstraps and the bias corrected C.I. The resulted parameter coefficients were used to build the model. The achieved power for the indirect effect of neo-sexism is extremely low (power = .01) implying that with this sample this study cannot discard a mediational effect of neo-sexism in the population and a larger sample is required to confirm this result.

### 7.4.2.2 Conditional mediation effect

Considering that neo-sexism and justice can be expressed differently in men and women, the potential moderation effect of sex is also tested in this model. With this purpose, a multi-group analysis was performed using the overall mediation model but conditioned by sex. Figure 7-5 shows the standardised coefficients for each proposed relationship in men and women for the conditional mediation model.

As for the overall model explored in the previous section, in the conditional model the path coefficients for neo-sexism are small and non-significant in both groups. However, justice behaves differently for men and women. Although for both groups, CSR has a significant impact on organisational justice, only for men the justice path from CSR to each gender instrument is significant. In this respect, organisational justice does not have an impact on the level of support for gender instruments in the case of women, but it does in the case of men.
In order to confirm the conditional mediational role of the variables for both groups, the same procedure implemented for the overall model was followed. As such, the direct, indirect and total effects were calculated and the bootstrapped bias corrected confidence intervals (C.I.) were estimated for men and women. Table 7-7 presents the standardised coefficients for this analysis. As displayed on the table, the joint values for the indirect effects of the neo-sexism path are non-significant and the bias corrected 95% C.I. include zero in both groups. This indicates that neo-sexism does not have a mediational role in this model when the model is controlled by sex.

On the other hand, the indirect effect of organisational justice is different for men compared to women. In the case of women, justice does not have a mediational role as identified by non-significant indirect effect and C.I. that include zero. This is different for the male justice indirect effects. In this group the indirect effect of justice is significant and the C.I. are different from zero confirming a partial mediational effect in the relation between CSR and the level of support for the implementation of gender instruments included in the model.
### Table 7-7. Mediation test per group

<table>
<thead>
<tr>
<th></th>
<th>Training opportunities</th>
<th>Value the female</th>
<th>Equal opportunities</th>
<th>Gender infrastructure</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>MEN</strong></td>
<td>Direct effect a</td>
<td>.49**</td>
<td>.48**</td>
<td>.46**</td>
</tr>
<tr>
<td></td>
<td>Indirect effect – Neo-sexism</td>
<td>-.00 (-.02 -.02)</td>
<td>-.00 (-.02 -.02)</td>
<td>-.00 (-.00 -.00)</td>
</tr>
<tr>
<td></td>
<td>Indirect effect – Justice</td>
<td>.13** (.07 -.43)</td>
<td>.14** (.08 -.48)</td>
<td>.17** (.13 -.52)</td>
</tr>
<tr>
<td></td>
<td>Total effect – Neo-sexism</td>
<td>.49**</td>
<td>.48**</td>
<td>.45**</td>
</tr>
<tr>
<td></td>
<td>Total effect – Justice</td>
<td>.62**</td>
<td>.62**</td>
<td>.62**</td>
</tr>
<tr>
<td><strong>WOMEN</strong></td>
<td>Direct effect a</td>
<td>.50**</td>
<td>.57**</td>
<td>.54**</td>
</tr>
<tr>
<td></td>
<td>Indirect effect – Neo-sexism</td>
<td>.00 (-.02 -.03)</td>
<td>.00 (-.02 -.03)</td>
<td>-.00 (-.02 -.01)</td>
</tr>
<tr>
<td></td>
<td>Indirect effect – Justice</td>
<td>.04 (-.25 -.40)</td>
<td>.05 (-.20 -.40)</td>
<td>.09 (-.12 -.44)</td>
</tr>
<tr>
<td></td>
<td>Total effect – Neo-sexism</td>
<td>.50**</td>
<td>.58**</td>
<td>.54**</td>
</tr>
<tr>
<td></td>
<td>Total effect – Justice</td>
<td>.53**</td>
<td>.62**</td>
<td>.63**</td>
</tr>
</tbody>
</table>

Notes:
- Values for CSR after the mediation variables are included
- Values outside the () correspond to the joint significant test
- Values in the () correspond to the bias corrected 95% confidence intervals after 1000 bootstraps

In order to confirm the role of sex as a moderator, three models where fitted to the data and their goodness of fit compared. The first model is the reference model where all the parameters are estimated freely and, as such, the model is used to compare the two additional models. The two additional models correspond to constrained models. By constraining the parameters of neo-sexism to be equal between groups, a significant reduction on the fit indexes compared to the reference model would indicate that the effect of neo-sexism, although small and non-significant as a mediator, is moderated by sex. Similarly, by constraining the parameters of organisational justice to be equal between groups, a significant reduction on the fit indexes compared to the reference model would indicate that the effect of organisational justice is in fact moderated by sex.
Table 7-8 presents the results of this analysis. As shown in the table, when the path coefficients for neo-sexism are constrained to be equal between groups, the model reduces its fit significantly compared to the reference model where these parameters are estimated freely. Similarly, when the path coefficients for organisational justice are constrained to be equal between groups, the model reduces its fit significantly compared to the reference model where these parameters are estimated freely. Considering these results, the relationship between these variables and the level of support is moderated by sex.

Table 7-8. Model comparison for the moderation role of sex

<table>
<thead>
<tr>
<th>Goodness of fit coefficients</th>
<th>Test</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>X^2</td>
</tr>
<tr>
<td>Reference model a</td>
<td>X^2(2)= .11</td>
</tr>
<tr>
<td>Constrained model 1 – neo-sexism b</td>
<td>X^2(10)= .92.15**</td>
</tr>
<tr>
<td>Constrained model 2 – justice c</td>
<td>X^2(10)= .122.00**</td>
</tr>
</tbody>
</table>

Notes:
a All the parameters are free to vary between men and women
b Neo-sexism values are set to be equal between men and women
c Justice values are set to be equal between men and women
d Likelihood ratio test for the scaled X^2 difference between models

7.5 Discussion

This chapter explored employee level mechanisms enabling or blocking gender instruments at work. Two mechanisms were suggested as potential explanatory elements in the relationship between CSR and gender instruments: contemporary sexism and perceived justice. Five hypotheses were proposed and tested. Three hypotheses were supported as summarized in Table 7-9.

Overall, employees who perceived their companies as responsible tended to have a favourable attitude to the implementation of gender instruments at work (H1). This finding gives support to the idea that the way in which employees perceive their companies’ CSR efforts can have more direct and stronger implications for employees’ subsequent reactions and, consequently, the success of the company’s
social policies and initiatives (Aguilera et al., 2007; Lee et al., 2013). Therefore, the shift from a pure institutional view of CSR is limited in scope if employees are left out. Individuals have an active role in any social process so if CSR aims at promoting social change, employees should be a key factor to consider in the design, implementation and impact evaluation of social strategies.

It is relevant to emphasise here that this relationship, CSR and gender instruments, showed to be partially mediated by overall organisational justice (H2). CSR initiatives play therefore a key role at creating constructive and fair relationships with their employees and in this manner improve their attitudes at work. Now, this mechanism is different for men and women (H5). This is similar for contemporary sexism in terms of sex related differences (H4). However, contemporary sexism did not find support for a mediational role (H3).

The moderation role of sex and the null effect of contemporary sexism are discussed in the next two sections.

Table 7-9. Hypotheses testing results

<table>
<thead>
<tr>
<th>Hypotheses</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1: CSR is positively related with employee support for the implementation</td>
<td>Supported</td>
</tr>
<tr>
<td>of gender related instruments (direct effect)</td>
<td></td>
</tr>
<tr>
<td>H2: The relationship between CSR and the level of support for gender</td>
<td>Supported</td>
</tr>
<tr>
<td>related instruments is mediated by employee justice perceptions (main</td>
<td></td>
</tr>
<tr>
<td>mediation effect)</td>
<td></td>
</tr>
<tr>
<td>H3: By increasing perceived justice, CSR reduces contemporary sexism</td>
<td>Not supported</td>
</tr>
<tr>
<td>beliefs and, in turn, generates a positive employee attitude towards</td>
<td></td>
</tr>
<tr>
<td>the implementation of gender related instruments (three paths mediation</td>
<td></td>
</tr>
<tr>
<td>effect)</td>
<td></td>
</tr>
<tr>
<td>H4: The mediational effect of contemporary sexism is conditioned by sex</td>
<td>Partially supported</td>
</tr>
<tr>
<td>(conditional mediation effect 1)</td>
<td>a</td>
</tr>
<tr>
<td>H5: The mediational effect of justice is conditioned by sex (conditional</td>
<td>Supported</td>
</tr>
<tr>
<td>mediation effect 2)</td>
<td></td>
</tr>
</tbody>
</table>

Notes:

a Contemporary sexism works differently for men and women; however, this variable has no mediational effect.
7.5.1 Of female motives and moral reasoning

In line with previous research (De Roeck et al., 2014; Joo et al., 2016; Moon et al., 2014), the findings of this study acknowledge the partial mediational role of justice in the relationship between CSR and specific employee attitudes and behaviours, in this case the support for gender instruments at work. However, the role of perceived overall justice was different for women and men in this sample. For men, justice acts as a partial mediator, while for women this effect is not present. This result confirms the conditional role of sex in making justice judgements of organisational CSR arrangements. This differential effect could be explained by the limited scope of the measure of justice used in this study when gender differences in justice motives and moral reasoning are considered.

In this respect, Cropanzano, Rupp, Mohler, and Schminke (2001) contend that there are three major perspectives for understanding justice perceptions. The first and basic perspective understands justice in economic rationality and self-interest terms. The authors call this understanding the instrumental approach which emphasises gains and losses when evaluating organisational arrangements and, as such, focusing to a great extent on distributive justice. The pursuit of self-focused justice protects individuals’ outcomes within the organisation (Rupp et al., 2006).

On the contrary, the second perspective is the interpersonal approach which emphasises the nature of relationships among individuals and organisations. This approach focuses greatly in procedural and interactional dimensions of justice. Finally, the moral principles approach emphasises commitment to universal ethical standards. Under this approach, justice does not exclusively reduce to instrumental or relational factors, justice is important to individuals in its own right in line with Sen’s comprehensive justice view.

Rupp (2011) re-interprets these approaches to facilitate their application in CSR issues. The author proposes that when evaluating CSR, employees consider their own treatment or self-interest (looking in perspective), consider how others are treated (looking around perspective), and act as third-party observer of others’ treatment or in judging the corporate social responsibility of the firm (looking out perspective). In making justice evaluations, men tend to focus more on how fair the outcomes are (looking in) than women who tend to focus more on the relational and procedural aspects of justice (looking around and out) (Sweeney & McFarlin, 1997).
These differential justice motives are closely linked to gender differences in moral reasoning. In assessing the ethical content of a decision, women tend to focus on the interpersonal aspects of the situation, as well as the acceptability of the overall decision, whereas men take more of an impersonal approach and abstract the moral content from the interpersonal situation (Stedham, Yamamura, & Beekun, 2007).

This differential moral reasoning is to some extent explained by Carol Gilligan’s proposals (Gilligan, 1977, 1982). The author proposes that men and women speak in different moral voices or concerns. Under this view, women’s moral reasoning is based on a care orientation which is characterised by the desire to maintain relationships and to respond to others' needs, whereas men’s reasoning is rooted in a justice orientation which is characterized by considerations of fairness and equity.

Therefore, as the measure of justice used in this study addresses the question of “how fair I am treated”, it focuses mainly on the self-interest approach or looking in perspective. This is related more with a male justice orientation of moral reasoning than with a female care orientation. Aspects of the individual assessment of justice could possibly be leaving female’s justice motives and moral concerns out of the analysis. As such, the role of justice for women cannot be dismissed as a mechanism in the relationship between CSR and support for gender initiatives. Future research should expand these results by using a broader measure of justice.

7.5.2 If it is not negative, would it be passive?

In contrast to the results of this study and as presented in the literature review, previous research has found support for the role of contemporary sexism as an expression of negative agency blocking initiatives to bring equality to the workplace. If it is accepted that contemporary sexism exists, as also do traditional expressions of sexism, by looking at findings of this study it is possible to conclude that neo-sexism is not a mechanism in this sample. However, gender discrimination is still a problem in Latin America and the actual effectiveness of gender instruments in bringing equality to the workplace was found limited as indicated in the previous chapter.

In previous research, contemporary sexism has been shown to be a key element in the process of recognising inequalities and discrimination against women especially by sexist men (Martínez et al., 2010; Moya & Expósito, 2001). This means that only when men are aware of unwarranted sex inequalities in the workforce, and
when they experience dissatisfaction as a result of these perceived differences, they will feel ready to support initiatives to improve gender equality (Tougas & Veilleux, 1990).

Consequently, as men and women in this study showed small scores in the neo-sexism scale and they support the implementation of gender instruments at work, it is feasible to assume that they are aware of gender inequalities. Therefore, the expression of contemporary sexism could be different than the one proposed by the original neo-sexism construct regarding the pervasive presence of gender inequalities across the region.

In this respect, if there is gender awareness and a favourable attitude to gender instruments at work, there is no denial of discrimination by employees. In this context, gender initiatives at work should find a great level of support by employees which is confirmed by this study. However and following the findings from the previous chapter, these initiatives could remain as theoretical policies with little impact on the ground. This implies that although the initiatives can be supported and implemented, there is still a long way to go before those initiatives are actually used by the targeted employees. This can be seen at state level policies and regulations in Latin America where the lack of enforcement and institutional capacity has made difficult to see the impact of those policies on the ground (as found in chapters 4 and 5).

