

**CORPORATE SOCIAL RESPONSIBILITY, GENDER
EQUALITY AND ORGANIZATIONAL CHANGE:
A FEMINIST PERSPECTIVE**

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ABSTRACT

There is a growing literature on corporate social responsibility (CSR) and gender issues, which draws upon a range of feminist theory and perspectives. However, research in this field appears to have been somewhat hampered by a lack of systematic engagement with 'gendered organizations' studies (GOS), and with a broad range of CSR theory, in particular that related to governance. This thesis sets out to address these gaps in the literature. It opens up new dialogue between the fields of GOS and CSR. Through a review of the GOS literature this study notes a number of organizational change strategies identified by feminist scholars. With reference to these it develops a set of research questions with which to investigate the possible contribution of CSR to organizational change with regard to gender equality. These are then employed in an exploration of CSR practice, focusing on CSR reporting and stakeholder relations. Through this analysis the thesis identifies several ways in which CSR might contribute to advancing the feminist organizational change agenda. Particular attention is paid to recent developments in political theories of CSR, which regard CSR as a governance process involving business, government and civil society. Thus, the thesis addresses organizational change and gender equality in the context of new governance, and particularly CSR, and by extending the literature both empirically and conceptually produces insights for feminist studies relating to CSR theory and practice.

Noting that the private sector is playing an increasingly important role in employment, and more broadly in societal governance in many parts of the world, and the growth of CSR, research in this thesis critically engages with CSR literature and practice from a feminist perspective. The research presented assesses the importance of CSR for organizational change on gender equality through an investigation of two related questions, namely how gender equality issues are addressed within CSR practice, and how CSR might help advance organizational change on this agenda. These questions are explored through the use of nine secondary research questions in three studies involving document analysis of company reports, and semi-structured interviews with corporate managers, and with leaders of women's NGOs. The thesis thus updates our knowledge of CSR reporting on gender equality issues, and explores the views of corporate managers about CSR and gender equality. It also investigates the views of leaders in women's NGOs on private sector accountability for gender equality, and the field of CSR more broadly, thus engaging with a group of stakeholders not normally included in the CSR literature. The research suggests that, despite its limitations, CSR can contribute to the gender organizational change agenda in several ways, which revolve around the new governance systems which CSR presages. These include new organizational rhetoric and practices, new external drivers of change within business, and new kinds of regulation. The three studies are informed by, and contextualised with reference to the CSR literature on governance, and are ultimately brought together in a discussion of CSR as a governance process from a feminist perspective. From this vantage point the potential of CSR to facilitate organizational change suggested in this thesis appears to be underdeveloped at the present time. While recognizing many important critiques of the field, with reference to the research outcomes the thesis frames CSR as a political opportunity with regard to gender equality. The aim here is therefore to contribute not only to knowledge but also perhaps to feminist action.

PUBLICATIONS DECLARATION

The following is a list of my publications both related to, and arising from the research carried out for this PhD.

1. Grosser, K. and Moon, J. 2005, 'Gender Mainstreaming and Corporate Social Responsibility: Reporting Workplace Issues', *Journal of Business Ethics*, 62 (4), pp.327-340.
2. Grosser, K., and Moon, J. 2005a, 'The Role of Corporate Social Responsibility in Gender Mainstreaming', *International Feminist Journal of Politics*, 7 (4), pp.532-554.
3. Grosser, K. and Moon, J. 2006. Best Practice Reporting on Gender Equality in the UK: Data, Drivers and Reporting Choices. *ICCSR Research Paper Series*. No. 35-2006 - ISSN 1479-5124.
4. Grosser, K. and Moon, J. 2008, 'Developments in Company reporting on Workplace Gender Equality: A Corporate Social Responsibility Perspective'. *Accounting Forum*, Vol 32, pp.179-198.
5. Grosser, K., Adams, C., and Moon, J. 2008, *Equal Opportunity for Women in the Workplace: a study of corporate disclosure*. Association of Chartered and Certified Accountants (ACCA), London.
6. Grosser, K. 2009. CSR and Gender Equality: Women as stakeholders and the EU sustainability Strategy. *Business Ethics: A European Review* Vol 18 No 3, pp.290-307.

The two papers most closely referenced in the thesis are Grosser and Moon (2008) and Grosser et al. (2008). The empirical research in these papers is incorporated within the empirical chapters of the thesis (Chapters 5 and 6).

In all publications with co-authors I was responsible for the original research idea, and I was largely responsible for the design and conduct of the research, obviously in close consultation with colleagues. In each case I drafted the initial write up of the research. My co-authors then contributed to these papers, and after further discussion and revisions I finalized drafts for submission to reviewers.

The paper for which I am the sole author (Grosser, 2009) arose out of the work I did for my PhD first year Annual Review.

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This work has, of course, not been carried out in isolation, and would never have happened without inspiration, challenge, love and support from a wide network of friends and colleagues. I am enormously grateful to all involved.

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An international, interdisciplinary, and multi-actor approach to research on CSR makes the ICCSR a great place to work and study. My thanks go to friends, colleagues and students at the Centre, and at Nottingham University Business School more widely, who have supported my work, and shared their own. In particular I would like to thank Wendy Chapple, Mike Humphreys and Judi Muthuri who have supported me in numerous and important ways. I am grateful also for much friendly assistance from Karen Maltby, Lesley Bukraba and Andrea Tomlinson, and from others on the administrative staff at NUBS. Without your support my work would have been much more difficult. I also wish to thank the ICCSR and the ESRC for the financial support that has made this PhD possible. Finally, my thanks go to NUBS IT staff, and to Eran Cohen, for much appreciated technical assistance. Of course the limitations of the research are my responsibility and the mistakes therein are my own.

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I wish to particularly thank my feminist friends, who have shared my journey over many years and who, while sometimes skeptical, have reminded me that feminist scholarship and activism is important. In particular I have been grateful that you have interrogated me about CSR, and critically challenged me to think about how I engage with the field, and about the purpose of my work. You have also helped me to keep it in perspective. Beyond my network of feminist friends lie many cherished loved ones, and family members, who have accommodated me while travelling, shared this journey, generally enjoyed life with me, and perhaps most importantly believed in me. Thank you so much.

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TABLE OF ABBREVIATIONS AND ACRONYMS

ACCA	Association of Chartered Certified Accountants
ASX	Australian Stock Exchange
BITC	Business in the Community
BSR	Business Social Responsibility
CR	Corporate Responsibility
CSD	Corporate Social Disclosure
CSO	Civil Society Organization
CSP	Corporate Social Performance
CSR	Corporate Social Responsibility
DTI	Department of Trade and Industry
EHRC	Equality and Human Rights Commission
EOWA	Equal Opportunity for Women in the Workplace Agency
EOC	Equal Opportunities Commission
ETI	Ethical Trading Initiative
EU	European Union
HCM	Human Capital Management
HRM	Human Resource Management
GM	Gender Mainstreaming
GOS	Gendered Organization Studies
GRI	Global Reporting Initiative
IFC	International Finance Organization
ILO	International Labour Organization
MNC	Multinational corporation
NGO	Non-Governmental Organization
OECD	Organization for Economic Co-operation and Development
ON	Opportunity Now
RfO	Race for Opportunity
SEC	Securities Exchange Commission
SME	Small and Medium sized Enterprise
SR	Stakeholder Relations
TUC	Trade Union Congress
UN	United Nations
UNGC	United Nations Global Compact
VCC	Voluntary Code of Conduct
WBCSD	World Business Council for Sustainable Development
WBG	Women's Budget Group
WEDO	Women's Environment and Development Organization

'Gender plays a pervasive role in society. It cuts so deeply that we still do not understand all of its implications, nor perhaps can we. The remarkable achievements of scholars in women's studies can no longer be ignored by those who wish to redescribe business in more human terms'.

(R. Edward Freeman. Foreword in Larson and Freeman, 1997)

CHAPTER 1. INTRODUCTION

This thesis is about organizational change and gender equality in the context of new governance, and particularly CSR. It critically engages with the corporate social responsibility (CSR) literature and with CSR practice from a feminist perspective and assesses its importance for organizational change on gender equality. There is a growing literature on CSR and gender issues, which draws upon a range of feminist theory and perspectives. However, research on CSR and gender appears to have been hampered to date by a lack of systematic engagement with 'gendered organizations' studies (GOS), and with a range of CSR theory, in particular developments in the political theory of CSR which view it as a governance process. With reference to the GOS and CSR literatures this thesis explores how gender equality is addressed in CSR practice, and how CSR might help advance organizational change with regard to gender equality. This research has implications for both feminist and CSR studies.

According to (Martin, 2003:66) 'Although there are many varieties of feminist theory, they share two objectives. The first is descriptive: to reveal obvious and subtle gender inequalities. The second is change-oriented: to reduce or eradicate those inequalities'. She notes, however, that, along with critical theory with which it has much in common, feminist theory is 'better at critiquing the status quo than changing it' (2003:67). Notwithstanding this, the GOS literature suggests a number of key strategies for organizational change relating to gender equality (chapter 2). This thesis examines CSR theory and practice and assesses its possible contribution to these organizational change strategies. The focus is on *corporate* social responsibility, i.e. private sector companies, rather than public sector organizations¹.

The rationale for this study is fivefold: First, the private sector is playing an increasingly important role in employment, and more broadly in societal governance in many parts of the world (e.g. Moon, 2002; 2004; Scholte, 2005; Peters, 1996; Rhodes, 1996; Osborne and Gaebler, 1992; Crane et al., 2008a). The literature reveals that the pivotal role of governments as sources of authority concerning regulation, distribution and legitimation has been transformed over the last 30 years in the context of privatization, liberalization, and globalization.

¹ CSR is also discussed with reference to public sector and voluntary sector organizations, however the main focus of this field has been on business responsibilities, and business-society relations (chapter 3).

This has led to a 'hollowing out' of government (Rhodes, 1996), and a change in the balance of governmental responsibilities from 'rowing' to 'steering' (Osborne and Gaebler, 1992). These changes have opened up new consumer markets, and yielded to corporations pivotal roles in administering what were previously regarded as governmental responsibilities (e.g. Moon et al., 2006). Corporations have also become more involved in regulatory processes, in what Scholte (2005) calls 'privatized governance'. These developments mean that the role private sector firms play with regard to social and environmental issues has also grown in importance for all stakeholder groups. In particular, these changes have brought 'the question of corporate accountability up to the top of the social, political and economic agenda of societies in the age of globalization' (Matten et al., 2003:118).

Second, despite significant progress, gender equality remains one of the most pervasive bases for inequality worldwide (e.g. Oxfam, 2007; EOC, 2006; Browne, 2007; Calas and Smircich, 2006)¹. One measure of this inequality is the gender pay gap, which, in the UK was 16.4% in 2009 for full time workers, 13.2% for part-time workers (comparing male and female part-time workers) and 20.2% for all employees (ONS, 2009)². The part-time gender pay gap is often measured by comparing women's average hourly part-time pay with men's average hourly full time pay. Measured in this way the part-time gender pay gap in the UK in 2009 was 35.5% (EHRC, 2009:11). The number of equal pay cases filed rose considerably over the 5 years to 2007 (EOC, 2007). In addition the gender pay gap is significantly higher in the private sector (22.7%) than the public sector (13.8%), according to the EHRC (2009). In Europe women still comprise only approximately 30% of company managers, and make up 80% of the part-time workforce (European Commission, 2006). Marshall (2007:625), among others, argues that 'women are now found in many occupations and managerial positions in which they were almost totally absent 30 years ago, and the gender pay gap has narrowed to some extent. But these changes are modest and do not alter the fundamentally gendered nature of organizations'. Acker's (1998:196) statement that 'there are no clear indications that levels of gender inequality within work

¹ Browne (2007:2) summarises the many ways in which 'substantive equality remains elusive in everyday life ... unrelenting pay gaps between men and women in employment; persistent institutional stereotyping and bigotry; the under-representation of women in decision-making and authoritative positions; the difficulties faced in seeking to reconcile professional and family responsibilities....show that a multitude of systemic inequalities and injustices between men and women remain deeply entrenched' The CSR literature has acknowledged that 'Gender inequality is one of the most pervasive inequalities. It exists in all societies and cuts across social cleavages such as race, class and ethnicity. It also persists in the public and private spheres, and throughout institutions such as the market, the family, communities and the state' (Kilgour 2007:752).

² Based on mean earnings average hourly pay (excluding overtime).

organizations are close to elimination' still rings true. There is also much evidence that the cost of such inequality is borne by women, their employers and the economy as a whole in terms of productivity and GDP opportunity costs (e.g. Adams and Harte, 1999; Walby and Olsen, 2002; EOC, 2004)¹.

Third, the study of large private sector organizations has been of long-standing interest to feminist scholars because they: employ large numbers of people (80 percent of people in the UK work in the private sector (GEO, 2008²)); greatly influence our culture and society; have access to law makers; inject corporate philosophies, methods, and practices into small businesses; shape popular culture through advertising and public relations; have been slow to promote women and minorities as compared to public sector organizations; and have, on average, a higher gender pay gap than public sector organizations (EHRC, 2008; 2009; Olsson and Pringle, 2004; Martin P.Y., 2003). Thus, while 'The gender wage gap and sex segregation of the labour force are aspects of the "economy" or the "market", some, perhaps most, of the practices and processes that create these inequalities occur in work organizations' (Acker, 1998:195).

The field of 'gendered organizations' studies has developed over the last two decades with a focus on organizational analysis and organizational change. It has examined gender issues in private and public sector organizations, questioned assumptions of gender neutrality in management, and organizational studies, explained numerous ways in which organizations are gendered, and proposed a range of organizational change strategies (e.g. Acker, 1990; 1992; 1998; 2004; 2006; Martin, 2003; Meyerson and Kolb, 2000). With regard to the private sector this literature has addressed the issue of organizational responsibility, or more specifically 'non-responsibility', for employees and for its impacts upon society more broadly including the environment. (e.g. Acker, 1998; 2004; Calas and Smircich, 2006). It is acknowledged here that capitalist organizations do sometimes address their responsibilities with regard to these issues, but their motives for doing so, and the extent of their commitment, are seriously questioned in the GOS literature. Perhaps more importantly, GOS scholars acknowledge an ongoing battle over what profit-making organizations are responsible for. They discuss this struggle as an inherently gendered issue with particular reference to reproduction. However, despite discussing organizational

¹ Accordingly, the EOC argued that legislation should ensure 'that the *responsibility* for gender equality is shared between individuals, employers and government' (EOC, 2005) (My emphasis).

² The GEO (2010:140) slightly contradicts earlier statements by claiming that 79.1% of the population is employed in the private and voluntary sectors.

responsibility, the GOS literature has paid little attention to the emerging field of CSR.

My fourth justification for focusing on gender equality and the private sector, therefore, is the rapid growth of CSR as an issue of concern for business, as well as government and civil society, over the last decade in particular. CSR has become a trend in contemporary business, especially in the UK, but also globally (e.g. Moon, 2004; Moon and Vogel, 2008; Marshall, 2007), where for example, many companies have designated organizational responsibilities for CSR at managerial and board levels, e.g. (MacCarthy and Moon, 2009). Indeed KPMG (2008:4) argues that 'corporate responsibility reporting has gone mainstream - nearly 80 percent of the largest 250 companies worldwide issued reports'.

Fifth, CSR has included significant attention to corporate responsibility in the workplace, where gender equality and diversity are often acknowledged as key issues (e.g. Opportunity Now, 2001; GRI, 2006). To a lesser extent CSR has drawn attention to gender issue in the marketplace, in company supply chains and in their community impacts (Citigroup, 2005; Ford, 2005; Barrientos et al., 2003; IFC, 2007; Opportunity Now, 2004; Rio Tinto, 2009). However, there are significant limitations to the extent and ways in which gender equality issues have been addressed in the field of CSR thus far (e.g. Coleman, 2002; Grosser and Moon, 2005; Kilgour, 2007), and CSR rhetoric on this issue is, unsurprisingly, not always translated into effective action. Nevertheless, Acker (1998), Martin P.Y. and Collinson (2002), and Calas and Smicich (2006), among others, have called for an interdisciplinary approach to the field of feminist organizational studies. Indeed, Martin P.Y. and Collinson (2002:246) 'urge gendered organization scholars to improvise with all and any materials and ideas that they/we deem useful in building on previous insights about gendered organizational processes'. My thesis responds to this call by examining emerging CSR rhetoric and practice with a view to elucidating its possible contribution to organizational change strategies in regard to gender equality, as identified in the GOS literature.

The early CSR literature reveals an explicit focus on men. Indeed, CSR research is often regarded as having begun in earnest with the work of Bowen (1953), in a book entitled 'Social Responsibilities of the Businessman'. Carroll (1999:269) notes the invisibility of women in the field and the consequent assumption that businesswomen did not exist: 'there apparently were no businesswomen during this period, or at least they were not acknowledged in formal writing'. Later he

comments (p.272) that 'It is interesting to note that the phrase "businessmen" was still being used [in the CSR literature] even in the mid-1960s'. Attention to this issue by one of the most renowned mainstream CSR scholars is both refreshing and encouraging, given frequent assumptions of gender neutrality in organizational and management research (chapter 2). Carroll's observations also raise questions about the visibility of women, and of gender issues in the CSR field today. Such questions are beginning to be addressed in the emerging literature on CSR and gender issues. For example, Marshall (2007) asks where women's voices are in the field, Grosser and Moon (2005) explore the visibility of gender issues in CSR benchmarking, and Grosser and Moon (2005a) and Kilgour (2007) note an apparent lack of participation on the part of women's civil society organizations in CSR initiatives. With reference to GOS and to new developments in CSR theory, this thesis addresses CSR and gender equality with a focus on organizational change, and on CSR as a governance process.

This introductory chapter proceeds by explaining the personal origins of this thesis, and of the research questions that it addresses (section 1.1). Section 1.2 gives a short history of my academic enquiry into CSR and gender issues, and explains how my earlier work has informed this thesis. Section 1.3 describes the aims of the thesis and provides a thesis outline, and section 1.4 reveals the structure of the thesis. Section 1.5 notes the main contributions of the work.

1.1 The Origins of the Thesis

My earliest recollection of an interest in studying gender issues is of reading Margaret Mead's work (1928; 1935) at the age of 15, and deciding that I wanted to study social anthropology in order to find out how gender relations were constructed in other cultures. It seemed to me that there must be a better way of 'doing' gender than the ones I had witnessed, and been part of!¹ I did indeed study this at university, and have been involved, in one way or another, in research, advocacy and other forms of activism on gender issues ever since.

For many years I worked on gender equality issues for national (UK) and international NGOs, focusing in particular on government policy-making and

¹ On reading this introduction a friend asked me whether I really thought these words aged 15. Of course I cannot remember exactly how I articulated this point at the time, but I remember thinking about this issue intensely. This sentence describes my current recollection of those thoughts.

policy implementation¹. Among other projects, I researched, lobbied, campaigned and wrote about gender equality as a human right, helped to organize the non-governmental forum at the third UN Conference on Women (Nairobi 1985), and was involved in advocacy work at the governmental conference on women which ran simultaneously². In the UK I carried out a research project on the access of refugee women to education³, in which we studied local provision, and also the national and international regulatory context (Shawcross et al., 1987). I participated in numerous other local, national and international campaigns on gender issues in these and subsequent years. While interested in related economic issues, such as gender and development, the poverty implications of the international debt crisis of the mid-1980s, and the gender implications of the UK budget process, my primary focus, and that of my employers, continued to be on government policy rather than the actions of private sector organizations.

Despite primary attention to government policy, several pieces of work led me to note the importance of private sector firms, particularly as regards their impact upon the lives of workers. A short spell with the Transnational Information Centre, London⁴, research on gender issues in export processing zones, and an interest in work on transnational corporations at the UN Sub-commission for the Promotion and Protection of Human Rights, all influenced my thinking. As research assistant to Professor Susan Strange for her book 'States and Markets' (Strange, 1988) I began to think more broadly about the relationship between private sector organizations and government. This and subsequent research on foreign direct investment while working with the economics department at the RIIA⁵, led to my involvement in teaching an undergraduate module on ethics and international business at Warwick University in 1990. However, my attention remained primarily on government policy and in particular on improving government accountability⁶, with respect to gender, and other issues, in the UK and elsewhere.

My interest in the private sector strengthened in the late 1990's when a radical left-wing friend from the union movement started working for a firm that advised large pension funds on corporate governance issues. I was intrigued! I began to research the field and took some consultancy work in this area in order to learn

¹ A focus on governments and policy making as a means to advance gender equality and other social issues has been common among such organizations (see chapter 7 on NGOs).

² While working for the Quaker Office at the United Nations

³ For the World University Service

⁴ Sponsored by the Greater London Council

⁵ Royal Institute for International Affairs

⁶ This focus on accountability has continued to inform my work on CSR (see chapter 3)

more. One of these pieces of work involved making an international inventory of organizations working on corporate governance¹, and I was surprised to find a number of leading NGOs working in this field, many of which also worked on social and environmental issues. Through this process I began exploring the field of CSR. My primary interest thereafter was in CSR rather than corporate governance per se. However, the years I had spent working with NGOs on government policies and their implementation meant that questions about governance more broadly informed and shaped my approach to the business-society agenda. This explains my interest in CSR as a governance process in particular in this thesis (chapter 3).

In 2001, while I was participating in the work of the Women's Budget Group (WBG, UK), we debated the Kingsmill Review of Women's Employment and Pay published by the Cabinet Office (Kingsmill, 2001). This explicitly linked long term business success with equal opportunity for women. With reference to the old adage that 'What gets measured gets managed', this report recommended that all companies should be encouraged to conduct equal employment and pay reviews covering all aspects of women's employment, and to publish relevant data, as a step to improve corporate human capital management (HCM). Subsequent UK government proposals and guidance for corporate reporting on HCM noted the importance of gender and other equality and diversity issues (DTI, 2003). I encouraged debate on this issue within the WBG, and presented our observations and concerns to the DTI working group². This was my first piece of work on corporate reporting on gender issues, which is the subject of two of the empirical chapters presented in this thesis.

These developments seemed to me to be directly linked to the growing CSR agenda. I began to think about gender equality as a CSR issue, which raised a number of questions, namely: Were gender issues being addressed by the CSR and corporate governance movement? If so, how? If not, why not? Were women's NGOs being consulted on CSR issues and participating in this work? Was there a possibility that CSR might offer some opportunities in relation to the gender equality agenda, and to advancing government equality policies, in particular in the private sector? If so, how? These questions reveal the origins of my PhD research, and the questions it addresses.

¹ For the Global Corporate Governance Forum

² We made a written submission (WOMEN'S BUDGET GROUP RESPONSE TO ACCOUNTING FOR PEOPLE TASK FORCE CONSULTATION PAPER – July 2003. Available from http://www.wbg.org.uk/RRB_Reports.htm, and, along with Professor Sylvia Walby I gave oral evidence to the DTI consultation on this issue on behalf of the WBG.

This summary of the events in my life which led me to research CSR and gender issues, and to undertake this PhD, reveals my interest in gender equality as a social change project (chapter 2), and in CSR as part of new governance systems (chapter 3), and the relationship between the two. This summary also reveals that research itself has been an important and ongoing part of my activist and policy work on gender equality. Like many other feminist scholars and activists I regard research and action as intimately related and complementary endeavours because I see 'research as political process' (Marshall and Reason, 2007:376), and therefore as an essential part of political action/activism in the world. Thus, while not aspiring to be an action research project¹, to the extent that the research questions addressed in this thesis arose from my activist and policy work, and have, in turn, informed my ongoing work with women's NGOs and with CSR initiatives (chapter 8), this thesis has elements in common with action research, in that 'In action research, it is taken as axiomatic that the inquirer is connected to, and embedded in, the issues and field they are studying' (Marshall and Reason, 2007:368).

1.2 First Lines of Academic Enquiry and Early Publications

This section briefly summarizes the research I carried out on gender equality and CSR which preceded my PhD work. In 2003 I began working with Jeremy Moon at the International Centre for Corporate Social Responsibility (ICCSR) with the aim of exploring some of the links between CSR and gender equality². The literature on gender and management has a long history, and gender issues have been addressed in many other fields which relate to the CSR agenda. However, there were few papers published at that time which specifically addressed CSR and gender equality. One of those that did noted the failure of CSR actors to engage with gender issues and attributed this to the fact that the corporate citizenship³ debate is 'framed as practical/strategic or possibly ethical, but not political' (Coleman, 2002:22).

¹ inasmuch as action research is 'a process whereby some of those in the organization under study participate actively with the researcher throughout the research process from the initial design to the final presentation of results and discussion of their implications' (McInnes et al., 2007:382), this thesis does not fit the criteria of an action research project, and therefore is not described as such.

² See publications declaration (p.iii).

³ The term corporate citizenship is often used interchangeably with that of CSR. However, citizenship is a political concept that needs further defining in relation to corporations (chapter 3).

In viewing CSR as a political process (chapter 3), I began to think about strategies adopted by the women's movement to encourage increased political action and accountability on gender issues by government. This coincided with an invitation to participate in an ESRC seminar series (2003/2004) on gender mainstreaming (GM)¹, and thus my early work on gender equality and CSR employed a GM approach focusing on gender indicators and political participation (see chapter 2). With reference to this approach, our first paper (Grosser and Moon, 2005) examined CSR tools, investigating the inclusion of, and nature of, gender equality indicators within human capital management and CSR benchmarks, reporting guidelines, and socially responsible investment criteria. We concluded that gender criteria/indicators in the field of CSR were generally limited in scope, optional, subsumed (and thereby lost) within the category of 'diversity', not well integrated into organizational strategy assessments, and limited to a small number of workplace issues (see also Grosser and Moon, 2005a). Gender issues appeared to remain relatively invisible in the field of CSR.

Following initial assessment of reports on stakeholder dialogue within international CSR initiatives, and informal interviews with the Global Reporting Initiative (GRI) for example, I sensed that one of the reasons for the limited nature of gender indicators used in the CSR field was the lack of participation of NGOs working on gender equality. With reference to GM as a political processes, and viewing CSR in the context of new governance systems, our second paper began to raise questions about the participation of women and women's organizations in CSR (Grosser and Moon, 2005a). My thesis draws upon this initial research.

In subsequent research projects (see Grosser and Moon, 2008; Grosser et al., 2008) my work on CSR and gender equality examined the visibility of gender issues in company CSR reports and reporting processes. Previous literature on corporate social disclosure (CSD) had identified serious limitations in company reporting on equal opportunity in the workplace, and gender equality in particular, in that this reporting was largely limited to disclosure of corporate policies, rather than targets or performance information (e.g. Adams and Harte, 1999). My research aimed to update this work by investigating what companies now report on gender equality, why they report on this issue, and why more performance information is not disclosed. These research projects also enabled me to explore CSR drivers for gender equality. My thesis utilizes this research on gender

¹ This invitation came from Professor Sylvia Walby who was then at Leeds University, who I had met through my involvement with the Women's Budget Group.

reporting, including data about corporate reporting on gender equality in the workplace, as well as additional data about company reporting on gender as it relates to other stakeholder groups¹, and re-analyses that data with reference to the research questions developed for this thesis. These, and new data, are analysed to explore how gender issues are addressed within CSR practice, and the possible contribution of CSR to organizational change on gender equality.

A further body of literature which has informed my thinking about gender and CSR is the diversity management literature. Diversity management and CSR are often closely linked in the private sector. CSR initiatives commonly include reference to diversity as a workplace issue (e.g. Business in the Community (BITC) CR index; GRI guidance), and sometimes as a marketplace issue as well (e.g. BITC Race for Opportunity and Opportunity Now). Companies frequently define diversity as part of their CSR agendas, and mostly address gender equality in the context of diversity². Thus, the diversity literature has informed my research on gender equality and CSR, and company reporting in particular. This literature has been especially helpful in identifying the importance of establishing organizational responsibility for diversity (Kalev et al., 2006), and confirming the importance of moving beyond counting bodies to analyze diversity as a political process involving voice within organizations (e.g. Ely and Thomas, 2001). The diversity literature has also analysed corporate reporting (e.g. (e.g. Singh and Point, 2004; 2006), and has been drawn upon in this thesis.

Having summarized the origins of this research (personal and academic), the following sections provide an overview of the thesis, describing its aims and structure.

1.3. Thesis Aims and Overview

This section summarizes the aims of the thesis and gives a brief thesis outline.

1.3.1 Aims

This thesis aims to:

- a. Review the GOS and CSR literature side by side in order to open a space for further dialogue between them.

¹ This data was not included in our publications on this issue.

² However, gender issues are often subsumed within the diversity agenda such that gender itself becomes invisible as an issue (see Walby, 2005; Woodward, 2005).

- b. With reference to the feminist literature, and particularly GOS, identify research questions to inform a feminist analysis of CSR practice.
- c. Analyse the CSR practices of external reporting and stakeholder relations from a gender perspective.
- d. Draw upon this analysis to assess the possible contribution of CSR to the organizational change strategies identified in the GOS literature.
- e. Contribute to research on CSR and gender equality by engaging with insights from GOS, as well as with new developments in political theories of CSR which view it as a process of governance. With reference to the latter, one of the objectives of the thesis is to reflect upon CSR as a governance process from a gender perspective. It is hoped that this research might also make some contribution to GOS and CSR scholarship more broadly.

1.3.2 Overview

Overall, this thesis is about gender equality and organizational change in the context of new governance, and particularly CSR. Governance here refers to systems which 'provide direction to society' (Peters, 1996:51-2), including 'emerging multi-layered and multi-actor systems' of authority (Levy and Kaplan, 2008:437). CSR is broadly defined here as part of new governance systems incorporating business, government and civil society (chapter 3). The research presented critically engages with CSR theory and practice from a feminist perspective. The feminist literature is reviewed in chapter 2 with particular reference to gendered organization studies, and organizational change. Feminist literature also informs the research philosophy of the thesis (chapter 4). The CSR literature is then discussed in chapter 3, where emphasis is given to new developments in political theories of CSR, particularly those which describe it as a process of contested governance. Thus, the GOS and CSR literatures provide the overarching theoretical context for this thesis.

CSR is itself an interdisciplinary area of study. As noted, this thesis utilizes and re-analyses my research on corporate reporting (Grosser and Moon, 2008; Grosser et al., 2008), and thus the social accounting literature, which informs that research, is briefly reviewed in chapters 5 and 6. CSR has also involved research relating to civil society organizations, and in chapter 7 the social movement literature is drawn upon to inform research with women's NGOs. However, the overall contributions of the thesis are finally discussed with reference to the GOS and the CSR literatures (chapter 8).

Drawing upon feminist studies, and particularly GOS, two primary research questions for this thesis are identified (chapter 2). These are:

- A. How are gender issues addressed within CSR practice¹?
- B. How might CSR help advance organizational change with regard to gender equality?

Nine secondary research questions also emerge from my reading of the feminist literature. Table 1.1 below sets these out.

Table 1.1 Primary and secondary research questions

Primary Research Questions (PRQ)	Secondary Research Questions (SRQ)
<p>A. How are gender issues addressed within CSR practice?</p> <p>B. How might CSR help advance organizational change with regard to gender equality?</p>	<ol style="list-style-type: none"> 1. Does CSR include new organizational language, commitment, and/or rhetoric with regard to gender equality? (RQ A & B) 2. To what extent has CSR practice involved the development of gender equality indicators, including indicators relating to work-life balance issues? (RQ A & B) 3. To what extent has CSR practice incorporated women's voices, and in particular the voices of women's NGOs? (RQ A & B) 4. In what ways does CSR involve external actors as drivers of the 'business case' for gender equality within companies? (RQ B) 5. To what extent has CSR enhanced corporate accountability to external stakeholders on gender equality issues? (RQ A & B) 6. Has CSR practice encouraged increased internal responsibility and accountability for gender equality? (RQ B) 7. Has CSR helped to shift conversations about gender equality within organizations? (RQ B) 8. In what ways can CSR practice be considered to compliment government regulation on gender equality and contribute to the co-regulation of business with regard to gender issues? (RQ B) 9. Does CSR contribute to widening the scope of corporate responsibility for gender equality, beyond home country workplace issues? (RQ A & B)

The secondary research questions are operationalised in slightly different ways within each empirical chapter. In chapters 5 and 6 this is done through the use of

¹ This is one small part of the broader question about how CSR practice is gendered (e.g. see Marshall, 2007)

more specific (tertiary) research questions relating to CSR reporting in particular, which are identified in those chapters.

The research questions of this thesis are addressed through document analysis of company reports (chapter 5), and semi-structured interviews with company managers (chapter 6), and with leaders of women's NGOs (chapter 7). Research outcomes from all three empirical chapters are brought together in the discussion chapter (chapter 8), where their significance is debated with reference to the literature, to 'experience-based sense-making' (Marshall 2007:171) in the field, and to the primary and secondary research questions of the thesis. The work culminates in a discussion of CSR as governance process from a feminist perspective. The main research outcomes are summarized in section 1.5 below, which details the contributions of the thesis.

In terms of its geographical focus this thesis mainly discusses CSR in the UK, with reference also to Australia and the USA, which broadly share features of the Anglo-American business system (Albert, 1992). The research also discusses international CSR initiatives. The impact of large Western corporations on gender equality worldwide is a major issue for people in developing countries (e.g. Mohanty, 2002; Barrientos et al., 2003; Barrientos and Smith, 2006; Hale and Opondo, 2005; Pearson, 2007; Rio Tinto, 2009). However, while the implications of the research presented here for this wider agenda are discussed, these issues are not the main focus of the thesis.

1.4 Thesis Structure

This section describes the structure of this thesis with reference to each individual chapter.

Chapter 2. Gender Equality, Organizations and Organizational Change: A Review of the Feminist Literature

The thesis begins by reviewing the feminist literature. Chapter 2 briefly describes how research on gender mainstreaming, social accounting, feminist ethics, and diversity management has informed the current study. It then explores in detail the feminist literature on organizations, or the field of 'gendered organizations' studies (GOS). Particular attention is paid to the problems associated with the gender-neutral assumptions of organizational theory, research and practice, and debates about organizational responsibility and organizational change. With

regard to the latter, six main strategies for organizational change identified in the GOS literature according to Martin (2003) are noted, and two new strategies drawn out. This chapter notes the lack of engagement with the CSR literature on the part of GOS scholars. While others have begun to link CSR and gendered organization research (e.g. Marshall, 2007), this link is relatively new and under-researched. In this chapter I identify two primary research questions to be addressed in this thesis, and nine secondary research questions. This chapter thus establishes the boundaries and scope of the feminist enquiry of CSR carried out in this thesis.

Chapter 3. CSR and Governance

CSR is a contested concept (Carroll, 1999; Moon et al., 2005; Garriga and Melé, 2004; McWilliams et al., 2006; Lockett et al., 2006; Marshall, 2007; Crane et al., 2008). This chapter reviews the major theoretical strands in the CSR literature, relating to instrumental, integrative, ethical and political theories of CSR. It describes how these inform the present study, and how and why CSR is, in the final analysis, conceptualized in this thesis as a governance process, or as part of new governance systems. The chapter ends with a brief summary of the literature on CSR and gender issues.