From this lens, the expression of contemporary sexism could be related not with a negative agency, but a passive one. In this sense, being a passive agent denotes the no use of the tools available for gender equality. Becoming a passive agent could be related with cultural patterns related with male-based organisations (Artigas, Callegaro, & Novales-Flamarique, 2013; Rodriguez, 2010). For male employees expecting to advance in the corporate ladder, using parental leave could be a drawback in their careers. This situation would be similar for female workers who get pregnant at the beginning of their careers and are offered flexible working schedules after their maternity leave. They may be forced to reject these offers for fear of being seen as less competitive as they would like to.

7.5.3 Limitations of this study

A number of limitations and avenues for future research can be identified from this study. As previously indicated, the measure of justice is reduced in scope to include female justice motives and moral reasoning characteristics. In this respect,
the comprehensive view of justice as proposed by Sen (2009) and its measurement should consider the potential differential approach to justice from men and women. This has not been achieved in this study with the current justice scale.

Similarly, the null role of contemporary sexism in this study could be caused by methodological issues and the limited research using this construct in Latin America. In methodological terms, the neo-sexism scale showed weaknesses in two items which were deleted. Additionally, items can hide high levels of social desirability. Although previous studies using the neo-sexism scale did not find high levels of social desirability, ethics research has found that social desirability response bias can drive a significant amount of the relationship between, for example, gender and ethical decision-making (Dalton & Ortegren, 2011). However, social desirability was not measured here in order to keep the scale as short as possible.

In terms of research interest, employment discrimination research related with gender is more developed in English speaking countries, particularly in North America. This is especially true for research on gender discrimination using the neo-sexism model. In that case, research has been carried out in countries such as Canada (Beaton et al., 1996; Campbell et al., 1997; Morrison & Morrison, 2011; Tougas et al., 1995; Tougas et al., 1999), USA (Forbes, Adams-Curtis, & White, 2004; Parks & Roberton, 2004), Australia (Cameron, 2002), England (Masser & Abrams, 1999), Switzerland (Martinez et al., 2010), and Spain (Lameiras, Rodriguez, Calado, Foltz, & Carrera, 2007; Moya & Expósito, 2001). One exception is the research of Vaamonde and Omar (2012) in Argentina who used the neo-sexism scale as a secondary measure.

Finally, it is important to underline that the interpretation of these findings needs to be cautious due to their statistical limitations. These are similar to the ones identified in Chapter 6 regarding the small sample size and diversity of responses. In this respect, power analysis showed that the role of neo-sexism cannot be dismissed and that more research is needed. Similarly, most of the participants come from two countries and large companies in various industrial sectors. Results are therefore limited at identifying a regional, national and/or sectorial trend that facilitates organizational and public policy design and implementation.

These limitations as well as the contribution of this and previous studies are further discussed from an integrative perspective in the next and final chapter of this thesis.
Chapter 8: Conclusions and Future Directions

8.1 Introduction

This last chapter reviews the key findings and conclusions outlined in the previous chapters and examines them with a view to the wider relevant literature and the integrated framework proposed in this thesis. This chapter also discusses the strengths and limitations of this research and proposes a way forward for future research and action.

The main purpose of this thesis was twofold. First, it sought to strengthen the theoretical links between CSR and gender equality at work by developing the integrated multilevel framework presented in Chapter 2. Sen’s capability approach guided the interpretation of CSR and gender equality at each level with particular attention to the application of this approach to the organisational level. Besides women’s capabilities and functionings, elements such as instrumental freedoms, conversion factors, justice and agency led the theoretical arguments. These elements were applied to CSR aiming at strengthening its link with gender equality issues at work.

Second, this thesis pursued a better empirical understanding of CSR and gender equality in developing countries by implementing the proposed framework in Latin America. The key issue guiding this interest is that gender issues have acquired limited attention within the CSR agenda according to several authors (e.g. Newell & Frynas, 2007; Utting, 2007). Although this is a challenge for developed and developing regions, the Latin American context is interesting in this respect for several reasons. Even though the region has advanced gender equality during the last twenty years; several challenges remain including state capacity, female poverty, labour issues and income inequality (Peinado-Vara, 2011). However, most of the research on CSR has been primarily conducted in developed countries (Araya, 2006), limiting the understanding of these issues across the region.

The empirical stage was mainly exploratory and included qualitative and quantitative techniques in an overall mixed method approach as discussed in Chapter 3. A multilevel data collection strategy was followed to gather data from different sources and levels. This process followed a sequential time orientation considering
that the qualitative phase was implemented before the quantitative (QUAL→QUANT), but seeking complementarity between each other. The complementarity purpose implied that the results of the qualitative phase were used to enrich the quantitative phase and vice versa.

Four studies were derived from the empirical stage considering the levels of analysis identified in the integrated model. The first two studies explored the macro-level in terms of global governance (Chapter 4) and the role of the public sector (Chapter 5). The third study explored the impact of business responsible practices on the presence and effectiveness of specific gender strategies in companies (Chapter 6). The fourth and last study focused on the individual level to identify the impact of CSR on employee perceptions and attitudes towards the implementation of gender initiatives at work (Chapter 7).

Regarding the complementary purpose of each study, the aim of this last chapter is to integrate key findings. It will therefore discuss findings with respect to the research objectives, the proposed integrated framework and the Latin American context. It will outline challenges and strengths of this research while offering recommendations for future research and intervention.

This chapter is structured in five main sections. The first section answers the question as to what extent CSR is a development tool for gender equality considering the results of the four studies. The chapter continues by focusing on a fundamental aspect identified as a challenge for further CSR intervention regarding how gender equality is understood within this agenda. Then, the proposed framework is revisited and revised. This revision focuses on two gap areas including the current role of governments and the effectiveness of organisational interventions for gender equality. Afterwards, overall strengths and limitations of this research are discussed. Finally, general conclusions are presented and a reflection of possible ways of using this research for future enquiry is offered.

8.2 Is CSR a human development tool for gender equality? Integrating findings

It has been argued by several authors that gender issues have been largely omitted in the CSR debate (Grosser, 2009; Grosser & Moon, 2005a; Kilgour, 2007, 2013; Utting, 2007; Warth, 2009). However, it has been also argued that CSR
represents an opportunity for the effective incorporation of gender issues into the business strategy (Karam & Jamali, 2013; Pearson, 2007). This research found support for both claims in the Latin American context. Although the CSR agenda has been slow at integrating gender issues, on the ground CSR is gradually becoming a complementary tool for gender equality across organisations in the region.

A central aspect guiding this thesis is the idea that CSR is a call for companies to become development agents and contribute to the common good. The social responsibility of business is therefore related with global and local development challenges. The business contribution in overcoming these challenges was here conceptualised in terms of human development as proposed by Amartya Sen’s capability approach (Sen, 1980, 1985a, 1985b, 1986, 1988a, 1988b). If CSR represents a tool to achieve gender equality as a transversal development issue, CSR strategies and the impact of these strategies should be evaluated and interpreted in terms of the real opportunities or freedoms people and particularly women have.

For CSR action, this is not the same as social investment or philanthropy as historically business responsible practices have been implemented in Latin American countries. Instead, social issues such as gender equality have to become part of the business strategy. Therefore, gender equality as a dimension of CSR has to be strategic and aligned to the development agenda as proposed by interviewees in Chapter 5. A strategic view of CSR for gender equality underlines, on the one hand, the benefits for business of working on achieving gender equality and, on the other hand, the necessary integration of gender issues within business operations.

In this perspective, emphasising the business case is seen as an effective approach to engage the private sector in gender equality. However, focusing only on this perspective is usually limited in terms of human development because it puts the attention on the business agenda, instead of actually linking it with development priorities. The traditional view of the business agenda assumes that the purpose of companies is to maximise profit and market value (Jordi, 2010). In this respect, any initiative deemed to be business aligned or strategic should increase the company financial benefit or at least its reputation. CSR is not exempted from this final outcome.

A business centred approach to CSR has been largely criticised as insufficient and even dangerous for human development. More specifically, CSR strategies would be used mainly to block local regulations and give an inadequate response to exploitation and abuse in the labour market (Blowfield, 2004). Even if the business
case for gender equality is seen as a prosperous way of engaging business by different stakeholders, Chapter 6 showed that this engagement does not address all relevant gender issues at work. At the organisational level, strategic CSR as represented by the strategizing stage of the CSR development survey had a predictive value only for two out of five gender instruments.

When CSR becomes strategic, companies are likely to establish a set of procedures and systems for gender equality as well as to promote social dialogue and exchange with their local communities. However, these instruments do not address the most pressing gender issues across the region including female labour market participation, the paid and unpaid work burden, precarious working conditions, the pay gap and job segregation. The traditional view of strategic CSR is therefore insufficient by itself if the business contribution to gender equality is considered.

Despite this, CSR has to be strategic in terms of promoting the integration of gender issues in the core business. However, the process of integration cannot be only business centred, but morally bound. The moral case of CSR emphasises that businesses as moral agents have the duty to adopt social expectations as a part of their responsibility. This duty-aligned perspective proposes that business responsible behaviour has to be integrated in the core business and evaluated with respect to agreed ethical principles (Bule & Tebar-Less, 2016; Fortin & Jolly, 2015; Swanson, 1995).

Frequently, these principles can be found in local regulations, international standards, and the development agenda as identified in the documentary analysis presented in Chapter 4. Similarly, one interviewee in Chapter 5 stated that the idea of gender equality as a human right has to be strengthened. Although human rights instruments are legally binding only for states, companies are progressively adhering to global policy networks integrating development, human rights and corporate behaviour such as the Global Compact, the GRI, and the Latin American gender equality seals (Cragg et al., 2012; Preuss & Brown, 2012; Rodríguez-Gusta, 2010).

The ethical and instrumental roles of business responsibility are usually seen as contested approaches at the philosophical level (Windsor, 2006). However, at the practical level, ethical principles and business benefits are included in the development agenda. In this respect, a development-oriented CSR perspective proposes that the business case has to be guided by development priorities and fundamental moral principles of equality, social justice and human rights. Therefore,
by contributing to achieving development priorities “companies have an opportunity to do well by doing good” (Falck & Heblich, 2007, p. 252)

The challenge in this respect is to effectively make these principles and priorities accessible to the business world. The aim is to help business leaders understand how they can directly contribute to development and, what is more, how they will be impacted if they fail or misbehave. This is particularly the focus of recent global initiatives. For example, the 2030 agenda has been translated to a business guide called the SDG Compass which explains how the 17 SDGs affect, and can be integrated by, the private sector (GRI, UN Global Compact, & WBCSD, 2015). Similarly, the UN Private Sector Forum 2015 held on the 26 September 2015 in New York discussed the potential ways to facilitate the contribution of companies in the 2030 agenda.

In this respect, global governance initiatives are key to link business activities to development priorities and ethical principles. Current global efforts are having a deep impact on business activity for gender equality across the region as presented in Chapter 6. Companies aligning their strategies to global expectations are more likely to implement a broad range of gender instruments at work.

This implies two things. On the one hand, current global CSR guidelines need to include gender issues as a strong component. A few years ago instruments such as the ten principles of the Global Compact were strongly criticised for their little gender integration (Kilgour, 2007, 2013); however, criticisms are being addressed by including gender as an explicit dimension of corporate action in global standards (e.g. ISO 26000), as a standalone goal for business responsibility (e.g. UN Women & UN Global Compact Women’s Empowerment Principles), as well as by implementing global events to link business and gender equality (e.g. Third Global Forum on Business for Gender Equality, Panama 2016).

On the other hand, as businesses in Latin America are aligning themselves to global standards, these standards represent a suitable space of action if business responsibility for gender equality is sought. The challenge in this respect is likely to be related with how gender equality is understood and, therefore, the roles that men and women have in the process of achieving equality. This aspect is discussed in the next section.
8.3 Gender and the process of equality

By applying the capability approach in this research, the fundamental aim of gender equality is to develop a social context in which women and men are free to do and to be what they have reason to value. This proposition deals with the question of what is the space in which equality is being assessed. By identifying capabilities and functionings as the answer of this question, the role and contribution of business for achieving gender equality can be determined.

However, the answer falls short at identifying the process by which inequalities are produced and sustained. Therefore, the answer says what, but not much of how. By looking at the concept of gender itself the process aspect of equality can be elucidated. In the first chapter of this thesis gender was defined as the socially constructed differences or divisions related with being male or female. As such, a person’s gender is not simply an aspect of what a person is, but, more essentially, it is something that a person does recurrently in interaction with others (Kelan, 2010; Messerschmidt, 2009; Nentwich & Kelan, 2014; West & Zimmerman, 1987, 2009).

If people do gender as expected, the differences between women and men are enacted creating inequalities. If people fail at fulfilling these social expectations, they are likely to be seen as strange individuals and treated accordingly. Under this idea, even if CSR seeks to enhance people’s freedoms, gendered initiatives are likely to support a relational and institutional system of inequality (McCarthy, 2015). Consequently and in order to break this system, any efforts to bring equality should provide the basis to question existing gender arrangements by increasing awareness and by building a network of social support for individuals to explore alternatives to existing practices (West & Zimmerman, 1987).

However, knowing that something is wrong and having alternatives, although preconditions for change, do not predict that actual change will happen. In this respect, several scholars have proposed that if people sustain the gender division when they do gender, they should be able to reduce this division by undoing gender (Butler, 2004; Deutsch, 2007; Risman, 2009). Undoing gender implies that gendered institutions can change to a more neutral state, and the social interactions that support them can be deconstructed to reduce differences. The key strategy is based on looking at how social interactions and institutional arrangements can become less gendered or in which instances gender can become irrelevant.
Therefore, gender can be undone by broadening the parameters of how gender is enacted (Butler, 2004; Kelan, 2010) and by losing its importance (Kelan, 2010; West & Fenstermaker, 1995a, 1995b). This is achieved when stereotypes are challenged by, for instance, hiring women in male dominated jobs and sectors and vice versa; or, when people perceive their role in a specific situation (e.g. worker, manager, or scientist) as more important than their sex category.