Chapter 4. Research Philosophy and Methods

This chapter describes the research philosophy and methods used in this thesis. It describes the ontological and epistemological basis of the research as essentially social constructionist, identifies the feminist theoretical perspectives which inform the work, and describes the research methods used in the three studies presented. These methods include a content analysis of company reports, and qualitative semi-structured interviews with corporate managers, and with leaders of women's NGOs. The data generation techniques are primarily located in the empirical chapters through which the research takes place, because these studies were undertaken separately and consecutively, and each used slightly different methods as learning from one research project was incorporated and furthered in the next. However the main data analysis techniques are summarized here in chapter 4. This chapter also outlines limitations of the research.

Chapter 5. Corporate Reporting, CSR and Gender Equality: What Companies Report to the Public Domain

The fifth chapter provides a content analysis of company reporting to the public domain on gender equality issues. It thus uses quantitative methods to explore

both what companies report, and what they do not report. It also examines where companies report information about gender equality, i.e. the extent to which this reporting takes place through CSR/sustainability reports in particular. The chapter briefly summarizes reporting on corporate policies with regard to gender equality, and associated actions reported. However, the primary concern is with the reporting of performance information in order to help assess the extent to which CSR involves the use of gender equality indicators, and has facilitated corporate transparency and accountability for gender equality outcomes and impacts.

Chapter 6. Corporate Reporting, CSR and Gender Equality: Managers' Views

Through semi-structured interviews with corporate managers in the fields of HR, diversity, and CSR, this chapter explores the drivers of corporate action and reporting on gender equality. It investigates both why companies report on this issue to the public domain, and the barriers to more detailed disclosure. The chapter investigates the relative importance of government, market and civil society drivers in this regard, and discusses how corporate reporting processes contribute to the maintenance and development of internal gender equality programmes. This chapter discusses CSR reporting with reference to different kinds of regulation. Corporate stakeholder consultation with regard to gender reporting is also addressed. Chapters 5 and 6 focus on gender equality in the workplace, but also present some data relating to other stakeholder groups.

Chapter 7. Non-Governmental Organizations, Gender Equality and CSR

According to the CSR literature, civil society participation is an important aspect of CSR, particularly when conceived of as part of new governance systems. This third empirical chapter explores the issue of women as stakeholder in CSR processes. With reference to the CSR literature on civil society participation (Scherer and Palazzo, 2007) it focuses particularly on NGOs. Through semi-structured interviews with leaders of national women's NGOs this chapter explores whether, how and why these organizations are engaged with corporations, and with CSR/accountability initiatives. It investigates their lack of participation in multi-stakeholder CSR initiatives, and corporate reporting and accountability processes. It explores how leaders in women's NGOs understand CSR, and their views as to its possible use to their organizations in the future. The implications of the research outcomes for CSR as a governance process are then discussed.

Chapter 8. Discussion: CSR, Gender Equality and Organizational Change in the Context of New Governance

This chapter draws together the research outcomes from all three empirical chapters, and discusses these with reference to the primary and secondary research questions used in the thesis. I suggest a number of possible contributions of CSR to organizational change with regard to gender equality as identified in this thesis. I also suggest a number of limitations in this regard. These outcomes are then discussed with reference to the literature, and to my experienced-based sense-making in the field. This chapter culminates in a discussion of CSR as governance process from a feminist perspective.

Chapter 9. Conclusions

This final chapter provides a summary of the thesis, describes its main contributions, outlines its limitations, and discusses its implications for various actors. I then make suggestions for future research, and end with some personal reflections and concluding comments.

1.5 Contributions of the Thesis

This thesis contributes to the literature by opening up a dialogue between the fields of GOS and CSR, and exploring the relationship between these fields as it relates to organizational change on gender issues. GOS has identified a number of organizational change strategies with regard to gender equality, and has included significant debate about organizational responsibility. However GOS scholars have made little reference to the field of CSR. This thesis contributes to research on CSR and gender equality by drawing upon the GOS literature to inform research into CSR. With reference to feminist studies, and especially GOS, primary and secondary research questions are identified with which to critically engage with CSR theory and practice from a feminist perspective, and to assess the possible contribution of CSR to organizational change on gender equality. In addition the thesis explores various theoretical approaches in the CSR literature and discusses how each informs research on gender and CSR. Its main contribution in this respect is that it focuses on new developments in political theories of CSR, particularly those relating to CSR as a governance process, and applies this theoretical approach to the study of CSR and gender equality.

The thesis investigates CSR reporting and stakeholder relations. Through a content analysis of CSR reports, and interviews with company managers, the

empirical research updates our knowledge of corporate gender reporting, and the ways in which it can contribute to organizational change. In addition, the empirical research includes interviews with leaders of women's NGOs, whose voices have been largely absent from the CSR literature to date, and thus gains new insights into the extent and nature of engagement by these organizations with business, and with the field of CSR. With reference to the CSR literature, the thesis contextualizes this research on gender and CSR within an understanding of CSR as a governance process. I consider this to be one of the main contributions of the work.

A further key contribution of this thesis is that through the empirical research it identifies several ways in which CSR can contribute to organizational change with regard to gender equality. These revolve around the new governance systems which CSR presages, and include new organizational rhetoric and practices, new external drivers of change within business, and new kinds of regulation.

The research also identifies some important limitations with regard to CSR and gender equality. Taking a governance perspective helps to explain the significance of the research outcomes. If we view CSR as part of new governance systems, involving business, government and NGOs, where the nature and extent of business responsibility for social impacts is being contested, then lack of corporate transparency with regard to gender equality, and lack of engagement with, and by, women's NGOs in corporate accountability initiatives, as found in this research, is important. The research outcomes suggest corporate stakeholder relations are as yet underdeveloped with regard to gender equality issues, and that corporate accountability for gender equality is quite limited. Thus the application of the principle of inclusivity enshrined in various CSR frameworks and multi-stakeholder initiatives is also limited. Moreover, the opportunities that CSR offers with regard to organizational change on gender issues as identified in this thesis are not currently being effectively realized. A further contribution of the thesis is, therefore, that it frames CSR a political opportunity with regard to gender issues with the aim of perhaps contributing not only to knowledge, but also to feminist action.

This section has described how this thesis contributes both empirically and theoretically to the relatively new and emerging literature on CSR and gender equality. This exploration of CSR as it relates to the organizational change strategies identified in the GOS literature may also be of interest to GOS scholars.

Finally, the GOS literature suggests many problems associated with gender-neutral organizational theory and research. This analysis of CSR from a gender perspective could inform CSR research addressing poverty, environmental degradation or sustainability, as well as that on gender issues.

1.6 Reflections in Retrospect

In this thesis I aim to adopt both a critical and pragmatic feminist approach (chapter 4). On reading my PhD research proposal, a well-known CSR scholar advised me not to use the word feminist in my proposal if I wanted to get funding! I note that, while there are well-established feminist streams of research in organization studies, from which I draw upon in this thesis (chapters 2 and 4), and in management studies generally, this is not yet the case in the field of CSR. There has been some considerable debate about the relationship between business ethics and feminist ethics. However, there is relatively little feminist research that is explicitly about CSR. Related feminist commentaries exist concerning the limitations of the 'business case', and of reflexive regulation more generally (see chapter 3, section 3.7). Some scholars have provided critical feminists perspectives on CSR research and practice (e.g. Coleman, 2002; Pearson, 2007; Marshall, 2007). However, despite large numbers of women working and studying in the field of CSR, insights from feminist theory are not well incorporated, and feminist perspectives not extensively articulated in this field of scholarship to date. Moreover, those feminist critiques which have emerged are not widely acknowledged in mainstream CSR teaching and research.

As I explained earlier in this introductory chapter, I came to the study of CSR largely from the position of being a feminist activist working with NGOs. While my experience of activism has included radical protest and campaigning¹, my working life has largely involved participation on behalf of NGOs in government policymaking, including at the United Nations. Thus I have critically engaged with mainstream practice. Such engagement did not mean I was uncritical of governments, nationalism, or the United Nations system itself, but I chose to work in ways that involved strategically framing radical agendas, exploiting available political opportunities, and participating in networks, or what have since been described as mobilizing structures, involving governments and NGOs, and sometimes also business (the latter particularly at the ILO). The social movement literature has studied these processes (e.g. Benford and Snow, 2000; Pollack and

¹ For example, I was involved in feminist peace protests at Greenham Common in the early 1980s.

Hafner-Burton, 2000). In the course of my work I encountered other feminists, both inside mainstream organizations and outside them, who dressed their radical agendas, and indeed their own bodies, in conventional clothing. Mostly these activists had not lost touch with their radical roots. Rather their involvement appeared to entail a strategic engagement with the mainstream in order to advance their agendas, within international law making for example. My more recent engagement with CSR practice, and with debates about new governance systems, has similarly involved an attempt to learn about mainstream CSR agendas, and to explore their possible usefulness to feminist change strategies.

For 'tempered radicals' (Meyerson and Scully, 1995), who operate on the inside and outside of mainstream organizations, the question arises as to what voice to use in which context, and how overtly critical to be. In studying mainstream CSR practice I felt that it would be relatively easy to develop further feminist critique of the field. However, noting Martin's (2003) challenge to address practice change as well as provide critique, I decided to critically engage with the field of CSR with the intention of identifying how it might be useful to feminist change agendas. As is common with 'tempered radicals', my work evolved in ways that attempted to address multiple audiences. I have explored CSR reporting, for example, with an interest in what it tells us as feminists about corporate transparency and accountability. My audience was twofold at the time I did this research. I wanted to be able to report to feminist social accountants about the extent of corporate reporting on gender equality, and whether and how such reporting had progressed in the last decade. I also wanted to provide feminist activists with a picture of the nature of, and limitations of company reporting on gender issues in order to help them engage in an informed way with debates about corporate transparency and accountability for gender equality. As I learned about CSR as a political process of governance, where new rules, norms, and standards relating to business social responsibility are being negotiated, I wanted also to be able to describe this process, and highlight its possible significance for feminist activists. I sensed that women's NGOs, for example, were ill informed about these new arenas of governance. Finally, I wanted to gather information about corporate reporting and stakeholder relations on gender issues in order to be able to speak to mainstream CSR researchers and practitioners about these issues from an improved evidence base, and with greater authority, as a critical feminist.

Addressing such diverse audiences simultaneously is not unproblematic. In attempting to write for: an activist feminist audience; a feminist academic

audience in social accounting, CSR and organization studies; and a mainstream CSR academic audience, I obviously encounter some risks, particularly because each of these constituencies is made up of numerous sub-groups with differing perspectives. Feminist activism includes both more and less radical change agendas for example. While writing this thesis I think that I sometimes took for granted that my audience knew I was highly critical of much mainstream CSR research and practice, and its implied gender neutrality. Thus I concentrated more on unearthing and exploring the extent of company reporting and stakeholder relations practices with regard to gender equality, imagining a feminist activist audience who shared my implicit critique, than upon elaborating an explicit critique of CSR. While my work has proved useful to some feminist activists who are trying to influence business/CSR practice, other feminist readers might have preferred to see a more explicit and constant critique of CSR throughout.

In attempting to advance mainstream CSR practice with respect to gender equality issues, through involvement with the Global Reporting Initiative for example (see chapter 8), I have found that what I consider to be a mildly feminist approach is often perceived by others in such forums as radical, challenging intervention! In attempting to find ways of expressing our opinions in such contexts as feminists, without alienating our audiences, do we lose our radical edge as activists? As noted above, I believe that feminist engagement with the mainstream, including with CSR initiatives, often involves a process of strategic framing. However, I also agree with Meyerson and Scully (1995) when they advocate that tempered radicals stay in regular contact with radicals operating outside mainstream organizational contexts, who can help us keep connected with radical agendas, and retain our own 'wholeness'. In this respect my 'cooptation check-ins' (Meyerson and Scully, 1995:598) with my feminist activists friends have played an invaluable role in my work. I believe such contact helps us to find a path other than withdrawal from, or surrender to, the mainstream. By conclusion I note that I regard engagement with mainstream agendas as only one form of activism, and I recognize that many other, at least equally valid and often complementary approaches to organizational change are also important. The following chapter reviews the feminist literature, particularly that on GOS, and identifies my main research questions.

CHAPTER 2. GENDER EQUALITY, ORGANISATIONS AND ORGANIZATIONAL CHANGE: A REVIEW OF THE FEMINIST LITERATURE

2.1 Introduction

In chapter 1 I noted that Martin (2003) identified two key objectives of feminist theory: 'to reveal obvious and subtle gender inequalities, and to reduce or eradicate those inequalities'. Both these objectives inform this thesis in that it explores how gender equality issues are addressed within corporate social responsibility (CSR) practice, and the possible contributions of CSR to organizational change in this regard.

The purpose of this chapter is to locate my research in relation to the feminist literature, and particularly that on 'gendered organizations', or the field of gendered organization studies (GOS) (e.g. Acker, 1990; 1992; 1998; 2004; 2006; Gherardi, 1995; Martin, 2000; 2003; Martin P.Y. and Collinson, 2002; Ely and Padavic, 2007; Broadbridge and Hearn, 2008; Mathieu, 2009). Chapter 4 describes how feminist scholarship has informed the research philosophy and methods used in this thesis. This chapter describes how the feminist literature has informed my research questions (section 2.4 below), which will be employed in the analysis of CSR practice in this thesis. As noted in chapter 1, my primary research questions arose largely from my work on gender issues with NGOs and policymakers over several decades, and my early exploration of the field of CSR. This chapter contextualises these lines of enquiry within the feminist literature, explores their relevance to feminist studies, and explains the origins of my secondary research questions.

While clearly informed by feminist studies, the research design of this thesis has also been influenced by the CSR literature, and the research has evolved in the context of an iterative exploration of these two bodies of work over a number of years. Thus, while my early research on gender and CSR made extensive reference to gender mainstreaming theory and practice (see Grosser and Moon, 2005; 2005a), my exploration of CSR theory and practice led me to consult other feminist literatures including: feminist research on social accounting (Grosser and Moon 2008); feminist ethics, and literature on feminism and citizenship (see Grosser, 2009); as well as related diversity literature. My research draws upon all these areas of study, however, more recently I have explored feminist

organization theory to inform my investigation of CSR. The GOS literature in particular has informed the research questions and design of this thesis, and provides the primary focus of attention for the exploration of the feminist literature in this chapter¹.

GOS has influenced this thesis in several important ways (section 2.3), perhaps most notably through its extensive discussion of organizational change with regard to gender issues. This thesis has a focus on organizational change, however, the aim is not to review the organizational change literature, although I do allude to it, but rather to address organizational change with regard to gender equality with reference to the GOS literature, where a range of change strategies have been identified. These are discussed in section 2.3.4 below². In addition, feminist organization scholars have explicitly discussed the issue of organizational responsibility, which is especially relevant to this thesis (see 2.3.3). While others have begun to link CSR and GOS research (e.g. Marshall, 2007), this link is relatively new and under-researched to date. Thus, one of the main aims of the thesis is to open up further dialogue between these two fields.

This chapter will:

- a. Summarize research themes in the feminist/GOS literature, which have informed this study.
- b. Identify gaps in that literature that are pertinent to my research agenda and research design, and how my work addresses these.
- c. Identify the research questions that will be used to investigate CSR practice from a feminist perspective in the empirical chapters of this thesis.

The structure of this chapter is as follows: first it reviews the literature which inspired the initial studies presented in this thesis (chapters 5 and 6), and informed their design (Section 2.2). Section 2.3 then discusses the literature that has assisted in the evaluation of the wider significance of these studies and their findings, and most closely informed the analysis presented in this thesis. This section explores the feminist organization studies literature. Section 2.4 identifies

¹ The terms feminist organization studies and gendered organization studies are used interchangeably in this thesis. While the latter emerged as a recognised field in 1990 with the publication of Joan Acker's 1990 paper, 'Hierarchies, bodies and jobs: a gendered theory of organizations', the field remains a branch of feminist studies, and thus is also referred to as feminist organization studies in the literature. While focusing mostly at the level of organizations, this literature incorporates discussion of globalization, gendered institutions, and feminist perspectives on social movements.

² Much of the diversity literature is also about organizational change (section 2.2.5), as is much of the CSR literature (chapter 3).

two primary research questions arising from this literature review, and nine secondary research questions to be used in this thesis to assess the possible contribution of CSR to organizational change on gender equality. Section 2.5 summarises this chapter.

2.2 Feminist Literatures informing my Research Perspective and Design

This section begins with a brief discussion of gender equality, and then addresses the contribution of research on gender mainstreaming, feminist social accounting, feminist ethics and diversity management.

2.2.1 Gender Equality

Feminist research is clearly about gender equality (e.g. Martin, 2003; Calas and Smircich, 2006; Browne, 2007). However, gender equality has been defined in many different ways in the literature, and by policy makers. Arguably the central debate has been about whether equality is about sameness, i.e. treating men and women the same, as in many liberal feminist approaches, or whether it is essentially about difference, and valuing that difference equally¹. As noted below (2.3.4) equal treatment in the workplace is unlikely to deliver equality if women and men are differently situated in terms of their responsibilities for care and reproduction for example². Thus attempts to define gender equality for policy purposes have often moved beyond the sameness approach, as for example in the European Union (EU) definition, which views gender equality as

'...an equal visibility, empowerment and participation of both sexes in all spheres of public and private life...[it] is not synonymous with sameness, with establishing men, their life style and conditions as the norm... [it] means accepting and valuing equally the differences between women and men and the diverse roles they play in society'
(Council of Europe, 1998:7-8).

However it has been argued that this approach can embed differences and their associated inequalities (e.g. Rees, 2005; Walby, 2005). Different conceptualizations of gender equality, and associated strategies to advance it within organizations are discussed in section 2.3.4 below. It is evident that gender equality remains a contested concept. Many feminists have been reluctant to define either gender equality or gender equity³ as an end goal. For example, Ely and Meyerson (2000:592) argue that

¹ Valuing difference approach derives largely from the influence of radical feminism (e.g. Simpson and Lewis, 2005).

² The business literature also sometimes recognizes this point (e.g. Calvert, 2004)

³ Some feminist literature has associated 'gender equality' with liberal feminism and the strategy of using legal rights to gain equal treatment (e.g. Bailyn, 2003), and has adopted the term 'gender

'Because we ourselves are limited in our vision of a gender-equitable state by the gender relations of which we are currently a part...we resist anticipating in any detail what precisely a transformed, end-state looks like, and suggest instead that this process of transformation – of resistance and learning – continues indefinitely and itself constitutes the gender-equity goal'.¹

Given the contested nature of gender equality as an end goal, in this study I explore how CSR might contribute to advancing it through an examination of the potential contribution of CSR to the change strategies identified in the GOS literature discussed below.

2.2.2 Gender Mainstreaming

The gender mainstreaming (GM) literature has had a significant influence on the design of this study (Grosser and Moon, 2005; 2005a), and the empirical research incorporated within it (Grosser and Moon, 2008; Grosser et al., 2008; Grosser, 2009). GM attempts to change gender relations and improve equality outcomes. It has largely been developed with reference to public policy and government equality strategy². GM involves putting gender equality on policy agendas, and developing techniques to institutionalize and document it within organizations (Rubery, 1998). The aim is to identify 'how organizational systems and structures cause ... discrimination and altering or redesigning them as appropriate' (Rees, 2002:46-48). Walby (2005), Beveridge et al. (2000), Rees (2005) and others have conceptualized GM as involving technical processes, such as gender disaggregated statistics, gender impact assessment, gender equality training, and the development of equality indicators, so as to make gender issues and outcomes visible. GM is also described in this literature as a political process addressing the gendered barriers to participation, aiming to enhance the participation of women as well as men in processes of agenda setting and decision-making.

equity' to denote a more comprehensive approach which incorporates attention to both sameness and difference, and addresses the inherently gendered division between private and public life.' Acker (2004:19, footnote 2). This more comprehensive approach thus incorporates attention to substantive as well as formal, or legal equality. Many feminist organization researchers have thus used the term gender equity. However, as my research originated with an analysis of the relationship of CSR to gender mainstreaming (Grosser and Moon, 2005; 2005a) I use the term gender equality, as used by gender mainstreaming scholars, to denote this broader conception of equality associated with substantive as well as formal equality.

¹ Browne (2007:13) rejects 'the concept of "gender equality" as an appropriate goal of public policy, arguing instead that the eradication of discriminatory stereotypes is better suited to the pursuit of equal treatment between men and women'.

² GM is often defined with reference to the EU definition, as 'the (re)organization, improvement, development and evaluation of policy processes, so that a gender equality perspective is incorporated in all policies at all levels at all stages, by the actors normally involved in policy making (Council of Europe, 1998:15). Please see Grosser and Moon (2005; 2005a) for further details of how GM has informed my perspective on CSR.

Technical and political elements of GM strategy are designed to help change gender relations and are thus relevant to this thesis. They have informed the development of the secondary research questions used in this study (section 2.4), which include attention both to gender equality indicators within CSR practice, and to the participation of women's as well as men's voices in CSR processes¹. In section 2.3.4 below I note that gender indicators have been regarded as important by GOS scholars with reference to the problems encountered in keeping gender equity as a primary objective of organizational change projects. For example, Coleman and Rippin (2000:584) describe their work within one organization as being 'seriously hampered by a lack of specific gender-related indicators that could help provide resistance to the on-sweep of the business-only case'. The importance of maintaining the visibility of gender issues for organizational change processes is also noted by Meyerson and Kolb (2000) and Ely and Meyerson (2000), among others. Issue relating to participation, and to women's voices are not unique to the GM literature, but rather have been central to feminist studies for many decades (section 2.2.4).

2.2.3 Social Accounting

The literature on corporate social reporting has addressed gender with reference to a variety of feminist literature (e.g. Adams et al., 1995; Adams and Harte, 1998; 1999; 2000; Tinker and Neimark, 1987; Benschop and Meihuizen, 2002). This research emphasises the importance of corporate transparency/ reporting on gender issues, particularly reporting beyond policy descriptions, so that corporate gender programmes, targets and performance are revealed to societal stakeholders. The social accounting literature suggests that improved corporate reporting might help stakeholders to hold companies to account for their gender impacts, and enable them to encourage organizational change on this issue. Recently government has been making similar arguments in support of proposals for increased transparency on equalities issues by private sector organizations (e.g. GEO, 2008; 2010).

The social accounting literature has informed the secondary research questions emerging from this chapter, which include attention to ways in which CSR has enhanced corporate accountability to external stakeholders on gender equality issues, as well as the way that such reporting might facilitate internal organizational change. The feminist social accounting literature informs the

¹ In this thesis I refer to CSR/organizational practices and processes interchangeably reflecting their use across the different literatures. I also draw indirectly upon feminist deconstruction analysis, which notes the importance of silences and absences on gender issues within texts (chapter 4).

research on corporate reporting presented in chapters 5 and 6 of the thesis, and will be further discussed there.

2.2.4 Feminist Ethics

Within the field of business ethics feminist scholarship has been referenced with particular attention to the 'ethics of care' (e.g. Wicks et al., 1994; Liedtka, 1996; Burton and Dunn, 1996). Wicks et al. (1994:483) construct what they call a feminist re-interpretation of the stakeholder concept by incorporating a "care perspective" in stakeholder relations (for a discussion of stakeholder theory please see chapter 3). They do this by explicitly acknowledging "that the individual and the community, the self and the other are two sides of the same coin and must be understood in terms of each other". They refer to "the moral significance of relationships and the capacity for care, both of which are taken as hallmarks of healthy private activity (in the family, voluntary associations, church congregations, etc), but which have been either systematically devalued and largely excluded from the public world (business and politics especially) or viewed as antithetical to it" (1994:484. See also Borgerson, 2007). Feminist ethicists have raised the issue of organizational responsibility as it impacts upon families as well as workplaces (see section 2.3.3).

Discussion of the 'ethics of care' is used to challenge the notion that corporations should be thought of primarily as autonomous entities, separate from their external environment, or their stakeholders, and has stimulated debate about corporate caring not only for employees, but also for other stakeholders such as suppliers, consumers and communities. It has been argued that such an approach makes business sense (e.g. Freeman et al., 2007). This discussion of feminist ethics acknowledges inequality as an important issue, and with reference to Rawls, suggests that within stakeholder relations 'special attention be given to the least advantaged ...which ... includes groups as well as individuals' (Burton and Dunn 1996:143)¹. My discussion of gender stakeholder relations (chapters 7 and 8) builds upon this work. However, debates on business and feminist ethics rarely address gender equality per se, or the caring responsibilities of workers in the private sphere of the home. This has been a major theme for feminist scholars from wide-ranging academic disciplines who have argued that equality in the public sphere of the workplace cannot bring equality for men and women when

¹ Freeman et al (2007a:303) note that 'Capitalism and markets have also notoriously increased the divide between the rich and the poor, both within and across nations', and that 'In the pursuit of innovation, we have become blind to some of the harmful consequences of our actions on others, such as environmental degradation, dominance of less privileged groups, and the inequitable distribution of opportunities'.

women still shoulder a much greater responsibility than men for care, and other work in the private sphere¹. By failing to address these issues work organizations support gender inequality, whether they intend to or not (Martin and Knopoff, 1997). While utilizing an 'ethics of care' perspective derived from *feminine* ethics, it seems that business ethicists have largely stopped short of systematic and in depth engagement with *feminist* ethics that focuses much more on an 'ethics of justice', and 'explicitly attempts to solve the inequities of discrimination rather than finding in women's skills a fortuitous tool to economic efficiency.' (Derry, 1996:106).

Larson and Freeman (1997) set up a debate between business and feminist ethicists to address some of these concerns². Here Derry (1997:11) argues that 'Feminism and business ethics come together around the concepts of voice and listening.'. She believes that listening must be incorporated further within business ethics, asserting that 'The history of the women's movement over the past 200 years can be seen as women's struggle to make their voices heard' (Derry 1997:11)³. Noting that business ethics is by no means gender-neutral, Calas and Smircich (1997:55) argue that 'The first revisionary task implies recovering women's knowledge (or that of other oppressed groups) that has been omitted from dominant theoretical accounts, both as subjects of inquiry and as authors of knowledge'⁴. Feminist postmodernist scholars have argued for a multiplicity of viewpoints in any knowledge claim, Calas and Smircich argue (p.74) that "'Difference" is where ethics, management/organizational theory and feminist theory can reconstitute themselves together, if temporarily, in a more critical form'. These scholars renounce 'the "women's voices" perspectives, often criticized as essentialist, by replacing the unitary notions of "woman" and feminine "gender identity" with plural conceptions of social identity that treat gender as one relevant strand among others'. Thus, arguments have been made for including women's voices rather than 'women's voice' (see also chapter 4). In Grosser (2009) I argue that stakeholder relations/engagement literature and practice needs to give further attention to women as stakeholders in their roles as employees, consumers, investors, community, suppliers and supply chain workers. Research on feminist ethics supports the argument within this thesis for

¹ Browne (2007:2004) reveals how the regulatory context in most countries still supports this division of labour and makes alternatives difficult to maintain at an individual, family and organizational level. See also Sommerville (2000).

² Here Martin and Knopoff (1997) apply feminist deconstruction analysis to explore the silences in the field of business ethics. This work builds upon Martin's (1990) discussion of feminist deconstruction analysis (see also chapter).

³ See also Gilligan (1982).

⁴ The importance of women's as well as men's knowledge, especially in the context of workforces that are segregated by gender is acknowledged in the HRM literature also (e.g. Shapiro, 1999).

attention to women's participation, and voices, within corporate stakeholder relations and CSR processes, which is incorporated within the secondary research questions identified in section 2.4 below¹.

A related debate in the literature concerns feminism and citizenship. The feminist literature emphasizes the centrality of equality and diversity for the concept of citizenship. For example, Lister (2003:159) asserts that 'The legitimacy and authority of a democracy is undermined if its institutions do not reflect the diversity of society', and is not alone in arguing that women's equal participation at all levels of political decision making is a central element of their citizenship rights. These arguments also inform my interest in women's participation within CSR processes as part of new governance in this thesis (chapter 8)².

2.2.5 Diversity Management

Although the diversity management literature often discusses diversity without particular reference to gender equality, these issues are closely interlinked³. Companies mostly address gender equality in the context of diversity. CSR initiatives, both within companies and beyond them, routinely include reference to diversity, including gender, as a workplace issue (e.g. Business in the Community (BITC) CR index; Opportunity Now; GRI guidance), and sometimes as a marketplace and community issue (e.g. BITC Race for Opportunity; Opportunity Now; Rio Tinto, 2009). Many feminist scholars discuss the broader diversity agenda. Konrad et al., (2006), and Broadbridge and Hearn (2008, p.543) highlight 'The need for more research on the intersections of 'gender', 'diversity' and 'diversity management'. However feminist scholars mostly focus on the intersectional nature of discrimination and inequality rather than the issue of organizational diversity management and the business case⁴.

While feminist scholars pointed out in the 1990s that organizational 'diversity programs lacked the timetables, goals, and other proactive measures of

¹ One explanation for the lack of discussion of gender equality and diversity in the stakeholder relations literature is that stakeholder theory has been hampered by an almost exclusive analysis of stakeholders from the perspectives of the organization (Friedman & Miles, 2002). Wicks et al (2004) and Freeman et al. (2007) suggest a way out of this straightjacket, by viewing stakeholders as not simply economic beings working according to economic incentives, but as persons, whose roles and functions overlap between traditionally defined stakeholder groups, such as employees, consumers, investors. In Grosser (2009) I extend this approach by viewing stakeholders as gendered persons. Intersectionality will be further addressed in chapter 4.

² Debates about CSR increasingly include discussion of the relationship between corporations and citizenship (Crane et al., 2008a). However, insights from the feminist literature on citizenship have been little acknowledged in the corporate citizenship literature to date.

³ However, a full exploration of the diversity literature is beyond the scope of this literature review.

⁴ Gender issues are often subsumed within the diversity agenda such that gender itself becomes invisible as an issue (see Walby, 2005; Woodward, 2005; Squires, 2005; Bell, 2007. See also Liff, 1999).

affirmative action' (e.g. Acker 2006:457, citing Kelly and Dobbin), this is, in many cases, no longer true, as evidenced for example in the Opportunity Now publications and benchmarking (Opportunity Now, 2001; 2007; 2009). In particular, some of the diversity literature has pinpointed the importance of assigning responsibility and accountability for diversity (including gender issues) within organizations, as central to achieving progress. For example, in a large sample longitudinal study in the US, Kalev et al (2006:589) examine changes in workplace demographics and promotion according to gender and race, and note that:

'Efforts to moderate managerial bias through diversity training and diversity evaluations are least effective at increasing the share of white women, black women, and black men in management. Efforts to attack social isolation through mentoring and networking show modest effects. Efforts to establish *responsibility* for diversity lead to the broadest increases in managerial diversity. Moreover, organizations that establish responsibility see better effects from diversity training and evaluations, networking, and mentoring.' (my emphasis).

These findings have informed the secondary research questions identified in this chapter, which include the extent to which CSR practice encourages increased internal responsibility and accountability for gender equality (section 2.4 below). The diversity literature has also suggested the significance of the analysis of corporate reporting (chapters 5 and 6) as a means of assessing organizational diversity strategies (e.g. Singh and Point, 2006), which is one of the approaches adopted in this thesis.

This section has briefly outlined the main bodies of feminist scholarship that have informed the research perspective and design of my work over a number of years. While these remain important for this study, the feminist literature of most significance here is that of feminist organization studies, because it has specifically focused on organizations, organizational responsibility, and organizational change. It is to this literature that I now turn.

2.3 Feminist Organization Studies¹

There are clearly a number of branches of feminist studies that are important for this thesis, some of which have been discussed in section 2 above. However, this research is focused on private sector companies and gender equality, which renders feminist organization theory of particular relevance. This section notes the importance of organization studies for feminist research. It then reflects on insights from GOS relating to gender-neutral assumptions in organizational theory and practice (2.3.1), and how organizations are gendered, or how gender is 'done' within organizations (2.3.2). This section then explores debates within the GOS literature about organizational responsibility (2.3.3), and lays out the primary strategies for organizational change identified by GOS scholars (2.3.4). Barriers to organizational change as identified in this literature are also noted. In each section I explain how this field of research has informed the present study.

'Gendered organizations' studies has identified organizations as sites where the production, reproduction and negotiation of gender relations takes place. GOS scholars have viewed organizations from political, economic, institutional, and cultural perspectives, as well as a gender identity perspective (e.g. Ely and Padavic, 2007; Acker, 1990; Gherardi, 1995) (See also Riach, 2007). Acker (1990:140) summarizes the importance of the study of organizations for feminist scholars:

'First, the gender segregation of work, including divisions between paid and unpaid work, is partly created through organizational practices. Second, and related to gender segregation, income and status inequality between women and men is also partly created in organizational processes; understanding these processes is necessary for understanding gender inequality. Third, organizations are one arena in which widely disseminated cultural images of gender are invented and reproduced....Fourth, some aspects of individual gender identity, perhaps particularly masculinity, are also products of organizational processes and pressures. Fifth, an important feminist project is to make large-scale organizations more democratic and more supportive of humane goals'.²

This last point in particular helps to establish the relevance of the CSR debates to feminist organization scholars (chapter 3).

¹ Feminist organization studies has developed with reference to mainstream organization theory: 'according to Tsoukas and Knudsen (2003:2), the term 'organization theory' refers to the academic discipline specializing in the study of organizational phenomena (at both micro and macro levels). According to Bendl (2008) 'Organization theory', is composed of a multiplicity of largely incommensurable theoretical frameworks and schools of thought. Gender organization studies is also a contested field. Townsley (2003:618) notes a range of ostensibly contradictory ontological and epistemological assumptions about what constitutes the theoretical, political, and interpretive domain of 'gender' and 'organization'.

² The feminist literature has discussed both public and private sector organizations, but does not always differentiate between these.

2.3.1 Organizations are not Gender Neutral

Unlike much gender and management research, which has often been quite uncritical and retained the management bias of mainstream organization and management studies (e.g. Townsley, 2003), the GOS literature has used feminist theory to critique the gender-neutral assumptions of mainstream organization theory, and to note how, far from being gender neutral, organizations are gendered in a multiplicity of ways. While Kanter (1977), Ferguson (1984) and others are considered to have opened up the field¹, the birth of 'gendered organizations' studies is most commonly considered to have taken place with the publication of Joan Acker's 1990 paper, 'Hierarchies, bodies and jobs: a gendered theory of organizations' (Martin P.Y. and Collinson, 2002; see also Britton, 2000). Here Acker asserts that feminist attempts to theorize about gender and organizations have been trapped by the assumption that organizational structures are gender neutral, when in fact they are not: 'To say that an organization, or any other analytic unit, is gendered means that advantage and disadvantage, exploitation and control, action and emotion, meaning and identity, are patterned through and in terms of a distinction between male and female, masculine and feminine. Gender is not an addition to ongoing processes, conceived as gender neutral. Rather, it is an integral part of those processes, which cannot be properly understood without an analysis of gender' (Acker 1990:146). Acker's work has particularly informed this chapter.

Gender has been described as 'an axis of power, an organizing principle that shapes social structure, identities, and knowledge' (Meyerson and Kolb, 2000:563)². Gender identities and gender inequality are 'sustained through formal and informal social processes institutionalized in organizations'. These processes are:

'inherently gendered. Having been created largely by and for men, organizational systems, work practices, norms, and definitions reflect masculine experience, masculine values, and men's life situations... That which seems 'normal' and neutral tends to privilege traits that are culturally ascribed to men while devaluing or ignoring those ascribed to women' (p.563).

In short, 'Feminist research has repeatedly and powerfully revealed gendered interests hidden in ostensibly gender-neutral language and practices' and challenged attempts to universalize sectional interests' (Martin 2003:68).

¹ Kanter (1977:291-92) argued that 'gender differences in organizational behavior are due to structure rather than to characteristics of women and men as individuals' (See Acker, 1990:143), and Ferguson (1984) described bureaucracy as a construction of male domination.

² Gherardi (1995:17) has argued that "Culture, gender and power are ...intimately bound up with each other in organizations as well as in society".

In dialogue with feminist theorists business ethicists have also acknowledged corporations 'as socially constructed organizations that assume, in their practice and ideology, that men are the standard measurement' (Larson and Freeman 1997:4). This is regarded as important because 'The failure to acknowledge this reality blinds management to the deeper implications of business decisions and possibilities for change' (p.4). With reference to feminist economics¹, and noting the global context within which organizations now operate, GOS scholars also argue that: 'even though some theorists do pay some attention to women, the family and women's employment... unpaid caring, household, and agricultural labor, along with informal economic activity that maintains human life... do not enter the analysis or are assumed to be in unlimited supply'. This 'limits understanding of both negative consequences and potential for opposition' (Acker 2004:20²). Thus, one of the main reasons that organizations are not gender neutral is that they take little account of the whole sphere of reproduction. On this issue Gherardi (1995:14) argues that 'The stable established symbolic order presupposes that women are involved in reproduction, and men in production, and 'Since organizations are public sites of production, they are necessarily male' This issue is discussed further in section 2.3.3 below.

The critique of implied gender neutrality clearly applies to organizational theories, as well as to practice. Gheradi (1995:17) argues that organizational theories 'refer to genderless organizations employing disembodied workers. However, there is an implicit subtext to this literature which assumes that workers are male, that managers are men with virile characteristics'. Martin and Knopoff (1997:32) recognise that 'gender-neutral assumptions pervade theory and research in organizational behaviour, business strategy, and business ethics, as well as actual managerial practice'. Martin (2003) notes that this is also true of much of critical theory. Perhaps this partly explains why, while GOS appears to be a growing field of research, it has, thus far, remained on the margins of management studies: 'The vast majority of mainstream work on organizations and management has no gender analysis whatsoever or if it has it is very simple and crude' (Broadbridge and Hearn 2008: S38). This is also true within the field of CSR.

¹ For example the work of Elson (1991;1994), Bakker (1994), Bergeron (2001), and Gibson-Graham (2002).

² She also notes that race as well as gender is often invisible.

The GOS literature raises questions about CSR theory and practice. Marshall (2007:168) is concerned about 'the implied gender-neutrality of CSR', and Coleman (2002) argues that lack of attention to gender limits the potential for CSR to be a transformational process. West and Zimmerman (1987:137) ask 'can we ever *not* do gender?' and conclude that 'doing gender is unavoidable'¹. This literature affirms that corporate impacts upon society, and responsibility towards society, or the field of CSR, cannot be fully understood without a gender analysis. 'Doing' CSR practice or theorizing, is implicitly a gendered process, in need of a gender analysis, partly because 'Any domain of inquiry is by definition narrow if it excludes women's concerns' (Martin 2003:86).

In addition, the literature tells us that other key issues within the field of CSR, beyond that of gender equality, such as environmental degradation and poverty reduction cannot be effectively addressed without a gender analysis (e.g. see Shiva cited in Marshall, 2007). Thus, while an exploration of CSR as a gendered process might contribute to the organizational change strategies identified by GOS scholars (as I argue in my conclusions that it might), the field of CSR also has much to gain from such analysis.

In order 'to investigate the creation and re-creation of the gender understructure it is necessary to look at organizational practices' (Acker 1992:567). These are addressed in the following section.

2.3.2 How Organizations are Gendered

With reference to Hardy and Clegg (1996), Marshall (2007:168) notes that 'Power is configured and sustained symbolically and through everyday disciplinary practices'. Rooted largely in West and Zimmerman's (1987:126) 'distinctly sociological understanding of gender as a routine, methodical, and recurring accomplishment', which is 'embedded in everyday interaction' (p.125)², the aim of many feminist organization scholars has been "to 'show' gender in organizational life, how it is 'done' in everyday routine, and how it could be 'done' differently." (Gherardi 1995:9)³. Acker (1998:196) notes numerous ways in which research on

¹ Martin P.Y. (2003:351-2) note that 'Gender scholars have used diverse terms to represent gender dynamics – *doing gender, gendering, performing, asserting, narrating, mobilizing, maneuvering*. Each tries to capture gender in practice with only limited success'.

² Their original paper 'transformed an ascribed status into an achieved status, moving masculinity and femininity from natural, essential properties of individuals to interactional, that is to say, social, properties of a system of relationships' (West and Zimmerman, 2009:114).

³ Many other mainstream organizational theorists have taken a similar approach. Those such as Weick (1998) have analysed the everyday practices of organizational members giving attention in particular

“Gender and organizations” joins other critical perspectives ... by seeing organizing as process, rather than organizations as relatively stable, rational, bounded structures. Gendered inequalities, gendered images, and gendered interactions arise in the course of the ongoing flow of activities that constitute “an organization”. A processual view is the only way to capture these emerging, and changing realities.’

These points are contextualised within discussion of wider gendered institutional environments within which organizations function, conceptualized as ‘gendered institutions’ by Acker (1992)¹. Martin, P.Y. (2003; 2004:1249) discusses ‘gender as a social institution’, and West and Zimmerman (2009:114) argue that ‘the accomplishment of gender is at once interactional and institutional – with its idiom drawn from the institutional arena where such relationships are enacted. Thus ‘gendered institutions’ provide the substructure for ‘gendered organizations’.

According to the GOS literature, and especially Acker (1990, 1992, 1998), gendered processes in organizations include:

- The production of gender divisions, such as divisions of labour, allowed behaviours, physical space and power. For example, ‘Although there are great variations in the patterns and extent of gender division, men are almost always in the highest positions of organizational power’ (Acker, 1990:147). In addition, ‘sex affects how labor is divided, how job descriptions are written, how people are assigned to jobs, how performance is appraised, how pay is allocated, and how movements up, down, and across career ladders are controlled’ Martin (2000:208). In particular interpersonal dimensions of work are undervalued, such as ...listening. “Caring work” is “women’s work” and caring work pays less.’ Calas and Smircich (2006:306).
- The creation of gendered symbols, images and forms of consciousness that explain, express, reinforce, and legitimate inequalities, or occasionally challenge them. This includes narratives, language, rhetoric and other symbolic expressions (e.g. Gherardi, 1995).
- Interactions between individuals (between genders and within genders) ‘including all those patterns that enact dominance and submission’ (Acker,

to how routine and improvisational practices constitute arenas whereby organizations are ‘constructed, maintained and *changed* through the interactions of their members’ (Hatch and Cunliffe, 2006:126, my italics). Similarly, neo-institutionalists are interested not just in the social and cultural foundations of institutions, but the repeated actions and shared conceptions of reality which bring about the institutionalisation of social and cultural values and norms (Hatch and Cunliffe, 2006). These ideas are based in part on the work of Giddens (1984) who views recursive human practice as key to the constitution and reconstitution of institutions. Institutions and individuals mutually constitute each other and are thus not separable into macro and micro phenomena.

¹ Scott (2001:49) defines institutions as ‘multi-faceted, durable social structures, made up of symbolic elements, social activities, and material resources’.

1990:147). Through this process 'Women as well as men are active participants in the re-production of masculinity [and masculine culture] in organizations' (Calas and Smircich, 2006:307)

- All the above processes 'help to produce gendered components of individual identity', relating to appropriate work, language, clothing, etc (Acker 1990:147).

Thus, the GOS literature tells us that gender is 'a diffuse and complex social process enacted across the full range of organizational policies, practices and behaviour' (Coleman and Rippin 2000:574). GOS theorists therefore often 'attend to aspects of organizational life that have no immediate, transparent connection to gender as traditionally conceived' (Ely and Meyerson 2000:599). By implication all CSR practices are also gendered processes. Indeed, while studying the 'gendering of leadership' in CSR, Marshall notes that 'The potential gendering of CSR is, of course, multi-faceted' (2007:166). This thesis explores CSR reporting and stakeholder relations as sites where gender is 'done', and could, following a gender analysis, potentially be 'done differently'. It is by necessity limited in terms of the CSR processes it is able to address¹, and does not extend to analysis of how masculine and feminine identity is impacted through these processes. Rather, it examines the extent to which gender is explicitly addressed in CSR practice.

Much of the GOS literature analyses organizational culture (e.g. Gherardi 1995)². While this is not the main focus of study in this thesis, it does include examination of how organizational values, as represented in CSR value statements, policies and rhetoric, have paid attention to gender equality. In addition, managerial texts have also been regarded as important sites for gender analysis (Acker 1998). This thesis examines CSR texts, as in CSR/sustainability reports, from a gender perspective.

2.3.3 Organizational Responsibility and Gender Equality

The feminist organization literature has addressed the issue of organizational responsibility, with particular reference to business. This discussion is clearly important for a study of gender and CSR, and is summarised in this section.

¹ Marshall (2007:169) remind us that 'There is no "whole of CSR" to encompass, there are a myriad influences, discourses and activities'.

² There are lots of definitions of organizational culture within the field of organization studies (see Brown, 1998). The GOS literature frequently discusses organizational culture as a sub-culture of larger cultural systems (e.g. Gherardi, 1995), both influencing and being influenced by these. Gherardi (1995) notes how 'all known cultures possess systems with which to signify sexual difference' (p.10).

Acker (1998:199) devotes considerable attention to the issue of corporate responsibility and places it in the context of debates about the rise of neo-liberal economics and 'the rule of the market':

'The gendered understructure of organizations is powerfully supported by two other processes in contemporary capitalist societies, particularly in the US. These are the privileging of economic organizations over other areas of life and the promotion by work organizations, particularly profit-making organizations, of their non-responsibility for the reproduction and survival of human beings'.

She argues that 'The development of the modern capitalist corporation, in particular, can be seen as a process of claiming non-responsibility', especially in the US, and that 'claims to non-responsibility for both human beings [including reproduction] and the environment are affirmations of the central aims of profit-making organizations' which operate with little regard for the well-being of workers and communities' (Acker, 1998:200).

Issues of reproduction are usually invisible in organization and management texts, partly because gendered institutional processes divide paid work from family life, assign women responsibility for the latter, and 'put the demands of the work organization first over the demands of the rest of life' (Acker, 1998:197). Institutional and organizational processes¹ assume 'that reproduction takes place elsewhere and that *responsibility* for reproduction is also located elsewhere' (Acker, 1992:567. My italics)². Consigning caring to areas outside the organization's interests 'helps to maintain the image of the ideal, even adequate, employee as someone without such obligations' (Acker, 1998:200) with obvious gender implications. In addition, 'the conflicts working mothers encounter are viewed as private problems that women must solve individually; the organization is not *responsible*³. This reluctance to assume *responsibility* becomes untenable when we consider the impact of these organizational policies on families' (Martin and Knopoff, 1997:45. My italics).

Acker (1992:576) observes that

'Business and industry are seen as essential and the source of well-being and wealth, while children, childcare, elder care and education are viewed as secondary and wealth consuming....However, reproduction is absolutely essential to the functioning of all institutions, which must have an adequate supply of members in order to exist. Moreover, institutional

¹ Except for the family and certain "total institutions" (Acker, 1992)

² This is because 'men's bodies, sexuality, and relationships to procreation and paid work are subsumed in the image of the worker' (Acker, 1990:139).

³ This also 'contributes to the devaluation and marginalization of caring and reproductive activities and those, mostly women, responsible for [them]' (Acker, 1992:200).

structures would have quite different forms if reproduction were not cordoned off in a separate sphere’.

They would have to organize around reproduction as well as production. Moreover, ‘This ideological construction starkly contrasts with the actual organization of production and reproduction’... where women are ‘often as much “producers” as “reproducers”’ (p.576).

The GOS literature is not unique in addressing the relationship between production and reproduction, which is a central theme in feminist scholarship¹. Feminist economists and environmentalists have, for over twenty years now, observed that ‘women’s work and the environment are not assigned economic value in the global economy and so are not counted, valued or considered in policy making’ (Waring as cited by Marshall 2007:174) (See also Elson, 1994). Acker (2004, 2006) and Calas and Smircich (2006:323) pick up these themes in their discussion of gender, capitalism and globalization² arguing that ‘*non-responsibility* at the local level in the name of capitalist accumulation becomes naturalised as a globalization process’ (my italics). Von Braunmuhl (2005:123) argues that neo-liberal cuts in government services and the welfare state have resulted in the ‘*feminisation of responsibility*’ and a corresponding ‘feminisation of poverty’ (my italics). Mohanty (2002:526) discusses these processes in terms of the ‘privatization of responsibility’ for social welfare (see also chapter 3). The implications of this analysis are important for debates about corporate responsibility and gender equality. GOS scholars have argued that because bureaucracies depend on women’s unpaid labour at home to support workers, they ‘will continue to rationalize, legitimate, and perpetuate gender inequality-whether they intend to or not-until that time when men carry a full share of home and dependent-care responsibilities’ (Martin and Knopoff, 1997:49).

Gender inequality as a resource for organizations is a key theme in the literature³. Calas and Smircich (2006) see this manifest in the work women do in the lower paid jobs in companies, and in corporate relocation internationally in search of

¹ The term “production” and “reproduction” have been interpreted in a number of different ways. Acker (1992:567) uses these use ‘to denote, in a general sense, the division between the daily and intergenerational reproduction of people and the production of material goods, or commodities, in capitalist societies. The transfer of many reproductive tasks from unpaid work to paid work only shifts the location of this labor but does not affect the gender divide’. See also Sommerville (2000).

² The feminist literature has included an interdisciplinary discussion of ‘gendered globalization’ (e.g. Acker, 2004; Gherardi, 1995; Shiva 2000 cited in Marshall, 2007). There is a significant further literature on gender and globalization, including that on gender and new technology, and international gender regimes for example.

³ On this issue Gottfried (2004:11) argues that ‘on the one hand, transnational corporations exploit local gender relations to pay women low wages ... and on the other hand, immigration of women from poor to richer countries provides a cheap source of labor that frees global managers and members of the global elite from domestic tasks such as cleaning, child-rearing and home care.’

cheap labour. The literature documents Third World women in particular as a central resource for capitalist production. Acker (1998) sees companies claiming non-responsibility for reproduction inherent in programmes of off-shoring production to cheap labour areas with no regard for those made unemployed, or for Third World women subsequently employed. Noting that organizations employ fewer workers directly, and do not take *responsibility* for those employed in the supply chain, Acker asks whether the boundaries of an organization extend to Southeast Asia, where most of our clothing is produced. This has now become a key CSR issue, as evidenced in campaigns against Nike, Gap and others relating to child labour in supply chains¹. In addition, Acker asserts (2006:458) that restructuring, new technology, and the globalization of production contribute to rising competitive pressures in private-sector organizations, making challenges to inequality less likely. These issues clearly connect to the CSR agenda (chapter 3). Indeed Acker observes (2004:23) that 'Looking at globalizing, transnational organizations and the actions of their CEOs and other top managers may result in more clarity about what is happening than looking at macro structures and processes as unattached to bodies and identities'.

Having emphasised the issue of corporate non-responsibility, some GOS scholars acknowledge that capitalist organizations do sometimes incorporate attention to reproductive, worker, human survival and gender issues. However their motivations for doing this are questioned. Acker (1998:200) argues that, insofar as companies take any responsibility it is 'because of their labour force needs, their need for consumers, and for the sake of legitimacy and civil order'. Thus 'they have sometimes acceded to workers demands, and to pressure from unions, social movements and governments'. She notes that the legal system has sometimes been used successfully to challenge companies, through labour legislation, minimum wage laws and environmental protection law for example. However, Acker argues that corporate responses have not been enthusiastic, and that taking responsibility for these issues is not a central organizational goal:

'a distinction should be made between measures to support the reproductive needs of their [organizations] own employees and measures to support the needs of the population in general. Organizations may be willing to give a living wage, some parental leave, medical insurance, and on-site day care, while opposing tax supported measures to give these protections to non-employees. '(Acker, 1998:200. See also Acker, 2004:27).

¹ Supply chain issues have recently been addressed by many CSR related organizations and initiatives including the FTSE4Good and the Global Reporting Initiative.

Such issues are currently debated within the CSR literature with reference to ways in which corporate responsibilities extend beyond the boundaries of the firm (e.g. Scherer and Palazzo, 2007 and chapter 3).

Gherardi (1995:143) takes a slightly more optimistic view acknowledging that 'The social and political climate obliges organizations to assume a public image of *social responsibility*¹.' (my italics), including for gender equality, and suggests that this changing rhetoric can be instrumentalized for the purposes of gender equality. This is discussed in section 2.3.4 (8) below.

Perhaps most notably for this thesis, the GOS literature acknowledges an ongoing battle over what profit-making organizations are responsible for:

'the history of Anglo-American capitalism can be read as a series of ongoing battles between workers and employers over issues related to reproduction such as the payment of starvation wages, the refusal to provide safe working conditions, insistence on long working hours, or the destruction of environments and indigenous communities. Under some conditions, capitalist firms did take some (paternal) *responsibility* for workers, families, and communities, as exemplified by company towns founded in the U.S. This usually occurred when the firm was well established in a particular place and dependent on a local labor supply. However, historically, men in control of the monetary economy the sphere of production, have often denied that they or their firms have any *responsibility* for reproduction. The human needs of colonized people were also of no concern....'(Acker, 2004:26) (my italics).

This ongoing struggle over corporate responsibility is precisely why I think that the relatively new and emerging field of CSR is relevant and important for gender equality scholars and activists. In particular, I will argue later in this thesis that because it has become a new arena for debate and negotiation about what private sector organizations are responsible for with regard to environmental and social issues, and how they should address such responsibilities, the field of CSR is important for gender equality experts and organizations (chapters 3 and 8 of this thesis). Indeed, Acker (2004:28) notes corporate non-responsibility is 'beginning to be challenged in many different arenas, including Seattle, Davos, etc., by feminist and women's organizing in many parts of the world, and potentially by the widespread discrediting of U.S. corporations in recent scandals'. The field of CSR addresses just these issues.

One of the important contributions of GOS scholars is that they raise the question of what organizations are responsible for as an inherently gendered question. This

¹ Note that this was written in 1995, and that pressures on organizations to embrace the CSR agenda have grown significantly since that time.

issue is central to research on gender and CSR, and to this thesis in particular. However, the literature on CSR is not directly discussed in the GOS literature¹, and there is little reference to GOS scholarship within the field of CSR studies. While the current study can clearly only discuss a small number of the issues raised here, addressing this gap in the literature, and stimulating further debate between these two fields is one of the main aims of this thesis.

Some of the issues addressed above have been discussed in the CSR literature. For example, Marshall (2007:172) notes that 'Notions of "people centred" development' underlie the work of 'tempered radicals' in the field of CSR². Pearson (2007:745) has proposed that the CSR supply chain agenda extends beyond workplace issues in developing countries:

'a gendered CSR should also take into account the conditions under which labour power is (re)produced on a daily and generational basis. Seen from this perspective it is logical that responsibility should extend from individual workers and their families to the whole population cohort from which cheap labour is drawn as a legitimate aspect of CSR concern'.

Feminists have argued that inequalities faced by women working in the informal sector in supply chains are key CSR issues (chapter 3, section 3.7). Corporate responsibility for the environment, also raised in the GOS literature, is now arguably the most prominent issue on the CSR/sustainability agenda.

This literature review has informed the inclusion of work-life balance issues within the secondary research questions used to investigate CSR as a gendered process in this thesis. In addition, while primarily discussing CSR with reference to traditional gender equality workplace issues, these research questions include attention to whether gender issues are addressed within the wider CSR agenda, relating to corporate supply chains, and community and marketplace impacts,³. These are clearly of importance to GOS scholars. However attention to issues of reproduction is by no means incorporated comprehensively within this approach. A much more wide-reaching and radical discussion of issues relating to reproduction, and how they are integral to the CSR agenda, is needed if the field is to respond to the serious critiques with regard to organizational non-responsibility in the feminist literature.

¹ This is evident in the literature, and the fact that CSR is not on the agenda of the 2010 Gender, Work and Organization conference, for example. However I have recently been approached by a member of the BAM Gender in Management Special Interest Group about possibly addressing CSR at a future BAM conference.

² E.g. Korten (2001)

³ Business impacts upon the environment are, however, beyond the scope of this thesis.

I have noted that GOS scholars, along with many other feminist researchers, focus considerable attention on the intersectionality of inequalities. Gender inequality is experienced differently by women according to their class, race, sexual orientation, age, and other bases of discrimination, as recognized in discussions of gender, capitalism and globalization. Martin (1990:354) notes the 'managerial class bias of most organizational research'¹. Studies of gender and corporations often address boardroom and management issues of relevance to privileged women, frequently leaving class and race issues unexamined (e.g. Ferguson, 1994; Townsley, 2003). This is also evident in the CSR and gender agenda.

Given the predominance of women workers in corporate supply chains in developing countries (e.g. Barrientos et al., 2003), inasmuch as CSR studies address organizational responsibility in supply chains they do address some gender and race issues. In investigating CSR reporting this thesis notes some limited corporate reporting relating to supply chain discrimination (chapter 5). It also explores corporate transparency with regard to ethnic minority women workers (e.g. see EOC, 2007a), and the overlap of gender and age workplace data in company reports (chapter 5). Chapter 7 suggests that women's organizations in the South may lead the way in terms of engagement by women's NGOs with CSR processes, and briefly discusses the participation of Northern women's NGO's in CSR practice with reference to how they might support the agenda of women's organizations in the South (chapter 7)². In these ways the research begins to address the broader equality agenda.

2.3.4 Feminist Strategies for Organizational Change

One of the major reason for identifying how gendering takes place within organizational practices is that these 'can reinforce sex role traditionalism or they can disrupt it, and thus, they can be intervention points for organizational change' (Ely and Padavic, 2007:1131. See also Broadbridge and Hearn, 2008). Meyerson and Fletcher (2000:131) similarly argue that 'systems can be reinvented by altering the raw materials of organizing – concrete, everyday practices in which biases are expressed'. The feminist literatures reviewed in this chapter all incorporate a change agenda. However, any attempt to assess the possible contribution of CSR to organizational change with regard to gender equality needs

¹ She also notes that 'Critical theory is generally more attuned than feminist theory to the dangers inherent in accepting a primary focus on organizational performance or individual career advancement' Martin (2003:68).

² However this thesis does not extend to a systematic analysis of gender, race and class in CSR practice. As the study of CSR and gender progresses this theme will need to be further developed.

to be contextualised within the GOS literature on organizational change. This section reviews that literature and describes how it informs this thesis.

As noted in chapter 1, along with critical theory with which it has much in common, feminist theory is often 'better at critiquing the status quo than changing it' (Martin, 2003:67). Martin notes (p.69) that feminist theory and critical theory 'share a commitment to system change, and yet neither tradition offers a generally accepted solution to the problem of how to achieve system change. Both offer ideological critiques, and both – with some important exceptions – stop short of action plans and recommendations'. However, with reference to the work of Meyerson and Kolb (2000), Coleman and Rippin (2000), and Ely and Meyerson (2000) in particular, Martin (2003) summarizes six well-established feminist research streams that take an action-oriented approach to system change¹. These are discussed below (1-6). Strategies 7 and 8 describe two other important organizational change issues arising from this review of the GOS literature. Here, I conceptualize these as organizational change strategies in themselves.².

I wish to clarify here why I deem Martin (2003) as a good starting point for my discussion of feminist organizational change strategies in this thesis. First, in that chapter she summarizes a variety of ways in which feminist theorists have addressed organizational change, and, as noted in the previous paragraph, she focuses on action-oriented approaches. Much other feminist work in this field focuses 'on ideational approaches to system change' (Martin 2003:70). For example Calas and Smircich's (2006) overview of feminist organization studies identifies organizational change strategies associated with a variety of feminist schools of thought. Yet their 'project is an epistemological one. We are not intending to suggest ways of organizing or managing from feminist perspectives. Rather our intent is to foster feminist theories as conceptual lenses to enact a more relevant 'organization studies'.' (2006:286). Of course theoretical advances are integral to practical progress (e.g. Gherardi, 2010)³. However, as noted in

¹ I have listed these six strategies as Martin (2003) does, but slightly changed the order to accord with Meyerson and Kolb's (2000) presentation of these strategies (Martin's strategy 2 becomes strategy number 3). This is because I think this fits better with the perspective put forward in the gender mainstreaming literature.

² A major ongoing debate within organization theory has also been about whether organizational and environmental structure, or human agency has the greater significance for understanding what goes on within organizations, and organizational change (see Hatch and Cunliffe, 2006). A similar debate has taken place within the feminist literature. For a brief summary of the latter see Andersen (2005).

³ Gherardi (2010:218) argues that Calas and Smircich 'have been highly influential in focusing on the construction of gender in organizations and the involvement of organization studies as a scientific discipline in the constitution of gendered arrangements'. Indeed, 'Looking at the gendering of organization theory and at the organizing of gender practices within organizational settings allows one

chapter 1, my interest is primarily in feminist practice, and I draw upon feminist theory in an attempt to contribute to that practice, rather than to reflect upon feminist theory itself. Thus, Martin's framework of feminist organization change strategies that are practical in orientation provides me with a welcome starting point in this regard. This said I am not uncritical of the strategies laid out by Martin (2003). The first three strategies for organizational change that she outlines have been very well critiqued in much feminist literature, and, are simply noted below (strategies 1-3) along with their limitations. While liberal feminism is often viewed as the historical starting point for other contemporary feminist theorizing (Calas and Smircich (2006), because my primary interest is not in the advancement of individual women, and because I do not regard organizations as gender neutral, the more liberal approaches outlined by Martin are not regarded as of immediate value for the purposes of this thesis. Rather it addresses power relations and, in particular, the political nature of CSR as a governance process (see chapter 8).

In my introduction (chapter 1), and in the discussion of my research philosophy (chapter 4), I explain the approach I take as a feminist in this thesis as both critical and pragmatic. I am interested in what it means to engage with mainstream CSR theory, and with CSR practice from a feminist perspective. Many feminist scholars have argued that poststructuralist feminism has become somewhat disconnected from the issue of 'agency' (e.g. Calas and Smircich, 2006). Thus despite reference to some poststructuralist approaches, such as deconstruction analysis, in this thesis I draw more deeply upon socialist feminist approaches to organizational change, which analyse organizing as a gendered process (Calas and Smircich, 2006; Gherardi, 2010). So, for example, the dual agenda approach to change (strategy 4 below) is referenced in this thesis. This is an approach that has been utilized by socialist feminists (e.g. Meyerson and Kolb (2000), Coleman and Rippin (2000), and Ely and Meyerson (2000)). These scholars are by no means uncritical of this change strategy (see below). Indeed they identify several significant problems associated with it, and in my analysis of CSR reporting and stakeholder relations I discuss how CSR practice might help address some of the shortcomings of this approach as identified by feminist scholars. A further reason for my interest in the dual agenda organizational change strategy is that, as explained in the introduction to the current chapter (p.22) the research design of this thesis has evolved in the context of an iterative exploration of the feminist and CSR literature. CSR literature and practice have

to reflect on the politics of knowledge that sustain the concepts of 'gender' and 'organization'.'(Gherardi, 2010:223).

involved considerable attention to the dual agenda approach to organizational change. Thus, given the attention paid to this approach by both socialist feminist and CSR scholars, this strategy seemed particularly relevant to a feminist study of CSR practice.

Martin (2003) identifies two more radical approaches to organizational change. The first of these (strategy 5 below) addresses feminist organizational structures. As I am studying large corporations in this thesis this strategy is not directly relevant to the current study. However Martin's sixth strategy of 'Transforming gendered society' is directly relevant to my discussion of CSR as a governance process in this thesis, and thus does inform the development of my research questions later in this chapter. I note here also that while drawing primarily upon Martin's typology of organizational change in the current chapter, in chapter 7 of the thesis, which discusses the role of women's NGOs in organizational change, I link my discussion of CSR as a governance process to transnational/(post)colonial feminist theory (Calas and Smicich, 2006).

Finally, organizational change strategies 7 and 8 (below) derive from my iterative reading of the wider GOS and CSR literature. Entitled 'Hypocrisy as a resource for changing gender relations', change strategy 7 utilizes Gherardi's (1995) work, but also emerged from my reading of the CSR and social accounting literature which discusses the large number of unsubstantiated rhetorical claims to organizational responsibility made by corporations (chapter 5). Organizational change strategy 8 (below), which addresses external agents of organizational change, also draws upon debates within both the CSR and GOS literature. Having noted my reservations about Martin's typology of change strategies, and how and why these are not the only strategies informing this thesis, below I summarize her framework of practical feminist approaches to organizational change, and show which of these have contributed to the development of my research questions.

1) Fixing women or liberal individualism

The first strategy identified by Martin is labeled 'Fixing individual women', which Meyerson and Kolb call 'Liberal Individualism'. With an interest in training, networks, and mentoring, and deriving from a liberal feminist perspective of equal opportunity, this strategy attempts to 'fix' individual women so that they 'fit in' better and advance within existing organizational structures. The aim is to minimize differences between women and men. Women are seen as the problem, the people that don't easily fit in, and thus changing them is seen to be the

solution. However, because organizational policies and practices are not gender neutral, as outlined above, this strategy has limited success, working best for white, middle class women for example (Martin, 2003; Kalev et al., 2006), and leaving men constrained by accepted norms of masculinity, because it does nothing to level the playing field.

2) Liberal structuralism/minimal structural change

The second strategy, named 'Liberal structuralism' by Meyerson and Kolb (2000)¹, focuses not on individual women as the source of the problem, but on organizational structures or 'differential structures of opportunity' ... 'The goal of this approach is to create equal opportunity by eliminating structural and procedural barriers to women's success and advancement'. This approach is also derived from a liberal feminist perspective centred on legislation, and on organizational policies to bring about change. However, Martin (2003) notes that this strategy involves minimal structural change with regard to the division of labour and gendered organizational norms for example. While it has helped to increase recruitment, retention and promotion of women within some organizations (Meyerson and Kolb, 2000), 'One cannot change hiring laws and procedures, alter little else, and expect efforts to reduce gender inequality to succeed in the long term' (Martin, 2003:74).

Ely and Meyerson (2000:590) note that 'interventions derived from liberal feminist theories, though responsible for important and often necessary change in organizations, are not sufficient to disrupt the pervasive and deeply entrenched imbalance of power in the social relations between men and women'. The belief that equal opportunities laws and policies are not sufficient in themselves to bring about organizational change has informed this thesis both in terms of its overall aim to examine if, and how, CSR might complement government regulation on gender issues, and in terms of its design, where, for example, the empirical research on corporate reporting explores performance reporting as well as reporting of policies and programmes.

3) Valuing difference

In the third approach² rather than trying to eliminate difference the focus is on valuing difference, or on 'valuing the feminine' (Martin, 2003:73). Noting how 'feminine' traits have been devalued in management, this strategy attempts to revalue them as equal to, or superior to, traditional masculine characteristics. The

¹ Martin (2003:73) calls this 'Adding women and stirring (minimal structural change)'.

² This is strategy number two in Martin (2003).

problem with this approach is that it reifies difference, reinforces gendered stereotypes, and often fails to address job-segregation or the accompanying low pay and subordination of women.

Meyerson and Fletcher (2000), Rutherford (2001), Fletcher (1994) among others, discuss this strategy in terms of the use of women's difference as a resource for the organization (the literature on diversity management also often takes this viewpoint)¹. They point out that while this may be beneficial to the organization, it is often not particularly beneficial to women workers who are often still rewarded according to male criteria. In addition, they note that while this strategy might accommodate the unique needs and situations of some women, such as providing help with childcare, it doesn't challenge the belief that balancing home and work is women's problem. Also by definition, this strategy gives primacy to instrumental organizational goals.².

Organizations have often openly taken an instrumental approach via establishing a 'business case' for gender equality and diversity (e.g. Opportunity Now 2001). This strategy links to discussion of the business case for CSR, and feminist critiques of this approach (chapter 3). Here it is important to note that some feminist strategies for organizational change have acknowledged the centrality of the business case for organizations and the need to incorporate this within related change strategies (see change strategy 4 below on the dual agenda approach). However, the overall aim in the current thesis is to evaluate CSR practice in terms of its contribution to gender equality, rather than evaluating how gender equality might be of instrumental value to the firm.

4) Small changes with dual objectives

Much of the work on gender issues and CSR by business contributes to change strategies 1-3 as outlined above. However, of further interest is Martin's fourth strategy which involves 'Making small, deep cultural changes (with dual objectives

¹ Hearn says (2000:615-6) 'What we are now engaged with is the long established debate on whether or how capitalism and capitalist enterprises benefit (in terms of surplus value and profit) from gender inequalities, or, more precisely, the oppression and exploitation of women. On the one hand, gender inequalities maintain the supply of relatively cheap labour, both by the provision of unpaid domestic labour and by paying women less than men. On the other hand, gender inequalities maintain the undervaluing, under-rewarding and under-use of certain aspects of women's labour, expertise and knowledge, especially in supervisory, decision-making and managerial positions. These are some of the contradictions of capitalist patriarchy'. See also Hatch and Cunliffe (2006:91) on this issue.

² A further problem associated with the valuing difference approach has been illustrated in the diversity management literature. Diverse workers are often seen as having the potential to help the organization achieve its instrumental objectives, through accessing diverse markets for example. However, the strategy of valuing diversity has been shown to easily lead to ghettoized work, rather than organizational innovation through key learning from diverse workers who are given the power to influence the organization as a whole (Ely and Thomas, 2001).

of improving gender equity and organizational efficiency)' (Martin, 2003:74). 'Rather than changing formal policies or structures, this fourth strategy focuses on changing relatively small aspects of an organization's culture, aspects that are selected because they have deeply embedded implications for gender relations'¹. Coleman and Rippin (2000:574) describe their use of this strategy in a 'collaborative action research approach to develop "experiments" or pockets of change', arguing that it is through a 'series of such experimentsthat the possibility of transformation exists' (Ely and Meyerson, 2000:592). Adopting this strategy 'researchers/consultants conceived change strategies with manufacturing workers and corporate executives aiming to advance gender equity while also seeking to increase organizational effectiveness' (Calas and Smircich, 2006:307). 'The dual agenda suggests that, by addressing issues of gender inequity, organizations can develop strategies that lead to more diverse and integrative workplaces, and that this in turn will lead to improved capacity to meet instrumental business goals' (Coleman and Rippin, 2000:574)².

This approach is linked to strategy 3 (above) and the CSR literature (chapter 3), including the CSR and gender and diversity management literature, which often adopts an instrumental approach at the same time as upholding values such as gender equality (e.g. Kingsmill, 2001; Opportunity Now, 2001; Catalyst, 2004; Dunphy et al., 2007). This strategy 'was described primarily in terms of efficiency and productivity goals, because it was thought by the researchers that this would increase its chances of being accepted' (Martin, 2003:75). Martin notes that 'few organizations would be willing to contemplate such interventions unless some organizational performance improvement were likely'. This is verified in much of the CSR and diversity management literature. Thus the GOS literature to some extent endorses the strategic framing of gender issues within a business case. Indeed Meyerson and Kolb (2000:555-556) discuss this dual agenda strategy in terms of framing:

'We framed our approach as capable of advancing gender equality and, at the same time, increasing organizational effectiveness. ... This increases the political viability of our work, decreases resistance to change, and, *perhaps most importantly, helps to ensure that change efforts are aligned with the mission of the organization*' (my italics).