As a result, any effort to make men and women truly free in terms of gender should be based on giving them the possibility to not follow traditional scripts based on gender. By doing so, the two parts of the gender revolution described by Maume (2016) should include one additional part. According to the author, these two parts are the old or traditional and the more recent. The traditional part is the increase in women's labour force participation as well as economic and social equality. The more recent part is men assuming an active role in gender equality issues. The additional third part may be related with gender being an unimportant criterion beyond biological terms. However, this part is yet to come as, and despite any effort, the previous two parts have not been achieved.

8.4 The integrated framework revisited: Key findings and limitations

CSR is gradually becoming a tool in the promotion of gender equality in Latin America. In the proposed integrated framework, CSR has the potential of expanding women’s freedoms at work by putting in place specific instrumental freedoms. For this to happen, the different elements included in each level are expected to work together in an integrated system of relationships. While public policy should create the conditions for business engagement, business organisations should integrate gender as part of their responsible practices as well as measure their impact in terms of female workers achievement and employees’ supporting attitudes towards gender equality.

Figure 8-1 shows how the empirical findings of the four studies support these assumptions. At the macro level the first study in this thesis (Chapter 4) identified that global efforts to engage business in Latin America have been based on protecting, promoting, and commitment policy instruments. However, promoting measures such as economic incentives and commitment measures such as partnerships have been less developed at the international and regional level. Similarly, at the national level the role of governments for CSR has not been effectively implemented in the region.
according to the findings of study 2 (Chapter 5). Although it is recognised by interviewees that governments should complement their mandating role with soft regulation in order to engage the business sector, the public-sector role has been mainly based on hard regulation. However, a reduced institutional capacity and limited public-private dialogue are still largely present. Despite this, at the organisational level the participating companies in study 3 (Chapter 6) are increasingly integrating gender issues within their CSR strategies. This implies that companies with higher levels of CSR tend to also include gender initiatives at work as part of their responsibilities. This is particularly the case of companies aligning themselves to international standards.

However, and despite the positive impact of CSR on the presence of gender initiatives at work, study 3 also showed that there is an overall lack of impact of these initiatives on female achievement at work. In this respect, only training guarantees for women achieved a significant but small predictive value on female achievement at work.

![Figure 8-1: Integrated CSR framework revisited](image_url)
work. There is therefore a gap between the availability of organisational policies and their actual implementation on the ground. This is to some extent different at the employee level as found by study 4 (Chapter 7). Employees in the sample who perceived their companies as being responsible tended to have a favourable attitude towards the implementation of gender instruments at work. A key mechanism in this relationship for male employees is their perception of how fair their organisation is. The original assumption that contemporary sexism was also involved in this relationship was not supported by this study. Therefore, this variable is not included in the revised framework.

Regarding these overall results, this research found that there are at least two areas that need further attention. First, there is a gap between local governance and organisational practice as indicated by the dashed and softer line between the local governance and business sector boxes in Figure 8-1. Although global efforts are a key driver for responsible business practices, state capacity is still weak and governments do not use CSR as a policy tool. Second, actual impact on female achievement is barely achieved in organisations as indicated by the dashed and softer line going from four gender instruments towards female achievement in Figure 8-1. Although organisations are increasingly including gender as part of their CSR initiatives, they lack of impact at actually reducing the gender gap. These two aspects are discussed in the next sections.

8.4.1 The role of institutions: The public policy gap

One fundamental assumption adopted by this research is that institutions have an instrumental role in promoting gender equality through CSR action. This is based on the capability approach that indicates that a person’s ability to achieve various valuable functionings (achievements) may be greatly enhanced or blocked by the action of institutions at all levels (Sen, 1993). By applying this assumption to responsible business practices, public institutions are key in fostering and developing CSR and linking corporate action with local gender equality priorities.

However, the voluntary component in the definition of CSR has limited the role of governments in this agenda. In this respect, one of the main conclusions of Chapter 5 is that local governments have not integrated CSR as a public policy tool. The role of governments is mainly related with the enactment of laws, but with little capacity to enforce them. The promotion of CSR is currently left to the willingness of companies
themselves, international pressure, and civil society organisations. In this context, there is still a need for complementary public policy initiatives to promote the engagement of the private sector in gender equality issues.

This conclusion shows no change from previous studies implemented even more than ten years ago in some cases. In this respect, Haslam (2004) indicated that much of the work being done to promote CSR across the region was conducted by industry associations, professional associations and the international sphere. Similarly and more recently, Kowszyk et al. (2011) suggested that CSR governance at the national level is still underdeveloped in the Latin American region.

This public policy situation is similar to other developing regions, but differs from developed countries where CSR is strongly promoted by governments. For example, Hamann and Acutt (2003) note that the government in South Africa should take a more active role in shaping the CSR agenda by ensuring that partnerships and voluntary initiatives are relevant and complementary to regulatory goals. By contrary, in regions such as Europe the interest towards CSR has been strongly influenced by the European Union and individual governments (EC, 2011; Louette, 2007).

These differences have been explained in terms of state capacity in Chapter 5. However, by integrating these findings to the institutional theory tradition, this explanation can be broadened (for a review of approaches within this tradition see Amenta & Ramsey, 2010; Hinings & Tolbert, 2008; Scott, 2008). Institutional scholars have been largely interested in the mechanisms explaining the forces operating behind processes of institutional and organisational change. Developments of the institutional theory in the field of organisations can be useful to understand how social rules and implicit conventions shape organisations’ form and practice (Meyer, 2006).

The integration of institutional theory to CSR can help understand how and why business responsibility is implemented differently in different contexts (Brammer, Jackson, & Matten, 2012). Although the motives of internal and external key stakeholders shape the way in which companies govern themselves, institutional theory allows these motives to be explored and compared within their cultural and institutional contexts (Matten & Moon, 2008). In this respect, institutional theorists have largely argued that that mechanisms such as power, attraction, mimesis, and legitimacy have a higher influence on organisational behaviour than internal processes of decision making (Dacin, Goodstein, & Scott, 2002; Heugens & Lander, 2009; Scott, 2008).
Under this perspective, power and legitimacy aspects could also explain the public policy gap in Latin America. With the Washington Consensus in the 1990's, governments across the region dramatically reduced their roles as drivers of development (Williamson, 1993, 2008). This strategy was the solution of years of debt crisis and limited economic development. Markets became largely free and unregulated, and the private sector became a key driver of economic development (Ramos, Sehnbruch, & Weller, 2015). However, a reduced role of government in economic issues also limited their legitimacy as economic actors and gave an unusual amount of power to the private sector. Inevitably when states started to assume their role again, they had to address the problems inherited from the prior decades. This involved regulating areas such as employment, social security coverage, and minimum wages (Cornia & Uvalic, 2012). This situation represented a challenge to the privileged position that the private sector enjoyed and widened the space between the public and the private sector.

Integrating these elements in the proposed framework and exploring them in the Latin American context can help to extend the results of this research. Theoretical integration can help identify institutional change strategies for policy-makers in terms of how to sign the key gender issues to be addressed, and how to effectively create the conditions for business engagement. However, this integration is suggested for future research and, as such, will not be sought here.

8.4.2 From policy to implementation: The impact gap

According to the proposed integrated framework, CSR outcomes should be evaluated in terms of policy implementation and impact of those policies. In this respect, two areas of evaluation were identified. The first area is policy-focused in terms of establishing instrumental freedoms or means regarding policy instruments and corporate policy. At the organisational level this implies that responsible business practices are supposed to put in place the means (gender instruments) to expand female capabilities and functionings at work.

The second area is related with the impact of these instruments in enabling/blocking women’s freedom to achieve (capabilities) and achievement (functionings). At the organisational level, this means that CSR impact has to be measured through the action of gender instruments. These are assumed to have a direct impact on women’s capabilities and functionings. On the other hand, at the
employee level, CSR impact can be measured in terms of perceived justice, reduction of discriminatory beliefs against female workers, and supportive attitudes to egalitarian initiatives.

In any of these spaces of evaluation, if CSR has an impact at all, it should help organisations enable favourable workplaces for the implementation of initiatives designed to achieve gender equality. This is indeed achieved by CSR action in the participating companies as findings from Chapters 6 and 7 showed. However, these findings also exposed an alarming situation. Gender related initiatives implemented by companies have had almost no impact on the women’s ability to access a job and to move up in the corporate ladder.

There is, therefore, a gap between the existence of a policy or initiative and its actual implementation on the ground. Companies are recognising their responsibility to society in terms of gender equality and now are responding by creating gender-friendly initiatives. However, the existence of gender responsible practices, although it is undoubtedly evidence that an organisation is aware of its responsibility in this sphere, does not tell how these practices are being implemented.

It appears that the impact is lost at some point in the process of implementation. Gender equality is becoming a key element in the formal organisation; however, findings show that a change of structures does not guarantee a change of processes as observed by previous authors (Phillips, 2005; Woodward & Winter, 2006). Besides formal structures, effective intervention has to take into consideration gender in the ongoing flow of activities that constitute an organisation (Acker, 1998; Eriksson-Zetterquist & Renemark, 2016).

Therefore, breaking gender inequalities at work requires to understand the underlying organisational processes supporting them (Britton & Logan, 2008; Williams, Muller, & Kilanski, 2012). In this respect, gender in organisations literature has underlying processes such as formal and informal practices, the division of labour, cultural symbols, workplace interactions, gender identity, and organisational logic, among others (Acker, 1990, 2006; Meyerson & Kolb, 2000). As a part of organisational culture, these processes define settings, tasks and behaviours specific to men and women (Gherardi & Poggio, 2001). By doing so, they can help understand how to advance gender equality in traditionally male-dominated jobs (Coleman & Rippin, 2000), reduce gender stratification and segregation across firms (Blum, Fields, & Goodman, 1994; Stainback & Kwon, 2012), and increase the effectiveness of specific gender-friendly initiatives (Thompson et al., 1999).
In addition, there could be socio-cultural factors being embedded and reproduced in these organisational processes. As it was indicated in the introductory chapter, gender-based norms based on a machismo and patriarchal model across the region have largely reinforced male dominance and attributes (Franceschetti, Piscopo, & Thomas, 2016; Gutman & Viveros, 2005; Lupica, 2015). Women are seen as part of a vulnerable group and, as such, the focus of interventions is mainly on reducing poverty rather than on improving economic autonomy. Similarly, gender stereotypes underline the figure of men as household heads and breadwinners and women as housewives (Forstner, 2013). In this cultural context, women are forced to comply with the male standard in order to access the labour market and advance in the corporate ladder.

This research has not explored these underlying processes and socio-cultural factors. Therefore, further integration is needed and more applied research should help identify what works and what does not in this respect. Besides the gender in organisations literature, most of this kind of research is being implemented by diversity management scholars. However, this latter field has taken a strong business case approach. It is therefore possible to identify effective diversity management strategies to boost performance, productivity and competitiveness (Cox & Blake, 1991; Gonzalez, 2013; Guillaume et al., 2013; McMahon, 2010). However, less is known about successful strategies to boost human development at work.

8.5 Strengths and limitations of this research

Most of the opportunities and challenges derived from the implementation of this research were discussed in each individual chapter. However, some additional strengths and limitations deserve further discussion and emphasis.

8.5.1 Overall strengths

As exploratory research, this thesis has theoretical and practical implications for organisations and public governance. To the extent of the review implemented in this research, the theoretical propositions in this study represent a step forward in the adaptation of the capability approach to the study of CSR and gender equality from an organisational standpoint. Previous studies have focused on putting forward arguments about the relevance or irrelevance of this approach to the organisational
world (Cornelius et al., 2008; Downs & Swailes, 2013; Gagnon & Cornelius, 2006; Reed & Reed, 2004; Thompson, 2008; Wanderley, 2001); however, none of these efforts has taken a multilevel perspective and multidisciplinary view as this thesis has done.

The theoretical model presented in this thesis identified relevant elements and empirically explored their proposed role. Only few studies have explored empirically their theoretical propositions using the links between the capability approach and CSR (e.g. Diongue, Giraud, & Renouard, 2011; Drobnic & Guillén, 2011; Parra, 2008; Subramanian, Verd, Vero, & Zimmermann, 2013). The implementation of the empirical studies in Latin America is also a strength for this thesis. As indicated in the introductory chapter, academic research on CSR, on the one hand, and gender issues, on the other hand, has been mainly carried out in developed countries.

In this line, the methodological approach used in this thesis represented also a strength. A sequential time orientation, multilevel sampling strategy and complementarity purpose were the right combination to explore an interconnected model and handle the little available research on the topic in Latin America. The sequential time orientation (QUAL→QUANT; Onwuegbuzie & Collins, 2007) allowed for a better contextual understanding of the phenomena (the qualitative stage), before the design and implementation of the online survey (the quantitative stage). Furthermore and regarding the challenges of the phenomenon under study, a multilevel sampling strategy perfectly handled the four sets of samples from the different levels proposed in the theoretical model (macro, organisational and employee level). Finally and by following a complementarity purpose (Greene et al., 1989), the different research stages and data sources were integrated in an overall research design in order to answer one central research question that none of the individual studies could have answered by themselves. Finally, the results and theoretical assumptions proposed in this research are expected to guide future research on the topic as well as to become a tool for policy-makers, civil society organisations and business leaders. In this respect, the results of this thesis can serve as a baseline for future public policy initiatives seeking to engage the private sector. Also, business leaders can use the identified initiatives to evaluate themselves and improve their impact on gender issues at work. To achieve this aim, the project website is being updated, report published and infographics shared with all participants and collaborating organisations. Similarly and besides a number of academic conferences, the author participated as panellist and by invitation of the
8.5.2 Overall limitations

Despite these strengths, this research presents several limitations. First, the proposed framework does not include explicative theories. The model includes a set of descriptive categorisations of business activity, focusing on the impacts and outcomes for human development in terms of capabilities and functionings. As such, theoretical integration should be sought to enrich the applicability and analysis capacity of future research using this model. Particularly, it would useful to include theories that explore the link between public governance institutions and business practices in order to better explain the public policy gap as one of the main gaps across the region.