¹ This change strategy is outlined by Coleman and Rippin (2000), Ely and Meyerson (2000), Meyerson and Kolb (2000), as well as Meyerson and Fletcher (2000) and Martin (2003). It involves problem identification, diagnosis and action. The first three of these papers all refer to the same research project.

² Ely and Meyerson (2000:591) argue that 'it is important – but not enough – to ask how many women have secured positions of power in the organization and whether women are valued appropriately for their contributions. We must also ask ... How does the organization do its work? What is valued? What is ignored? And in what ways do these taken-for-granted aspects of the organization undermine women's advancement prospects and, at the same time, compromise the organization's effectiveness?'

While small wins take a long time to accumulate into significant gains for gender equity, Martin (2003), Coleman and Rippin (2000), Ely and Meyerson (2000), and Meyerson and Kolb (2000) describe the main problem with this strategy as the fact that the instrumental objectives ended up gaining precedence over the gender equity goals, to the point where the latter were effectively lost as a focus of attention: 'Despite the primacy of our gender lens, it was ironically, keeping the gender aspect of our dual agenda alive in the course of our work that turned out to be our most formidable task' Meyerson and Kolb (2000:569)¹.

In discussing how to address this problem, Ely and Meyerson (2000:604) argue that 'narratives that make assumptions about gender explicit [are] a vital component of the change process'². The researchers reveal that, in their keenness to build relationships within the company studied 'we did not even mention gender either in the initial invitation we drafted for the factory manager to send to members of the work group' for the project 'or in the letter we sent to the wider group of employees' who were going to be interviewed. 'Gender, thus, had begun to slip from the picture' early on (Coleman and Rippin, 2000:577-8).

These authors (2000:584) also note that they were

'extremely hampered by a lack of specific gender-related indicators that could help provide resistance to the on-sweep of the business-only case. Having left open at the start of our work with the work group what advances in gender equity might look like in practice, and having not pushed early on for the development of indicators of success in achieving gender-equity goals to take their place alongside indicators of success in achieving production goals, we found ourselves without hooks to hold on to as gender slipped away....unless we were present to hold its place'.

This finding reflects the importance assigned to gender indicators for the change process identified in the gender mainstreaming literature.

¹ Verloo (cited in Squires, 2005:374) points to the dangers of adopting a business case approach to gender issues, which can result in a process of 'rhetorical entrapment'. The CSR literature has acknowledged similar problems. For example Rosenau (2005, p.25) comments that the prevalence of neoliberal economic perspectives has led to a semantic shift whereby 'the very idea of sustainability has undergone a significant change of meaning. Now it connotes 'sustainable development', with the emphasis on sustaining economies rather than nature'. With reference to Burrell and Morgan (1979) Scherer and Palazzo (2007:1098)) note that several researchers have concluded that 'the problem of paradigm incommensurability...makes it impossible to truly integrate normative and instrumental research'.

² 'Narratives 'are not just stories *within* social contexts; they are social practices that are *constitutive* of social contexts' (Ely and Meyerson, 2000:604). See also Humphreys and Brown (2002). Ely and Meyerson (2000a:138) argue that 'Leaving gender out of narratives about how people work and how the organization operates both reflects and contributes to the dominant cultural view that gender is irrelevant'.

The dual agenda strategy links with CSR literature and practice which often involves attention to incremental change, or 'continuous improvement'¹, and a dual agenda which attempts to advance the social and environmental, as well as economic bottom line of a company (chapter 3). Research findings discussed here have informed the current study in the following ways:

- First, this thesis examines how CSR might help to make gender equality explicitly visible as an organizational value and objective, through CSR policies and reporting to the public for example, which, in turn, might help to keep gender equality on organizational agendas (secondary research question 1).
- Second, through a study of CSR reporting this thesis investigates how CSR involves the development and reporting of gender equality indicators, which might help maintain the visibility of gender issues, encourage and inform conversations/narratives about gender, and facilitate internal as well as external organizational accountability for this issues (secondary research question 2).
- Third this change strategy reflects an interest in the business case for organizational change on gender issues. One of the issues explored in this study is the extent to which market, government and social drivers of gender equality impact upon business (secondary research question 4). I view the business case as dynamic, influenced by the range of stakeholders which engage with business on these issues.

5) Separatism

The fifth change strategy described by Martin (2003) is the creation of feminist separatist organizations. However, as this is not directly relevant to my thesis I now move to discuss the sixth strategy.

6) Transforming gendered society

Martin calls the sixth strategy 'Transforming gendered society'². This strategy also retains the dual objectives, as in strategy 4, of gender equity and economic efficiency. However, rather than attempting to alter individuals or single organizations, this approach crosses institutional boundaries, including government, corporations, religious and educational organizations. Interestingly,

¹ Incremental change can be defined as change that is 'planned and emergent, continuous and ongoing and for the most part impacts on the organization's day-to-day operational processes' (Dunphy et al., 2007:230). This sort of change is inherent within many CSR principles, codes, standards, and benchmarks which often explicitly focus on processes of continuous improvement (e.g. BITC CR Index).

² There are many debates in the feminist literature about what it would mean to transform gender relations, and how this might be achieved.

one example of this strategy given by Martin focuses on corporate action by Cisco which funded a network of academics 'to train women and men for technical careers (not just as Cisco) in over 42 countries' in the developing world' (Martin, 2003:77). This project required government support and significant funding. Such projects could easily be defined as part of CSR (chapter 3), although this one is not described as such by Martin.

This perspective on transformational organizational change relating to gender issues is particularly relevant to this thesis in the light of recent developments in political theories of CSR which discuss the role corporations can play in addressing societal problems beyond the immediate jurisdiction of the company, in collaboration with government and civil society actors (e.g. Scherer and Palazzo, 2007). The current study addresses such collaboration through reference to the participation of women, and women's NGOs in CSR processes (chapter 7).

Martin notes that these six strategies are not mutually exclusive, and may reinforce each other. In addition to these my exploration of the GOS literature has identified two other debates about organizational change which are important for this thesis: the role of hypocrisy; and the role of agents external to the organization in the organizational change process. Here I conceptualize these as alternative organizational change strategies in themselves, thus adding to Martin's list of feminist organizational change strategies. These are discussed next.

7) Hypocrisy as a resource for changing gender relations

A further issue raised in the GOS literature relating to organizational change is that of hypocrisy, and more particularly hypocrisy as a resource for changing gender relations (Gherardi, 1995). This is linked in the GOS literature to discussion of organizational responsibility and legitimacy.

With reference to Feldman and March, Gherardi (1995:143) notes how hypocrisy is defined as the 'assertion of a value as a symbolic substitute for action'. She comments (p.142) that

'One talks of hypocrisy in organizations to indicate a lack of coherence between what they say, the decisions they take and the action they perform. Hypocrites are said not to practice what they preach: an expression which effectively conveys how discourse is used to conceal action, but which also presumes that discourse and action are not reciprocally influential. If we presume that, in the long term, declared values and actions will converge, then hypocrisy is a transitional stage towards coherence, a tactic of gradual approximation'.

The question then arises as to how coherence is reached.

Gherardi (p.143) links this discussion directly to social responsibility:

'Today, at least in Europe, organizations are forced to construct a façade which asserts their commitment to equal opportunities between men and women. European legislation prohibits discrimination on the one hand, and rewards those who apply policies promoting female 'human resources' on the other. The social and political climate obliges organizations to assume a public image of *social responsibility*. Part of this responsible and progressive aura is commitment to equal presence, to non-sexist language and to the hiring of women to fill non-traditional jobs.'and to show that the organization values 'egalitarianism, emancipationism, the enhancement of human resources'. (my italics).

Gherardi ascribes considerable power to this process, arguing that organizations seem to have been motivated in this respect 'more by an image strategy than by fear of legal sanction' (p.149).

It is also noted that this image making can itself facilitate change: 'True hypocrites profess values which in part have been imposed on them, which in part they share, and which in part leave them indifferent. They take decisions in the name of those values and leave it to the inertia of routine action to dilute their consequences on courses of action'. However, there are other more positive ways in which values and actions may be brought in to coherence:

'there is also an unexpected effect: the discovery of new opportunities or, if preferred, a self-fulfilling prophecy effect. The symbolic world is not static; it follows its own dynamics. The affirmation of certain values has opened the way for the few symbolic actions that those values represent (the various tokenisms)' (Gherardi, 1995:143).

These new actions may then be sustained by the associated and proclaimed values. They may also 'have produced different insights and yielded new opportunities which, in their turn, have brought about greater commitment to pursuit of the initial course of action'. Indeed, 'It is not new for those who study decisions to find that opportunities for action are discovered during the course of action, or are produced themselves by the process.' (p.144).

These arguments are somewhat mirrored in the work of Czarniawska (1998:20) who argues that "Organizational narratives (or stories) are inscriptions of past performances and scripts and staging instructions for future performances'. Ely and Meyerson (2000:605) discuss shifts in conversations about gender within an organization as 'creating new realities and new possibilities for effective action in the organization', and Acker (2000:629) describes organizational change in terms

of the 'slowly changing perceptions of the possible and acceptable'. The GM literature has discussed this issue with reference to what Verloo (cited in Squires, 2005:374) has called 'rhetorical entrapment'. CSR scholars also discuss company claims to being a responsible organization, or citizen, as 'legitimizing devices' (Coupland, 2005). Some have argued that CSR rhetoric can function as a process of 'argumentative entrapment' (i.e., the need "to walk the talk")' (Scherer et al., 2009:328) (chapter 3)¹. Thus while, Rai (2004:582) views voluntary CSR initiatives as a way in which 'transnational capital seeks to limit external scrutiny of its production regimes' with regard to gender, it seems that CSR rhetoric relating to gender equality might also offer opportunities. Gherardi (1995:144) notes benefits for women from such rhetoric:

'There is no doubt that equal opportunity initiatives attempt to instrumentalize the female presence for the purposes of legitimation. But it is also true that they have enabled many women to instrumentalize organizations in order to create spaces for other women and to combat the devaluation of the female.'

Similarly, Meyerson and Kolb (2000:556) reveal how organizational values were useful for their feminist change project within one organization because 'we emphasised that our approach could help them bring their work practices in line with their espoused values, many of which were explicitly feminist'.

Discussion of hypocrisy as a resource for changing gender relations has important implications for the study of gender equality and CSR. In particular it raises the following questions:

- Has CSR been associated with an increase in corporate policy and values statements, or rhetoric, on gender equality? (secondary research question 1 in this thesis)
- Is there evidence that such statements are translated into new conversations and actions on gender issues? (secondary research questions 7, and secondary research questions 2, 3, 5, 6 and 9 of this thesis).
- Despite skepticism about corporate declarations of intent, how might women, and women's organizations be able to instrumentalize such rhetoric? (secondary research question 3. Chapter 7 of this thesis).

Ultimately both rhetoric and practice matter, for as Martin P.Y. (2003:352) observes: 'Over time, the saying and doing create what is said and done'.

¹ Here organizational rhetoric is seen to play a role similar to that of public policy. Ruggie argues that 'the minimum requirement for public policy of any kind is that it serves as a focal point around which the expectations of relevant social actors can converge.' See: <http://www.reports-and-materials.org/Ruggie-remarks-to-European-Parliament-16-Apr-2009.pdf>

8) External agents of organizational change

Much feminist literature has focused on government regulation and policy as essential in the process of changing gender relations in society. The GM literature, for example, mostly examines government policy (See also Dickens, 1999; Browne, 2004; 2007; 2007a). Research in this thesis has developed out of an interest in whether and how CSR might complement government regulation, rather than viewing CSR as an alternative to it¹ (see chapter 3 for further discussion of these issues).

With regard to the role of external agents, the GOS literature acknowledges the importance of government action in driving change within organizations. For example, Martin P.Y. (2006:267) notes how 'The organization's employment practices relative to gender changed due to external pressure. A corporation that had formerly denied assembly-line jobs to women started accepting them'. In her view 'greater reflexivity about practices that harmed women sprang from external pressures, not from the realization by insiders of how biased or unfair they were. Pressure from government is an important lever for change in organizational policies about gender'. Acker (2006) also notes the role that government funding can play in driving change on gender issues within organizations.

GOS scholars have also discussed the importance of women's social movements in organizational change processes. In her discussion of how inequality regimes can be changed Acker (2006:455-456) notes that 'successful efforts appear to have combined social movement and legislative support outside the organization with active support from insiders'. With regard to pay equity projects, for example, she notes that 'the mobilization of civil rights and women's movement groups was essential to success'. This reflects the wider literature on the relationship between organizations and social movements which has pointed out that 'Organizational scholars have had to begin to take more account of social movements because, in their myriad forms, they have been an important source of organizational change (Davis et al., 2005) (chapter 7).

Acker (2006:456) also describes how affirmative action and pay equity projects were undermined in the 1980s by both 'a lack of outside enforcement and inside activism'. She concludes that a 'major impediment to change within inequality regimes is the absence of broad social movements outside organizations agitating for such changes.' (p.460). Thus, while the HRM literature has noted the

¹ This builds on work by Dickens (1999) and others who have suggested that government, unions and the business case provide three prongs of successful equality programmes.

importance of government, unions and the 'business case' in driving organizational change on gender equality (e.g. Dickens, 1999), the GOS literature is explicit about the important role of women's NGOs in such processes. Through these references to the role of government and social movements the GOS literature recognises that organizational change cannot be divorced from broader governance processes¹.

The arguments in this section are important for this thesis in that they support my decisions to:

- Explore corporate accountability to external agents of change (chapters 5 and 6).
- Include an investigation of the role of women's organizations in CSR processes (chapter 7).
- Explore how CSR might be considered to complement government regulation on gender equality (chapters 6 and 7).

These decisions are reflected in the secondary research questions identified in the following section of this chapter.

Finally, as noted in chapter 1, GOS scholars such as Acker (1998), Martin P.Y. and Collinson (2002), and Calas and Smicich (2006), among others, have called for an interdisciplinary approach to the field of feminist organizational studies. My thesis examines emerging CSR rhetoric and practice with a view to elucidating its possible contribution to organizational change with regard to gender equality as discussed in the GOS literature. I particularly focus on change strategies 4, 6, 7 and 8, because strategies 1-3 have been widely agreed to be inadequate.

2.4 The Evolution of Research Questions from the Feminist Literature

The feminist literature reviewed in this chapter is so richly varied and multifaceted that the many important issues raised cannot possibly be addressed in one feminist analysis of CSR. With reference to the two main objectives of feminist research (Martin, 2003. See Section 1 above) this study focuses on CSR practice with the aim of exploring how gender issues are, or are not, explicitly addressed

¹ Gherardi et al. (2003:333) acknowledges disagreement in the feminist organization literature about the relative weighting that needs to be ascribed to 'organizational and extra-organizational factors, particularly those involved in the work-family debate' in organizational analysis relating to gender issues.

therein¹, and the possible contribution of CSR to changing gender relations within organizations.

As explained in the introduction to this chapter, the research questions addressed within this thesis are rooted in my work with NGOs and policy makers on gender issues. This chapter has situated those questions in the context of the feminist literature. Having reviewed this literature I have identified two primary research questions:

- A. How are gender issues addressed within CSR practice²?
- B. How might CSR help advance organizational change with regard to gender equality?

In order to address these primary research questions, I have identified nine secondary research questions which have also emerged from my review of the feminist literature in this chapter. These secondary research questions are as follows:

- 1. Does CSR include new organizational language, commitment, and/or rhetoric with regard to gender equality?

The literature shows that this is important because the voicing of organizational values and principles relating to gender equality can help stakeholders to 'instrumentalize organizations' (Gheradi, 1995) in pursuit of gender equality objectives. The literature suggests that even if these statements are rhetorical and lack substance, they may still help advance the agenda inasmuch as hypocrisy can be used as a resource for changing gender relations. Also policies appear to be a basic building block for organizational action relating to gender issues.

- 2. To what extent has CSR practice involved the development of gender equality indicators, including indicators relating to work-life balance issues?

These can encourage the gathering and use of gender-disaggregated data. The central importance of gender equality indicators for organizational change processes has been identified in the GM and the GOS literature, which suggests that these can raise the visibility of gender issues, facilitate and encourage

¹ It assumes that supposedly gender-neutral practice, whereby gender issues are invisible, may be inadvertently discriminatory.

² This is one small part of the broader question about how CSR practice is gendered (e.g. see Marshall, 2007)

organizational action and performance measurement, increase accountability, help shift conversations and help keep this issue on the organizational agenda. Work-life balance issues have been shown to be central to the feminist agenda.

3. To what extent has CSR practice incorporated women's voices, and in particular the voices of women's NGOs?

The inclusion of women's as well as men's voices has been an important issue within feminist research for many years now (e.g. Derry, 1997). This is affirmed as an essential part of feminist change projects in the GM, feminist ethics and GOS literature. Feminist ethicists have highlighted this as an important issue for business ethics. The role of women's social movement in organizational change has specifically been affirmed in the GOS literature.

4. Has CSR helped to shift conversations about gender within the organization¹?

The GOS literature, as well as the GM literature suggest that policies, gender indicators, and women's voices are important in shifting conversations within organizations about gender equality, and that such conversations are part of the change process. For example, Ely and Meyerson (2000:605) suggest that new conversations may 'create new realities and new possibilities for effective action in the organization'. While this is not assigned the highest significance in this literature review (or in this thesis) this research question brings together a number of different elements of importance therein².

5. Has CSR practice encouraged increased internal responsibility and accountability for gender equality?

The diversity literature reviewed above has confirmed the importance of establishing organizational responsibility for gender and diversity for the process of organizational change on this issue. The GOS literature has also stressed organizational responsibility.

6. Does CSR contribute to widening the scope of corporate responsibility for gender equality, beyond home country workplace issues?

¹ Based on the literature reviewed here this refers to shifts in a positive direction with regard to gender issues.

² I suggest that shifts in conversations may be facilitated by and/or related to: the development of explicit organizational rhetoric including stated values and principles relating to gender equality; the use of gender disaggregated data and the development of gender indicators; the participation of women's organizations within CSR practice; the creation of new internal lines of responsibility and accountability with regard to gender equality; as well as increased reporting to, and dialogue with external stakeholders on this issue.

The GOS literature has noted the importance of organizational responsibility beyond the immediate home country workplace agenda, in particular as this relates to gender equality in the supply chain, and to reproduction. While unable to fully address the many and far-reaching implications of debates about organizational responsibility for reproduction, this study will explore the potential of CSR to expand corporate responsibility as it relates to the gender agenda beyond traditional workplace issues.

7. In what ways does CSR involve external actors as drivers of the 'business case' for gender equality within companies?

The importance of government and civil society actors as drivers of change within organizations is noted in the feminist literature, including that on social accounting, and the GOS literature. Despite skepticism on the part of feminist scholars about the usefulness of the 'business case' (chapter 3), GOS scholars have noted the importance of business drivers as one element of feminist change strategies. The extent to which external actors enhance the business case for gender equality therefore emerges as an important issue.

8. To what extent has CSR enhanced corporate accountability to external stakeholders on gender equality issues?

In order for external actors to play a role in organizational change processes it is essential that they have information (chapters 3 and 5). Government policy increasingly acknowledges this (e.g. GEO, 2008; EHRC, 2008). The feminist social accounting literature asserts the importance of disclosure beyond mere policy information, such that action, targets and performance¹ relating to gender equality are disclosed. The GOS literature has shown the importance of organizational policies and rhetoric on gender issues, and the need for information relating to gender equality indicators and impacts more broadly.

9. In what ways can CSR practice be considered to complement government regulation on gender equality and contribute to the co-regulation of business with regard to gender issues?

Legislation for gender equality at the workplace (and beyond to some extent) has been in place for several decades in the countries where most of the research

¹ Performance information enables some assessment both of organizational progress, and of the impact of the organization upon gender equality in society. For example, depending upon what is reported it can reveal whether an organization has a negative or positive impact upon the numbers/percentage of women in management, the gender pay gap, and access to flexible work in any particular sector/country (RARE, 2006).

presented in this thesis was undertaken. As noted above, in contrast to a liberal feminist perspective, the belief that equal opportunities laws and policies are insufficient in themselves to bring about organizational change has informed this thesis which examines if, and how, CSR might potentially help advance organizational change as discussed in the feminist literature reviewed here. Chapter 3 will reveal how CSR incorporates government, business and civil regulation, as well as new forms of co-regulation.

In chapter 4 (Research Philosophy and Methods) the order of these secondary research questions is changed slightly in light of my reading of the CSR literature (chapter 3). Finally, the literature would suggest that it is not just findings relating to each of these individual research questions which are important, but also their combined implications.

2.5 Summary

With reference to feminist theory, and feminist organization studies in particular, this chapter has established that organizations are key sites for the production and reproduction of gender relations in society. It has noted that neither organizations, nor organization theory can be regarded as gender neutral, and that gendering takes place through everyday organizational practices and processes. Thus, all organizational practices are relevant for the study of gender equality, including CSR practices - the focus of this study. This chapter has also showed that, far from being a useful 'add on', a gender analysis of organizational practices is essential if we are to understand organizations and their societal impacts.

This chapter has identified that, according to feminist theory, the purpose of a gender analysis of organizational practice is to improve our understanding of organizations, and to facilitate changes in gender relations within organizations, and society more broadly. It is noted here that the feminist literature has discussed issues of organizational responsibility and non-responsibility, but has included little reference to CSR literature. GOS has identified several organizational change strategies, but not discussed CSR as it relates to organizational change. This thesis aims to address this gap in the literature, by applying feminist analysis to CSR practice, and by examining whether CSR might contribute to the organizational change strategies identified in the GOS literature.

During this review of the literature I have drawn out two additional organizational change strategies to add to those identified by Martin (2003). The change strategies discussed in this thesis are by no means exclusive of alternative approaches to changing organizations¹. They are, however, grounded in debates within the GOS literature.

With reference to feminist literature on gender mainstreaming, social accounting, business ethics, diversity management and, more specifically, to the work of feminist organization scholars, this chapter has identified two primary research questions for this thesis, and nine secondary research questions with which to evaluate the contribution of CSR to gender equality from a feminist perspective. These will be used in empirical research presented in chapter 5, 6 and 7.

Many of the themes in the feminist literature reviewed here, relating to rhetoric, external drivers of change, the business case, regulation, accountability and organizational responsibility for example, echo and anticipate debates in the CSR literature. The latter also often focuses on organizational change. It is to this literature that I turn in the next chapter, which explains how CSR theory informs this present thesis, and how CSR is defined for the purposes of this study.

¹ Given that organizations may be analysed on many different levels and from a variety of theoretical perspectives, as for example, cultural, economic, political, and institutional (e.g. see Hatch and Cunliffe, 2006), there are numerous further approaches to organizational change that could be considered.

CHAPTER 3. CSR AND GOVERNANCE

3.1 Introduction

CSR has become a trend in contemporary business, especially in the UK, but also globally (e.g. Moon, 2004; Moon and Vogel, 2008). Indeed, KPMG (2008:17) asserts 'the growing importance of corporate responsibility as a key indicator of non-financial performance, as well as a driver of financial performance'. The growth of CSR in the business community is evidenced by the fact that it 'has acquired distinctive organizational status within companies (e.g. in the designation of managers, staff teams, board-level responsibilities etc), from where an outpouring of CSR programs, reports, and other forms of corporate communications has issued in recent years' (Crane et al., 2008:4).

For example, while in 2005 KPMG revealed that approximately 50% of the largest global firms produced a stand-alone CSR report (KPMG, 2005), a similar survey three years later found that 'corporate responsibility reporting has gone mainstream - nearly 80 percent of the largest 250 companies worldwide issued reports' (KPMG, 2008:4). According to this study Japan and the UK are the leaders in this respect¹, however Asian, African, and Latin American corporations also report (Crane et al., 2008), and 'most countries have experienced significant increases' in such reporting (Owen and O'Dwyer, 2008:385). While US companies have traditionally reported much less than their European counterparts, KPMG (2008:17) 'noticed a significant increase in the publication of corporate responsibility reports in the US, from 37 percent in our 2005 survey to 74 percent in 2008'. CSR is also becoming an issue of concern for small and medium-sized enterprises (SMEs) (e.g. Crane et al., 2007; KPMG, 2008).

Evidence of increased attention to CSR is also manifest in the growth of socially responsible investment² (SRI) (e.g. Kurtz, 2008. See also FTSE4Good), and the 'mushrooming of dedicated CSR consultancies and service organizations, as well as the burgeoning number of CSR standards, watchdogs, auditors, and certifiers aiming at institutionalizing and harmonizing CSR practices globally' (Crane et al., 2008:4). These developments reflect interest amongst the business community, and from governments and NGOs. Governments have adopted regulation and a range of other initiatives aimed at encouraging and institutionalizing CSR both

¹ 88% and 84% of their largest companies producing CSR reports respectively

² Crane et al. (2008:570) describe SRI 'is a way for stakeholders to control the socially responsible behavior of managers by determining the incentives for such behavior'. See Kurtz (2008) for a fuller definition of SRI.

nationally and globally (e.g. Moon, 2004a; Moon and Vogel, 2008). NGOs have increasingly focused attention directly on corporations, both critiquing and partnering in CSR initiatives (e.g. Bendell, 2004; Murphy and Bendell, 1999; Newell, 2005; Scherer and Palazzo, 2007). Indeed Crane et al. (2008:4) argue that increased attention to CSR from business, civil society and governments, nationally and internationally, partly explains the recent proliferation of CSR research and scholarship.

CSR is 'an essentially contested concept' (Moon, 2003:271) (See also Carroll, 1999; Garriga and Melé, 2004; McWilliams et al., 2006; Lockett et al., 2006; Marshall, 2007; Scherer and Palazzo, 2008). In tracing the evolution of CSR as a concept, or definitional construct, Carroll (1999:268) observes that CSR 'has a long and varied history'¹. As a result, the CSR literature contains 'a great proliferation of theories, approaches and terminologies' (Garriga and Melé, 2004:51), and lacks a dominant paradigm (Lockett et al., 2006). Indeed Lockett et al (2006:133) suggest that CSR is 'a field without a paradigm'. It is evident then that there is still 'no strong consensus on a definition for CSR' (McWilliams et al., 2006:8), nor any agreement on core principles (Crane et al., 2008). While this 'should not necessarily be seen as a weakness for a field that is still in a state of emergence' (Crane et al., 2008:7), and which benefits from a range of disciplinary contributions, it does make 'theoretical development and measurement difficult' (McWilliams et al., 2006:1). Crane et al. (2008:6) incorporate this diversity within CSR research by defining CSR 'not as a concept, a construct, or a theory but as a *field of scholarship*' (emphasis in the original)². However, any study of CSR needs to clarify how it defines the term. This is the main purpose of the present chapter. Its second purpose is to reveal how a range of CSR theory is relevant to research on CSR and gender equality.

This chapter reviews the major theoretical strands in the CSR literature, which are outlined in section 3.2. It discusses instrumental theories of CSR (section 3.3), integrative theories of CSR (section 3.4), ethical theories of CSR (section 3.5), and political theories of CSR (section 3.6). In each section it describes how these inform the present study, culminating in an explanation of how and why CSR is, in the final analysis, conceptualized as a governance process, or as part of new governance systems, in this thesis. Thus new developments in the political theory

¹ Carroll's work is focused on theoretical developments in the USA in particular.

² The argument here is that 'although various authors have developed important and influential concepts, constructs, and theories of CSR, these are competing with many other concepts, constructs, and theories of CSR. Thus, a comprehensive overview of CSR has to accommodate such difference rather than eschew it in favor of a closely defined term.' (Crane et al., 2008:6).

of CSR are particularly pertinent to this study. Following this exploration of CSR theory, section 3.7 briefly reviews the literature on CSR and gender issues. Section 3.8 summarises this chapter and its implications for this research.

3.2 Theoretical Perspectives on CSR: A Summary

Carroll (1999:268) notes that 'It is possible to trace evidences of the business community's concern for society for centuries', but that CSR research originated in the twentieth century¹ (See also Carroll, 2008). Crane et al. (2008) note that the scholarly literature dates back to the 1950s. It is generally agreed to have broadly focused on business-society relations (e.g. Carroll, 1999; Campbell, 2007; Scherer and Palazzo, 2007; 2008), and more specifically on 'the subject of the social obligations and impacts of corporations in society' (Crane et al., 2008:6). CSR encompasses both the social imperatives of business success and the social externalities of business activity (Grosser and Moon, 2005a). Here, rather than providing an historical account of the development of CSR theory, as given by Carroll (1999, 2008) for example, I refer more closely to the work of Garriga and Melé (2004) because these authors provide a typology of CSR theories according to how each views 'the nature of the relationship between business and society' (p.52). Garriga and Melé justify this focus by arguing that our conception of 'CSR seems to be a consequence of how this relationship is understood' (p.52). This approach aligns well with the literature which views the recent resurgence of CSR largely as a result of corresponding changes in business society relations (e.g. Moon, 2002; Matten et al., 2003; Scherer and Palazzo, 2008).

Garriga and Melé (2004:51) classify CSR theories and related approaches into four groups:

'(1) instrumental theories, in which the corporation is seen as only an instrument for wealth creation, and its social activities are only a means to achieve economic results; (2) political theories, which concern themselves with the power of corporations in society and responsible use of this power in the political arena; (3) integrative theories, in which the corporation is focused on the satisfaction of social demands' (through CSR principles, processes of corporate social responsiveness such as stakeholder relations, and corporate social performance, measured as social impacts, for example), 'and (4) ethical theories, based on ethical responsibilities of corporations to society'.

¹ Early literature was focused on 'social responsibility', rather than 'corporate social responsibility' specifically, which Carroll suggests may be due to the fact that this field predates the dominance of corporations in the business sector. The literature often refers also to corporate citizenship, corporate responsibility, sustainable development for example, sometimes interchangeably with the term CSR. However, in this chapter I focus primarily on the CSR literature.

The latter include normative stakeholder theory, and theories based on universal human rights, and the 'common good'.

Crane et al. (2008:6) point out that 'defining CSR is not just a technical exercise in describing what corporations do in society', and a 'normative exercise in setting out what corporations should be responsible for in society', but it is also 'an ideological exercise in describing how the political economy of society should be organized to restrain corporate power'. Thus, the main theoretical approaches are presented here in a different order to that suggested by Garriga and Melé (2004) such that political theories of CSR are discussed last. This is because recent changes in the relationship between business and society have led to new conceptions of CSR, and particularly the development of more explicitly political theories of CSR (e.g. Scherer and Palazzo, 2007; 2008; Scherer et al., 2009; Levy and Kaplan, 2008) which view it primarily as an issue of governance. The latter provide a primary reference point, and the overarching theoretical framework for the study of CSR presented in this thesis.

Finally, this thesis addresses stakeholder relations from a gender perspective, and has thus been informed by stakeholder theories of CSR. At its broadest stakeholder theory defines stakeholders as 'any group or individual who can affect or is affected by the achievement of the organization's objectives' (Freeman, 1984:46), or business's 'core purpose' (Freeman et al., 2007). Investors, employees, customers, suppliers and supply chain workers, communities, NGOs, and government are among the stakeholders most commonly recognised in the stakeholder literature, and by companies. Donaldson and Preston (1995) argue that the core of stakeholder theory is normative, and identify stakeholders 'by *their* interest in the corporation, whether the corporation has any corresponding functional interest in *them*¹ (p.67, emphasis in the original. See also Carroll 2008). Stakeholder theory has also been used as a descriptive, instrumental and managerial theory within CSR research (e.g. Freeman, 1984; Freeman et al., 2007; Freeman et al., 2007a; Donaldson and Preston, 1995; Mitchell et al., 1997). Thus, stakeholder theory is related to each of the four main theoretical approaches in the CSR literature discussed in this chapter, and is dealt with here with reference to each of these, rather than in a separate section.

¹ Thus, the interests of all stakeholders are regarded as having intrinsic value and meriting consideration for their own sake and not merely because of their ability to further the interest of shareowners, or other instrumental objective of the firm (Garriga and Mele, 2004).

3.3 Instrumental Theories of CSR

Despite studies showing that CSR management research lacks a dominant paradigm, scholars have argued that, in effect, 'a leitmotiv of wealth creation progressively dominates the managerial conception of responsibility' (Windsor, 2001:226). With its roots in economics, especially the theory of the firm, CSR research has tended to focus on the business case. Instrumental theories of CSR, often based in agency theory, are probably most commonly represented by Friedman's (1970) assertion that 'the only one responsibility of business towards society is the maximization of profits to the shareholders within the legal framework and the ethical custom of the country'. Thus CSR is acceptable only if it helps achieve short-term profit maximization. This literature later acknowledged that satisfying the interests of other stakeholders can facilitate shareholder value maximization, and that 'An adequate level of investment in philanthropy and social activities is [often regarded as] acceptable for the sake of profits' (McWilliams and Siegel, 2001).

These arguments have progressed to include greater reference to long-term profit maximization. Attention is given to management, and to business strategy, in terms of 'how to allocate resources in order to achieve long-term social objectives and create competitive advantage' (Garriga and Melé, 2004:54)¹. For example, Porter and Kramer (2002) develop a model for social investments in areas of competitive context to achieve competitive advantage². Long-term profits are sometimes discussed with reference to the natural resource based view of the firm, and to theories of stakeholder management that recognize the wealth maximizing benefits of good relationships with primary stakeholders such as employees, customers, suppliers and communities (e.g. Freeman et al., 2007; Hillman and Keim, 2001). Similarly corporate strategies aimed at the 'bottom of the pyramid' are based on the idea that the poor can provide an opportunity for companies to innovate and create new competitive advantage in the longer term (Prahalad and Hammond, 2002).

¹ The idea that socially responsible business approaches can bring long-run economic gain to the firm is noted by Carroll (1999) as dating from the 1960s (e.g. Davis, 1960; Johnson, 1971), and becoming commonly accepted in the 1970s and 1980s.

² This includes Burke and Lodgson's (1996) observation that 'when philanthropic activities are closer to the company's mission, they create greater wealth than other kinds of donations' (Garriga and Mele, 2004:54).

The version of CSR described in the paragraph above can be broadly viewed as a question of enlightened self-interest. CSR is reduced 'to another success factor in the corporate pursuit of profits' (Scherer and Palazzo 2008:420)¹. This literature includes studies of the relationship between CSR and corporate financial performance (e.g. see Orlitzky, 2008). Given that corporations need to make a profit to survive, the priorities reflected here remain important, and thus at the base of the CSR approach, or pyramid², for many practitioners and theorists, including those interested in gender issues (e.g. Carroll, 1991; 1999; Kingsmill, 2001; Opportunity Now, 2001).

While the business literature on gender equality often strategically adopts a 'business case' approach (e.g. Opportunity Now, 2001; 2004; Kingsmill, 2001), it is this limited view of CSR, as defined by the instrumental 'business case' that has so often been criticised by feminist scholars. It is noted that, among other things, many important gender equality issues fail to be addressed under this approach as they are not profitable to business (e.g. equal pay for women, fair wages for women in supply chains) and that this approach is therefore a very inadequate process for addressing gender concerns (e.g. Adams and Harte, 1999; Dickens, 1999; Browne, 2004; Pearson, 2007). Yet feminist organization theorists have utilised instrumental agendas as part of a 'dual agenda' approach to advancing gender equality within organizations (chapter 2), and Martin (2003:307) observes that few organizations would be willing to contemplate interventions relating to gender equality 'unless some organizational performance improvement were likely'.

Instrumental theories of CSR inform the present study, in that, through interviews with corporate managers, I examine the drivers for corporate reporting and action on gender equality (chapter 6). These drivers are seen to inform, or indeed help to create, the 'business case' for addressing and reporting on gender issues. Indeed, one of my arguments is that the business case is not static, and that the participation of feminists and women's NGOs can help to shape it. This argument is based on the idea that CSR brings new external pressures, motivations, and incentives, which together can be described as new drivers for increased corporate attention to social and environmental issues³ (e.g. Coupland, 2005;

¹ Kurucz et al. (2008:85) define four general types of business case for CSR: cost and risk reduction, competitive advantage, reputation and legitimacy, and synergistic value creation.

² The other elements of CSR in Carroll's (1991; 1999) CSR pyramid are the legal, ethical and discretionary, or philanthropic, responsibilities of the firm.

³ Watson (2006) points out that the term 'drivers' is problematic in the management literature. With its reference to mechanistic forces, this term has often been used by managers to suggest processes which lie beyond both their control, and, I would argue, by implication, their responsibility. For

Dunphy et al., 2007; Aguilera et al., 2007; Guthrie and Durand, 2008; Campbell, 2007; Swanson, 2008; Crane et al., 2008; Moon, 2004b). Reflecting Petschow et al.'s (2005:53) emphasis 'that markets are social institutions, which are always shaped by norms and values and other institutions', the drivers described here combine political, social, and economic pressures (e.g. see Scherer and Palazzo, 2007). These include new government drivers (e.g. Moon and Vogel, 2008), and new civil society drivers (e.g. Bendell, 2004; see also Grosser and Moon, 2005a, 2008)¹, which can contribute to the instrumental 'business case' for CSR.

Perhaps because of its focus on instrumental theories and market mechanisms, CSR research is notable for revealing how new political and social expectations of business are becoming manifest as pressures within, or through, markets, in the form of new market incentives, or drivers. This is because changing social expectations of business are reflected in the choices and actions of stakeholders such as investors, employees, and customers. These market pressures also impact upon businesses through the supply chains of large corporations (e.g. Millington, 2008), and indeed through government procurement (e.g. McCrudden, 2007. See also section 3.6.1.2 below). This process has been described by Grosser and Moon (2005a) as the 'socialization of markets'. As new societal expectations of business with regard to social and environmental issues are manifested through these market actors, companies increasingly see CSR as part and parcel of their competitive edge, which can work to pressurize their competitors to match their CSR investments (e.g. Porter and Kramer, 2002) (See also Humphreys and Brown, 2008).

As this description implies, the institutionalization of CSR can itself become a driver of action on social and environmental issues by companies. Moon (2004a:43) distinguishes 'two dimensions of institutionalization: *mode* (norms, organization, incentives, rules) and *location* (within firms, among firms, with or by government)', though the latter distinctions are often not clear. He discusses how inter-firm norms about CSR inform the creation of CSR organizations and issue

example, the actions of competitors can be described as a source of pressure, but Watson regards the description of these factors as 'drivers', pushing managerial decisions in a particular direction as problematic, because it implies a determinism that denies the role of human agency. In practice organizational managers do not just react to environmental factors, 'they [also] enact the organizational environment. There are choices as well as constraints' Watson (2006:292). Nevertheless, I use the term drivers in this thesis as it has been used in the CSR literature to describe a variety of external pressures, influences, motivations, incentives, demands_and_expectations from/of society (e.g. Coupland, 2005; Dunphy et al., 2007; Aguilera et al., 2007; Guthrie and Durand, 2008; Campbell, 2007; Swanson, 2008; Crane et al., 2008).

¹ Crane et al. (2008), and Visser (2008) also recognise that lack of government regulation can be a driver of CSR. These actors can also be viewed as new forms of regulation of business and are thus also addressed in this chapter in the section on political theories of CSR (section 3.6.3).

based coalitions, such as Business in the Community (BITC) for example. He illustrates how CSR is increasingly institutionalized within firms (p.44), among firms (p.45), as well as by or with government (p.47). Others have noted the development of a CSR 'industry' (e.g. MacCarthy and Moon, 2009). The extent to which the business drivers described here are operative with regard to gender issues will be addressed in chapter 6 of this thesis. The more that gender issues are important to stakeholders, especially market stakeholders, the stronger the incentive to have a public image that matches these values. As noted by Gherardi (1995), this can be a more powerful motivation than legal sanction, and can impact upon practice in the longer run.

Despite an emphasis on instrumental CSR, since the early development of CSR research others have regarded CSR as separate from, or in addition to the instrumental purpose of the firm. For example, Davis (1960:70) defined social responsibility as: 'businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest'. Frederick (1960:60) argued that 'Social responsibility ...implies a public posture toward society's economic and human resources and a willingness to see that those resources are used for broad social ends and not simply for the narrowly circumscribed interests of private persons and firms'. For example Backman (1975) believed that 'Social responsibility usually refers to the objectives or motives that should be given weight by business in addition to those dealing with economic performance (e.g., profits)', and that employment of minority groups was one such program 'designed to improve the quality of life' which he saw as part of 'the broad umbrella of social responsibility' (cited in Carroll, 1999:279).

Aupperle et al. (1985:485) separated economic dimensions of CSR, as in 'concern for economic performance' of the firm from 'legal, ethical and discretionary' elements of CSR, which they described as 'concern for society' (on the part of the firm). They then argued that 'the social orientation of an organization can be appropriately assessed through the importance it places on the three non-economic components compared to the economic'. Carroll's (1991, 1999) well cited pyramid of CSR includes the economic, legal, ethical and discretionary, or philanthropic, responsibilities of business. More recently McWilliams et al (2006:1) define CSR as 'actions that appear to further some social good, beyond the interests of the firm and that which is required by law'. Finally, Crane et al. (2008:568) argue that 'CSR is typically used to consider and or evaluate the

effects of business on society, beyond the traditional role of seeking to maximize profits'. This brings us to other theoretical strands in the literature.

3.4 Integrative Theories of CSR

This group of theories looks primarily at how business integrates social demands, and has been a long-standing focus of CSR research¹. It includes attention to identifying prevailing social norms, values and expectations of business, and management principles and practices to integrate these into business processes (e.g. Sethi, 1975). These theories are linked to instrumental theories in that the integration of CSR may be undertaken by business with the aim of achieving 'social legitimacy, greater social acceptance and prestige' (Garriga and Melé, 2004:58) for the purposes of profit maximization, however, with reference to (Ackerman, 1973) they note that the focus is primarily on the 'process of institutionalization', as in the 'the way a social objective is spread and integrated across the organization' (See also Opportunity Now, 2004 on gender issues). This group of theories is perhaps best associated with the literature on corporate social performance (CSP) which, according to Crane et al. (2008:570) is 'defined in terms of observed CSR policies, processes, and outcomes'. Wood (1991:691) describes CSP in terms of principles of social responsibility 'at the institutional, organizational and individual levels', processes of social responsiveness including 'environmental assessment, stakeholder management, and issues management', and CSP outcomes, as in 'social impacts, programs, and policies'.

Social responsiveness

The question of business social responsiveness, has incorporated a long-running debate on how to define the firm's area of responsibility. According to Carroll (1999), Preston and Post's (1975) principle of public responsibility emphasises the "public" process rather than the "social" or the personal-morality of narrow interest groups in defining the scope of corporate responsibilities'. Thus,

'an appropriate guideline for a legitimate managerial behavior is found within the framework of relevant public policy' which 'includes not only the literal text of law and regulation but also the broad pattern of social direction reflected in public opinion, emerging issues, formal legal requirements and enforcement or implementation practices' (Preston and Post cited in Garriga and Melé, 2004:58).

¹ For example, according to Carroll (1999:277-8) Eilbert and Parket (1973) 'were less interested in providing a rigorous definition of CSR than gathering data from the business community on the extent to which CSR has moved from the level of verbal discussion to its implementation in practice'.

Thus CSR incorporates compliance with the law, but extends beyond legal compliance.

This principle of public responsibility remains relevant today, where Campbell (2007), for example, echoes the voices of many CSR critics when he points out that 'a firm may do lots of public service work and contribute heavily to charities but systematically foul the environment, steal from its employees' pension fund, or discriminate against women in the workplace' (p.951-2). He argues that CSR needs to be defined with reference to minimum levels of socially responsible behaviour, including not knowingly doing anything that could harm stakeholders, and rectifying any harm that is brought to corporate attention (See also UNHRC, 2008)¹.

Applying an approach based on legal and public responsibility, as discussed by Carroll, to gender equality issues, implies that compliance with sex discrimination laws comprises a basic element of responsible business practice. However, on this issue McWilliams and Siegel (2001:117) specifically

'define CSR as actions that appear to further some social good, beyond the interests of the firm and that which is required by law. This definition underscores that, to us, CSR means going *beyond* obeying the law. Thus, *a company that avoids discriminating against women and minorities is not engaging in a socially responsible act; it is merely abiding by the law*' (my italics).

Woods (1991) widens the concept of social responsiveness to include environmental assessment, and issues management (e.g. Wood 1991), which provide 'an early warning system for potential environmental threats and opportunities.' (Garriga and Melé, 2004:58), and can prompt more systematic and effective responses by the firm. This research area has been influenced by, and more recently influenced, the business strategy literature, where it has been categorised as a 'special group of strategy issues' (Garriga and Melé, 2004:58). With regard to gender issues, investors have taken an interest in how financial and professional services firms address the gender pay gap, as part of a broader risk management strategy (see Henderson, 2002).

Stakeholder management is viewed as another form of social responsiveness in that 'this form of engagement is a way to integrate social demands' (Garriga and Melé, 2004:60) through consultation with stakeholder in order to 'achieve

¹ A similar view is reflected in the practitioner arena where Business for Social Responsibility (USA) defines CSR as "...operating a business enterprise in a manner that consistently meets or exceeds the ethical, legal, commercial and public expectations society has of business."

maximum overall cooperation between the entire system of stakeholder groups and the objectives of the corporation' (Garriga and Melé, 2004:59. See also Freeman et al., 2007; 2007a). This approach recognises pressure on corporations from NGOs, activists, communities, governments, media and other institutional forces, and increasingly includes discussion of stakeholder dialogue. Jones (1980, cited in Garriga and Melé, 2004:58) argues that a fair process for defining business responsibilities is one 'where all interests have had an opportunity to be heard'. This links to debate about inclusivity, and gender equality in stakeholder relations (see ethical theories below)

Measurement of corporate social performance

As noted above CSP is about the social policies, programs and impacts of organizations. The measurement of CSP has become a major theme in the CSR literature as it helps firms assess the integration of CSR in to their business, and helps others assess the social impacts of the firm¹. Much of the social accounting literature is concerned with the latter (e.g. O'Dwyer et al., 2005; Cooper and Owen, 2007; Adams and Harte, 1999). Backman (1975) views social accounting, social indicators and social audits as providing different facets of social performance. The attention has often been on corporate social and environmental policies, which may provide the first step towards integrating social issues in business (e.g. Campbell 2007), as well as processes and outcomes. The social accounting literature, including that on gender equality, has noted that companies often report policies with no further information about processes and outcomes, and has called for more disclosure about the latter in particular (e.g. Adams and Harte 1999, chapter 5). Beyond the firm, wider CSR initiatives have incorporated CSP perspectives to integrating CSR issues into business, as seen for example in the Global Reporting Initiative (GRI) reporting guidelines (GRI, 2006) and in the recommendations for a human rights due diligence process within business involving policies, impact assessments, integration, and tracking performance (UNHRC, 2008).

The scope of CSR

In discussing how companies integrate CSR, the field has expanded from a concern with community philanthropy, to responsibility for how products and services are made and delivered, and the impact of the firm on people involved in these processes of production, be they direct employees or those employed in

¹ From a management perspective, measurement of CSP assesses the impacts of CSR programmes upon the firm, as in corporate financial performance for example (e.g. Orlitzky, 2008), and is linked to instrumental theories of CSR.

supply chains (Moon, 2002a). Thus, CSR is now generally understood to encompass responsibility in the marketplace (to investors, consumers, suppliers, and within supply chains), the workplace, the community and the environment as identified by Business in the Community (BITC)¹.

Integrative theories of CSR and gender equality

With regard to gender equality, integrative theories of CSR have informed significant work within the business community. For example, the BITC gender equality programme, Opportunity Now (ON) in the UK, founded in 1991 and supported by the then Prime Minister, describes itself as 'a membership organization for employers who are committed to creating an inclusive workplace for women'². With over 330 members, approximately half of which are private sector employers, ON develops and shares best practice in the recruitment, retention and development of women employees, and awards leading employers. One way it does this is through the ON benchmark which scores companies on how they motivate, act and impact on gender equality in the workplace (e.g. Opportunity Now, 2007), reflecting the focus on policies, processes and outcomes in the CSP literature. Increasingly ON benchmarking also addresses gender impacts beyond the workplace relating to product design and development, marketing, purchasing, and community investment for example³. Gender equality is also included within a number of mainstream CSR benchmarks (e.g. Grosser and Moon, 2005; BITC CR index), reporting guidance (e.g. GRI, 2006; GRI-IFC, 2009), SRI criteria (e.g. FTSE4Good; Henderson, 2002; Calvert, 2004; 2008; SIRAN, 2008), and other initiatives (e.g. UN GlobalCompact, 2010; Lewis and Smee, 2009). Despite the limitations of progress in this regard (e.g. Grosser and Moon, 2005; 2005a; Kilgour, 2007; Barrientos et al., 2003; Barrientos and Smith, 2006) these initiatives reveal the importance of integrative CSR programmes for the study of gender equality and CSR.

Integrative theories of CSR are central to the present study in that the empirical work presented here examines CSR reporting with an interest in the extent to which this includes information about policies, practices, and in particular performance with regard to gender equality in the workplace, and how this might

¹ As defined in the Corporate Responsibility Index in the UK, which is a leading CSR benchmark internationally (see bitc.org.uk)

² www.opportunitynow.org.uk

³ ON also sponsors and disseminates extensive research on integrating gender equality including, for example, on the role of line managers (Opportunity Now, 2006). In the US a somewhat similar role is played by the employer organization Catalyst, and government regulation to report on workplace gender profiles provides national sector specific benchmarking information. In Australia a government body (the Equal opportunity for women in the workplace agency, EOWA) benchmarks companies on gender issues.

help drive change in the organization. The exploration of stakeholder relations as a gendered process presented in chapter 7 also reflects the CSP literature relating to stakeholders.

The broadening scope of CSR integrative strategies also informs the present study in that while it focuses on how CSR practice might help integrate consideration of gender issues within business in relation to employees, it also investigates ways in which CSR practice have begun to address gender issues relating to other stakeholder groups. While gender impacts are an important issue in all workplaces, the impacts a company has on gender equality will differ depending upon the core business of that company. A mining company, for example, will have major social, including gender impacts upon the communities where it operates, and thus needs to ensure that gender issues are addressed within its social and community impact assessments, and not just within its workplace HR strategy (e.g. MMSD, 2002; Rio Tinto, 2009 for example)¹. Other companies have addressed gender issues in the marketplace (e.g. Opportunity Now, 2004; Citigroup, 2005; Ford, 2005), and CSR initiatives raise issues about non-discrimination in the supply chain (e.g. OECD guidelines for multinational enterprises; ETI). Overall, in examining the possible role of CSR as an additional compliance mechanism with regard to gender equality regulation, and asking how integrative strategies within the field of CSR might contribute to organizational change on gender issues this study clearly engages with the CSP agenda.

Finally, it must be noted that there has been much debate in the CSR literature about the extent to which CSR is adopted by companies primarily as a rhetorical legitimizing device, and whether it has any real impact upon organizational behaviour (e.g. Owen and O'Dwyer, 2008; Coupland, 2005; 2006; Adams and Harte, 1999; RARE, 2006; Humphreys and Brown, 2008). In chapter 2 I noted that GOS scholars have argued that even hypocritical organizational policies may offer opportunities for changing organizations. Here I note that the CSR literature similarly recognises the power of new language, rhetoric or commitments to encourage changes in practice at corporate level. For example, Scherer and Palazzo (2007:1111) discuss this with reference to the work of political scientist Risse's concept of "argumentative self-entrapment", arguing that 'Although many firms enter these processes with a strategic attitude, they begin to acknowledge certain actors, stakes, and rules that they cannot reject subsequently'². They

¹ CSR is increasingly recognised to be not just about what companies do with their profits (as in philanthropy), but how they make them (e.g. BITC).

² See also Zadek (2001)

argue that once values have been proclaimed, in order 'to preserve consistency in behaviour' companies 'increasingly contribute to an institutionalization of norms and the solution of political challenges' (p.1111), as there is a need "to walk the talk" (Scherer et al., 2009:328)¹.

Moon (2004a:51) supports this assertion, perhaps optimistically: 'With reference to the problem of spin..., it is interesting to note that as BSR² is enunciated it is easier for firms to be held to account. This is because they set up standards by which they can be judged. For the sake of their reputation, firms would thereby have an incentive to live up to the BSR message. Moreover, in order to consolidate their BSR reputation, there may be a greater tendency to increase its institutionalization' such as requirements for transparency. Coupland (2006:868) also observes that 'Claims of social and environmental activity opens up the organization to further scrutiny/criticism'.

3.5 Ethical Theories of CSR

Ethical theories of CSR focus on 'ethical requirements that cement the relationship between business and society ...based on principles that express the right thing to do' (Garriga and Melé, 2004:60. See also Donaldson and Preston 1995). Such theories inform integrative theories of CSR by providing normative guidance on the meaning of social responsiveness. On gender issues for example, the EU has argued that

'Deeply rooted societal changes such as increasing participation of women in the labour market should be reflected in CSR, adapting structural changes and changing the work environment in order to create more balanced conditions for both genders acknowledging the valuable contribution of women as strategies which will benefit the society as well as the enterprise itself' (European Commission, 2002:19)

While ethical theories of CSR are wide-ranging, of immediate relevance to this thesis are theories relating to universally recognised human rights, normative stakeholder theory, and feminist ethics.

Garriga and Melé (2004:61) point out that universal rights provide a useful approach to the question of consensus, and also have a theoretical grounding and considerable moral philosophical support. Numerous CSR multi-stakeholder initiatives use universal human rights as a basis for their approach to CSR (e.g.

¹ CSR critiques have noted, however, that in fact many organizations do not proceed to walk their talk, unless forced to by government regulation, or by public opinion.

² Business social responsibility

the UN Global Compact, Global Sullivan Principles, and various supply chain codes of conduct), and human rights is increasingly being taken up as a business responsibility issue. For example, the UN now has a Special Representative of the Secretary-General on the issue of human rights and transnational corporations and other business enterprises, John Ruggie (see UNHRC, 2008). Gender equality has long been recognised as a universal human right¹ and CSR initiatives often pay lip service to gender issues, even if this remains a 'hidden mandate' (Kilgour 2007). Indeed, this mandate is gradually becoming more explicit, as evidenced by the fact that UN Special Representative has recently been requested to integrate a gender perspective into his business and human rights framework (UNHCHR, 2009. See also chapter 8 of this thesis).

The issue of rights has also been central to debates about stakeholder relations. Donaldson and Preston (1995), argue that the core of stakeholder theory is normative (see also Freeman, 1984). Philips et al., (2003) argue that stakeholder theory is distinct 'because it addresses morals and values explicitly as a central feature of managing organizations. The ends of cooperative activity and the means of achieving these ends are critically examined in stakeholder theory in a way that they are not in many theories of strategic management.' (p.481). Burton & Dunn (1996:133) argue that: 'Stakeholder theory, as a method of management based on morals and behaviour, must be grounded by a theory of ethics'.

With regard to gender equality, the business stakeholder relations and stakeholder democracy literature has paid little attention to gender issues, despite the existence of a widely accepted principle of inclusivity in practical guidance on stakeholder relations (e.g. Accountability, 2008; 2005). There has been debate about the implications of feminist ethics for business ethics (see chapter 2) which has focused mainly on feminine ethics, as in the 'ethics of care', rather than on feminist ethics as it relates to gender equality in particular (Derry, 1996).

Scherer and Palazzo (2008:420) point out that 'normative approaches to CSR criticize the economically narrow world perception of purely instrumental research and attempt to ethically embed questions of societal responsibility...[However] they often leave aside political aspects of the CSR issues and do not consider the underlying institutional political order of society and the concept of democracy'. With reference to business ethics and stakeholder relations (e.g. Larson and

¹ As for example in the Universal Declaration of Human Rights, the UN Covenant on Civil and Political Rights, UN Convention on Economic, Social and Cultural Rights, CEDAW and ILO Conventions no. 100 and no. 111.

Freeman, 1997; Freeman et al., 2007) and the feminist ethics literature (e.g. Derry, 1996), and taking a more overtly political approach, my research discusses the implications of viewing stakeholders as gendered persons, and addressing gender equality as a core issue within corporate stakeholder relations (see Grosser, 2009). This has implications for stakeholder consultation, as it relates to employees, consumers, communities, suppliers and NGOs, as well as for corporate social and human rights impact assessments (e.g. IFC, 2007; Rio Tinto, 2009; UNHRC, 2009). This approach also has implications for how we view CSR as a governance process (see below). These issues are taken up in discussion of CSR stakeholder relations in chapter 7, which focuses on women's NGOs.

3.6 Political Theories of CSR

According to Garriga and Melé (2004:55) Davis (1960) was the first to introduce the issue of power into the CSR debate, arguing 'that business was a social institution and must use power responsibly'. Political theories have remained important for CSR scholars. Some have concentrated their analysis on the extent to which corporations act responsibly in the political arena, as in their political lobbying practices for example (Garriga and Melé, 2004; Crane et al., 2008a; Anastasiadis, 2010), while others have highlighted the power of corporations in society more broadly, and changing governance structures (see below). Of course these two approaches are linked, however the second is central to the argument of this thesis, and is discussed below.

The broader political CSR literature has often addressed the relationship between government and business (e.g. Moon and Vogel, 2008), and governance systems (section 3.6.1 below). It has discussed the changing nature of societal governance, and the changing role of business within governance systems (Section 3.6.2). It has documented the development of new forms of regulation including soft regulation by government, self-regulation by business, social regulation by civil society, and co-regulation (section 3.6.3). This analysis has pinpointed the increasingly pivotal role that business plays with regard to the governance of social and environmental issues in society, and has linked discussion of corporate governance, transparency, accountability and stakeholder relations as political processes (section 3.6.4). CSR can thus be viewed as a process of contested governance where participation is important (section 3.6.5 below). This literature has also opened up debates about the relationship between corporations and citizenship (e.g. Crane et al., 2008a). While referencing

instrumental, integrative and ethical theories of CSR, as described above, it is this development of a more explicitly political theory of CSR (Scherer and Palazzo, 2007; 2008; Scherer et al., 2009; Levy and Kaplan, 2008), which focuses on governance, that provides the overarching theoretical framework for the study of CSR presented in this thesis.

3.6.1 CSR and Governance

Moon (2004:1) argues that 'CSR needs to be understood as part and parcel of a wider system of national societal governance incorporating government institutions, business organizations and non-governmental organizations'. The term governance is thus distinct from that of government, which includes 'formal authoritative institutions and organizations and processes of the public sector' (Moon, 2002:385), in that it incorporates government authority, but also includes other societal actors such as business and civil society organizations, and other modes of governance beyond authority, such as markets and networks. Petschow et al. (2005:46) also describe how 'new arrangements have developed that can no longer be grasped by the classical term 'governing', which works on the principle of a decision monopoly. Instead, the term 'governance' has been increasingly used.'

In the literature on global governance, Scholte (2005), argues that governance refers to the formulation, implementation, monitoring and enforcement of societal rules. Building on regime theory in international relations¹,

'the term 'global governance' refers to the emerging multi-layered and multi-actor system of global authority. We define global governance broadly here to mean the rules, institutions, and norms that order, channel, and constrain economic activity and its impacts in relation to international issues of public concern. It therefore includes not only national level regulation and formal international agreements, but also private mechanisms such as codes of conduct, discursive and normative frames, and market structures...Global governance implies rule creation, institution-building, and enforcement' as well as 'a soft infrastructure of norms and expectations in processes that engage the participation of a broad range of stakeholders' (Levy and Kaplan, 2008:437).

These authors argue (p.438) that 'CSR, as a multi-actor and multi-level system of rules, standards, norms, and expectations, exemplifies this broad conception of global governance'.

¹ "Regime theory concerns itself with 'norms, rules, principles in decision-making procedures around which actors' expectations converge in a given area of international relations" (Krasner, 1983:2). Regime theory has been subject to critique for its state-centric bias, though it increasingly recognizes the significance of private actors and informal, normative structures (Higgott et al., 2000)' (Levy and Kaplan, 2008:437). It has also been criticized for lack of attention to power relations.

3.6.2 Changing Governance Structures and the Rise of CSR

Well over a decade and a half ago Peters (1996:51–2) argued that systems of societal governance, as in systems which ‘provide direction to society’, ‘have undergone fairly significant changes in the last thirty years in which the pivotal role of governments as sources of authority concerning regulation, distribution and legitimation has been transformed’ (Grosser & Moon, 2005:536, See also Moon, 2004). These changes have arisen in the context of privatisation, liberalization, deregulation, and globalization.

Privatization has led to a ‘hollowing out’ of government (Rhodes, 1996), and a change in the balance of governmental responsibilities from ‘rowing’ to ‘steering’ (Osborne & Gaebler, 1992). It has increased the corporate sector’s share of GDP and employment. For example, 80 percent of people in the UK now work in the private sector (GEO, 2008; 2010). Privatization has opened up new consumer markets, and yielded to corporations pivotal roles in administering what were previously regarded as governmental responsibilities, in delivering public goods previously provided by government, and in policy areas which had been regarded as fundamentally political. The latter include access to transport, utilities, and natural resources such as water, oil and gas (Moon et al., 2006). As governments have increasingly brought business (as well as civil society organizations) into partnerships (e.g. Rhodes, 1996; Osborne & Gaebler, 1992)¹, corporations have also become more involved in the development of government regulation, in new forms of self-regulation and rule making (e.g. Vogel, 2010), as well as rule implementation, in a process Scholte (2005) calls ‘privatized governance’. These developments provide ‘support for the argument that corporations have increasingly become involved in the protection (or otherwise) of citizenship rights’ (Crane et al., 2004:118), a theme which has been developed in the corporate citizenship literature (see Crane et al., 2008a). The governance changes described here can be conceptualized as political as well as economic processes. They explain why the issues of corporate responsibility and, in particular corporate accountability for impacts upon society, have now come to the top of the social, political and economic agenda for many societal stakeholders (Matten et al., 2003; Bendell, 2004)².

¹ Crane et al. (2008a:62) argue that corporations become involved in governance when governments retreat in this way, ‘when government has not as yet assumed the task of governing’ (as for example in relation to several areas of governance in a number of developing countries), and when ‘the governing of citizenship is beyond the reach of the nation state’ through globalization for example.

² This is recognised by practitioners as well as academics, as evidenced for example in the flyer for a Chatham House conference on corporate responsibility (2009) (<http://www.chathamhouse.org.uk/csr09/> Accessed 13 June 2010), which notes that corporations need to play their part in solving the major global challenges and have positions on complex public

Privatization, liberalization and globalization have also all involved the growth and increased market power of corporations (Moon et al., 2006). As pointed out by many scholars, significant numbers of large MNCs now have greater economic (and social¹ and political) power than some governments (e.g. Garriga and Melé, 2004). 'The power of MNCs is not just based on the enormous amount of resources they control. Their power is further enhanced by their mobility and their capacity to shift resources to locations where they can be used most profitably', thus giving firms 'the latitude to choose locations and the legal system under which they will operate' (Scherer and Palazzo, 2008:418). In this context there is reduced regulatory space for governments (Bebbington et al., 2007), and 'a regulatory vacuum for transnationally expanded corporate activities' (Scherer and Palazzo, 2008:422), because 'in a globalized world the capacity of the state to regulate economic behavior and to set the conditions for market exchange is in decline' (Scherer and Palazzo, 2008:426). In fact 'state regulatory powers are increasingly directed toward structuring markets in ways that advance the agenda of national competitiveness by enhancing market-based forms of resource allocation' (Levy and Kaplan, 2008:434), in efforts to prevent disinvestment on the part of MNCs for example (Scherer and Palazzo, 2008).

Pressures for 'global competitiveness' have in turn constrained state resources and eroded the welfare state. Scherer and Palazzo (2008:426) observe 'failures by the state apparatus of all sorts (e.g. public goods in short supply, gaps in regulation, lack of enforcement, externalities of market exchange without provision from the state etc)². Thus, while globalization has brought economic integration and convergence, it has also brought social tensions, uneven development, and growing inequality (Kaplinsky, 2005; Levy and Kaplan, 2008; Freeman et al., 2007). Globalization has been associated with particularly negative impacts on women (see Acker, 2004; Von Braunmuhl, 2005. See also chapter 2). Von Braunmuhl (2005:123) illustrates how 'The social effects of neoliberal structural adjustment and corporate-led globalisation have proven to be of devastating impact on women and on gender relations'. This is because 'governments withdraw dramatically from the provision of basic services and shift

policies. Scherer et al. (2009:336) note that TNCs have become powerful actors in the international political system, setting social and environmental standards, and participating in political negotiations. and that "political authority should imply public responsibility".

¹ Davis (1960) argues that business is a social institution, and talks about the social power of the firm.

² They note (p.413) that 'it is generally acknowledged that in capitalist societies it is the task of the state to establish the preconditions for the proper working of markets, i.e. to define legal rules such as property rights, to erect an enforcement body, to provide public goods, and to reduce or avoid the consequences of externalities.

them into the private households where prevalent gender arrangements heap them on the shoulders of women. As noted in chapter 2, this phenomenon has been dubbed “feminisation of poverty” or “*feminisation of responsibility*” (my italics). Von Braunmuhl describes the consequent burden on NGOs, communities, and families. These arguments suggest an urgent need for the incorporation of the consideration of gender issues in the CSR and new governance agenda.

It has been acknowledged that ‘International economic integration with its associated transnational environmental and social impacts, creates greater demand for coordinated responses that strain existing institutional capacity’ (Levy and Kaplan, 2008:434). New international as well national regulatory, or governance deficits/gaps are a major theme in the literature (e.g. UNHRC, 2008; Levy and Kaplan, 2008). These gaps arise also because, beyond the nation state,

‘International law has been developed as a legal framework for the interactions of the nation-states themselves...Its direct application to non-state actors such as corporations is not yet broadly acknowledged in legal studies...As a result, no specific regulations exist that could be used to hold corporations to account for human rights violations or the support of repressive regimes’ for example (Scherer and Palazzo, 2008:423).

The issue of business and human rights provides a good example of current governance gaps, where the UN special representative on this issue notes that ‘markets work optimally only if they are embedded within rules, customs and institutions. Markets themselves require these to survive and thrive, while society needs them to manage the adverse effects of market dynamics and produce the public goods that markets undersupply’. He argues that:

‘The root cause of the business and human rights predicament today lies in the governance gaps created by globalization - between the scope and impact of economic forces and actors, and the capacity of societies to manage their adverse consequences. These governance gaps provide the permissive environment for wrongful acts by companies of all kinds without adequate sanctioning or reparation.’ (UNHRC, 2008:3).

Such governance gaps ‘permit corporate-related human rights harm to occur even where none may be intended.’(p,5). Thus, the question of ‘How to narrow and ultimately bridge the[se] gaps is our fundamental challenge.’ (p.3). Given that gender equality is recognized as a fundamental human right, this challenge is pertinent to this thesis (see also chapter 8).

Finally, CSR can be viewed as one significant response to this challenge. With the growing power of corporations, ‘Inasmuch as the state apparatus does not work perfectly, there is a demand for business to be socially responsible’ (Scherer and Palazzo, 2008:413). As recognised above, this demand comes from government

and from civil society organizations, and is also increasingly manifest through the actions of market actors. As well as driving change (from a business perspective), these pressures can be regarded from a governance perspective as providing new forms of regulation of business. They are discussed below in terms of government regulation, self-regulation by business, social regulation, and co-regulation¹.

3.6.3 New Forms of Regulation

This section describes the different kinds of regulation that are conceptualized in the literature as part of CSR.

3.6.3.1 Government Regulation

While governments may not have the capacity and/or the inclination to regulate and prescribe improved corporate behaviour, they have encouraged, facilitated and partnered other actors for this purpose (e.g. Moon, 2004; 2004a). For example, as a leader in this field, the UK government has subsidised CSR organizations and activities, and joined multi-stakeholder partnerships (e.g. the UK's Ethical Trade Initiative²). Perhaps more importantly, governments have developed new forms of 'soft' regulation for this purpose (e.g. Moon and Vogel, 2008), such as the 1999 amendment to the UK Pensions Act requiring reporting on how social, environmental and ethical issues are considered in investment decisions, and the introduction of tax incentives (Moon and Vogel, 2008). In addition, governments also increasingly use their power in the marketplace to incentivize CSR by building these issues into public procurement contracts, including on equalities issues (McCrudden, 2007; GEO, 2010). Scherer and Palazzo, (2007:1101) note 'In modern societies...because of the complexity and variability of conditions, law and the state apparatus are insufficient means for the integration of business activities with societal concerns'. However, 'The state still remains an immensely powerful source of authority, without whose sanction any effort to constrain corporate behavior will be limited.' (Levy and Kaplan, 2008:444). Indeed, Newell (2005:551) argues:

'Whether we choose to acknowledge it or not, and many CSR approaches do not, states are implicated in all aspects of the debate about corporate responsibility and accountability. States are in a position to create a positive enabling environment in which communities can claim and secure rights. Such interventions can take a number of forms, from creating and enforcing rights of access to information and disclosure to guaranteeing due process and providing for adequate redress. In cases of extreme and

¹ Doh and Guay (2006:57) point out that 'In Europe...implicit contracts among corporations, government, employees and broader societal groups has been part of the political-economy for decades, although only relatively recently has it been termed 'CSR'.

² This covers labour standards in supply chains from developing countries, which includes non-discrimination as a gender issue.

repeated negligence by a company, governments retain the power to revoke its licence to operate. It is the combined inability and/or unwillingness of states to perform these proactive roles that provides the impetus for the forms of community mobilization for corporate accountability’.

The UK government has taken action to encourage private sector progress on gender issues, including: facilitate the Equal Pay Forum and similar initiatives on work-life balance and diversity in the boardroom (e.g. Tyson, 2003); provide guidance on human capital management and reporting which included diversity issues (Kingsmill, 2001; DTI, 2003, GEO, 2010); introduce a childcare tax allowance for companies. It has introduced new gender equality law (Gender Equality Duty, Equality Act 2006; Equality Act 2010) which includes the incorporation of gender equality into government procurement contracts for private sector firms, and incentivizing improved company reporting on gender issues. The government argues that:

‘We can drive progress in the private sector in a number of ways, including using the spending power of the public sector to deliver greater transparency in the private sector and working with business to improve practice on equality issues.’ (GEO, 2008:10). With regard to the former, it notes that ‘£160 billion is spent by the public sector on private sector contracts every year. The Equality Duty will require public bodies to tackle discrimination and promote equality through their purchasing functions. We will use this purchasing power to help us deliver our public policy objectives of greater equality.’ (GEO, 2008:10).