Additionally, the focus of this research was on the overall idea of gender equality more than on specific gender issues within this agenda. This general focus is limited at taking into account that social issues, and especially the degree of organisational interest in them, are always in a state of change (Carroll, 1979). This means that different dimensions of the same social issues are of varying concern to businesses depending on the industry, the level of social pressure, and how managers interpret them (Pedersen, 2010).

In this respect, instead of focusing on overall freedoms between men and women, further research could focus on specific dimensions of these freedom using the proposed framework. CSR governance, organisational responsiveness, and CSR impact would then concentrate on the specific gender issues affecting the Latin American context as identified in the introductory chapter.

Furthermore, the focus of this research and the research framework was on the formal economy. However, the focus on initiatives that only address women’s inequality as formal sector workers, though essential, is limited in promoting gender equality in the society at large. Therefore, future work on the area of CSR and gender should pay attention to the informal sector. Informality is closely related with poverty and precarious work (Siegmann & Schiphorst, 2016; Tokman, 2007), and is a prevalent issue in the poorest individuals, women and developing countries such as those in Latin America (Günther & Launov, 2012; ILO, 2013b). If CSR initiatives
continue to see gender inequality almost exclusively as an issue affecting formal sector workers, the potential of learning about gender inequality will be limited.

Finally, this research is limited in the number of stakeholders included as drivers of responsible behaviour. Although global governance institutions and governments have a key role to play in promoting responsible practices, collective industrial action, NGOs and other independent organisations are also relevant drivers of CSR (Campbell, 2007). This is of particular interest in the Latin American context where CSR is mainly promoted by employers’ associations and formal civil society organisations (Beckman et al., 2009; Louette, 2007).

8.6 Conclusions and the way forward

Gender gaps have narrowed over recent decades in Latin American countries; however, inequality continues to be a world challenge and it is particularly expressed in gender differences and discrimination against women in the labour market. In this respect, the 2030 development agenda and its 17 SDGs are an explicit call for a more proactive role of the private sector (Bhattacharya & Ali, 2014). It has been acknowledged that the SDGs will not be achieved unless avenues to facilitate the contribution of the private sector are strengthened (Sachs, 2012), and unless businesses integrate these development priorities into their core business agendas (Bule & Tebar-Less, 2016; Jones et al., 2016; Scheyvens, Banks, & Hughes, 2016).

By implementing equality policies within their companies and measuring their impact, the private sector can ensure equal opportunities for women and men. By doing so, they can create more inclusive and egalitarian workplaces advancing the achievement of the SDGs related to gender equality (Goal 5), decent work and economic growth (Goal 8), and reduction of inequality in general (Goal 10). However, this is not an individual quest. International organisations and civil society should support this process as well as emphasise social priorities when they have not received enough attention. Similarly, while companies have to engage in gender equality issues, governments have to create the conditions for this to happen.

This thesis is framed in this context. It builds on previous literature and criticisms to the level of attention of the CSR agenda on gender equality issues to propose an applied, multidisciplinary and multilevel framework. The global purpose of this framework was to find avenues to better integrate gender equality as a key
dimension of business responsible practices. By implementing this research in the Latin American context, a number of issues were underlined as requiring further attention. Those included the almost non-existent role of governments to promote CSR as well as the lack of impact of corporate initiatives on closing the gender gap at work.

To achieve gender equality, the world in general and Latin America in particular still need to ensure that men and women have equal freedom to achieve what they value. Also, they have to understand that all stakeholders, including the private sector, have a role to play for enabling this process. Business organisations have to recognise that they have a social responsibility for gender equality and, as such, the prime focus should not only be on managers accepting gender issues as a moral obligation but on the degree and kind of action. The business community is therefore called to not only fund development projects, but also engage in social dialogue, public-private partnerships and integrating gender issues within their strategies.

On the other hand, the public governance challenge is twofold. They have to facilitate the process of engagement by creating appropriate conditions. At the same time, they need to create an effective regulatory framework. In the absence of this framework, the actual chance of people having control over their lives and resources is vague, and inequalities become inevitable (Hopwood et al., 2005).
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Appendix

Appendix A: CSR development survey – Design process

A.1 Survey design

The survey is based on the model of CSR stages proposed by Maon et al. (2010). Following the authors' model, the survey considered the following four aspects in its construction. Firstly, the dismissing stage was not included because it implies the complete absence of CSR action. Therefore, the survey includes six out of seven stages. The definition of the six stages is presented in Figure A-1.

<table>
<thead>
<tr>
<th>Stage</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self-protecting</td>
<td>There is no real CSR aspiration, so organisations do not actually take CSR issues into account, other than as limitations on their business-as-usual processes or as extra activities, such as philanthropic initiatives.</td>
</tr>
<tr>
<td>Compliance-seeking</td>
<td>The organisation focuses on compliance with evolving, increasingly severe regulatory frameworks, while also striving to meet minimum industry standards.</td>
</tr>
<tr>
<td>Caring</td>
<td>The main purpose of the company is to ensure its licence to operate. Those CSR initiatives identified as profitable, in particular markets or that can strengthen corporate reputation, get particularly promoted (certifications, family-friendly policies, etc.).</td>
</tr>
<tr>
<td>Strategizing</td>
<td>CSR practices are understood to contribute to long-term viability and success. Organisations rely on implemented CSR systems and constructive initiatives to undertake their positioning efforts and gain a reputation as a leader in sustainable practices.</td>
</tr>
<tr>
<td>Transforming</td>
<td>The organisation adopts fully transparent postures and aims to diffuse its CSR management expertise. The promotion of CSR within and across industries, characterizes organisations that associate with other businesses in cross-industry and multi-sector cooperation.</td>
</tr>
</tbody>
</table>

Figure A-1. CSR development stages definition
Secondly, the survey does not include questions about the environment. Instead, it focuses on the social dimension of CSR, since it is focus of this research. Thirdly, the survey is orientated towards corporate-behaviour, which implies that it measures CSR-action strategies. Finally, the six stages represent categories of these CSR-action strategies. According to the authors, companies can implement strategies from any stage at any point in time; therefore, stages do not represent the actual process of development, but instead provide a classification of possible business practices and their implications at various stages.

To create an initial pool of items, a list of current CSR surveys, standards and guidelines were reviewed. Statements were derived from the following sources: Small Enterprise Social Responsibility Inventory (SESRI) (Dzansi & Pretorius, 2009); CSR questionnaire (Cronjé & van Wyk, 2013); The Perceived Role of Ethics and Social Responsibility (Etheredge, 1999); Corporate Citizenship Scale (Maignan et al., 1999), CSR scale (Turker, 2009b), CSR Image (Pérez & Rodríguez, 2013), Proactive CSR (Torugsa, O'Donohue, & Hecker, 2013), elements of CSR survey (Welford, 2005), strategic CSR (Husted & Allen, 2009), CSR practical tool (Perera, Awad, & Winicki, 2009), the GRI Sustainable Reporting Guidelines (GRI, 2013), UN Guiding Principles on Business and Human Rights (UN, 2011), ISO 26000 (ISO, 2010), OECD Guidelines for multinational enterprises (OECD, 2011), and the UN Global Compact (UN Global Compact, 2008). The full initial list of items with its source is presented in Table A-1.

Table A-1. CSR development survey - original Items and source

<table>
<thead>
<tr>
<th>Stage</th>
<th>Items (Our company…)</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self-protecting</td>
<td>- tries to maximize its profit above all</td>
<td>Pérez and Rodríguez (2013)</td>
</tr>
<tr>
<td></td>
<td>- tries to avoid social involvement as it may result in high costs for us</td>
<td>Quazi and Brien (2000)</td>
</tr>
<tr>
<td></td>
<td>- works with public authorities to protect the firm’s interest</td>
<td>Torugsa et al. (2013)</td>
</tr>
<tr>
<td></td>
<td>- engages in philanthropic activities, e.g. charitable donation</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- pays taxes on a regular and continuous bases</td>
<td>Turker (2009b)</td>
</tr>
<tr>
<td>Compliance-seeking</td>
<td>- complies with legal regulations completely and promptly</td>
<td></td>
</tr>
</tbody>
</table>
| Capability-seeking | - complies with regulation about employee health and safety  
- has written policies on non-discrimination in the workplace  
- ensures that its products and services meet customer requirements and product specification  
- adheres to industrial standards and protocols relevant to its products and services | Torugsa et al. (2013)  
Welford (2005)  
Cronjé and Wyk (2013) |
| - adheres to internationally recognised human rights and CSR standards  
- has procedures and action plans to mitigate the risk of litigation  
- promotes employee training and work-life balance beyond legal expectations  
- has developed a process to identify, prioritise and comply with its main stakeholders’ expectations  
- requests compliance to minimum labour standards to its suppliers | Cronjé and Wyk (2013)  
Ad-hoc  
Turker (2009b)  
Perera et al. (2009)  
Welford (2005) |
| Caring | - has developed a coherent CSR policy and programme and allocated resources for its implementation  
- Managers in this company regularly participates in forums, conferences, and professional meetings with CSR leading-edge companies and experts  
- has a managerial-level committee in charge of CSR concerns  
- monitors and reports its social performance to the public  
- has a comprehensive code of conduct in line with local, regional, and/or international social standards  
- engages a wide range of stakeholders in a two-way dialogue | Ad-hoc  
Cronjé and Wyk (2013)  
Maignan et al. (1999)  
Welford (2005) |
| Strategizing | - Managers in this company have set targets and key performance indicators to measure its social impacts  
- integrates the interests of its key stakeholders with that of its own business goals | Ad-hoc  
Husted and Allen (2009) |
<table>
<thead>
<tr>
<th>Notes</th>
<th>Activity</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>- has a mechanism to address ethical issues raised by employees</td>
<td>Cronjé and Wyk</td>
</tr>
<tr>
<td></td>
<td>- provides training for its executives and employees regarding ethical</td>
<td>(2013)</td>
</tr>
<tr>
<td></td>
<td>and CSR issues</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- makes its CSR public reports are reviewed and verified by an</td>
<td></td>
</tr>
<tr>
<td></td>
<td>external auditor</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- ties executive compensation and bonus packages to CSR</td>
<td></td>
</tr>
<tr>
<td></td>
<td>performance indicators</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Transforming</td>
<td>Pérez and Rodriguez</td>
</tr>
<tr>
<td></td>
<td>- Manager in this company are concerned with improving the general</td>
<td>(2013)</td>
</tr>
<tr>
<td></td>
<td>well-being of the society</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- has formal and long-term alliances with community groups, civil</td>
<td>Torugsa et al.</td>
</tr>
<tr>
<td></td>
<td>society organisations and/or public authorities working on solving</td>
<td>(2013)</td>
</tr>
<tr>
<td></td>
<td>social issues</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- is involved in cross-industry and multisector cooperation initiatives</td>
<td>Ad-hoc</td>
</tr>
<tr>
<td></td>
<td>addressing specific social problems</td>
<td>Welford (2005)</td>
</tr>
<tr>
<td></td>
<td>- Some managers in this company have a key and visible role in</td>
<td></td>
</tr>
<tr>
<td></td>
<td>professional and/or employers’ CSR associations/networks</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- promotes external campaigns for raising social and sustainable</td>
<td></td>
</tr>
<tr>
<td></td>
<td>development issues</td>
<td></td>
</tr>
</tbody>
</table>

Note:

*Ad-hoc items are based on the insights from the review of the full list of sources and the theoretical propositions of the model

This initial survey was sent by email to area experts for inter-judge content validity (Lawshe, 1975; Polit, Beck, & Owen, 2007; Sireci, 1998). The original survey containing 32 items was sent to 57 judges for assessment in terms of item relevance and clarity. Nine judges accepted the invitation to assess the initial survey. Five of them preferred to stay anonymous and the following four accepted to be acknowledged in this study:

- Phil Mirvis, Fellow at Global Network on Corporate Citizenship, United States of America.
- Michael Pisani, Professor of International Business at Central Michigan University, United States of America.
- Lourdes Casanova, Director of the Emerging Markets Institute at Cornell University, United States of America.

- François Maon, Associate Professor of Strategy and CSR at IESEG School of Management, France.

The nine judges were asked to evaluate each item within the CSR stage in terms of the level of relevance and clarity on a scale of 1 – 4, with 4 being the highest level. They were also asked to evaluate the comprehensiveness of the entire set of items included in the stage and the whole survey by indicating items that should be deleted or added. The global content validity index for item relevance was .89 and .87 for clarity. Considering the judges' comments, four items were deleted and two items were added. As a result, the final survey was composed of 30 items. This version of the survey was back-to-back translated into Spanish.

A.2 Survey implementation

The same procedure for data collection and ethical considerations described in Chapter 6 were followed (see sections 6.3.1 and 6.3.2). As the questionnaire for the CSR development survey is the same for the managers and employees, both samples were combined. In total, 321 respondents from 14 countries participated. Participants were male (49.2%) and female (50.8%) with an average age of 37.7 years old. Most of the participants were married (54.5%) and single (38%) with a master's or equivalent (46.4%) and a bachelor's or equivalent (41.1%) degree as main educational levels. Additionally, respondents were members of the board (1.2%), top managers (17.1%), middle-managers (38%), professionals (27.1%) and general employees (14.0%).

A.3 Data analysis

Confirmatory factor analysis (CFA) was carried out to assess the reliability and validity of the surveys. CFA was implemented following the steps proposed by Hair et al. (2010). These include analytical elements for model specification, model evaluation and model re-specification.

A robust version of the categorical least squares (cat-ULSMV) estimation procedure was used to fit the data to the proposed model. The categorical element is
given by the use of a polychoric correlation matrix. Polychoric correlations have been suggested as more suitable than the Pearson method for polychotomous data like Likert-type scales (Rigdon & Ferguson, 1991). Similarly, a robust version of the ULS method is recommended over the traditional maximum likelihood procedure for survey data and non-normal distributions (Morata-Ramírez & Holgado-Tello, 2013).

Model fit was assessed using the Chi-square statistic ($\chi^2$), the comparative fit index (CFI), the root mean square error of approximation (RMSEA), the Tucker-Lewis Index (TLI) and the Standardized Root Mean Square Residual (SRMR). Several guidelines for interpreting model fit were consulted in order to identify the cut-off acceptance criteria (e.g. Brown, 2015; Hooper et al., 2008; Hu & Bentler, 1999; Schreiber et al., 2006). Although included, the analysis did not rely on the Chi-square statistic ($\chi^2$) as evidence of model fit as it is highly sensitive to sample size and non-multivariate normality (Chen, 2007; Cheung & Rensvold, 2002).

Analysis were performed using the R-3.3.0 statistical software (R Core Team, 2016). Four R packages were used: the faoutliers package version 0.6.1 for identification of outliers (Chalmers & Flora, 2015), the MVN package version 4.0 for multivariate normality analysis (Korkmaz et al., 2014), the semTools package version 0.4-11 for scale-reliability, statistical power and modification indexes analysis (Pornprasertmanit et al., 2016); and the lavaan package version 0.5-20 for the CFA itself (Rosseel, 2012).

Results are reported following the reporting guidelines proposed by Jackson, Gillaspy, and Purc-Stephenson (2009). According to these authors, a CFA report should include the theoretical propositions in which the models are grounded, a description of how data was prepared, the explanation of the decisions made for the data analysis, clear explanation of how models are evaluated, and why modification decisions are made. They also proposed that findings should include parameter estimates, relevant modification indices, goodness of fit indices for proposed models and the theoretical reasons to keep a model besides pure statistical fit.

### A.4 Results

Preliminary analyses were conducted to ensure the data were adequate for CFA. First, no missing data was found. Second, the four items including in the self-protecting stage were reversed. Third, potential outliers were checked by calculating the generalized Cook’s distance statistic (gCD). The largest Cook’s distance was
.0005, falling below the recommended cut-off of $4/n = .01$ for potential influential cases (Bollen & Jackman, 1990), suggesting that no individual cases were having an excessive influence on the model.

Fourth, collinearity was also checked. With this aim the polychoric correlation matrix for all the items was visually reviewed. As Table A-2 shows, the correlation between items did not show signs of collinearity. Most of the correlations were below the .80 threshold (Dormann et al., 2013). Fifth, skewness and kurtosis were analysed expecting values below 2 and 7, respectively (Curran et al., 1996). All items had a similar skewness and kurtosis, which ranged from -1.46 to 0.90 and from 1.17 to 1.94, respectively. An inspection of frequency histograms and expected normal probability plots also confirmed that there was a moderate deviation from normality that was not considered problematic at this level. However, multivariate normality was not achieved. Mardia’s statistics for multivariate Skewness and Kurtosis resulted highly significant implying that the data was not normally distributed ($skew = 172.6742, p < .05$; $kurt = 1156.36, p < .05$).

Finally, the sample size adequacy for CFA was also explored using the statistical power analysis approach proposed by MacCallum, Browne, and Sugawara (1996). The procedure is based on the RMSEA index as a measure of approximate fit in the population. Two null hypotheses are proposed by the authors, “close fit” (H0: RMSEA ≤ .05) and “not close fit” (H0: RMSEA ≥ .05). The hypotheses evaluate the likelihood of rejection when the fit of the model is mediocre and when the model fit is extremely good, respectively. Following the authors suggestions both hypothesis were tested. The resulted statistical power for detecting when such hypotheses are false with a sample size of 321 and 390 degrees of freedoms was large or 1.0 in both cases indicating that the sample size was adequate to carried out a CFA.
Table A-2. Polychoric correlation matrix for CSR items

|     | CSR1* | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| CSR1* | 1 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CSR2* | .55 | .1 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CSR3* | .43 | .52 | 1 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CSR4* | .31 | .57 | .41 | 1 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CSR5 | .26 | .36 | .32 | .15 | 1 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CSR6 | .26 | .25 | .25 | .13 | .46 | 1 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CSR7 | .16 | .32 | .22 | .21 | .58 | .51 | 1 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CSR8 | .12 | .26 | .22 | .12 | .47 | .53 | .65 | 1 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CSR9 | .18 | .32 | .26 | .16 | .31 | .50 | .48 | .48 | 1 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| CSR10 | .19 | .24 | .29 | .04 | .26 | .37 | .35 | .44 | .39 | 1 |   |   |   |   |   |   |   |   |   |   |   |
| CSR11 | .18 | .31 | .21 | .17 | .42 | .47 | .42 | .50 | .49 | .48 | 1 |   |   |   |   |   |   |   |   |   |
| CSR12 | .33 | .35 | .35 | .16 | .46 | .33 | .31 | .31 | .30 | .32 | .36 | 1 |   |   |   |   |   |   |   |   |
| CSR13 | .19 | .30 | .24 | .16 | .41 | .38 | .44 | .42 | .45 | .41 | .45 | .41 | 1 |   |   |   |   |   |   |
| CSR14 | .20 | .34 | .31 | .17 | .36 | .43 | .32 | .36 | .37 | .53 | .49 | .35 | .48 | 1 |   |   |   |   |
| CSR15 | .29 | .28 | .33 | .17 | .36 | .28 | .37 | .25 | .33 | .43 | .31 | .49 | .41 | .51 | 1 |   |   |   |
| CSR16 | .26 | .27 | .30 | .15 | .36 | .29 | .29 | .28 | .27 | .48 | .34 | .34 | .38 | .60 | .66 | 1 |   |   |   |
| CSR17 | .24 | .24 | .27 | .15 | .33 | .29 | .27 | .33 | .32 | .46 | .39 | .37 | .38 | .62 | .60 | .84 | 1 |   |   |   |
| CSR18 | .20 | .31 | .28 | .20 | .31 | .39 | .35 | .42 | .42 | .49 | .45 | .30 | .49 | .58 | .52 | .60 | .56 | 1 |   |   |   |
| CSR19 | .22 | .26 | .25 | .12 | .36 | .53 | .38 | .52 | .51 | .48 | .54 | .29 | .47 | .48 | .41 | .44 | .41 | .62 | 1 |   |   |   |
| CSR20 | .24 | .28 | .29 | .14 | .42 | .36 | .38 | .40 | .45 | .47 | .44 | .49 | .58 | .50 | .56 | .46 | .49 | .55 | .59 | 1 |   |   |   |   |
| CSR21 | .26 | .27 | .33 | .10 | .45 | .49 | .39 | .49 | .43 | .51 | .55 | .50 | .44 | .57 | .48 | .49 | .51 | .53 | .60 | .59 | 1 |   |   |   |   |
| CSR22 | .24 | .26 | .29 | .13 | .34 | .42 | .33 | .34 | .44 | .48 | .43 | .36 | .51 | .59 | .52 | .54 | .51 | .65 | .51 | .59 | 55 | 1 |   |   |
| CSR23 | .31 | .31 | .37 | .20 | .34 | .39 | .35 | .33 | .50 | .41 | .43 | .44 | .55 | .51 | .52 | .46 | .45 | .56 | .52 | .63 | 51 | .65 | 1 |   |
| CSR24 | .34 | .38 | .41 | .17 | .40 | .35 | .31 | .26 | .36 | .49 | .41 | .51 | .43 | .57 | .60 | .57 | .54 | .47 | .42 | .48 | .59 | .54 | .56 | 1 |   |
| CSR25 | .15 | .24 | .30 | .04 | .32 | .31 | .27 | .30 | .36 | .46 | .35 | .32 | .35 | .52 | .46 | .46 | .43 | .52 | .43 | .45 | .45 | .50 | .51 | .43 | .49 | 1 |
| CSR26 | .21 | .21 | .26 | .07 | .21 | .24 | .20 | .13 | .25 | .34 | .22 | .37 | .27 | .44 | .45 | .47 | .48 | .44 | .31 | .39 | .35 | .47 | .42 | .41 | .48 | 1 |
| CSR27 | .35 | .34 | .27 | .25 | .45 | .33 | .45 | .31 | .32 | .33 | .35 | .54 | .36 | .34 | .51 | .39 | .43 | .38 | .36 | .52 | .43 | .44 | .49 | .46 | .32 | .41 | 1 |
| CSR28 | .34 | .39 | .29 | .33 | .39 | .34 | .34 | .36 | .46 | .44 | .42 | .39 | .48 | .53 | .49 | .48 | .55 | .51 | .56 | .44 | .51 | .55 | .53 | .39 | .33 | .61 | 1 |
| CSR29 | .30 | .33 | .23 | .27 | .33 | .32 | .35 | .33 | .32 | .40 | .32 | .34 | .36 | .54 | .42 | .40 | .50 | .45 | .46 | .34 | .47 | .47 | .41 | .34 | .30 | .53 | .76 | 1 |
| CSR30 | .31 | .39 | .32 | .28 | .34 | .34 | .41 | .33 | .39 | .37 | .40 | .44 | .42 | .42 | .54 | .41 | .41 | .50 | .44 | .54 | .42 | .47 | .46 | .45 | .32 | .34 | .56 | .72 | .73 | 1 |

Notes:

a Scores were reversed for these four items
Following the CSR development stages model, two models were fitted to the data. The first model is unidimensional so all items are fitted to one factor. If the data shows a very good fit to this model, the construct can be conceptualised as unidimensional. On the other hand, a second model was also tested considering six correlated factors or development stages as proposed by the theoretical model. Figure A-2 presents these two models.

Figure A-2. Proposed models for CSR development
In the first stage the goodness of fit of the two models was calculated as presented in Table A-3. The unidimensional model did not fit the data in any of the fit indexes suggesting that the model was non-unidimensional. Cronbach’s coefficient alpha (α) for the set of 30 items was .95 with 95% CI from .94 to .96, further indicating that the unidimensional CSR development construct has adequate internal consistency. However, the poor fit of the model suggests that a strict unidimensional interpretation of the construct oversimplifies its true measurement model.

Table A-3. Goodness of fit indexes

<table>
<thead>
<tr>
<th>Model Type</th>
<th>χ²</th>
<th>RMSEA</th>
<th>SRMR</th>
<th>CFI</th>
<th>TLI</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>df's</td>
<td>value</td>
<td>p</td>
<td>90% CI</td>
<td></td>
</tr>
<tr>
<td>Unidimensional</td>
<td>405</td>
<td>1465.33</td>
<td>&lt;.01</td>
<td>.09</td>
<td>.09 - .10</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>.08</td>
<td>.89</td>
</tr>
<tr>
<td>Six dimensions</td>
<td>390</td>
<td>937.65</td>
<td>&lt;.01</td>
<td>.07</td>
<td>.06 - .07</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>.06</td>
<td>.94</td>
</tr>
</tbody>
</table>

Acceptable fit threshold

<table>
<thead>
<tr>
<th>Acceptable fit threshold</th>
<th>p &gt; .05</th>
<th>value &lt; .08</th>
<th>≤ .08</th>
<th>≥ .90</th>
<th>≥ .90</th>
</tr>
</thead>
</table>

Ideal fit threshold

<table>
<thead>
<tr>
<th>Ideal fit threshold</th>
<th></th>
<th>value &lt; .06</th>
<th></th>
<th>≥ .95</th>
<th>≥ .96</th>
</tr>
</thead>
</table>

On the other hand, the six correlated factors model was assessed. This model provided a better fit to the data. These results suggest that the multidimensional model gives a better description of the relationships among the 30 items than does the unidimensional model. Therefore, the parameter estimates for this model are given in Table A-4. The magnitude of the standardised factor loadings for endogenous variables ranged from .53 to .92 and the R² from .29 to .85.

Although the model with six factors showed an acceptable goodness of fit and parameter estimates, modification indexes (MI) for the factor loadings were examined to identify areas in which the model could be improved. Particular attention was given to the capability-seeking stage as its average variance extracted (AVE) resulted below the .50 threshold frequently suggested (Brown, 2015).