Elsewhere, in Australia and the US for example, government has, amongst other things, legislated for company reporting to government on gender equality in the workplace, and used this process to provide benchmarking, and to facilitate increased transparency to the public on this issue (see www.eowa.gov.au, Grosser et al., 2008 and Appendix 1 of this thesis).

3.6.3.2 Social Regulation

The growing power of corporations, and perceived lack of effective action by governments to curb such power, has meant that NGOs, rather than focusing exclusively on influencing governments, have increasingly come to regard corporations as appropriate sources of redress and expansion of their civil, social and political rights (Crane et al., 2008a). NGOs have acted adversarially to draw attention to the social irresponsibility of business (e.g. Christian Aid, 2004) and to try to hold companies accountable for their social and environmental impacts (e.g. Bendell, 2004; Newell, 2005¹). This, or the anticipated effects of such

¹ Newell (2005:452) is not alone in arguing that CSR encourages ‘responsible’ companies to go ‘beyond compliance’, but provides few constraints on the operations of ‘irresponsible’ businesses, ‘for which strategies of regulation, sanction and protest continue to be key drivers of change’.

action, has come to inform firm's CSR. This is sometimes referred to as 'social' or 'civil' regulation (e.g. Zadek, 2001).

'Murphy and Bendell (1999) coined the term 'civil regulation' to refer to the pressure exerted on business to comply not only with governmental regulation, but also with norms and standards advocated by civil society actors, thus confronting corporations with 'changing conditions of legitimacy' (Scherer and Palazzo, 2008:425). Paradoxically perhaps, this has sometimes led to NGOs and companies or business associations entering into partnerships to encourage, develop, manage and report CSR (e.g. Oxfam, World Wildlife Fund, Amnesty International). More generally, companies are tending to enter into more long-term relationships with community organizations and charities in order to pursue their CSR programmes (Moon and Muthuri, 2006). Public concerns about the social and environmental impacts of business are manifest also through media attention, which is important because the power of anti-corporate campaigns derives largely from 'the impact this information might have on product and capital markets' (Petschow et al., 2005:16). These social pressures are also manifest through market actors, as described above (section 3.3). However, there appears to have been a relative dearth of campaigns addressing gender issues with regard to private sector accountability beyond those focused on supply chains, particularly in developing countries (e.g. Oxfam, 2004; Hale and Opondo, 2005; Williams, 2005).

3.6.3.3 Business Self-Regulation

As a result of a variety of pressures, companies have increasingly adopted new policies and practices in attempts to integrate CSR issues into their businesses , regain legitimacy and avoid regulation (e.g. BITC; Vogel, 2005; 2010). For example, they have developed codes of conduct, and a plethora of other CSR related practices as outlined in the discussion of integrative theories of CSR above. Beyond the level of the firm, they have also entered into multi-stakeholder partnerships on CSR issues. Market based benchmarks and standards, have been developing at a fast rate (e.g. BITC CR Index; FTSE4Good), which many companies have joined¹. These practices are commonly referred to as forms of self-regulation. The gender-related CSR reporting practices discussed in the empirical chapters in this thesis can be described as forms of business self-regulation on gender issues, as can the work of businesses involved in

¹ The FTSE4Good is different from many other voluntary CSR benchmarks which companies have to join, in that it automatically examines all FTSE 100 companies to determine whether they meet its social and environmental criteria.

Opportunity Now and other voluntary gender benchmarks. To the extent that mainstream CSR benchmarks and standards include gender issues these can contribute to business self-regulation in this regard¹.

3.6.3.4 Co-Regulation

Finally I note that, in the last decade in particular we have seen the development of multi-stakeholder CSR initiatives that set standards, and monitor progress. These have involved government, businesses, and NGOs, as for example in the GRI, the UN Global Compact, and the Ethical Trading Initiative (ETI). They have sometimes been referred to the literature as forms of co-regulation (e.g. Albareda, 2008). The way that gender issues are addressed within these is an important issue for the study of gender equality and CSR (See Grosser and Moon, 2005; 2005a; Kilgour, 2007) and will be returned to in chapter 8 of this thesis.

All the forms of regulation described here are defined as part of the CSR agenda within the broad literature. While the actors involved may be discussed as drivers of CSR from a management perspective, they are conceptualized here as new forms of regulation in as far as they form part of new governance systems. Thus, while some describe company CSR practices as an alternative to regulation, or as beyond regulation, they have also been described, by companies as well as by government, as complementary to regulation, (e.g. GEO, 2008; RARE, 2006). Following this logic, CSR is sometimes conceived of as an alternative compliance mechanism when it comes to law enforcement, including with regard to equalities law (e.g. RARE, 2006; EHRC, 2008; GEO, 2008). For example, noting that '83 per cent of employers said that they believed they could violate equality legislation with impunity', the UK Equality and Human Rights Commission (EHRC, 2008:6-7) wants to

'engineer cultural change, spreading knowledge and information so that citizens can hold institutions to account... The centralised top-down approach of the bureaucratic post-1945 state won't succeed any longer given the global and complex nature of today's inequalities. ...The solution to achieving greater fairness is not more bureaucracy, but transparency that spreads power and information – opening up institutions to greater scrutiny'.

This is discussed further in chapters 5 and 6 of this thesis. Thus the focus is now on 'A combination of legislative and voluntary mechanisms' (EHRC, 2008:34)², including corporate transparency, reporting, accountability and stakeholder

¹ For an assessment of the gender indicators in mainstream CSR benchmarks and standards, see Grosser and Moon (2005).

² The EHRC (2008:34) believes 'A combination of legislative and voluntary mechanisms should be put in place to enable shareholders, consumers, prospective employees and the Commission to tell if companies are doing the right thing and what difference it is making'.

relations as key ways to help drive both legal compliance and cultural change on equalities issues.

3.6.4 Corporate Governance, Transparency, Accountability and Stakeholder Relations

This section describes the way corporate governance, transparency, accountability and stakeholder relations are conceptualized as part of CSR governance processes.

3.6.4.1 Corporate Governance

Within political perspectives on CSR, practices relating to corporate governance, transparency, accountability and stakeholder relations are all connected. As noted above, the growth of corporate power in society has raised the significance of the issue of how corporations are governed. Thus, the scope and nature of corporate governance have become an important CSR issue, and simultaneously been influenced by CSR debates, such that Cadbury (GCGF, 2003:4) argues that:

‘Corporate Governance is concerned with holding the balance between economic and social goals and between individual and communal goals. The corporate governance framework is there to encourage the efficient use of resources and equally to require accountability for the stewardship of those resources. The aim is to align as nearly as possible the interests of individuals, corporations and society’.

Similarly, Petschow et al. (2005: 14), with reference to sustainability¹ and the demands of stakeholders note ‘A broadening of the concept of corporate governance, which includes these “external affairs”, means that responsibility’ towards global common goods and towards societal actors ‘seems to be acknowledged’, such that a ‘multiplicity of spheres of authority’ are taken into account. This broader view of corporate governance reveals how discussion of CSR as a governance process links debates about corporate governance and societal governance.

3.6.4.2 Transparency

Transparency, as in visibility or accessibility of information, can be regarded as a process that links corporate and societal governance through corporate reporting for example²: ‘The premise behind the support for reporting is that managers will be encouraged to perform more responsibly if they must report on results, and shareholder activists can use the information in reports to invest responsibly’

¹ Carroll (2008:37) explains that ‘Though initially defined in terms of the natural environment, [sustainability] evolved into a more encompassing concept that embraced the larger social and stakeholder environment’. CSR is often considered as part of sustainability (Grosser, 2009).

² I regard public reporting as one important element of transparency.

(Crane et al., 2008:573). It is largely because 'what gets measured gets managed' that information, and external reporting, can play an important role in facilitating change internally, including with regard to gender issues (e.g. Kingsmill, 2001). This will be addressed in chapter 6 of this thesis in discussion of the impact of CSR reporting on internal gender equality practice.

Transparency is an essential element of external accountability. For example, the UK government expects 'business will increasingly regard reporting on their progress on equality as an important part of explaining to investors and others the prospects for the company.' (GEO, 2008:10. See also SIRAN, 2005; Calvert 2004;2008), and providing competitive advantage in the marketplace. Unions have shown a growing interest in corporate reporting on gender and diversity issues (TUC, 2004). The literature acknowledges a range of stakeholder interests in transparency (e.g. Owen, 2003), and it seems that companies are also increasingly taking this broader view (e.g. KPMG, 2008¹).

The issue of transparency can be seen to link normative, integrative and political theories of CSR². For example, Dunfee (2008:352) argues that 'Full transparency concerning corporate social policies, actions, and motives is an essential prerequisite for community norms to be able to properly influence corporate behavior', and Government policy makers have come to regard corporate decisions relating to transparency as relevant to national equality law: 'We cannot tackle inequality if it is hidden. Transparency is essential to tackling discrimination' (GEO, 2008:9). In this thesis transparency is regarded as an important political process within new governance systems to the extent that it can enable different kinds of regulation of business to operate effectively. This perspective informs the empirical research presented in chapters 5 and 6.

3.6.4.3 Accountability

There is considerable debate in the literature about the relationship between transparency, reporting and accountability³ (see Owen, 2003; Cooper and Owen, 2007) Closely linked to the concept of regulation (e.g. O'Rourke, 2004; Newell, 2005), 'Accountability is *answerability* for one's actions or behaviors ... it involves

¹ KPMG (2008:17) note with regard to US companies that 'The survey findings also reflect a growing sense of responsibility in the business community to improve transparency and accountability to the wider community - not just to shareholders.'

² Transparency can also be regarded from the perspective of instrumental theories of CSR in that it impacts upon the business case by informing market actors and drivers.

³ Scherer and Palazzo (2008) argue that while a liberal political economy approach to democracy regards corporations as economic, rather than political actors, and suggests that only political actors need to be held to account by the public, the role of corporations has now changed such that their accountability is a key political issue for society.

both process and outcome accountability (Buchholtz et al., 2008, p.335). This informs the interrogation of CSR reporting on gender issues in this thesis. 'The term "accountability" is chosen deliberately. Notions of "responsibility" tend to confer on business the power to set the terms of its own conduct. The notion of accountability is more helpful in this context, for it lays bare the power relations which the seemingly benign language of "responsibility" and "citizenship" seeks to deny or obscure.' (Newell, 2005: 452).

(Buchholtz et al., 2008:335) argues that the impact of accountability depends on whether individuals are 'aware or unaware of the preferences of their audiences'. In relation to corporate governance, these authors argue that 'it is difficult for a board to answer a stakeholder who has no forum for asking questions or expressing preferences. Self-perpetuating homogeneous boards do not provide stakeholders with representation. Without that representation, firms do not achieve the accountability criterion necessary for a democracy' (see also Owen, 2003; Cooper and Owen, 2007). For these reasons the concept of accountability has been closely linked to discussion of stakeholder relations in the CSR and social accounting literatures.

3.6.4.4.Stakeholder Relations

Stakeholder relations have been discussed above with reference to instrumental, integrative and ethical theories of CSR. Stakeholder relations are also central to discussion of CSR as a political process, involving regulation, and as a governance process (see for example Scherer and Palazzo, 2007; Crane et al., 2008a). Indeed, transparency and accountability remain fairly meaningless concepts without the active participation of stakeholders, which are also increasingly regarded as central to effective governance processes (e.g. GEO, 2008; EHRC, 2008). The issue of stakeholder relations as a political, and as a gendered process will be discussed in more detail in chapter 7 (see also Grosser, 2009).

3.6.5 CSR and Contested Governance

Coupland (2005:355) reminds us that 'In any interaction both within and beyond the confines of any organization the concepts and practices of CSR are up for re-negotiation'. A key political question in the CSR as governance literature has been about whether CSR processes represent an increase in the power of civil society organizations or simply an anti-democratic set of processes involving privatized governance (Levy and Kaplan, 2008). Ougaard (2006:236) asserts that 'the CSR movement is a discursive and material struggle about business practice; it

represents a politicization of the social content of the institutions that govern private economic activity'. Levy and Kaplan (2008:422) contend that

'CSR entails a political struggle that extends beyond particular business practices to include the nature of corporate governance.... NGOs pragmatically couch their demands discursively in win-win terms as they try to draw some elements of business into a progressive coalition supporting CSR objectives¹. Business frequently embraces CSR discourse and practice because it sustains corporate legitimacy and autonomy in the face of challenges from civil society while deflecting and marginalizing demands for more radical change'.

However, 'Rather than view the current state of CSR as a disappointing endpoint', Levy and Kaplan suggest that it is 'not just a struggle over practice, but over the locus of governance authority, offering a potential path toward the transformation of stakeholders from external observers and petitioners into legitimate and organized participants in decision-making. (p.445-6).

Others, while often less optimistic, have made similar arguments regarding CSR as a political process. Scherer and Palazzo (2008:426) argue that the challenge of CSR is 'to engage in a political deliberation process that aims at setting and resetting the standards of global business behavior'. Participation in such processes is necessary because 'political solutions for societal challenges are no longer limited to the political system but have become embedded in decentralized processes that include non-state actors such as NGOs and corporations.'

While other theoretical approaches to CSR reviewed in this chapter have clearly informed the research design and analysis in this thesis, it is this conception of CSR as a political process of contested governance, which underpins the overall argument of the thesis. This approach builds upon the argument in Grosser and Moon (2005a) that the 'business case' is not static, but can be enhanced through participation in CSR processes. With reference to stakeholder theory and Habermas's concept of deliberative democracy, Scherer and Palazzo (2007) help us establish the political significance of the participation of NGOs in particular within CSR processes. This emphasis has informed the analysis of corporate reporting presented in chapter 6, and the empirical research on women's NGOs and CSR presented in chapter 7 of this thesis.

Beyond concerns about individual firms and their impacts, new political theories of CSR view it as extending to the need for corporations to engage with other societal stakeholders to address wider social and economic problems. With

¹ With reference to social movement theory this process can be described as a form of strategic framing.

reference to Habermas's (2001) 'post-national constellation', Scherer and Palazzo (2008:414)

'suggest that with globalization a paradigm shift is necessary in the debate on CSR. Current discussions in CSR are based on the assumption that responsible firms operate within a more or less properly working political framework of rules and regulations which are defined by governmental authorities. With globalization, we suggest, this assumption does not hold any more. The global framework of rules is fragile and incomplete. Therefore, business firms have an additional political responsibility to contribute to the development and proper working of global governance'.

This broader conception of CSR appears to reflect discussion in the feminist literature about strategies for transforming gender relations that involve a range of societal actors, as in Martin's (2003) change strategy number six (chapter 2). These arguments are thus important in this discussion of the potential of CSR to contribute to gender equality, and will be returned to in chapter 8.

Scherer et al., (2009:339-310) argue for 'the need to develop a *new understanding of politics*' to incorporate 'the *new political role of business* in global governance, and to critically analyze corporate engagement with public policy'. They believe this must 'consider "political" any process in which people collectively regulate their social conditions and decide on the direction they wish to take'. It has to 'emphasize the *common good* as the final goal of politics' and 'the *role of communication and discourse* in the *process* of forming and transforming preferences' (emphasis in the original). Thus new political theories of CSR underpin the discussion of gender and stakeholder relations in this thesis (see also Grosser, 2009).

Finally, the political CSR literature has addressed issues of citizenship and democracy¹, perhaps most notably through discussion of corporate citizenship².

¹ In a liberal conception of democracy the role of the state is to maximize 'the freedom of the private actors by minimizing the regulatory pressure' and 'to guarantee the stability of the societal context in which private interaction takes place'. 'While elections can hold political actors directly accountable, the legitimacy of the economical actor, due to its private character, is conceptualized in a much more indirect way. The markets themselves are regarded as 'essentially democratic' (Scherer and Palazzo, 2008:421). 'Based on a liberal model of democracy, the traditional model of CSR views corporations as 'private and thus non-political actors' (p.420). Their role in the political arena is seen to extend to lobbying for their profit interests, or discretionary philanthropy that also serves corporate goals. But these actions are not viewed as transforming them 'into political actors who have to justify their behavior towards the citizens of their respective communities. As private actors in the market, corporations are freed from any immediate legitimacy demands and thus are not required to expose themselves to public scrutiny and justify their behavior as long as they comply with the law...Only the state as a public and political actor is held accountable by the polity'. (Scherer and Palazzo, 2008:421). There has also been considerable discussion of stakeholder democracy (e.g. Matten and Crane, 2005).

² Crane et al. (2008:570) explain that although 'sometimes used interchangeably with CSR, corporate citizenship (CC), which has its roots in political science, is a broader concept than CSR. It considers the role of corporations as social institutions and their ability to respond to non-market pressures, especially in a global context.'

Having criticised the corporate citizenship literature for its failure to clearly define the term citizenship, and established the need for a more rigorous analysis of this political concept as applied to corporations, Crane et al. (2008a) identify three distinct ways to conceptualize the relationship between corporations and citizenship. The first views corporations as citizens, whereby corporations are increasingly claiming to be citizens in society, as in claims to corporate citizenship. The second views corporations as governments, whereby corporations are increasingly acting as if they were governments, by delivering public goods and services, and administering citizenship rights in terms of civil, social and political rights. The third views stakeholders as citizens, whereby corporations are seen as new sites of citizenship where stakeholders can be viewed as citizens in relation to the firm. While not addressed directly in this thesis, these themes are clearly of relevance to debates about gender and citizenship (see Lister, 2003 for a summary), and to gender, governance and CSR (Grosser, 2009, chapter 7).

3.7 CSR and Gender Research

The section is here because, while reference to research and practice relating to gender issues has been used to illustrate numerous points in this review of the CSR literature, a study of CSR and gender equality needs to be contextualized within the literature which specifically addresses this issue. While that literature is not extensive, this section notes some key themes therein, and describes how research presented in this thesis contributes to this area of study. Related issues include women on company boards (3.7.1), gender and management (3.7.2), feminist debates about regulation and the business case for gender equality (3.7.3), and gender issues in corporate supply chains (3.6.4), as well as women's voices in the field of CSR, and CSR benchmarking and reporting (3.7.5). The contribution of this thesis to the literature on CSR and gender equality comes in part from its engagement with the GOS literature, which results in an exploration of the possible contribution of CSR to organizational change with regard to gender equality. In addition, with reference to the CSR literature this study contributes by placing debates about CSR and gender equality in the context of CSR as a governance process as described earlier in this chapter.

3.7.1 Women on Corporate Boards

Within the field of corporate governance, there has been considerable debate about women's representation on corporate boards of directors, and on board committees (e.g. Female FTSE Index from the Cranfield School of Management

(Annual reports 1999 – 2009 inclusive¹)), and the impact such representation might have on corporate performance (e.g. Tyson, 2003; Catalyst, 2004). There has also been a debate about whether women's representation on corporate boards affects company philanthropy (e.g. Coffey and Wang, 1998). These debates have been stimulated recently by regulation in Norway and Spain mandating that there should be a specific percentage of women on corporate boards of directors (Huse 2008; Sealy et al 2009. See also Lewis and Rake 2008), and new requirements to report on this issue in the USA and Australia (See Appendix 1). While not discussed in this thesis, the literature about women on corporate boards is clearly related to wider debates about gender equality, business, and CSR.

3.7.2 Gender and Management Research

There is an extensive academic literature on gender equality in the workplace, which is clearly of relevance to feminist studies of CSR. Within the gender and management field:

'The range of topics and issues that have been studied internationally is vast: gender relations in organizational and management groups, cultures and communications; gender divisions of labour, gender divisions of hierarchy, power, authority and leadership in organizations and management; gendered markets, gender imagery, symbols and advertising; gender and information technology; sexuality, harassment, bullying and violence in organizations; home-work relations; as well as theoretically oriented studies of management' (Broadbridge and Hearn, 2008:S38). (See also chapter 2).

Ely and Padavic (2007), Martin P.Y. and Collinson (2002), Townsley (2003) point to a similar range of issues in the literature². There is also a growing literature on gender and accounting (e.g. Haynes, 2008), and as noted in chapter 2, gender issues are often addressed as part of the diversity management agenda. Chapter 2 has summarised research on gendered organizations and globalization, and Martin P.Y. and Collinson (2002:258) argue that 'the gendered nature of 'resistance' in the workplace... needs further examination'. These areas of research are noted here because they are sometimes regarded as relating to the field of CSR, however, researchers working on gender, work and organizations do

¹ See <http://www.som.cranfield.ac.uk/som/p3012/Research/Research-Centres/Centre-for-Women-Business-Leaders/Reports>

² Mathieu (2009) identifies four major recent reviews of gender studies in management and organizations: Broadbridge and Hearn (2008); Ely and Padavic (2007); Martin P.Y. and Collinson (2002); Townley (2003). I have drawn upon these here to identify the issues addressed in this field. Others also note the debate about emotions as a management issue (e.g. Acker, 1998), and about team-working, outsourcing, and e-commerce.

not currently focus much attention on CSR theory and practice itself¹, and these issues are not often discussed in the CSR literature.

3.7.3 Regulation and the Business Case

There has been considerable debate among feminists about the role of different actors and different kinds of regulation, including 'reflexive law'² in addressing gender equality. In her review of women's employment and pay Kingsmill (2001) recommended that companies should undertake equal pay reviews as part of routine human capital management and suggested a range of ways in which these issues could be addressed beyond regulation, such as through corporate reporting. These debates are clearly part of the CSR agenda as identified in this chapter. In analyzing the effectiveness of such voluntary approaches Browne (2004) reveals how, even organizations that are deeply committed to ending sex discrimination, cannot do this by following voluntary initiatives alone when government policy, relating particularly to parental leave and childcare, does not effectively support gender equality. Thus voluntary regulation cannot substitute for, and is reliant upon an effective regulatory 'floor of rights' (see also Browne, 2007a)³.

While many feminists would agree with this position, and have focused on government as the main agent of progress on gender issues over the last few decades, several note that legislation alone is not sufficient. For example, Acker (1995:392) argues that 'collective bargaining and government regulation are inadequate for the task of protecting workers' rights, particularly in the present era of rapid technological and organizational change, heightened competition and internationalization of finance and production'. Marshall (1984:3) observes that 'Legislation is...only part of the total picture. Whatever its 'bite', legislation can only go so far...It leaves indirect discrimination (practices which inherently put women at a disadvantage) and prejudiced attitudes untouched'. Dickens (1999)

¹ See call for papers for the 2010 GWO conference, and BAM 2010 conference gender and management stream.

² See ESRC Gender Equality Network (GeNet) project 8:
<http://www.genet.ac.uk/projects/project8.htm> Last accessed April 13 2010.

³ Martin (1990:356) argued that 'the gender segregation of tasks, paid and unpaid, made it impossible to discuss changing gender discrimination in organizations without changing gender roles within the family. These could not be changed without a fundamental realignment of government policies concerning both the family and the marketplace.' Alvesson and Billing (2009:237) note that 'Competition between companies means strong incentives for employers and managers to prefer employees that can give priority to work performances (although, of course, less rational considerations also affect recruitment and promotion choices). A person having responsibility for small children will be disadvantageous to somebody that does not have this constraint. This is not necessarily a matter of prejudice or ill will from an employer – although prejudices and other forms of biases may exaggerate the significance of this disadvantage – but is inherent in a market economy. The sex of the employer may be of little significance here'. There is a related debate about the role of mandatory and voluntary approaches to increasing the percentage of women on company boards (e.g. Sealy et al., 2009).

argues for a three-pronged approach involving government, the business case, and unions.

Feminists have also questioned the efficacy of the 'business case', and the dangers of relying upon it to bring about change (e.g. Dickens, 1999; Squires, 2005). Acker (1995:393-4) argues:

'Market processes have helped to produce these social problems; I am unconvinced that market competition can be so 'harnessed' that it can now solve the very problems to which it has so heavily contributed'...'What happens to those workers who are not seen as high-quality and high-producing? What are the market incentives, other than avoidance of law suits, for employers of such workers to ensure rights?'

This remains a key question for CSR and gender studies, and for business, as well as academics and practitioners¹, because debates about the 'business case' routinely fail to acknowledge that gender inequality has also been a resource for global capital (e.g. Acker, 2004, chapter 2).

However, the theory and practice of gender mainstreaming has frequently involved a process of strategic framing to extend or bridge the gap between the gender equality agenda and mainstream economic and productivity policy agendas (e.g. Pollack and Haffner-Burton, 2000; Verloo, 2004, Walby, 2005). The business case for gender equality can also be regarded as case of strategic framing, as for example, in the work of Dex (2004) on flexible working, Singh and Vinnicombe (2006) on women's representation on corporate boards of directors, and Shapiro (1999) on quality control management². In chapter 2 I noted that feminist organization scholars have made use of the 'business case' approach within a 'dual agenda' strategy for organizational change, thus acknowledging the importance of the business case to the GOS agenda despite the possible dangers of what Verloo (cited in Squires, 2005:374) has called 'rhetorical entrapment'³.

¹ People in the business community have raised related questions: 'How long before stakeholders demand that organizations also challenge some of the other social inequalities nearer to home? For instance, women are low paid because of gender segregation and their predominance in part-time work. Should organizations continue to take advantage of the women's low pay or challenge it? And is there any ethical dilemma for companies that have a 70% female workforce being run by a senior management which is only 10% female? (Opportunity Now, 2004)

² 'The concept of strategic framing was first applied to the study of social movements by Snow and his colleagues, who argued that social movement organizations may *strategically* frame issues in order to resonate or 'fit' with the existing dominant frames held by various actors, who are more likely to adopt new frames that are resonant, rather than in conflict, with their existing 'dominant' frames (Snow and Benford, 1992:137 emphasis in the original) (See also Pollack and Hafner-Burton (2000) for a discussion of strategic framing and gender equality).

³ The argument that feminist agendas can become entrapped within the business case rhetoric is similar to the argument that business claims to CSR can cause companies to have to address some CSR issues (e.g. Scherer and Palazzo, 2007).

It appears that seemingly contradictory feminist perspectives regarding the business case are not mutually exclusive. Dickens' (1999), while very critical of the 'business case', concludes that equal opportunities for women in the workplace are best advanced by a combination of legal compliance, the business case and social regulation. She discusses social regulation in terms of unions, but not NGOs. Given the serious compliance problems relating to equalities regulation noted above (e.g. EHRC, 2008), the UK Government, among others, also appears interested in facilitating a more effective multi-pronged approach (GEO, 2008; 2010)¹. While much of the literature reviewed here is not framed in the context of CSR, this section has revealed that debates on gender, regulation and the 'business case' relate to both instrumental and political theories of CSR as outlined in this chapter. They are taken up in this thesis through research question 8, which investigates how CSR practice may be considered to complement government regulation on gender equality.

3.7.4 Corporate Supply Chains

Integrative approaches to CSR have involved company level and multi-stakeholder initiatives relating to corporate supply chains (e.g. ETI), many of which address non-discrimination issues. There is an extensive literature on gender issues in supply chains, mostly, but not exclusively involving women workers in developing countries. Closely related to the women/ gender and development agenda, this literature has documented discriminatory practice in corporate supply chains globally, and explored corporate codes of conduct. For example Barrientos et al., (2003:1511) combine global value chain and gendered economy approaches to develop a "gender pyramid", which provides a framework for mapping and assessing the gender content of codes of conduct'. They highlight discrimination in the informal supply chain. Barrientos and Smith (2006) assess the impact of the ETI, identifying a need for improvement with regard to equal opportunity, non-discrimination, particularly with regard to gender, and casual and contract workers (see also Oxfam, 2004).

Hale and Oponda (2005:301) study the situation of women workers in the cut-flower supply chain in Kenya, emphasizing the importance of 'using women's own accounts of their working lives' including through participatory social auditing

¹ Thus government has argued that corporate transparency and accountability for gender impacts are important elements of the regulatory regime, providing essential compliance mechanisms (GEO, 2008), and new legislation in the UK government encourages corporate disclosure on equal pay in particular (GEO, 2010). European companies have similarly described CSR as a regulatory compliance mechanism (RARE, 2006). While often not mentioning CSR specifically, these debates are at the heart of the gender and CSR agenda.

(PSA) to inform attempts to improve corporate gender impacts. They document the benefits of 'bringing together different stakeholders, including UK supermarkets', and the establishment of local ethical business initiatives. In particular they illustrate the possibilities for effective action when women's NGOs in the North and South collaborate on gender supply chain issues, and how such collaborative efforts can instrumentalize CSR multi-stakeholder initiatives that include gender clauses¹. This research clearly relates to political/governance debates in the CSR literature, and contributes to these from a gender perspective.

Williams (2005) illustrates the complementarity of approaches utilising company codes, legislation, organization of workers, and sweatshop-style campaigning by NGOs to improve labour conditions for homeworkers in supply chains in the UK, who are predominantly women. This study argues that multi-faceted 'integrated strategies are essential if unions and NGOs campaigning on labour rights are to win improvements for women workers in precarious, informal employment.' (p.546). This argument reflects discussion of the co-regulation of business in the CSR literature above.

The supply chain literature relating to gender issues is quite extensive. Suffice it to note here that this addresses some key governance and CSR issues, but often stops short of engaging with the broader CSR agenda beyond the supply chain. However, Pearson (2007) discusses women workers in the supply chain with a focus on 'gendering csr', calling for 'a more holistic approach to corporate social responsibility ... (as) explored through the lens of gender analysis'. With reference to the WBCSD's definition of CSR² she stresses the 'local community and society at large' commitments of business, and argues that corporate 'responsibility should be extended 'beyond the factory gate to the population cohort from which the 'cheap' labour of women is recruited' (p.740), and to the 'productive activities necessary to create labour power in general on a daily and generational basis.' (p.743). Thus, 'a truly gendered approach [to CSR] needs to start with acknowledgement of the significance of the reproduction of the labour power which is central to corporate strategy in the global economy' (p.746)³. Echoing

¹ Thus the NGO Women Working Worldwide 'was able to take a report of workers' grievances directly to UK buyers', and to help bring 'workers together with company executives to focus on the human realities of supply chain pressure and the strategies needed to bring about change' for women supply chain workers, in 'a local, multi-stakeholder approach to code implementation'.

² The World Business Council for Sustainable Development defined CSR in 2002 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' (Pearson, 2007:732).

³ According to Pearson this would need to be supported by alternative macroeconomic policy where the 'objective would be decent work for all, with an equal sharing of unpaid work between women and

themes in the GOS literature, this approach relates to ethical/normative theories of CSR. Pearson (2007:746) also acknowledges 'The lessons learned from the multi-stakeholder participatory processes, which resulted in the development of voluntary codes of conduct reflecting women's priorities', and suggests that such practice is extended to other CSR issues. This argument contributes to a feminist discussion of CSR as a governance process. It is relevant to this thesis, in that it stresses the importance of women's as well as men's voices in defining emerging CSR tools and practice. I turn to this issue next.

3.7.5 Gender Issues in the CSR Field More Generally

Beyond supply chain issues, Coleman (2002:22) was one of the first to comment on mainstream CSR from a feminist perspective, attributing the failure of CSR actors to engage with gender issues to the corporate citizenship debate being 'framed as practical/ strategic or possibly ethical, but not political'. While there are many women working in CSR

'it is noticeable how predominantly male-gendered the movers and shapers in corporate citizenship are... Viewed as a political rather than a procedural process, issues of inclusion and exclusion, of scrutiny of the power to define and contribute to the debate become critical if this is to be an opportunity for the realisation of some new reality, a process of co-creation of something other than business-as-usual'.

This issue is taken up by Grosser and Moon (2005a) in a discussion of CSR as a new political space where tools for business accountability are being developed. This theme informs the present thesis with its focus on CSR as a governance process.

In this vein, Kilgour (2007) explores the UN Global Compact with an interest in gender and governance. Marshall asks 'Does it matter that (white) men's voices, many from the United States already dominate this field? I would prefer to see pluralism' (Gherardi et al., 2003:334). Marshall (2007) investigates the gendering of CSR leadership. She asks 'whose voices are shaping corporate social responsibility' (p.169), 'whose voices are becoming privileged and dominant' (p.166), and where are women's voices in this field? She finds that CSR 'leadership is largely held differently by women and by men, with the latter more dominant in defining organizational meanings, rhetoric's and practices' (p.166), and that 'white men's voices pre-dominate' (p.167). While recognizing that a 'host of factors might be at play in gendering CSR leadership' Marshall highlights two key characteristics: 'the value of dominant group credentials and anxiety-

men, supported by public policy which recognises the importance of this work.' (Pearson, 2007:746-747).

containment' (p.170), both of which appear to have gendered implications.

My discussion of gender and stakeholder relations (Grosser, 2009) addresses these issues in arguing for further gendered analysis of stakeholder theory and practice within the CSR/sustainability field. In addition these issues have begun to be addressed with regard to corporate community impacts (e.g. IFC 2007; Rio Tinto 2009; Gibson and Kemp 2008), and environmental and poverty issues, as well as sustainability more broadly (e.g. Marshall, 2007; WEDO¹). Related literature has explored CSR benchmarking and SRI criteria on gender and diversity issues (e.g. Grosser and Moon, 2005; Schepers and Sethi, 2003; Schepers, 2003; Calvert, 2004), and corporate reporting and accountability (e.g. Grosser and Moon, 2005; 2008; Grosser et al., 2008; Adams et al., 1995; Adams and Harte, 1998; 1999; Adams and Harte, 2000). The latter will be addressed in chapters 5 and 6 of this thesis.

In sum, many of these papers raise important questions about women's voices within the field of CSR, and several discuss this with reference to governance processes. However, gender issues have mostly been addressed in CSR research with reference to supply chains in developing countries², to specific multi-stakeholder CSR initiatives, or as part of the diversity agenda. Here I note two particular limitations in this field. First, while referencing a range of gender theories, there is little evidence of engagement with the GOS literature on the part of gender and CSR scholars. Second, despite some discussion of CSR as an instrumental, normative, integrative and/or regulatory/political process, there appears to have been little systematic engagement with a broad range of CSR theory, and with political theories of CSR in particular, in the gender and CSR literature. This thesis extends that literature both empirically and conceptually, by exploring the relationship between CSR and GOS as it relates to organizational change on gender issues, and examining CSR more broadly as a governance process from a gender perspective.

¹ WEDO is the Women, Environment and Development Organization

² The focus on developing countries may not be surprising given that feminist research on gender and development has, for several decades now, studied the impacts of corporations through the employment of Southern workers in export processing zones. In addition, women's NGOs in the South have been more inclined than those in the North to engage directly with the private sector on gender issues (see chapter 7). On this point, Acker (2004:21) notes that historically "Women in Development" and "Women and Work" represented two different research communities, with different discourses and different members'. .. 'Research on gender, work and economic life in the North, in ... "developed" countries has been extensive and accelerating, but not so clearly linked to globalization, although that linkage is beginning to appear'.