To facilitate the MI analysis, the procedure proposed by Saris, Satorra, and van der Veld (2009) was followed. These authors propose using MI for detection of misspecifications (M) in combination with the statistical power of the MI test. When MI is significant and the power of the MI test is low, there is risk of misspecification because the test is not very sensitive (low power) and, nevertheless, a significant value of the MI has been obtained. If the MI is significant but the power of the MI test is high, the value of the expected parameter change (EPC) should be investigated. If the EPC is larger than .2, there is also a risk of misspecification (EPC: M).
### Table A-4. Initial reliability and parameter estimates for the CSR model

<table>
<thead>
<tr>
<th>CSR stage</th>
<th>α</th>
<th>AVE</th>
<th>Item</th>
<th>Loadings b</th>
<th>SE c</th>
<th>R² d</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Self-protecting</strong></td>
<td>.82</td>
<td>.55</td>
<td>CSR1</td>
<td>1.00 (.70)**</td>
<td>(.05)</td>
<td>.49</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR2</td>
<td>1.28 (.89)**</td>
<td>.11 (.04)</td>
<td>.79</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR3</td>
<td>1.13 (.79)**</td>
<td>.13 (.05)</td>
<td>.62</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR4</td>
<td>.77 (.53)**</td>
<td>.11 (.06)</td>
<td>.29</td>
</tr>
<tr>
<td><strong>Compliance-seeking</strong></td>
<td>.89</td>
<td>.60</td>
<td>CSR5</td>
<td>1.00 (.80)**</td>
<td>(.03)</td>
<td>.65</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR6</td>
<td>.93 (.75)**</td>
<td>.06 (.03)</td>
<td>.56</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR7</td>
<td>.99 (.79)**</td>
<td>.05 (.03)</td>
<td>.63</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR8</td>
<td>.96 (.77)**</td>
<td>.06 (.04)</td>
<td>.60</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR9</td>
<td>.94 (.76)**</td>
<td>.06 (.04)</td>
<td>.57</td>
</tr>
<tr>
<td><strong>Capability-seeking</strong></td>
<td>.77</td>
<td>.46</td>
<td>CSR10</td>
<td>1.00 (.68)**</td>
<td>(.03)</td>
<td>.46</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR11</td>
<td>1.01 (.69)**</td>
<td>.06 (.03)</td>
<td>.47</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR12</td>
<td>.93 (.63)**</td>
<td>.06 (.04)</td>
<td>.40</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR13</td>
<td>1.03 (.70)**</td>
<td>.06 (.03)</td>
<td>.49</td>
</tr>
<tr>
<td><strong>Caring</strong></td>
<td>.92</td>
<td>.61</td>
<td>CSR14</td>
<td>1.00 (.78)**</td>
<td>(.03)</td>
<td>.61</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR15</td>
<td>.98 (.77)**</td>
<td>.04 (.03)</td>
<td>.59</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR16</td>
<td>.97 (.76)**</td>
<td>.04 (.03)</td>
<td>.57</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR17</td>
<td>.96 (.75)**</td>
<td>.04 (.03)</td>
<td>.57</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR18</td>
<td>1.03 (.81)**</td>
<td>.04 (.06)</td>
<td>.65</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR19</td>
<td>.99 (.78)**</td>
<td>.05 (.03)</td>
<td>.60</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR20</td>
<td>1.04 (.81)**</td>
<td>.05 (.03)</td>
<td>.66</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR21</td>
<td>1.03 (.80)**</td>
<td>.04 (.03)</td>
<td>.65</td>
</tr>
<tr>
<td><strong>Strategizing</strong></td>
<td>.86</td>
<td>.56</td>
<td>CSR22</td>
<td>1.00 (.82)**</td>
<td>(.02)</td>
<td>.67</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR23</td>
<td>.99 (.81)**</td>
<td>.03 (.03)</td>
<td>.65</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR24</td>
<td>.98 (.80)**</td>
<td>.04 (.03)</td>
<td>.64</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR25</td>
<td>.83 (.68)**</td>
<td>.05 (.03)</td>
<td>.46</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR26</td>
<td>.72 (.59)**</td>
<td>.05 (.04)</td>
<td>.35</td>
</tr>
<tr>
<td><strong>Transforming</strong></td>
<td>.91</td>
<td>.72</td>
<td>CSR27</td>
<td>1.00 (.80)**</td>
<td>(.03)</td>
<td>.64</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR28</td>
<td>1.15 (.92)**</td>
<td>.05 (.02)</td>
<td>.85</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR29</td>
<td>1.02 (.82)**</td>
<td>.05 (.03)</td>
<td>.67</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR30</td>
<td>1.06 (.85)**</td>
<td>.05 (.02)</td>
<td>.72</td>
</tr>
</tbody>
</table>

**Notes:**

a Standardised values in parenthesis.

b Loadings for the first variable in each factor was fixed to 1 for model specification.

c Standard errors are not computed for fixed variables.

d $R^2$ values are for information only as no clear guidelines exist for interpretation in CFA.

** p < .01
Table A-5 shows the twenty-one potential misspecification cases. These results were reviewed considering the theoretical arguments included in the model. In this respect, moving item CSR11 from the capability-seeking to the compliance-seeking stage was considered a sensible change as this question refers to the reduction of legal problems which is mainly a compliance aspect (Maon et al., 2010). Similarly, items CSR19 and CSR21 were moved from the caring stage to the capability seeking as this latter focusses on a policy based approach and both items refer to this dimension (Mirvis & Googins, 2006).

Table A-5. Modification indexes and statistical power analysis

<table>
<thead>
<tr>
<th>Pair</th>
<th>MI</th>
<th>EPC</th>
<th>p</th>
<th>Power a</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compliance-seeking ← CSR10</td>
<td>5.09</td>
<td>-.41</td>
<td>&lt; .05</td>
<td>Low</td>
<td>M</td>
</tr>
<tr>
<td>**Compliance-seeking ← CSR11</td>
<td>10.04</td>
<td>.58</td>
<td>&lt; .05</td>
<td>Low</td>
<td>M</td>
</tr>
<tr>
<td>Compliance-seeking ← CSR19</td>
<td>26.39</td>
<td>.55</td>
<td>&lt; .05</td>
<td>High</td>
<td>EPC:M</td>
</tr>
<tr>
<td>Capability-seeking ← CSR7</td>
<td>6.97</td>
<td>-.56</td>
<td>&lt; .05</td>
<td>Low</td>
<td>M</td>
</tr>
<tr>
<td>Capability-seeking ← CSR8</td>
<td>4.80</td>
<td>-.46</td>
<td>&lt; .05</td>
<td>Low</td>
<td>M</td>
</tr>
<tr>
<td>Capability-seeking ← CSR9</td>
<td>8.65</td>
<td>.61</td>
<td>&lt; .05</td>
<td>High</td>
<td>EPC:M</td>
</tr>
<tr>
<td>Capability-seeking ← CSR15</td>
<td>5.65</td>
<td>-.68</td>
<td>&lt; .05</td>
<td>Low</td>
<td>M</td>
</tr>
<tr>
<td>Capability-seeking ← CSR16</td>
<td>15.31</td>
<td>-1.11</td>
<td>&lt; .05</td>
<td>Low</td>
<td>M</td>
</tr>
<tr>
<td>Capability-seeking ← CSR17</td>
<td>9.97</td>
<td>-.90</td>
<td>&lt; .05</td>
<td>Low</td>
<td>M</td>
</tr>
<tr>
<td>Capability-seeking ← CSR19</td>
<td>25.00</td>
<td>1.43</td>
<td>&lt; .05</td>
<td>Low</td>
<td>M</td>
</tr>
<tr>
<td>**Capability-seeking ← CSR21</td>
<td>13.75</td>
<td>1.07</td>
<td>&lt; .05</td>
<td>Low</td>
<td>M</td>
</tr>
<tr>
<td>Capability-seeking ← CSR26</td>
<td>15.11</td>
<td>-.87</td>
<td>&lt; .05</td>
<td>Low</td>
<td>M</td>
</tr>
<tr>
<td>Caring ← CSR10</td>
<td>6.94</td>
<td>.71</td>
<td>&lt; .05</td>
<td>Low</td>
<td>M</td>
</tr>
<tr>
<td>Caring ← CSR11</td>
<td>8.23</td>
<td>-.77</td>
<td>&lt; .05</td>
<td>Low</td>
<td>M</td>
</tr>
<tr>
<td>Caring ← CSR26</td>
<td>4.37</td>
<td>-1.10</td>
<td>&lt; .05</td>
<td>Low</td>
<td>M</td>
</tr>
<tr>
<td>Strategizing ← CSR10</td>
<td>3.85</td>
<td>.40</td>
<td>&lt; .05</td>
<td>Low</td>
<td>M</td>
</tr>
<tr>
<td>Strategizing ← CSR11</td>
<td>11.07</td>
<td>-.67</td>
<td>&lt; .05</td>
<td>Low</td>
<td>M</td>
</tr>
<tr>
<td>Strategizing ← CSR15</td>
<td>8.18</td>
<td>1.38</td>
<td>&lt; .05</td>
<td>Low</td>
<td>M</td>
</tr>
<tr>
<td>Strategizing ← CSR19</td>
<td>14.57</td>
<td>-1.84</td>
<td>&lt; .05</td>
<td>Low</td>
<td>M</td>
</tr>
<tr>
<td>Strategizing ← CSR21</td>
<td>4.87</td>
<td>-1.07</td>
<td>&lt; .05</td>
<td>Low</td>
<td>M</td>
</tr>
<tr>
<td>Transforming ← CSR12</td>
<td>19.56</td>
<td>.55</td>
<td>&lt; .05</td>
<td>High</td>
<td>EPC:M</td>
</tr>
</tbody>
</table>

Notes:

a Statistical power considering a small effect size equal to .2

In bold are sown the accepted changes
With these changes the goodness of fit indexes were reviewed again achieving a good fit in most of the indexes ($\chi^2 (390) = 868.98$, $p < .01$; RMSEA = .06, 90% CI = .06 to .07; SRMR = .06; CFI = .95; TLI = .95). The MI analysis was again performed in order to identify sources of misspecification. One final change was made in the capability-seeking and caring stages. According to Mirvis and Googins (2006) one of the main characteristics of the innovative stage (or caring) is the mutual influence in the company stakeholder relationships, while the engaged (or capability-seeking stage) is represented by an interactive relationship with stakeholders. In this respect, item 20 does not represent well the caring stage (CSR20; MI = 14.90, $p < .05$, power = low), but the capability-seeking stage.

Consequently, this item was moved to the latter stage showing no decrease in the model fit ($\chi^2 (390) = 849.95$, $p < .01$; RMSEA = .06, 90% CI = .06 to .07; SRMR = .06; CFI = .95; TLI = .95), but an improvement in the discriminant validity of the capability-seeking stage (AVE = .54). Table A-6 summarises the result of these model re-specifications.

Table A-6. Re-specified parameter and covariance for the CSR model

<table>
<thead>
<tr>
<th>CSR stage</th>
<th>α</th>
<th>AVE</th>
<th>Item</th>
<th>Loadings</th>
<th>SE</th>
<th>$R^2$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self-protecting</td>
<td>.82</td>
<td>.55</td>
<td>CSR1</td>
<td>1.00 (.70)**</td>
<td>(.05)</td>
<td>.49</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR2</td>
<td>1.28 (.89)**</td>
<td>.11 (.04)</td>
<td>.79</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR3</td>
<td>1.13 (.79)**</td>
<td>.13 (.05)</td>
<td>.62</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR4</td>
<td>.77 (.53)**</td>
<td>.11 (.06)</td>
<td>.29</td>
</tr>
<tr>
<td>Compliance-seeking</td>
<td>.89</td>
<td>.58</td>
<td>CSR5</td>
<td>1.00 (.79)**</td>
<td>(.03)</td>
<td>.62</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR6</td>
<td>.94 (.74)**</td>
<td>.06 (.03)</td>
<td>.54</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR7</td>
<td>.99 (.77)**</td>
<td>.05 (.03)</td>
<td>.60</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR8</td>
<td>.97 (.76)**</td>
<td>.06 (.04)</td>
<td>.58</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR9</td>
<td>.94 (.74)**</td>
<td>.06 (.04)</td>
<td>.55</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR11</td>
<td>.99 (.77)**</td>
<td>.06 (.03)</td>
<td>.60</td>
</tr>
<tr>
<td>Capability-seeking</td>
<td>.87</td>
<td>.54</td>
<td>CSR10</td>
<td>1.00 (.69)**</td>
<td>(.03)</td>
<td>.47</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR12</td>
<td>.93 (.63)**</td>
<td>.06 (.04)</td>
<td>.40</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR13</td>
<td>1.03 (.70)**</td>
<td>.06 (.03)</td>
<td>.49</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR19</td>
<td>1.13 (.77)**</td>
<td>.06 (.03)</td>
<td>.60</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR20</td>
<td>1.17 (.80)**</td>
<td>.06 (.03)</td>
<td>.65</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR21</td>
<td>1.17 (.80)**</td>
<td>.06 (.03)</td>
<td>.64</td>
</tr>
<tr>
<td></td>
<td>.91</td>
<td>.66</td>
<td>CSR14</td>
<td>1.00 (.83)**</td>
<td>(.03)</td>
<td>.68</td>
</tr>
<tr>
<td>-------</td>
<td>-----</td>
<td>-----</td>
<td>-------</td>
<td>-------------</td>
<td>-------</td>
<td>-----</td>
</tr>
<tr>
<td>Caring</td>
<td></td>
<td></td>
<td>CSR15</td>
<td>.98 (.81)**</td>
<td>.04 (.03)</td>
<td>.66</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR16</td>
<td>.98 (.81)**</td>
<td>.04 (.03)</td>
<td>.65</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR17</td>
<td>.97 (.80)**</td>
<td>.04 (.03)</td>
<td>.64</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR18</td>
<td>1.03 (.85)**</td>
<td>.04 (.02)</td>
<td>.72</td>
</tr>
<tr>
<td>Stratigizing</td>
<td>.86</td>
<td>.56</td>
<td>CSR22</td>
<td>1.00 (.82)**</td>
<td>(.02)</td>
<td>.67</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR23</td>
<td>.99 (.81)**</td>
<td>.03 (.03)</td>
<td>.65</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR24</td>
<td>.98 (.80)**</td>
<td>.04 (.03)</td>
<td>.64</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR25</td>
<td>.83 (.68)**</td>
<td>.05 (.03)</td>
<td>.46</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR26</td>
<td>.72 (.59)**</td>
<td>.05 (.04)</td>
<td>.35</td>
</tr>
<tr>
<td>Transforming</td>
<td>.91</td>
<td>.72</td>
<td>CSR27</td>
<td>1.00 (.80)**</td>
<td>(.03)</td>
<td>.64</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR28</td>
<td>1.15 (.92)**</td>
<td>.05 (.02)</td>
<td>.85</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR29</td>
<td>1.02 (.82)**</td>
<td>.05 (.03)</td>
<td>.67</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CSR30</td>
<td>1.06 (.85)**</td>
<td>.05 (.02)</td>
<td>.72</td>
</tr>
</tbody>
</table>

### Pearson’s correlation between factors

<table>
<thead>
<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
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<tbody>
<tr>
<td>Self-protecting</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compliance-seeking</td>
<td>-.51</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capability-seeking</td>
<td>-.51</td>
<td>.90</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Caring</td>
<td>-.49</td>
<td>.67</td>
<td>.87</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strategizing</td>
<td>-.54</td>
<td>.71</td>
<td>.93</td>
<td>.93</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Transforming</td>
<td>-.59</td>
<td>.66</td>
<td>.78</td>
<td>.74</td>
<td>.76</td>
<td>1</td>
</tr>
</tbody>
</table>

### Notes:
- **a** Standardised parameters in parenthesis
- **b** Loadings for the first variable in each factor was fixed to 1 for model specification.
- **c** Standard errors are not computed for fixed variables.
- **d** R² values are for information only as no clear guidelines exist for interpretation in CFA.