3.8 Summary

This chapter has outlined some of the major themes in the development of CSR theory, and explained how they are relevant to this thesis. It has also provided an overview of the CSR and gender literature. Ethical theories of CSR inform this study inasmuch as it is a study of gender equality as a normative issue in the field of CSR, and in particular in stakeholder relations. This is reflected in my discussion of CSR rhetoric within company reports (chapter 5), and in interviews with business managers (chapter 6). Interview extracts also illustrate the centrality of instrumental approaches to CSR in driving the gender equality agenda within corporations. Integrative theories of CSR have shaped the design of this thesis in that it analyses CSR practices of reporting and stakeholder relations with an interest in corporate social performance on gender issues. In the final analysis, however, this research is designed, contextualised and analysed with reference to political theories of CSR, and, in particular, the possible importance of CSR as a governance process, linking corporate and societal governance, to the gender equality in organizations agenda. The analysis of gender issues in the field of stakeholder relations in chapter 7 particularly draws upon this approach, as does discussion of the implications of this study (Chapter 8).

This thesis examines CSR, gender equality and organizational change. This chapter has established that CSR is, in essence, about business-society relations. It is concerned, among other things, with whether, why and how organizations are changing and developing new practices and new kinds of relationships to enable them to more effectively address their social and environmental impacts. Thus, debates about organizational change are at the heart of the CSR agenda (e.g. Dunphy et al., 2007), and instrumental, integrative, ethical and political theories of CSR can all contribute to these debates. While this thesis focuses on the political theories of CSR, other approaches are also referenced here and I will return to these in my discussion of the possible contribution of CSR to gender equality in organizations in chapter 8.

Campbell (2007) finds that

'the relationships between economic conditions and socially responsible corporate behavior are mediated by several institutional factors: public and private regulation, the presence of non-governmental and other independent organizations that monitor corporate behaviour, institutionalized norms regarding appropriate corporate behavior, associative behavior among corporations themselves, and organized dialogues among corporations and their stakeholders' (p.948).

This analysis, and the literature reviewed in this chapter, provide us with a broad range of issues with which to engage in the field of CSR, all of which could be addressed using a gender analysis. This thesis proceeds by examining the CSR practices of reporting and stakeholder relations through empirical research (chapter 5, 6 and 7).

Finally, 'most CSR research has been based on the firm as the unit of analysis' (Crane et al., 2008:571). Chapters 5 and 6 of this thesis focus primarily on companies. However CSR and social accounting literature explores CSR from beyond the confines of the firm, as does this thesis. Thus government and civil society stakeholder concerns are integrated into the analysis of company reporting presented here, and chapter 7 almost exclusively explores NGO perspectives. This is because CSR, defined as part of new governance systems, needs to be studied from a variety of stakeholder viewpoints. This observation leads us to the following chapter (Chapter 4), which explains the research philosophy and methods used in this thesis.

CHAPTER 4. RESEARCH PHILOSOPHY AND METHODS

4.1 Introduction

This thesis presents the results of three different research projects, two of which investigate corporate reporting on gender issues, and one which explores the extent and nature of participation by women's NGOs in the field of CSR. I view both gender and organizations as socially constructed (e.g. Beauvoir, 1953/1988; Browne, 2007; Berger and Luckman, 1966; Humphreys and Brown, 2008), and I carry out my research using both quantitative and qualitative research methods. The quantitative method used consists of a content analysis of company reports with reference to categories of data that I describe as socially constructed (chapter 5). Qualitative methods are employed through a series of semi-structured interviews with company managers (chapter 6), and with leaders of women's NGOs (chapter 7). The research in all three studies is informed by my view of CSR as a governance process (chapter 3), and the research outcomes from each are brought together in a discussion of this process from a feminist perspective in chapter 8. The purpose of the present chapter is to present the research philosophy informing this thesis, and to introduce the methods used in carrying out the research. For the purpose of clarity the details of the data generation are presented in each empirical chapter separately, however as the data analysis process was similar with regard to all interviews carried out, that process is described in this chapter. The chapter explains the ontological and epistemological basis of the research (section 4.2), and elucidates my feminist theoretical perspective (section 4.3). It describes the research design (section 4.4), and the methods used (section 4.5). The research limitations are discussed in section 4.6. Section 4.7 summarizes this chapter.

4.2 The Ontological and Epistemological Basis of the Research

While often discussed separately (e.g. Burrell and Morgan, 1979), ontology, as in the study of being, or of 'what is', and epistemology, as in the study of 'what it means to know', often emerge together (Crotty, 2003:10). The key ontological question has commonly been defined as 'whether the 'reality' to be investigated is external to the individual – imposing itself on individual consciousness from without – or the product of individual consciousness; whether 'reality' is of an 'objective' natureor the product of one's mind' (Burrell and Morgan, 1979:1),

and therefore subjective in nature. Our ontology has immediate epistemological implications. Defined by Crotty (2003:3) as 'a way of understanding and explaining how we know what we know', an epistemology refers to our theory of knowledge. Objectivism can be defined as the notion that truth and meaning reside in their objects independently of any consciousness, and are thus there to be discovered through positivist research. Subjectivism on the other hand views meaning as imposed upon the object by the subject, believing that: 'Objects in the world have no meaning prior to, and independently of any consciousness of them' Crotty (2003:27), a stance commonly adopted in post-structuralist and post-modernist research.

This objective subjective paradigmatic dichotomy has been described as an oversimplification by many theorists (e.g. Morgan and Smircich, 1980; Crotty, 2003). A third view described as constructionism, argues that there is no objective reality as in objectivism, and that meaning is not created separately from reality and simply imposed upon it by individuals as in the subjectivist view of the world, but rather that 'meaningful reality' is constructed in interaction with the world, and the people and objects within it. This is the approach that underpins my research. More specifically, I take a social constructionist perspective in that my focus is on gender, gender relations and gender equality, the meaning of which I regard as socially constructed through the collective creation of meaning in societies, as shaped by the conventions of language, of other social processes, and of culture (Acker, 1990; Browne, 2007). I view meaningful reality as 'constructed in and out of interaction between human beings and their world, and developed and transmitted within an essentially social context' (Crotty, 2003:42). This approach is distinct from a constructivist one where the focus is on 'the meaning making of the individual mind' (Crotty, 2003:57).

Social constructionism leads us to view the categories that people employ in helping them to understand the natural and social world as social products, or in Geertz's view (1973) as cultural products. These categories, or 'inherited understandings' (Crotty, 2003:59), often appear as facts to us, as if they were the 'truth', in a process described in the literature as reification. Our cultures literally determine what we see and what we do not see (Oakley 1974). However, because such categories are a function of shared meaning, constructed, sustained and reproduced through social life (Greenwood, 1994), they are not fixed, but vary with social, economic, political and historical context, and are in a constant

state of revision. Thus, social constructionist, and particularly interpretivist research, includes analysis of how culture shapes the way we see and interpret the world (Geertz, 1973, Crotty, 2003). The constructionist approach, and particularly social constructionism, is commonly regarded as deriving from the work of Karl Mannheim (1893-1947) and Berger and Luckmann (1966).

Burrell and Morgan (1979) also note the roots of social constructionism in the work of Marx, and other critical theorists. Many social constructionists, including feminist scholars, adopt a critical and overtly political approach. These scholars view cultural products as serving hegemonic, including gendered, interests¹. This thesis addresses gender relations and gender equality. It takes a feminist perspective, which can be regarded as inherently political in that it focuses on the power issues within gender relations (Calas and Smircich, 2006). Thus, my approach is most akin to that of critical social constructionism. In this sense it is aligned more closely with Burrell and Morgan's 'radical humanist' (1979:22) approach than with the more objectivist 'radical structuralism', which they describe as deriving from the later work of Marx.

4.2.1 The Social Construction of Gender, and of Organizations

The social constructionist approach is evident in much of the literature on gender and on organizations, and therefore also frequently found in the field of gendered organization studies (GOS). With regard to the former, Browne (2007:1) notes that the terms 'sex' and 'gender' are deployed indiscriminately, but that traditionally, as established in the late 1960s,

"sex' is deemed a category of analysis which relates to the identification of an individual by biological endowments and functions. 'Gender' is concerned with the ascription of social characteristics such as 'womanly', 'manly', 'feminine' and 'masculine', all of which can be culturally variable and not necessarily associated with the sex of an individual....the term 'gender' was introduced as a way of classifying individuals socially rather than just biologically' (Browne 2007:1).

Thus, gender describes 'the social meaning given to biological differences between the sexes' (Lawson, 2007:137. See also Oakley, 1972; 1974). Marshall, (2000:168) describes this approach as rooted in the work of Beauvoir, (1953/1988) who famously asserted that 'One is not born, but rather becomes, a woman'. Feminists have studied the process of objectification or reification, whereby socially derived expectation of women and men become putatively 'inherent' features of femininity or masculinity, even though they are historical,

¹ This critical tradition emphasises that 'because they have come into being in and out of the give-and-take of social existence... Each set of meanings supports particular power structures' (Crotty, 2003:59-60).

cultural and inherently political constructions (e.g. Oakley, 1974; Crotty, 2003). These reified dichotomizations (male and female, objectivity and subjectivity, rationality and emotionality) are 'ambiguous and misleading' and have 'gendered associations that devalue the one of these paired concepts that is generally associated with the feminine' Martin (2003:67-68). Debate about the 'universalization of sectional interests' (Martin, 2003:68) is not distinct to the feminist literature:

'Whereas Critical Theorists have explored how the managerial interests have been represented as the interests of all employees, feminist scholars have explored how the interests of men have been assumed or asserted to be universal, silencing the voices and ignoring the concerns of women'. (Martin, 2003:68)

Hearn (2000:618) argues that 'One of the mechanisms of hegemony is the reduction of the socially constructed and socially divided to the neutral and the normal', such that supposedly gender-neutral practices are highly gendered in favour of male 'norms' (see also chapter 2).

Acker (1992:565) notes:

'*Gender* has become ... part of the everyday language of social science, largely as a consequence of the feminist movement and the accompanying intellectual efforts to better understand the systematic and widespread subordination of women and their domination by men'. However, 'Although the term is widely used, there is no common understanding of its meaning, even among feminist scholars'. (Acker, 1992:565)

Indeed defining and distinguishing sex and gender is 'a task that feminist theory has shown to be more complex than it might first appear' (Martin, 1994:404), and has been the subject of fierce intellectual debate. This has involved arguments about gender as an individual characteristic, a social role and/or identity, a practice, a process of interaction, an institution, or an achievement, among other conceptualizations. Post-modernists have sought to destabilize the notion of gender in their focus upon fluid identities. There has been 'a related attack on the universalizing claims of the gender binary' which has been criticized for its 'homogenization of female experience pitted against a singular understanding of oppression, discrimination and patriarchy' (Browne, 2007:2). This critique has resulted in research on the plurality and intersectionality of diverse oppressions such as race, gender, class, disability, age and sexual orientation for example (e.g. Squires, 2005; Beetham and Demetriades, 2007; Marshall, 2000; Calas and Smircich, 2006; Gheradi 2010). Gherardi (2010:217) explains that 'the lines of differentiation are not parallel, but intersect in multiple ways'. The discussion is of a 'plurality of differences (not only those related to gender) and, together with the appearance of multiple voices, the claim to

multiple knowledges'. Thus the meaning of gender is being destabilized, with a new focus on 'the pluralization of subjectivity' (Gherardi, 2010:219), and a shift from equality to difference. Nevertheless, discussion of equality persists as, for example, where the 'The diversity policies now arriving in Europe from the United States have been criticized ... as perpetuating rather than combating inequality and as prescribing essentialist categories of difference' (Gherardi, 2010:220). As multiple and competing voices 'create plurality of perspectives and blur boundaries' we have witnessed renewed debate about the construction of gender and other identities as 'achievements' (e.g. Butler 1990, Gherardi, 2010:221). Moreover, new theories from the natural science and evolutionary biology emerged in the late twentieth century to demand that we 'revisit the possibility that 'gendered behaviour' is biologically derived.' (Brown, 2007:2).

With regard to organizations, many scholars view 'organizations as socially constructed phenomena (Berger and Luckman, 1966) sustained by means of social, political and symbolic processes (Pfeffer, 1981)' (Humphreys and Brown 2008:405. See also Hatch and Cunliffe, 2006). It is unsurprising then that the feminist organization literature reviewed in chapter 2 overwhelmingly takes a social constructionist perspective, examining organizations as sites where gender is embedded (Acker 1990), and where the production and reproduction of gender relations, as well as race relations and other inequalities, takes place.

'Once established, gender, like other systems of difference, such as race and class, appears in multiple, mutually reinforcing arenas: resource distributions in societies, hierarchical structures and work practices in organizations', as well as in families and individual identities. 'Because this process is fundamentally social, institutions – including organizations – can contribute to or undermine it' (Ely and Padavic, 2007:1128).

As noted in chapter 2, much of this work draws upon West and Zimmerman's (1987:126) 'distinctly sociological understanding of gender as a routine, methodical, and recurring accomplishment', and their argument that this accomplishment 'is at once interactional and institutional' (West and Zimmerman, 2009:114, Chapter 2). Following this logic, a social constructionist approach is appropriate for a study of gender and CSR, as evidenced by Marshall (2007), among others.

4.3 Feminist Theoretical Perspectives: Living with Contradictions

Theoretical perspectives describe the philosophical stance lying behind our methodology, and the assumptions that we bring to our research (Crotty, 2003).

In chapter 2 I reviewed various strands of feminist scholarship, and located my research with particular reference to feminist organization theory. I developed a number of research questions with which to investigate CSR practice from a feminist perspective. The current study is, therefore, clearly a feminist research project, adopting a feminist theoretical perspective. Because 'At the core of 'gender analysis' is a concern with unjust inequalities between men and women' (Browne, 2007:2), feminists can be described as having a 'community of shared concern' Marshall (2007:12). However, as noted in chapter 2, the feminist literature is extremely diverse in terms of its theoretical approach.

While there are both critical and non-critical versions of feminist scholarship (Martin 2003), the close relationship between feminist and critical theory has been discussed with reference to Horkheimer's (1973) view of critical inquiry as a form of praxis whereby knowledge is 'wedded to practice in the service of a more just organization of life in society' (Crotty, 2003:130). Examples of the application of critical theory to assist human action for essentially democratic or emancipatory purposes include Habermas's identification of an ideal speech situation (Habermas, 1984) and in the work of Paulo Freire (1972), which aims to help people become critically aware of the causes and consequences of their own situation and to intervene to change these situations. Critical theory is reflected in the view of feminism as a 'movement to change the way one looks at the world' (Farganis, 1986:196), with the aim of facilitating change. This aspect of critical theory is reflected in my focus on organizational change in this thesis. The link with critical theory also largely explains my reference to feminism as a political project. Gherardi (1995) argues that because gender relations are so sub-conscious¹, the process of de-gendering of organizations and organizational analysis has to be a deliberate political process. Reflecting a similar viewpoint, Calas and Smircich (2006:286) note that 'generally, feminist theoretical perspectives are *critical* discourse in that feminist theory is a critique of the status quo and therefore *always* political'. My analysis of CSR practice as gendered processes could likewise be described as a deliberate political process (see Coleman, 2002). This explains my focus on political theories of CSR in this study (chapter 3).

¹Acker (1998:197) argues that the 'gendered substructure' operates 'to help reproduce gender division and inequalities, even against the best intentions of some women and men working in organizations'. Meyerson and Fletcher's (2000:129): 'perspective on gender discrimination does not presume intent, and it certainly does not assume that all men benefit from the way work is currently organized. Lots of companies run by men are working hard to create a fair environment for both sexes'. Bendl (2008) sees the exclusion of women from organizational theory and organizational texts largely as a result of unconscious acts. I take a similar perspective with regard to CSR texts and practice.

*Living with Contradictions*¹

In 'presenting complexity, contradictions, uncertainties, and alternative perspectives, I shall confound the process of too-easy-labeling' (Marshall, 1984:9). While submitting papers for publication I have had the experience of being questioned by an anonymous reviewer as to whether I am taking a liberal feminist approach, or a more radical one! This may be because I have pulled together seemingly contradictory approaches in a synthesis that seems useful for research on CSR, management and feminism within a current business school context. For the most part I consider myself to take a critical feminist theoretical perspective, and yet my approach is probably more 'pragmatic' than that of many critical feminist scholars.

With regard to research on gender and organizations, Calas and Smircich (2006:287) note a shift in the feminist literature 'from concerns about women (their access to organizations and their performance in organizations), to concerns about gender and organization (the notion of gendered organizational practices), to concerns about the very stability of such categories as 'gender', 'masculinity', 'femininity' and 'organization'. My research is focused primarily on the second of these concerns. The GM approach adopted in my early research on CSR is defined as part of integrationist liberal feminism by Calas and Smircich (2006:289). However, I do not define myself as a liberal feminist. For example, while I examine data on workplace profile and gender (chapter 5), my interest is not in the numbers themselves, or in the promotion of individual women into management, but in the extent of organizational transparency and accountability for gender equality within new governance systems. At times I adopt a feminist standpoint approach, as distinct from a women's standpoint analysis (Calas and Smircich 2006). According to these authors this approach is categorized as socialist feminist. Socialist feminism has its intellectual roots in attempts by women's liberation movements to synthesize Marxist, psychoanalytic, and radical feminisms (Calas and Smircich, 2006; Gheradi 2010). While I align myself with this approach politically in many ways, insofar as I do not provide an analysis of the class issues inherent in CSR theory and practice I would not describe myself thus. However, I address organizational change from a feminist perspective, the study of which has included analysis of material and cultural aspects of gender relations within organizations, and 'organizing as a gendered process' (Gherardi,

¹This is the title of a book edited by Jagger (1994): 'Living with Contradictions – Controversies in Feminist Social Ethics'.

2010:215)¹, and has been described as part of feminist socialist scholarship (See also Ely and Meyerson, 2000; Martin, 2003).

Living with contradictions is not a new theme in the feminist literature (Jagger, 1994). However, in order to reconcile the different perspectives I draw upon I refer to Calas and Smircich (2006:325):

'While the materialism of early socialist feminism was subject to much critique for its economic reductionism, the move toward more cultural analysis, eventually culminating in varieties of postmodern feminisms, has now been rendered suspect as extreme in its focus on language and signification, and unable to engage with effective critique by separating the cultural from the material'.

According to these authors, some feminists adopt feminist standpoint theory to redress this. Some want a return to materialism based on social reproduction looking at 'interactions and practices that constitute gendered lived experience'. Others want a better integration of material and symbolic approaches examining 'the socially materialized effects of cultural and discursive processes'. Finally, it is acknowledged that 'the processes of globalization are indeed material in their effects and much of these affect particular people in the world in ways that require the availability of strong political spaces where *'bodies' matter'*' (Calas and Smircich, 2006:325, my italics).

This brings me to acknowledge that my research focuses on women. It must be noted that 'gender is a relational concept' (Gherardi, 2010:212) and studying both men and women is important for the study of gender relations. Indeed, to concentrate on women can be seen to 'problematize' them. However,

'Although gender analysis includes female and male, masculine and feminine, women and men, in scholarly and everyday practice, including discussion of globalization, gender often means women. Much of the work on gender and globalization is actually research on women, work, and family under contemporary conditions of economic transformations. This gender research may include men as their actions and practices shape the worlds of women, but the bulk of the research on men, work and economy is cast as gender-neutral, with the implicit assumption that to talk about men is to talk about the general situation. Much research in which men are the principle actors can be interpreted from a gender perspective, and fairly recent work on masculinity is helpful' (Acker 2004:20-21).

A focus on women is also supported by Martin (2003:85): 'as long as the interests and practices of the 'other' gender are ignored or distorted, there will be a need for feminism to focus, disproportionately, on women'. Gherardi (2010:224) notes

¹ 'Feminist theories have stressed the constitution of gender, locating it mainly in the body (liberal, radical, and psychoanalytic), in culture and social relations (Marxist, socialist, and post-colonial), and in language (post-structuralist)' (Gherardi, 2010:218).

that early research on gender and organizations 'concentrated on the problem of making women visible', which 'represents a stage that many scientific disciplines ... necessarily pass through and which I consider to be only the beginning of the conversation' (see also Calas and Smircich, 1997). I would suggest that perhaps this early part of the conversation has not yet taken place sufficiently in the field of CSR studies, which partly explains my focus on women's visibility within CSR practices in this thesis.

However, while my research is concerned with women, it does not directly address the construction of feminine or masculine identities, or attempt to measure the progress of women within particular organizations and the impact of CSR practice upon such progress. Rather, it examines the visibility of gender issues within CSR practice, corporate accountability for gender equality, and issues of women's voices and gender expertise within company stakeholder processes, and wider governance systems relating to business. It is concerned with how companies measure their progress relating to gender issues, and how civil society experts might assess such progress, and the ways in which business is governed with respect to these issues.

With reference to plurality, intersectionality, and the politics of knowledge, the literature identifies that 'scholarship is part of the process through which Otherness, identity, and pluralism are obscured', and that the incorporation of pluralism and a 'range of forms of knowing' remains a challenge in management studies (Marshall, 2000:129. See also Mohanty, 2002; Gherardi, 2010). This study has concentrated on issues relating to women, and their visibility and voice. The ways in which wider issues of intersectionality have been incorporated into the research are noted in my discussion of methods below.

Despite skepticism about engaging with corporations, and about CSR in particular amongst some of my feminist friends and colleagues, I began research on CSR and gender issues because I wondered if critical and strategic engagement with the CSR field might be useful for a feminist agenda (chapter 1). In this sense I regard my research as critical, but also as pragmatic to the extent that it is designed to contribute to strategies for organizational change. Again, I note Calas and Smircich (2006:328): 'Pragmatics should not be confused with absence of critique. Rather the language of liberal feminism can be the starting place for re-

launching a critique aboutglobal conditions of inequality'¹. I consider that my research involves a 'critical engagement' with CSR along these lines.

4.4 Research Design

Chapter 2 identified the two primary research questions, and nine secondary research questions to be addressed in this thesis. Here I slightly change the order of the latter as compared to chapter 2 in order to reflect the priorities in the CSR literature reviewed in chapter 3. As mentioned in chapter 1, the secondary research questions are operationalised in slightly different ways within each empirical chapter of this thesis. In chapters 5 and 6 this is done through the use tertiary research questions relating specifically to CSR reporting. These tertiary research questions are identified in those chapters. Table 4.1 below (next page) lays out the research questions of the thesis, and where each is addressed.

With regard to my choice of subject matter for the three studies presented in this thesis, I note that two common themes in the emergence of CSR as a management practice are the development of CSR reporting, and the adoption of stakeholder approaches to identifying and conducting business responsibilities. While there are numerous other areas of CSR practice that are ripe for a gender analysis, the rationale for each of my studies is contained within the empirical chapters². It must be acknowledged that CSR reporting can be regarded as part of corporate stakeholder relations, however these elements of CSR are usually studied separately. CSR reporting and auditing are mostly addressed in the social accounting literature, while stakeholder relations is often deemed to be a separate area of research, addressed in a separate literature. They are brought together in this thesis with reference to the literature on CSR as a governance process. The research questions described here are addressed through the research methods as outlined in the next section.

¹ 'The early exponents of American pragmatismwere constructionist and critical. Unfortunately, pragmatism came to be popularized in forms that may have left it constructionist but effectively obscured its critical character' (Crotty, 2003:61). See also Baert (2005).

² I have also conducted research on CSR benchmarking from a feminist perspective (see Grosser and Moon, 2005; 2005a).

Table 4.1 Research questions addressed in this thesis		
Primary Research Questions (PRQ) (Chapter 2)	Secondary Research Questions (SRQ) (Chapters 2, 5, 6 & 7)	Tertiary Research Questions (TRQ) relating to CSR reporting (Chapters 5, 6)
<p>A. How are gender issues addressed within CSR practice?</p> <p>B. How might CSR help advance organizational change with regard to gender equality?</p>	<ol style="list-style-type: none"> Does CSR include new organizational language, commitment, and/or rhetoric with regard to gender equality? (RQ A & B) To what extent has CSR practice involved the development of gender equality indicators, including indicators relating to work-life balance issues? (RQ A & B) To what extent has CSR practice incorporated women's voices, and in particular the voices of women's NGOs? (RQ A & B) In what ways does CSR involve external actors as drivers of the 'business case' for gender equality within companies? (RQ B) To what extent has CSR enhanced corporate accountability to external stakeholders on gender equality issues? (RQ A & B) Has CSR practice encouraged increased internal responsibility and accountability for gender equality? (RQ B) Has CSR helped to shift conversations about gender equality within organizations? (RQ B) In what ways can CSR practice be considered to complement government regulation on gender equality and contribute to the co-regulation of business with regard to gender issues? (RQ B) Does CSR contribute to widening the scope of corporate responsibility for gender equality, beyond home country workplace issues? (RQ A & B) 	<p>Chapter 5</p> <ol style="list-style-type: none"> To what extent does company reporting on gender equality take place through CSR reports and websites? (RQs 5, 1, 2, and others less directly) To what extent has the increase in company social and environmental reporting included rhetorical or policy statements with regard to gender equality? (RQs 1, 5) How much reporting takes place on the issues of concern to stakeholders as manifest in the reporting indicators chosen for inclusion in this study? (RQs 3, 4, 5) In what ways has company reporting moved beyond the reporting of policies and programme information, to make gender equality performance information available to stakeholders? (RQs 2, 5, 6) How are work-life balance issues reflected in company reporting? (RQs 2, 5) To what extent do companies report on their governance and management structures relating to gender equality? (RQs 5) To what extent does company reporting on social issues include indicators relating to gender equality beyond the workplace, concerning other stakeholder such as consumers, suppliers and the community for example? (RQ 9). What do companies report about the drivers of company action and reporting on gender issues? (RQ 4, 2) <p>Chapter 6</p> <ol style="list-style-type: none"> What are the main drivers of company reporting on gender equality, and of the gender indicators therein? (RQ 4) What are the main barriers to more detailed reporting and improved accountability to the public domain? (RQ 4) What impact does external reporting have on internal practices with regard to gender equality? (RQ 6, 7) What is the relative role and importance of mandatory and voluntary regulation on this issue? (RQ 8) To what extent do corporations engage with women stakeholders/ women's NGOs about gender equality and transparency on this issue? (RQ 3)

4.5 Methods

Research methods are 'the techniques or procedures used to gather and analyse data related to some research question or hypothesis' (Crotty, 2003:3). This section begins by describing qualitative research methods, which are the primary methods used in this thesis. While the data generating techniques are largely described within the empirical chapters, the data analysis process is discussed below.

4.5.1. Qualitative Research Methods, Feminist Perspectives

Qualitative research embraces an array of non-statistical data gathering practices including interviews, observation/participation, ethnography, case studies, document analysis, 'sense-making' in the field and other related methods, and a range of ways of analysing the data gathered. These practices are widely used, not only in feminist studies, but in management research: 'despite the historical dominance of quantitative methodology in English-speaking countries... for many years qualitative research has also made a significant contribution to many substantive areas of management research' (Johnson et al., 2006:131).

Qualitative research is inspired by a variety of philosophical assumptions and epistemological positions. This diversity appears to be exacerbated in management research due to its multi-disciplinary and inter-disciplinary nature (Johnson et al., 2006). However, qualitative researchers share a belief that the methods of the natural sciences are inadequate for the study of social reality (Lee 1993), 'because human action, unlike the behaviour of non-sentient objects in the natural world, has an internal subjective logic which is inter-subjective in that it is created and reproduced through social interaction' (Johnson et al., 2006:132). A social constructionist framework, for example, which acknowledges an interaction between structure, culture and agency (see, for example Kamenou, 2008) views human beings not as unthinking entities at the mercy of external forces, but also agents capable of making choices based upon their interpretation of the situation. Therefore, in order to explain human action, social scientists have to understand 'the ways in which people, through social interaction, actively constitute and reconstitute the culturally derived meanings, which they deploy to interpret their experiences and organize social action' (Johnson et al., 2006:135). The use of quantitative methods can 'impose an external researcher-derived logic which excludes, or at best distorts rather than captures, actors' inter-subjectivity' (Guba and Lincoln, 1994:106). Qualitative research methods are therefore used to elicit experiences, meanings, representations and interpretations of the world.

Qualitative methods are often used in feminist research, including that on gender and management and organizations (e.g. Broadbridge and Hearn, 2008; Kamenou, 2008; Cornelius and Skinner, 2008; Lewis, 2008; Kurma and Vinnicombe, 2008; Bendl, 2008; chapter 2). Qualitative research has been used in feminist studies on the relative strength of voluntary versus mandatory regulation, a core CSR topic that is relevant to this thesis. Browne (2004), for example, conducts a snap-shot case study of the BBC, which had adopted many exemplary employment practices as recommended by the Kingmill Review of Women's Employment and Pay (Kingsmill, 2001). Through interviews her study elucidates the successes and limitations of these recommendations, as implemented by the BBC, in overcoming the gender pay gap, and is able to recommend public policy changes which would provide further support for organizations addressing this agenda. Other papers on gender and CSR, and gender and stakeholder relations, also often adopt qualitative research methods. Kilgour (2007) uses a case study of the UN Global Compact to reveal its hidden gender equality mandate. Prieto and Bendell (2002) interview women workers in a company supply chain¹. Hale and Opondo (2005) and Williams (2005) carry out case studies to investigate ways of addressing gender discrimination in supply chains. Marshall (2007) uses qualitative methods to analyse the gendering of leadership in CSR.

Qualitative research methods have been used within other research fields closely related to this thesis. For example, while significant contributions to our understanding of diversity and management have been made through quantitative research, showing, for example, which types of diversity programmes are most effective in advancing women and minorities into management (Kalev et al., 2006), qualitative research, including interviews and observation, has been critical in examining how diverse groups of people experience the workplace, as well as 'whether, under what conditions, and with what consequences' people actually express their different perspectives (Ely and Thomas 2001:233)². Social accounting literature increasingly uses qualitative methods (chapter 6), as does the literature on stakeholder identification, salience, dialogue, engagement, participation and democracy (e.g. Parent and Deephouse, 2007; Jenkins, 2004; Maurer and Sachs, 2005; Hendry, 2005). For example, Unerman and Bennett

¹ The nature of gender discrimination within supply chains (Barrientos et al. 2003) makes it unlikely that such voices will be easily heard through formal survey research methods.

² At a practical level this has provided guidance for organizations which want to ensure that their efforts to increase workforce diversity are accompanied by increased work group effectiveness, and improved organizational learning and outcomes.

(2004) use discourse analysis to evaluate Shell's internet based stakeholder dialogue 'web forum' against the theoretical consensus building discourse ethics criteria of an ideal speech situation as outlined by Habermas (1974) (see also Coupland and Brown, 2004).

Qualitative research methods have been deployed on their own, as primary research methods, and in conjunction with quantitative methods. Qualitative methods are used to identify categories of data and key research questions, and to contextualise, interpret and explore quantitative research findings. Quantitative research can inform qualitative interviews and case study research. This thesis employs quantitative and qualitative research methods. Chapter 5 presents quantitative research investigating corporate disclosure on gender equality issues to the public domain. Given that I regard data categories as socially constructed, I explain in that chapter how the categories for this analysis were generated with reference to a variety of stakeholder interests. The results of this research are of interest in themselves, in that they inform us about corporate transparency, and have been drawn upon by various practitioners¹. The findings are also used to inform qualitative research involving semi-structured interviews with company managers (chapter 6)². Semi-structured interviews are then used in empirical research with women's NGOs (chapter 7). Swan (2006), among others advocates for using mixed methods in research. Hoare (2007:182) notes that

'both qualitative and quantitative methods of data collection can be used to create knowledge which furthers the aim of gender equality and there is nothing inherently more 'feminist' about qualitative methods despite the fact that some of these methods have come to be associated with gender-sensitive research'.

With reference to the work of Jayaratne and Stewart, Beetham and Demitriades (2007:200) concur: 'Important to the concept of research from a gender perspective is the recognition that there is not one specific method or combination of methods that necessarily makes research 'feminist,' but rather that the research comes from an approach that is considerate of the multifaceted nature of gender. In other words, it is the research approach, or framework, itself that is critical: 'the emphasis...is on using methods which can best answer particular research questions, but always using them in ways which are consistent with broad feminist goals and ideology' (see also Jayaratne and Stewart, 2009).

¹ In particular the UK Government Equalities Office (GEO, 2010), and the GRI-IFC (2009).

² The two studies drawn upon for chapters 5 and 6 (Grosser and Moon, 2008; Grosser et al., 2008), each adopted both quantitative and qualitative methods.

Reflexivity

There has been a tendency to transfer criteria used to evaluate quantitative research methods, such as objectivity, validity, reliability and generalizability, associated as they are with positivist philosophical assumptions, to qualitative research (Johnson et al., 2006). This is problematic given the alternative philosophical assumptions of much qualitative research. Neo-empiricists have often sought to uphold and demonstrate the neutrality and objectivity of the researcher even in qualitative research. However, from a social constructionist viewpoint, this is problematic because:

‘what has to be objectivated is not the lived experience of the knowing subject, but the social conditions of possibility and therefore the effects and limits, of this experience and, among other things, of the act of objectivation. What has to be mastered is the subjective relation to the object – which, when it is not taken into account, and when it orients choices of object, method etc, is one of the most powerful factors of error....’ (Bourdieu, 2004: 93)

Social constructionists believe that there is no such thing as an objective researcher (e.g. Habermas, 1974). Reflexivity is therefore integral to qualitative research, and is commonly considered to be a central element of feminist research (e.g. Hoare, 2007; Meyerson and Kolb, 2000; Beetham and Demetriades, 2007; Marshall, 2007). Qualitative researchers reflect on their own values and prejudices and how these shape their interactions with the research process, with research participants, and influence their findings. Our experiences, value judgements, theoretical perspectives, and academic background, or ‘pre-understandings’, impact upon our research design, data access, collection and analysis (e.g. Charmaz, 2006; Glaser and Strauss, 1967; Pidgeon and Henwood, 1996). Consideration of gender issues and other inequalities are important in this respect as they influence our interests and condition what we see, the way we enquire into the world, and the way we construct knowledge of the world (e.g. Easterby-Smith, et al., 1991). Indeed Bourdieu argues that it is particularly important to be reflexive about our social group membership¹.

In chapter 1 I described the personal origins of my interest in gender and CSR, and of my research questions. These origins have structured my engagement with the research process, and informed the particular feminist theoretical perspective adopted in this thesis. I will not re-describe this personal journey here, but will briefly make some additional comments relating to intersectionality. There has

¹ Bourdieu argued that the reflexive ‘process involved being explicit about the researcher’s membership of a social group, the position they occupy among a particular group of specialists or discipline and thirdly their membership of the ‘scholastic universe’ since the ‘sociology of intellectuals brings to light the particular form of interest which is interest in disinterestedness’ (2004:94). If there are to be any confessions, he argued, they need to be impersonal ones.

been considerable debate in the literature about feminist epistemology, which Calas and Smircich (1997:52) describe as the 'connections between knowledge and patriarchy'. Beetham and Demetriades (2007), Tuana (2009), among others, describe how feminist research attempts to integrate diversity issues with special attention to marginalized voices. I note that I am a white, relatively privileged, heterosexual, older woman from an industrialized country. These identities have structured my approach to the research presented in this thesis. I have attempted to address issues of intersectional discrimination in several ways. In my data collection on corporate reporting I searched for data relating to ethnic minority women (EOC, 2007a), and other groups of women according to age, disability, sexual orientation and other differences. I noted the relative invisibility of these women, and the lack of corporate accountability with regard to intersectional discrimination. I also searched for information relating to women/ gender issues in supply chains in developing countries in company reports, with an interest in assessing corporate accountability systems in this regard (chapter 5).