Additionally, the correlations between most of the six factors shows that they are highly related implying the presence of a higher order factor. Therefore, a six-factor higher order model was also fitted to the data. Considering the direction of a potential higher order CSR development factor (nothing to much), the items included in the self-protecting stage were reversed. This model also provided a good fit confirming the presence of the second order factor ($\chi^2 (399) = 924.39, p < .01; \text{RMSEA} = .06, 90\% \text{ CI} = .06 - .07; \text{SRMR} = .06; \text{CFI} = .95; \text{TLI} = .94$). Table A-7 summarises the result for this second order factor.
<table>
<thead>
<tr>
<th>2nd order factor</th>
<th>First order factor</th>
<th>Loadings</th>
<th>SE</th>
<th>R²</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSR development</td>
<td>Self-Protecting</td>
<td>1.00 (.59)**</td>
<td>(.05)</td>
<td>.34</td>
</tr>
<tr>
<td></td>
<td>Compliance-seeking</td>
<td>1.15 (.81)**</td>
<td>.19 (.03)</td>
<td>.66</td>
</tr>
<tr>
<td></td>
<td>Capability-seeking</td>
<td>1.67 (.99)**</td>
<td>.21 (.01)</td>
<td>.99</td>
</tr>
<tr>
<td></td>
<td>Caring</td>
<td>1.81 (.89)**</td>
<td>.21 (.02)</td>
<td>.79</td>
</tr>
<tr>
<td></td>
<td>Strategizing</td>
<td>1.91 (95)**</td>
<td>.23 (.02)</td>
<td>.90</td>
</tr>
<tr>
<td></td>
<td>Transforming</td>
<td>1.61 (.82)**</td>
<td>.18 (.03)</td>
<td>.67</td>
</tr>
</tbody>
</table>

Notes:

() Standardised parameters

** p < .01

### A.5 Final survey

The final survey after the CFA analysis is presented in Figure A-3.
Our company...

<table>
<thead>
<tr>
<th>Stage</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self-Protecting</td>
<td>1) values profit maximization much more than being seen as socially responsible.</td>
</tr>
<tr>
<td></td>
<td>2) tries to avoid social responsibility actions as they can be costly</td>
</tr>
<tr>
<td></td>
<td>3) supports only social initiatives that help us to keep a favourable image in the community</td>
</tr>
<tr>
<td></td>
<td>4) tackles only those social problems caused by its own actions</td>
</tr>
<tr>
<td>Compliance-Seeking</td>
<td>5) complies with regulation about employee health and safety</td>
</tr>
<tr>
<td></td>
<td>6) has written policies to prohibit any kind of discrimination in the workplace</td>
</tr>
<tr>
<td></td>
<td>7) ensures that its products and services meet customer requirements</td>
</tr>
<tr>
<td></td>
<td>8) adheres to industrial standards and protocols relevant to its products and services</td>
</tr>
<tr>
<td></td>
<td>9) requests compliance to minimum labour standards from its suppliers</td>
</tr>
<tr>
<td></td>
<td>10) has procedures and action plans to reduce the risk of legal problems</td>
</tr>
<tr>
<td>Capability-Seeking</td>
<td>11) adheres to internationally recognised human rights and CSR standards (e.g. Global Compact, ISO 26000, GRI, etc.)</td>
</tr>
<tr>
<td></td>
<td>12) promotes employee training and work-life balance beyond legal expectations</td>
</tr>
<tr>
<td></td>
<td>13) has identified its main stakeholders and has a method to comply with their expectations</td>
</tr>
<tr>
<td></td>
<td>14) has a code of conduct in line with local, regional, and/or international social standards</td>
</tr>
<tr>
<td></td>
<td>15) engages in an open and multi-lateral dialogue with a wide range of stakeholders</td>
</tr>
<tr>
<td></td>
<td>16) has a mechanism to address ethical issues raised by employees</td>
</tr>
<tr>
<td>Caring</td>
<td>17) has developed a CSR policy and allocated resources for its implementation</td>
</tr>
<tr>
<td></td>
<td>18) managers regularly participate in forums, conferences, and meetings with CSR leading-edge companies and experts</td>
</tr>
<tr>
<td></td>
<td>19) has a CSR committee which is led by top managers</td>
</tr>
<tr>
<td></td>
<td>20) has a CSR committee in which employees from different areas and jobs participate</td>
</tr>
<tr>
<td></td>
<td>21) monitors and reports its social performance to the public</td>
</tr>
<tr>
<td>Strategizing</td>
<td>22) has set targets and key performance indicators to measure its social impacts</td>
</tr>
<tr>
<td></td>
<td>23) integrates the interests of its key stakeholders with that of its own business goals</td>
</tr>
<tr>
<td></td>
<td>24) provides training for its executives and employees regarding ethical and CSR issues</td>
</tr>
<tr>
<td></td>
<td>25) gets its CSR reports reviewed and verified by an external auditor</td>
</tr>
<tr>
<td></td>
<td>26) ties executive compensation and bonus packages to CSR performance</td>
</tr>
<tr>
<td>Transforming</td>
<td>27) managers are concerned with improving the general well-being of society</td>
</tr>
<tr>
<td></td>
<td>28) has alliances with community groups, civil society organisations and/or public authorities working on solving social issues</td>
</tr>
<tr>
<td></td>
<td>29) works in association with other companies to address social issues</td>
</tr>
<tr>
<td></td>
<td>30) promotes external campaigns for raising social and sustainable development issues</td>
</tr>
</tbody>
</table>

Figure A-3. CSR development survey - final version
Appendix B: Gender instruments survey – Design process

B.1 Survey design

To develop the gender survey, the five gender instruments identified in the literature were considered. A description of the intervention strategy suggested by each instrument is presented in Figure B-1 as proposed by Benschop and Verloo (2012), Ely and Meyerson (2000), Martin (2003), and Meyerson and Kolb (2000).

<table>
<thead>
<tr>
<th>Instrument</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equal opportunities</td>
<td>Men and women’s opportunities can be widened by putting in place affirmative/positive action, transparent promotion policies, alternative careers paths, and work and family benefits, among others.</td>
</tr>
<tr>
<td>Training guarantees for women</td>
<td>Women’s opportunities in the labour market can be strengthened by any intervention that focus on helping women to develop the skills and styles considered as requisite for success. These can include executive training programs, leadership development courses, and networking workshops.</td>
</tr>
<tr>
<td>Value the feminine</td>
<td>The route to equality is to recognise and celebrate men and women's differences. Interventions suggested by this approach include consciousness-raising and training to make people aware of the differences, and related benefits, between women's and men's styles, skills, and perspectives.</td>
</tr>
<tr>
<td>Gender sensitive infrastructure</td>
<td>Here it is suggested that organisations should put in place a basic infrastructure for gender equality typically including an organisational gender policy, a gender unit of technically skilled change agents to work on organisational gender initiatives.</td>
</tr>
<tr>
<td>Gender social exchange</td>
<td>This perspective links internal organisational commitment and actions relating to gender inequality to the broad range of efforts aimed at women's mobilisation, citizenship and voice.</td>
</tr>
</tbody>
</table>

Figure B-1. Gender instruments description
To identify a preliminary list of items, a number of gender standards and CSR guidelines were reviewed. This review included the Calvert Women’s Principles (Calvert & UN Women, 2004), GRI Sustainable Reporting Guidelines (GRI, 2013), UN Guiding Principles on Business and Human Rights (UN, 2011), ILO conventions and recommendations on gender equality at work (ILO, 2012b), ISO 26000 (ISO, 2010), OECD Guidelines for multinational enterprises (OECD, 2011), UN Global Compact (UN Global Compact, 2008), the UNDP Gender equality at work certification programme (Rodríguez-Gusta, 2010), and the UN Women’s Empowerment Principles (UN Women & UN Global Compact, 2011). The initial set of items and their source is presented in Table B-1.

Table B-1. Gender instruments survey - original items and source

<table>
<thead>
<tr>
<th>Frame</th>
<th>Item (Our company…)</th>
<th>Main source a</th>
</tr>
</thead>
<tbody>
<tr>
<td>Training guarantees</td>
<td>- implements training programmes tailored for women</td>
<td>UN Women and UN Global Compact (2011)</td>
</tr>
<tr>
<td></td>
<td>- provides professional development opportunities that include formal or informal networking that include women at all levels</td>
<td>Calvert and UN Women (2004)</td>
</tr>
<tr>
<td></td>
<td>- has developed a network of mentors to support the personal growth of women workers</td>
<td></td>
</tr>
<tr>
<td>Value the feminine</td>
<td>- explicitly recognises that achieving gender equality at work can strengthen our competitive advantage</td>
<td>Rodriguez-Gusta (2010)</td>
</tr>
<tr>
<td></td>
<td>- trains employees, particularly male staff, on the company's business case for women’s empowerment.</td>
<td>UN Women and UN Global Compact (2011)</td>
</tr>
<tr>
<td></td>
<td>- has made a clear statement about its commitment with gender diversity at work</td>
<td>Calvert and UN Women (2004)</td>
</tr>
<tr>
<td>Equal Opportunities</td>
<td>- undertakes proactive efforts to recruit and appoint women to top managerial positions</td>
<td>UN Women and UN Global Compact (2011)</td>
</tr>
<tr>
<td></td>
<td>- complies with legal regulations prohibiting gender discrimination at work</td>
<td>Rodriguez-Gusta (2010)</td>
</tr>
<tr>
<td></td>
<td>- has designed recruitment and selection initiatives to reach out to more women</td>
<td>UN Women and UN Global Compact (2011)</td>
</tr>
</tbody>
</table>
| Gender sensitive infrastructure | - pays equal remuneration for work of equal value to all, women and men  
- enables women to enter traditionally masculine positions (e.g. guards, machine operator, engineer, etc.)  
- ensures paid paternity and maternity leave to all employees  
- encourages fathers to use family leave  
- promotes work-life balance by implementing flexible policies that consider the needs of women and men  
- supports access to child and dependent care by providing services, resources and information to both women and men. | Calvert and UN Women (2004) and UN Women and UN Global Compact (2011) |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Rodríguez-Gustafson (2010)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>UN Women and UN Global Compact (2011)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Calvert and UN Women (2004) and UN Women and UN Global Compact (2011)</td>
</tr>
</tbody>
</table>

| Gender social exchange | - includes gender equality as a factor in performance measures, strategic planning and budgetary decisions  
- includes issues relating to gender equality at work in employee training (e.g. harassment, discrimination, violence, etc.)  
- has a managerial-level committee in charge of promoting gender equality at work  
- ensures that all policies are gender-sensitive by identifying factors that impact women and men differently | Calvert and UN Women (2004) |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Rodríguez-Gustafson (2010)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>UN Women and UN Global Compact (2011)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Calvert and UN Women (2004)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>UN Women and UN Global Compact (2011)</td>
</tr>
</tbody>
</table>
requests information from current and potential suppliers on their gender and diversity policies

Note:
\(^a\) This is the main source where the item can be traced; however, most of the items were written from an integrative perspective including aspects of the other sources consulted.

The initial survey contained 24 items. This version was sent to 36 expert judges for assessment of content validity. Eight judges accepted to assess the items. Two of them preferred to stay anonymous and the following six accepted to be acknowledged:

- Mireia las Heras, Assistant Professor at International Center for Work and Family, IESE Business School, Spain.
- Aruna Rao, Co-Founder and Executive Director at Gender at Work, Canada.
- Christy Glass, Professor of Sociology at Utah State University, United States of America.
- Gaelle Dupuis, Director of Corporate Affairs and Studies at Women in Work, Chile.
- Barbara Poggio, Coordinator of the Center of Interdisciplinary Gender Studies of the University of Trento, Italy.
- Silvia Gherardi, Full professor of Sociology of Work at the University of Trento, Italy.

Following the same procedure as the CSR survey, the global content validity index for item relevance was .87 and .92 for clarity. Considering the judges’ comments, two items were deleted, one item was divided in three, and one was allocated to a different category. The final survey after this process was composed of 24 items.

B.2 Survey implementation

The same procedure for data collection and ethical considerations described in Chapter 6 were followed (see sections 6.3.1 and 6.3.2). For the gender instruments
survey, only manager respondents were included as the employee version was slightly different. In total, 130 respondents from 13 countries participated. The average age was 42.9 years old, most of the participants were female (55.4%), married (66.2%), with a master’s or equivalent (64.6%) or a bachelor’s or equivalent (26.9%) degrees. Additionally, respondents were members of the board (3.1%), top managers (20.8%), middle-managers (42.3%), heads of department (31.5%) and other managerial positions (2.3%).

B.3 Data analysis

The same analysis implemented for the CSR development survey was followed for the gender instruments survey (see section A.3)

B.4 Results

Preliminary analyses were also conducted to ensure the data were adequate for CFA. First, no missing data was found. Second, potential outliers were checked by calculating the generalized Cook's distance statistic (gCD). The largest Cook's distance was .005, falling below the recommended cut-off of $4/n = .031$ for potential influential cases (Bollen & Jackman, 1990), suggesting that no individual cases were having an excessive influence on the model.

Third, collinearity was also checked. With this aim, the polychoric correlation matrix for all the items were visually reviewed (see Table B-2). Although most of the correlations were above .30 and below or equal to .80, some values were slightly higher than the .80 threshold (Dormann et al., 2013). Item 6 was found to be highly correlated with item 17 and item 16 with item 18 ($r_p = .82$). Despite this, these items were included in the CFA analysis considering their small deviation from the threshold, the shared loading of items 16 and 18 to the same factor, and to comply with the suggested three items minimum per factor (Hair et al., 2010).
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Table B-2. Polychoric correlation matrix for gender items
Fourth, skewness and kurtosis were analysed expecting values below 2 and 7, respectively (Curran et al., 1996). All items had a similar skewness and kurtosis, which ranged from -1.72 to 0.15 and from 1.37 to 2.70, respectively. An inspection of frequency histograms and expected normal probability plots also confirmed that there was a moderate deviation from normality that was not considered problematic at this level. However, multivariate normality was not achieved. Mardia’s statistics for multivariate Skewness and Kurtosis resulted highly significant implying that the data was not normally distributed ($skew = 195.79, p < .01; kurt = 722.57, p < .01$).

Finally, the sample size adequacy for CFA was also explored using the statistical power analysis approach proposed by MacCallum et al. (1996). Following the authors’ suggestions, the “close fit” and “not close fit” hypothesis were tested. The resulting statistical power for detecting when such hypotheses are false with a sample size of 130 and 242 degrees of freedoms was high in both cases (close fit = .98; not close fit = .91) indicating that the sample size was adequate to carry out a CFA.

Following the same procedure used for the CSR development stages survey, two models were fitted to the data. The first model is unidimensional. In this model, all the items are fitted to one factor called gender instruments. If the data shows a very good fit to this model, the construct can be conceptualised as unidimensional. On the other hand, a second model was also tested considering five correlated factors or gender instruments as proposed by in the literature. Figure B-2 presents these two models.

In the first stage, the goodness of fit of the two models was calculated. Table B-3 shows the fit indices for the two models. As shown, the unidimensional model achieved the minimum threshold in only two indexes (CFI = .92; TLI = .91). Cronbach’s coefficient alpha ($\alpha$) for the set of 24 items was .97, further indicating that the unidimensional construct has adequate internal consistency. However, the global poor fit of the model suggests that a strict unidimensional interpretation is limited.
Table B-3. Goodness of fit indexes

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On the other hand, the model with five correlated factors was assessed. This model provided a better fit to the data achieving the minimum threshold in four out of five indexes. Therefore, this multidimensional model gives a better description of the relationships among the 24 items than does the unidimensional model. The parameter estimates for this model are given in Table B-4. The magnitude of the standardized factor loadings for endogenous variables ranged from .70 to .92 and the R squared from .49 to .84.

Table B-4. Initial reliability and parameter for the gender model

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</table>

Note:
*a Standardised values in parenthesis.
** p < .01
Although the model with five factors showed an acceptable goodness-of-fit and parameter estimates, modification indexes for the factor loadings were examined to identify areas in which the model could be improved. As for the CSR survey, the procedure proposed by Saris et al. (2009) was followed. Table B-5 shows the thirty two cases identified by this analysis. These results were analysed considering the theoretical arguments. Two items were considered problematic (items 23 and 8). Considering the high cross-loading and modification index value (shown in bold in the table), these two items were deleted. With these changes, the goodness of fit indexes showed better results implying that the deletion of these items was statistically more appropriate ($\chi^2$ (199) = 339.90, $p < .01$; RMSEA = .07, 90% CI = .06 to .09; SRMR = .07; CFI = .96; TLI = .95).

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<th>$p$</th>
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<td><strong>Training guarantees</strong></td>
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<tr>
<td>← Gender8</td>
<td>8.20</td>
<td>-5.68</td>
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<td>← Gender10</td>
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<tr>
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<td>0.46</td>
<td>&lt; .05</td>
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</tr>
<tr>
<td>← Gender22</td>
<td>4.21</td>
<td>-0.56</td>
<td>&lt; .05</td>
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<tr>
<td>← Gender23</td>
<td>14.24</td>
<td>1.02</td>
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<td><strong>Valuing the feminine</strong></td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>← Gender1</td>
<td>4.91</td>
<td>-3.53</td>
<td>&lt; .05</td>
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<td>← Gender4</td>
<td>4.05</td>
<td>3.25</td>
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<tr>
<td>← Gender10</td>
<td>5.64</td>
<td>0.76</td>
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<td>M</td>
</tr>
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<td>← Gender11</td>
<td>4.40</td>
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<tr>
<td><strong>Equal opportunities</strong></td>
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</tr>
<tr>
<td>← Gender1</td>
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<tr>
<td><strong>Gender infrastructure</strong></td>
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<td>← Gender1</td>
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<td>← Gender4</td>
<td>14.73</td>
<td>0.64</td>
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</table>
Modification indexes were again reviewed after re-specification. Item 4 was also deleted as it resulted in a high modification index regarding valuing the feminine (MI = 6.27), gender infrastructure (MI = 16.95), and social exchange (MI = 10.07). This change had an improvement in the TLI index achieving good fit ($\chi^2_{(179)} = 294.57$, $p < .01$; RMSEA = .07, 90% CI = .06 to .09; SRMR = .06; CFI = .96; TLI = .96). Table B-6 shows the results of this re-specification.

### Table B-6. Re-specified parameters and covariance for the gender model

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<th>Gender instrument</th>
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<th>Parameter estimates $^b$</th>
<th>Item</th>
<th>Loadings $^c$</th>
<th>SE $^d$</th>
<th>$R^2$</th>
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<tr>
<td>for women</td>
<td>.88</td>
<td>.69</td>
<td>Gender1</td>
<td>1.00 (.76)**</td>
<td>(.05)</td>
<td>.58</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Gender2</td>
<td>1.08 (.82)**</td>
<td>.07 (.03)</td>
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<td>.08 (.03)</td>
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<td>Value the</td>
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<td></td>
<td>Gender5</td>
<td>1.00 (.89)**</td>
<td>(.04)</td>
<td>.77</td>
</tr>
<tr>
<td>feminine</td>
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<td>.64</td>
<td>Gender6</td>
<td>.88 (.77)**</td>
<td>.06 (.05)</td>
<td>.59</td>
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<td></td>
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<td>Gender7</td>
<td>.85 (.75)**</td>
<td>.07 (.05)</td>
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<td>Equal</td>
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<td>Gender9</td>
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<td>Gender10</td>
<td>.87 (.68)**</td>
<td>.09 (.06)</td>
<td>.47</td>
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<td>.09 (.05)</td>
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<td></td>
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<td>.97 (.76)**</td>
<td>.09 (.05)</td>
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<td>.10 (.04)</td>
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<td>.09 (.05)</td>
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<td>Gender15</td>
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<td>(.03)</td>
<td>.74</td>
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<td>infrastructure</td>
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<td>.75</td>
<td>Gender16</td>
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<td>.05 (.03)</td>
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Notes:

*a Statistical power considering a small effect size equal to .2 as threshold
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<td>.76</td>
<td>.72</td>
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<td>Social exchange</td>
<td>.74</td>
<td>.73</td>
<td>.65</td>
<td>.85</td>
<td>1</td>
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</tbody>
</table>

Note:

() Standardised parameters

** p < .01

B.5 Final survey

The final survey after the CFA analysis is presented in Figure B-3.
Our company…

<table>
<thead>
<tr>
<th>Training guarantees for women</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) offers professional development opportunities adapted for women’s needs</td>
</tr>
<tr>
<td>2) offers networking opportunities for women at all levels</td>
</tr>
<tr>
<td>3) offers formal or informal mentoring programs for women</td>
</tr>
</tbody>
</table>

Value the feminine

| 4) tries to eliminate gender stereotypes that could have negative influence on the valuation of women's work. |
| 5) respect the dignity of women in all marketing and other company communications |
| 6) undertakes proactive efforts to recruit and appoint women to top managerial positions |

Equal opportunities

| 7) proactively seeks to comply with all laws regulating equal opportunities for men and women |
| 8) periodically reviews job titles and responsibilities to ensure equal remuneration for work of equal value to all, women and men |
| 9) ensures paid paternity and maternity leave to all employees |
| 10) encourages fathers to use family leave |
| 11) promotes work-life balance by implementing flexible policies that consider the needs of women and men |
| 12) supports access to child and dependent care by providing services, resources and information to both women and men. |

Gender sensitive infrastructure

| 13) has allocated a budget to address gender diversity issues at work |
| 14) has a formal policy about gender diversity and inclusion |
| 15) has identified targets and performance indications to measure its progress on gender diversity at work |
| 16) has a managerial-level committee in charge of promoting diversity and inclusion at work |
| 17) ensures that all policies are gender-sensitive by identifying factors that impact women and men differently |
| 18) includes issues relating to gender equality at work in employee training (e.g. harassment, discrimination, violence, etc.) |

Gender social exchange

| 19) works with governments and local communities to eliminate gender-based discrimination at work |
| 20) collaborates with business partners and suppliers to promote inclusion |
| 21) requests information from current and potential suppliers on their gender and diversity policies |

Figure B-3. Gender instruments survey – final version
Appendix C: Full list of reports included in Chapter 4

<table>
<thead>
<tr>
<th>Organisation</th>
<th>Year</th>
<th>Document Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECLAC</td>
<td>2013</td>
<td>A look at grants: Support and burden for women</td>
</tr>
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<td>2011</td>
<td>Latin America and the Caribbean before Rio+21</td>
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<tr>
<td>ECLAC</td>
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<td>Compacts for equality towards a sustainable future</td>
</tr>
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<td>2012</td>
<td>Eslabones de la desigualdad: Heterogeneidad estructural, empleo y protección social</td>
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<td>ECLAC</td>
<td>2010</td>
<td>Latin America in the mirror. Objective and subjective dimensions of social inequity and well-being in the region</td>
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<td>ECLAC</td>
<td>2013</td>
<td>Prospectiva y desarrollo: El clima de la igualdad en América Latina y el Caribe a 2020</td>
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<td>2012</td>
<td>Structural change for equality: An integrated approach to development</td>
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<td>Preliminary reflections on Latin America and the Caribbean in the post-2015 development agenda based on the trilogy of equality</td>
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<td>Mujeres indígenas: Nuevas protagonistas para nuevas políticas</td>
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## Appendix D: Full thematic framework

<table>
<thead>
<tr>
<th>Main theme</th>
<th>Subtheme</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>1.0 Protective instruments</td>
<td>1.1 International law</td>
<td>Internationally agreed formal rules recognised by Latin American nations as binding in their relations with one another</td>
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<td></td>
<td>1.2 Regional law</td>
<td>Regionally agreed formal rules and recognised by Latin American nations as binding in their relations with other countries across the region</td>
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<td>1.3 National examples</td>
<td>Example of laws enacted by a Latin American country to regulate their internal relations</td>
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<tr>
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<td>1.4 International conventions and agreements</td>
<td>Latin American states voluntary commitment with a particular international agenda. Not legally binding</td>
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<tr>
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<td>1.5 Regional conventions and agreements</td>
<td>Latin American states voluntary commitment with a particular regional agenda. Not legally binding</td>
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<tr>
<td>2.0 Promoting instruments</td>
<td>2.1 International economic incentives</td>
<td>Subsidies and awards provided by an international organisation and including Latin American countries</td>
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<td></td>
<td>2.2 Regional economic incentives</td>
<td>Subsidies and awards provided by a regional organisation and including Latin American countries</td>
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<tr>
<td></td>
<td>2.3 International informational initiatives</td>
<td>Internationally-led awareness rising initiatives such as guidelines, training, and websites, among others</td>
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<td></td>
<td>2.4 Regional information initiatives</td>
<td>Regionally-led awareness rising initiatives such as guidelines, training, and websites, among others</td>
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<tr>
<td>2.5 National examples</td>
<td>Examples of incentives and/or informational initiatives developed by country level institutions</td>
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<tr>
<td>3.0 Commitment instruments</td>
<td>3.1 International partnerships</td>
<td>Agreements between international organisations and the private / civil society sector including formal partnerships, negotiated agreements, and stakeholder forums</td>
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<td>3.2 Regional partnerships</td>
<td>Agreements between regional organisations and the private / civil society sector including formal partnerships, negotiated agreements, and stakeholder forums</td>
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<tr>
<td>3.3 International hybrid initiatives</td>
<td>Internationally-led initiatives based on more than one instrument equally including CSR/gender platforms, centres, and networks</td>
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<td>3.6 Regional public policy networks</td>
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<tr>
<td>3.7 National examples</td>
<td>Examples of partnerships, hybrid instruments and/or public policy</td>
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<tr>
<td>Section</td>
<td>Subsection</td>
<td>Description</td>
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<td>4.0 Relevant concepts</td>
<td>4.1 Definitions</td>
<td>CSR or gender related concepts and their definition</td>
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<td>4.2 Areas of work</td>
<td>Dimensions in which reports are focused</td>
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<td>4.3 Indicators &amp; measures</td>
<td>Key performance indicators and tools for measuring progress in gender equality</td>
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<td>4.4 Related approaches</td>
<td>Related approaches to understand gender equality and CSR</td>
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<td>Aspects in which the gender gap has not been closed globally</td>
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<td>5.3 Local challenges</td>
<td>Aspects in which the gender gap has not been closed in a specific country</td>
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<td>5.4 Global progress</td>
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<td>5.6 Local progress</td>
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<td>5.7 Suggestions for policy making</td>
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<td>Positive and negative impacts of CSR</td>
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<td>6.3 Drivers and barriers</td>
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<td>7.2 Private sector role</td>
<td>The role of companies in achieving gender equality and/or implementing CSR</td>
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<td>7.3 Other national stakeholders’ role</td>
<td>The role of local civil society organisations in achieving gender equality and/or implementing CSR</td>
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<td>Dimensions to be treated as a concern of all stakeholders within a country</td>
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