In the qualitative research I undertook (chapter 6 and 7) I did not select my interviewees with reference to their gender, race, class, sexual orientation, and other identities. The people I interviewed chose, or were assigned to speak to me according to their role within the organizations they worked in. While I note the representation of men and women amongst my interviewees, I did not ask them about their other identities¹. While I was speaking to people as representatives of their organizations, many also shared their personal views with me, which will have been influenced by their wider identities. Thus lack of information about these identities means that I cannot ascertain how diversity of backgrounds and experience influenced the outcomes of the research. This may be regarded as an important limitation. In addition, the women's NGOs I interviewed in the UK and Australia sometimes address issues relating to intersectional discrimination (e.g. moosa and Rake, 2008, chapter 7), however, I did not specifically seek out NGOs working with black/minority or other groups of women in this study.

Finally, Calas and Smircich (2006:303) note that transnational/(Post) colonial feminist theorists have an interest in transnational corporations as 'primary actors in the perpetuation of race/gender/sex relations'². Women's NGOs in the South have played a leading role in challenging globalization (e.g. Mohanty, 2002), and

¹ Some of the interviews were conducted on the phone so any visible differences were not discernable and I did not ask for information about interviewee identities.

² Arguing that 'gender relations and its intersectionalities with other systems of social inequality, is the root organizing principle of contemporary capitalism' (2006:328).

addressing gender issues in corporate supply chains and related CSR initiatives (e.g. Hale and Opondo, 2005). I was aware of this while interviewing women's NGOs in the North (chapter 7), and one of the suggestions arising from my research is that participation by these organizations in CSR/corporate accountability practices, and governance processes, might be an important way for them to support Southern women's NGOs. Greater consideration of how to incorporate a plurality of voices and intersectionality in research on gender issues in CSR is clearly needed.

Other aspects of feminist epistemology

As in other critical traditions, feminist research methods emphasise participation, empowerment and accountability during all stages of the research process (e.g. Hoare, 2007, Hale and Opondo, 2005). Others have described feminist research as consultative, and emancipatory (e.g. Beetham and Demetriades, 2007; Warren, 2007, Stanley, 1990). Research, it is believed, 'can be a transformative process for both researchers and the research subjects' (Hoare 2007:178). Feminist qualitative research can thus be evaluated not only according to the rigour of the data collection and analysis (e.g. Eisenhardt, 1989), and how well the researchers 'use their knowledge of a range of comparable contexts to assess similarities and differences' (Johnson et al 2006, p.143), but also according to the extent to which it facilitates participation in democratic discourse, helps the development of critical consciousness, and enables those it studies to act on this knowledge.

While my interviews with corporate managers were, I believe, useful to the managers as well as myself, I cannot claim that these were necessarily emancipatory experiences for interviewees. However, several have stayed in touch with me since, perhaps because they might be described as 'tempered radicals' (Marshall, 2007; Meyerson and Scully, 1995) who look for support from beyond, as well as within their organizations. My interviews with national women's NGOs (chapter 7) had the objective of gathering the views of leaders in these organizations with regard to CSR and corporate accountability, and putting these forward within academic debates about CSR and governance. These interviews grew out of my work with women's NGOs in the past, developed into conversations, and led to some ongoing dialogue. In one case the interview resulted in participation by one organization within a new CSR and gender multi-

stakeholder initiative. In this way my research has elements in common with action research¹.

4.5.2 Methods Used in this Study

4.5.2.1 Data Generation

It is common practice to explain one's data generation methods within a methodology chapter such as this. However, for reasons of clarity, in this thesis, the sample selection and methods used for gathering data are described within each empirical chapter. This is because the data therein derives from three separate studies, each of which adopts slightly different methods, as learning from one study was incorporated into the next. In the case of two studies already published (Grosser and Moon, 2008; Grosser et al., 2008), this thesis has re-examined these data and research findings in the light of the research questions arising from my review of feminist organization theory (chapter 2). The empirical research in this thesis involves content analysis of company reports (chapter 5) and semi-structured interviews (chapter 6 and 7). Open-ended interviews are considered important to gender researchers for evaluating the nuances of many aspects of gender relations that cannot easily be quantified by numerical statistics or values (Beetham and Demetriades, 2007). However, while recognizing that they are of course inseparable, because my investigation was primarily related to organizational policy and practice, rather than individual beliefs and practices, I have used semi-structured interviews in research presented here, as this enables a more structured conversation about the organizational practices that I was investigating.

4.5.2.2 Data analysis

Data analysis of quantitative research presented in chapter 5 is discussed in that chapter. This section describes the way I have analysed interview data (chapters 6 and 7). Chapter 6 includes interviews from two studies with managers (Grosser and Moon, 2008; Grosser et al., 2008), and chapter 7 includes interview data from my third study, which was with leaders of women's NGOs. Qualitative data collection and analysis is an iterative and flexible process as conceptual categories

¹ Originating in the work of Kurt Lewin (Adelman 1993), action research is 'an umbrella term [describing] a host of activities intended to foster change' (McInnes et al., 2007:381), in which 'it is taken as axiomatic that the inquirer is connected to, embedded in, the issues and field they are studying' (Marshall and Reason, 2007:368). Inasmuch as action research is 'a process whereby some of those in the organization under study participate actively with the researcher throughout the research process from the initial design to the final presentation of results and discussion of their implications' (McInnes et al., 2007:382), this thesis does not fit the criteria of an action research project, and therefore is not described as such.

are continually refined (Charmaz, 2006). The analysis needs to be 'tightly linked to the data' and its collection so that the resulting theory is convincingly grounded in the evidence (Eisenhardt, 1989:532). Viewing 'the analysis of data as feeding into the research design and data collection' is at the heart of a grounded theory methodology (Hammersley and Atkinson, 1995:205). The data collection techniques described in chapters 6 and 7 provide some illustration of this point.

Qualitative research does not aspire to build theory through generalizing, as most positivist research does. Indeed, Bourdieu destabilises the injunction to generalise by pointing to the fractal nature of reality, the particular in the general and the general in the particular: 'the body is in the social world, but the social world is in the body' (1982: 38). The idea of the particular in the universal, and vice versa, is at the heart of qualitative, reflexive research. Qualitative research mostly contributes to theory development through an inductive rather than a deductive process of data analysis. Grounded in the empirical data, and in some cases described as grounded theory (Glaser and Strauss, 1967; Charmaz, 2005), this process involves naming observations, and 'By comparing data observations with each other and to provisional names assigned to them, researchers attempt to develop common and distinct conceptualizations for multiple observations across a data set' (Locke, 2008:103). While Glaser (1992) focuses on letting concepts emerge from the data, Strauss has increasingly encouraged reflexivity, acknowledging researcher agency in the interpretive process (Strauss and Corbin, 1998).

The semi-structured nature of my interviews provided some structure for the data analysis, as did the literature which informed the research design, however conceptual categories also emerged from the interviews. In order to facilitate this process I took notes immediately after each interview where I jotted down my thoughts relating to emerging themes and their relationship to each other. Soon thereafter I listened to the interviews, taking another set of notes. Sometimes I emailed interviewees for clarification or to ask additional questions. I used this process to reconsider my interview questions, and sometimes subsequently added notes to the interview questionnaire, changed the order of the questions, or inserted an additional question before conducting the next interview. Throughout this process I kept an ongoing record of significant themes, or categories of data, emerging from the interviews. In this way I began 'classifying or labeling bits of data' (Spiggle, cited in Anastadiasis, 2010:82). I also reflected on how different issues were prioritized by different interviewees.

Sometimes I reflected upon emerging themes in the interview itself. This was because while preparing for my interviews with leaders of women's NGOs I carried out a pilot interview. The interviewee was aware that this was a pilot, and was extremely understanding as I stopped and thought aloud about the data being generated at various points in the interview. As I reflected aloud I outlined themes in what she was saying, took notes, and clarified further questions that I needed to ask. At several points she commented on my reflections and added new points of interest. This made me aware that such reflections could enhance the interviews by providing opportunities for clarification and correction, and for the interviewee to reflect upon our discussion themselves. At these points interviewees would sometimes raise new themes that I had either missed altogether, or perhaps failed to note the significance of.

Hammersley and Atkinson (1995:210-211) suggest that it is essential to become thoroughly familiar with the data and in doing so 'use the data to think with' seeking out interesting patterns, surprises, inconsistencies and, in the process, generate 'useful analytical concepts.' For this reason I found it very helpful in the first of the studies discussed in this thesis to transcribe the interviews myself. While time consuming, this gave me the chance to become familiar with the tone of voice of my interviewees, their pauses as well their words¹, to re-assess the flow of the interviews, and to think about how I might improve on my interviewing technique. For example, despite the time constraints involved in interviewing busy people, I noticed that sometimes I needed to leave more time for reflection on the part of the interviewee before moving on to the next question. In subsequent research I had the interviews professionally transcribed due to time constraints, however I listened to the interviews while reading the transcriptions in order to correct mistakes therein, and my earlier experience of transcribing informed the way I listened to and learnt from this data².

During the process of data collection, and afterwards, there is a constant vigilance for the emergence of categories and themes from the sub-stratum of data, catalysed by a process of coding and re-coding, in order to 'reach a position where one has a stable set of categories and has carried out a systematic coding

¹ However, I did not attempt a conversation analysis of the speech pattern of my interviewees, because my primary interest was in what was said as opposed to how it was said. Thus, here I simply noted where interviewees might have been doubtful, and additional clarifying questions that might have been helpful.

² In using quotations within the final text, 'Some transcription details have been omitted in the interest of readability' (Poland, 2003:272), but this was done after the analysis stage and with attention to retaining the original meaning of the quotes' (Anastasiadis, 2010).

of all the data in terms of those categories' (Hammersley and Atkinson, 1995:213). In reading and re-reading each interview transcription I noted themes as I read, marking these initial codes in the margins of the text. 'The next stage is the 'systematic sifting and comparison' to seek mutual relationships, internal structures and, eventually, typologies, hypotheses and theory Fetterman (1989:101)'. While I find the literature on how to structure this process of analysis helpful, it is also true that this is an intuitive process.

By the time I analysed the third set of data (interviews with NGOs) I began working on the electronic versions of the transcripts, highlighting the data that I wanted to use in colour, and noting data category codes with initials, or brief descriptions in comment boxes. I did not use different colours for different codes, as I had seen others do¹. However, I soon progressed to assigning a colour to each whole interview transcript while still marking the categories of data in the text with initials or abbreviations. Thus, as I moved from organising my data within each transcript, relating to each individual interviewee/organization, to organising it by theme across organizations, I could still keep track of the organizations as I progressed. I found this helpful because, while reading through data relating to each emerging theme, or code, I was simultaneously alerted to which interviewee was speaking, and thereby which organization was being represented. I could often hear the interviews as I read, so in some ways this colour coding by organization was redundant, however I think the heightened awareness of the context provided by the organizational colour codes facilitated an ongoing reassessment of the significance of the data.

Once all interviews were transcribed (for each study) and marked up, I read these again in succession, altering my initial codings, noting themes that linked them. I returned to each many times as I compared and contrasted them. I also noted comments that were unique to one or two interviewees, and looked for similarities between such data, such as the industry sector of the company, or the type of NGO (service delivery or advocacy for example). 'Organising the data in itself involves a form of analysis' (Wood and Kroger, 2000:181), and I found themes and storylines emerging as I worked with it.

It is also true that 'Writing about qualitative data cannot be separated from the analytic process' (Marshall and Rossman, 1995:117), but is 'intrinsic to the analysis' (Atkinson, 1991:164). One does not write-up data, but rather one writes

¹ I had seen the utility of colour coding in a presentation by Hannah Noke while attending a qualitative methods PhD course.

with data. I found that although I had clarified important themes in my data, and relationships between these, once I began drafting final papers or chapters, the data sometimes took on a different shape or meaning as I wrote. Thus I learned new things and saw new connections as I brought the data together into a coherent story for publication. Social construction research tells us that we construct knowledge rather than finding it, and I was pleasantly surprised to find that, while based on as rigorous data categories as possible, the writing process remains a creative one. I presented my research at several conferences during the time of writing this PhD, and submitted some of it for publication (see publications list page iii) I found this invaluable in terms of getting peer comments. I also discussed the research methods and findings from my studies of corporate reporting with my NGO interviewees, both in order to share these results, and to solicit their views and comments on this issue (chapter 7).

Finally, data generation, data analysis and writing involve issues relating to research ethics, including transparency about research processes, confidentiality and consent. Each interviewee in these studies was asked whether they were comfortable with the interview being recorded. In the few cases that such consent was not forthcoming notes were taken instead, and assurance of confidentiality was confirmed by email. In Australia each interviewee signed a consent form at the beginning of the interview. In cases where the interview was recorded and quotes were identified for inclusion in publications, these were sent to interviewees for permission to quote, and changes made to the text where necessary. While some interviewees said they were comfortable being identified, many were not. In the end all quotes were used anonymously. Further comments relating to the anonymity are included in the relevant chapters in this thesis.

4.6 Research Limitations

There are numerous limitations to the research presented in this thesis, several of which are discussed in the empirical chapters themselves. One of these limitations derives from the fact that the data collection on corporate reporting was carried out four to five years ago. While company reporting does not appear to have significantly improved since this work, according to limited studies since¹, the context of reporting on gender issues has changed in the three countries included in the research. In particular the regulatory context has changed, as evidenced in

¹ Indeed it may have become more limited in the USA according to SIRAN 2008. A recent study of diversity reporting in the UK found that reporting of gender workforce data continues to be limited in large companies (IFF, 2009).

the UK Equality Act (2010), and new reporting rules for the ASX, and the SEC rules (see Appendix 1). Thus, while my publications on this issue have been used to inform debates about disclosure regulation in the UK (e.g. GEO, 2010¹), the views of managers might have changed in response to these changing contexts, as well as in response to the recent global recession².

With regard to research with women's NGOs, limitations include the fact that few of these organizations have engaged as yet in the field of CSR in much depth. I was unable to interview women's NGOs in the USA, where circumstantial evidence suggests that they have been more involved with corporate accountability issues, such as investor resolutions on gender issues for example. The study has also been limited by the fact that I did not interview women's NGOs that specifically represent ethnic minority women, and women from other diversity groups.

I am aware that, in the light of my discussion of social constructionism in this chapter, the use of the term 'Findings' to describe the research outcomes emerging from my empirical research appears incongruous. Clearly I do not believe that I went out and 'found' my data as independent objects. This terminology arose initially from my quantitative content analysis of company reports, and was then extended within those studies to describe the accompanying analysis of interviews concerning company reporting. Having the term 'findings' embedded in these studies meant that I have adopted this terminology in many parts of this thesis for reasons of consistency. However, this term refers here to things I found out, or learnt during the research process, or what might better be termed research outcomes. Thus I also use the term research outcomes in this thesis (e.g. chapter 7, 8), and the two terms can be regarded as effectively interchangeable in the context of this work.

There are inevitably limitations inherent in the process of bringing three separate studies together within one thesis. In particular, the research design of the first two studies was developed prior to my review of the GOS literature, which has been critical to the research design of this thesis. This said, my research design here has also been informed by those previous studies to some extent (chapter 2). While the incorporation of earlier work enabled that research to be

¹ Jeremy Moon and I were consulted about our research on corporate reporting (Grosser and Moon, 2008; Grosser et al., 2008a) by the office of the Minister for Women (UK), as well as staff at the Government Equalities Office during the time that the Equalities Bill was being drafted.

² IFF (2009) found continued evidence of the limitations to the business case for diversity reporting, as evidenced in my work.

contextualized within the broader CSR and GOS literature¹, and facilitated an exploration of the wider significance of those findings, it has meant that the structure of the thesis feels rather unwieldy at times, as for example in the use of tertiary research questions, and the description of methods within each empirical chapter. However, the sequential nature of the studies has also been beneficial. It allowed learning from one study to be incorporated into the next, and enabled me to feed research findings from the first two studies into the third study (with women's NGOs), and to learn from the reflections of my interviewees upon that data (chapter 7). The studies presented here also draw upon different literatures. The interdisciplinary nature of the research in this thesis somewhat reflects the interdisciplinary nature of CSR studies, and can be regarded as both a weakness as well as a strength.

I know that I am not the first feminist PhD researcher to reflect on the PhD academic process from a gender perspective. Suffice it to say that while I have immensely appreciated the time to reflect in depth about a number of issues while working on this thesis², the view of the researcher as setting out individually to extend the 'frontiers' of knowledge' seems to me incongruent with many of the central elements of feminist research. Gherardi argues that 'feminism is not only a theory, but is mainly a practice. And it is a collective practice' (Gherardi et al., 2003:334). Marshall (2000:169) asks 'What does or would it mean to have a more relational appreciative model of academic life?'. On this point I wonder how such a model might be applied to the PhD process. I think this is a question that relates to debates about the politics of knowledge (e.g. Gherardi, 2010), and to what is considered to be a contribution to knowledge. I am pleased to see new models for more collaborative and practice based PhD research developing in British universities in the management field³, which I believe might be more in line with feminist research philosophy. I think this thesis might have benefited from such a collaborative and practice oriented approach.

It seems relevant to observe that both my supervisors for this thesis are men, and despite one of them having published research on gender issues, neither would claim to be an expert in gender studies. Both supervisors have been supportive, encouraging, and challenging in numerous ways. I have presented

¹ The data on CSR reporting included in chapters 5 and 6 was originally discussed mainly with reference to social accounting literature, rather than the wider literature on CSR theory, and gendered organizations.

² I think of this with reference to Virginia Woolf's (1929) 'A room of one's own'.

³ E.g. see <http://www.herts.ac.uk/courses/organisational-change.cfm>

research at various conferences, seminars and workshops on diversity, CSR, corporate governance and social accounting, and discussed my work with scholars working on CSR and gender. In October 2008 I convened a multi-stakeholder workshop at ICCSR, Nottingham, on gender and responsible business, at which I presented some of the core elements of this thesis. However, while, for the purposes of research on CSR a business school base is helpful, I believe that my work would have benefited from a more systematic and ongoing debate with a wider field of feminist scholars, or what one might call a feminist research community.

4.7 Conclusions

This chapter has revealed the essentially social constructionist nature of my research, and explained how this fits with much feminist and organization scholarship. It has explained the feminist theoretical perspective adopted here which draws upon what has been categorized as a liberal feminist gender mainstreaming approach to change, and socialist feminist research on organizing as a gendered process. With reference to feminism as a reflexive, political and emancipatory practice, I have explained my research as a pragmatic, critical engagement with the field of CSR, with a primary interest in organizational change. As explained here, the research focuses on women, but attempts in several ways to take account of the intersectional nature of oppression.

This chapter has also laid out a map of the primary, secondary and tertiary research questions which are used to carry out the research. It has described the use of three separate studies in this thesis employing quantitative methods to analyse corporate reporting on gender issues (chapter 5), and qualitative interviews with managers (chapter 6), and with leaders of women's NGOs (chapter 7). While the data generation techniques are described in the empirical chapters themselves for reasons of clarity, the methods of data analysis employed in analysing all the qualitative data in the thesis have been described in this chapter. The limitations of the research have also been outlined here. The three studies presented in this thesis have been informed, contextualised, and brought together to contribute to a feminist analysis of CSR as a governance process which this thesis develops. I now turn to the first of my empirical chapters.

CHAPTER 5. CORPORATE REPORTING, CSR AND GENDER EQUALITY: WHAT COMPANIES REPORT TO THE PUBLIC DOMAIN.

5.1 Introduction

As noted in chapter 3, CSR has been associated with a dramatic growth in the reporting of corporate social, as well as environmental policies and programmes, and sometimes their performance and impacts. KPMG (2008:4) argues that 'corporate responsibility reporting has gone mainstream - nearly 80 percent of the largest 250 companies worldwide issued reports'. Thus, the growth of CSR has seen a move away from corporate claims of non-responsibility (Acker, 1998) to a significant rise in corporate claims of social responsibility. The quality as well as the quantity of corporate disclosures has come under increasing scrutiny, as evidenced, for example, in the annual ACCA Awards for Sustainability Reporting in a number of countries and regions. The question therefore arises as to the ways in which this CSR practice now includes attention to gender issues¹. This relates to primary research question A in this thesis.

Corporate reporting on gender equality is also an important issue for the argument of this thesis because it relates to organizational change. Primary research question B is concerned with the possible contribution of CSR practice to organizational change relating to gender issues. As identified in chapter 3, transparency and accountability to stakeholders is a key CSR issue relating to corporate and societal governance: 'The whole *raison d'être* for social and environmental accounting lies in its potential to make certain aspects of corporate activity more transparent to external stakeholders, who may then be empowered to hold corporate management accountable for their actions insofar as they are affected by them' (Owen, 2003:2). Corporate reporting can therefore facilitate CSR drivers and the process of co-regulation of business on social, including gender, issues and may thus facilitate organizational change.

Tsoukas (1997) notes how we can be tempted to think that our desire for transparency and social regulation will be realized through greater knowledge in

¹ Owen and O'Dwyer (2008) document the rise of social and environmental reporting, particularly in Europe in the 1970's, which they explain 'as a consequence of the debate ...concerning the role of the corporation in society at a time of rising social expectations and emerging environmental awareness'. They argue that companies used public reporting to promote an image of corporate responsiveness, and note a focus on reporting on employment issues. This included some reporting of quantitative indicators, and a focus on equal employment opportunity (Ernst and Ernst, 1978 in Gray et al. 1987). They document the decline of CSR reporting in the 1980s reflecting changing economic and political context, and its rise again in the 1990s, led in particular by environmental reporting.

the form of 'objectified, abstract, decontextualized information' (1997:828). It could be argued that company reports often provide just this. He warns that such information may not necessarily lead to the improvements we hope for (see also Strathern, 2000, and Adams and McPhail, 2004). Nevertheless, social accountants have argued that, while insufficient on its own, such information is one key element of effective governance and accountability processes. This rationale appears to have encouraged the inclusion of clauses relating to private sector reporting on equal pay in the UK Equality Act (2010) where it is argued that:

'By itself information does not bring about the actions necessary to close the gap between men's and women's pay, but it does enable questions to be asked... this is what transparency means – making visible the outcomes of policies and practices that determine men's and women's pay in ways that enable comparisons to be made between organizations and between sectors... While neither the Commission, nor any of our key stakeholders, see transparency as a complete answer, we do believe that there is a consensus that openness must be part of any strategy to reduce the pay gap¹.' (GEO, 2010:7-8).

Corporate social reporting may also be important in organizational change processes to the extent that it facilitates internal accountability and responsibility for social, including gender, issues (Chapter 6). Yet, Opportunity Now (ON) benchmarking results show that 'the public sector significantly outscores the private sector in public reporting of gender equality, diversity and inclusion performance' (Opportunity Now, 2009:11).

Using content analysis of company reports this chapter addresses many of the secondary research questions in this thesis. In particular it explores what companies report to the public domain about gender equality, and what they do not report, including how transparent they are about their progress (or lack of it) on this issue. Thus all the research presented in this chapter addresses secondary research question 5: *To what extent has CSR enhanced corporate accountability to external stakeholders on gender equality issues?* In order to address this question the content analysis examines not just what is reported, but also where information about gender issues is reported, and particularly the extent to which this reporting takes place through CSR/sustainability reports². Company reporting on gender issues is also of interest to internal stakeholders (chapter 6).

¹ It continues: 'The Government has national targets to reduce the gender pay gap. But to tackle inequality we must be able to see it. We know that across the country there is an overall pay gap between men and women of 22.0% based on median pay for full and part-time workers. However, we do not know what the picture is by employer or employment sector. Given that 79.1% of the population is employed in the private and voluntary sector it is essential that we work with this sector if we are to reduce these labour market disparities' (GEO, 2010:140).

² I have used the term 'sustainability' as well as CSR when referring to corporate social and environmental reporting because this term is used by the ACCA and by some companies when naming or describing their reports. However, recent evidence has shown that increasingly companies are using

Through the content analysis presented here this chapter also addresses several of my other secondary research questions. An assessment of company reporting of gender related policies/commitments/rhetoric addresses secondary research question 1: *Does CSR include new organizational language, commitment, and/or rhetoric, with regard to gender equality?* While reporting of corporate programme/actions related to gender equality is also noted in this chapter, the main focus is on reporting of performance information/indicators. Thus, this chapter addresses secondary research question 2: *To what extent has CSR practice involved the development of gender equality indicators, including indicators relating to work-life balance?*

In addition, by searching for data relating to corporate gender impacts in the supply chain, the community, and with regard to consumers this chapter addresses secondary research question 9: *Does CSR contribute to widening the scope of corporate responsibility for gender equality, beyond home country workplace issues?* This issue is not addressed in previous literature on gender reporting. Finally, this content analysis begins to explore the drivers of company action, and reporting, on gender issues (secondary research question 4), which will be addressed further in chapter 6, and the involvement of women as stakeholders in company reporting processes (secondary research question 3), which is addressed in chapter 7.

These secondary research questions are operationalised in this chapter through the use of eight tertiary research questions specifically relating to company reporting. These are listed below. Links to the secondary research questions are given beside each tertiary research question. Please see table 4.1 (Chapter 4, p.110) for an overall map of the research questions.

- a. *To what extent does company reporting on gender equality take place through CSR reports and websites? (Secondary research questions 5, 1, 2)*
- b. *To what extent has the increase in company social and environmental reporting included rhetorical or policy statements with regard to gender equality? (Secondary research questions 1, 5)*
- c. *How much reporting takes place on the issues of concern to stakeholders as manifest in the reporting indicators chosen for inclusion in this study? (Secondary research questions 3, 4, 5)*

the terms corporate responsibility or corporate social responsibility in their reports, rather than sustainability (KPMG, 2005). While there are significant differences between the concepts of CSR and sustainability I use them interchangeably here with reference to reporting because this reflects company reporting practice.

- d. *In what ways has company reporting moved beyond the reporting of policies and programme information, to make gender equality performance information available to stakeholders? (Secondary research questions 2, 5, 6¹)*
- e. *How are work-life balance issues reflected in company reporting? (Secondary research questions 2, 5)*
- f. *To what extent do companies report on their governance and management structures relating to gender equality? (Secondary research questions 5)*
- g. *To what extent does company reporting on social issues include indicators relating to gender equality beyond the workplace, concerning other stakeholder such as consumers, suppliers and the community for example? (Secondary research questions 9).*
- h. *What do companies report about the drivers of company action and reporting on gender issues? (Secondary research questions 4)*

Section 5.2 addresses the literature on corporate reporting relating to gender equality, and notes various stakeholder perspectives on this issue. Section 5.3 lays out the methods used in this study, and section 5.4 reports the findings. The chapter ends by discussing the findings and their implications for this thesis (section 5.5).

This chapter, and the one which follows, use data that has been published in Grosser and Moon (2008) and Grosser et al. (2008), however, here the data are re-analysed and contextualized with reference to the research questions addressed in this thesis. The findings from this content analysis are important for the argument of the thesis for what they tell us about the state of corporate transparency on gender issues. They also provide the basis for interviews with company managers presented in chapter 6.

5.2 Corporate Reporting on Gender Equality Issues: Content Analysis and Stakeholder Perspectives

In the academic literature feminists as well as social accountants have noted the political nature of accounting systems (e.g. Rubery, 1998; Rees, 1998; Ellwood and Newberry, 2007). Adams et al (1995) reveal a long-standing assertion of 'the potential influence of the corporate annual report and accounts in shaping what is considered important in society (Burchell et al., 1980)'. Adams and Harte (1999:1) argue that "accounting has the potential not simply to reflect (economic) reality, but for it to construct (economic) reality". This literature has

¹ Secondary research question 6 is mentioned here because this information is also important to internal stakeholders.

suggested company reporting on gender equality has been presented in such a way as to shed light on some activities with the express purpose of casting other activities into darkness. Within mainstream (as opposed to social) accounting literature, feminists have asserted that:

'accounting and finance is implicated in perpetuating gender inequality, and the relationship between accounting, gender and feminism remains an area of significance in accounting research in the twenty-first century, in the interests of realising social justice and equity' (Haynes, 2008:540)¹.

GOS scholars have also discussed accounting. Acker (1998:201) argues that

'Accounting accounts for the costs of production and finance, and is focused on accumulation and profit ... In the process, accounting defines what is outside the organization, what it is not responsible for – damage to the environment, the costs of raising and educating the next generation of workers, the costs of caring for the homeless or impoverished elderly'.

Marshall (2007:168) notes in relation to accounting that 'what cannot be easily counted tends not to be noticed or valued'.

The social accounting literature has focused on gender issues in the workplace, and shows that historically company reports have revealed little about women's employment and advancement and equal opportunities (EO) (e.g. Tinker and Neimark, 1987; Adams et al., 1995; Adams & Harte, 1999; Benschop & Meihuizen, 2002; Gray et al., 1987). Adams et al (1995) studied reporting by the top 100 UK companies for year ending in 1991, examining disclosures in annual reports, other evidence of commitment to this issue, and reference to external pressures to report. They found a significant amount of reporting of gender equality policies, but note (p.87) that 'Only a very small number of firms referred to their monitoring of employment of minority groups and very few take the opportunity to disclose any breakdown of employees by number.' They contend that the lack of corporate reporting on Equal Opportunities (EO) hindered the work of the Equal Opportunities Commission (EOC) in investigating particular firms and sectors, and limited debate on this aspect of corporate performance.

In their longitudinal study of the annual reports of the top 100 British firms, and focusing particularly on major banks and retail firms, Adams and Harte (1999; 1998) explore the portrayal of equal opportunities in the workplace. Through case studies they find detailed performance data collected for internal purposes² which are not reported or even summarised in external company reports. They note

¹ Feminist research in the field of accounting has mostly addressed equal opportunity within the accounting profession, particularly in the USA, often 'exploring gender divisions, while doing little to contest them' (Haynes, 2008:542). As the accounting profession is not the focus of this thesis, these debates are not discussed in this chapter.

² e.g. to monitor compliance with EO legislation in case of investigation or court against them.

(p.8) 'limited corporate accountability on EO performance', and, in particular, 'the absence of targets and performance data, and the non-disclosure of critical matters such as complaints and tribunal cases'. In light of these findings they propose that firms should:

- Publish details of EO policies
- Report on the achievement of policies
- Report quantified EO targets and their monitoring results
- Publish details of EO investigations and complaints
- Introduce EO information systems with the assistance of workers and statutory EO organizations

(Adams and Harte, 1999).

These findings informed the design of the empirical research in this chapter in that, while analysing data on corporate reporting of policies, programmes and targets relating to gender equality, the focus is primarily on the reporting of performance information. Several influences have encouraged this focus in the research. If we view company reporting as a process which can inform stakeholders, enabling dialogue with companies about their social, including gender impacts, then the extent and quality of this reporting will largely determine the extent to which informed engagement is possible on the part of stakeholders. Corporate policies are not sufficient to integrate CSR practice within firms (e.g. McVittie et al., 2003; UNHRC, 2008). Thus, reporting of CSR policies is insufficient for transparency (Adams and Harte, 1998; 1999). Indeed, reporting of corporate EO policies may allow employers to position themselves as non-discriminating while continuing to marginalise and discriminate (McVittie et al., 2003, Adams, 2000. See also Coupland 2005¹).

Thus, there have been calls for increased reporting of performance information by a variety of stakeholders arguing that such information increases corporate accountability as compared with reporting of policies and programmes. For example, the EHRC (2008:42) believes data reported should be 'designed to get at real outcomes rather than merely to describe processes or procedures'. Similar arguments have been made with regard to reporting on equal pay by women's NGOs (e.g. Lewis and Smee 2009²), and investors (Henderson, 2002). The latter

¹ Coupland (2005:363) describes a 'more recent academic focus which problematises simple dissemination of information about CSR activity and instead regards these activities as legitimating devices'. By focusing on the reporting of performance information my work aims to help us distinguish those companies which are implementing policies rather than just publicising them.

² Lewis and Smee (2009:14) note: 'We have seen how in Sweden and Quebec, as well as domestically within the public sector, increased transparency in pay reporting, combined with an onus on the employer to remedy identified pay discrepancies, can achieve impressive results. We must now

have argued that transparency with regard to equal pay can reduce the risk of litigation. Unions have also called for greater disclosure of equality data, including gender/diversity workforce representation, and details of equal pay audits, to enable union pension fund trustees and other shareholders to monitor company performance (TUC, 2004). Interestingly for the argument of this thesis, US investors have called for increased reporting of performance information because it can facilitate organizational change: 'Public disclosure of diversity data – specifically, data on the most senior positions – is an effective incentive to develop and maintain innovative, effective programs to break glass ceiling barriers' (Glass Ceiling Commission (U.S), 1995:15). Lamenting a decrease in EEO disclosure by US companies since 2005 Calvert (2008:14) argue that 'corporate disclosure of diversity demographics data, such as EEO-1 data, is critical to understanding and addressing the effectiveness of diversity initiatives, as these data identify the extent to which women and minorities are moving up the corporate ladder'. US investors have argued that reporting performance data is essential for them as stakeholders in companies because: "Without adequate EEO¹ disclosure, SIRAN² analysts are not able to assess certain risks and opportunities associated with existing or potential investments" (SIRAN, 2005:3). These arguments align with those in the gendered organization studies (GOS) and gender mainstreaming (GM) literatures asserting the importance of gender-disaggregated data, and gender indicators in organizational change processes (chapter 2). These viewpoints are also supported in the SRI literature (see also Schepers, 2003; Schepers and Sethi, 2003), and in new reporting requirements relating to the percentage of women on corporate boards being introduced in several countries (see Sealy et al 2009, Appendix 1).

Increased attention to disclosure of performance data is not unique to the gender/diversity agenda, but applies to CSR/sustainability reporting generally. The GRI's latest (2006) reporting guidelines call 'for a greater degree of quantitative disclosure than its predecessors, which were rather more confined to qualitative issues such as policy and associated programs description' (Owen and O'Dwyer, 2008:395)³. Research on corporate disclosure of performance information relating to gender issues is clearly of interest to a range of

acknowledge the imperative for a transformative approach which transfers the onus from employees to employers, and compels workplaces to shine a spotlight on pay within their workforce. Women's NGOs have called for increased corporate transparency on gender issues in the USA (e.g. for publication of company EEO diversity data by Wal-Mart and Home Depot).

¹ Equal Employment Opportunity

² Sustainable Investment Research Analyst Network

³ The GRI (2006:4) argues that reporting involves 'measuring, disclosing and being accountable for organizational performance towards the goal of sustainable development'

stakeholders with regard to organizational change on this issue¹, and will facilitate assessment of the extent to which corporate reporting on gender equality in the workplace has improved in the last decade by moving beyond the reporting of mere policies to give a public account of performance. While previous studies enable an assessment of progress only in the UK, research presented in this chapter will help establish the extent to which the growth of CSR reporting has contributed to corporate transparency on gender issues.

Debate about corporate reporting on gender issues in the workplace reflects a growing interest in the literature, and on the part of practitioners, in human capital management (HCM) generally, and in organizational reporting on HCM, (e.g. Mayo, 2001; CIPD, 2005; Scarbrough and Elias, 2002). For example, this thesis has noted renewed focus on corporate transparency within UK government equality policy (GEO, 2008; 2010). Policymakers increasingly regard reporting as a way to encourage organizational change, believing that external reporting will lead to cultural change because 'The evidence shows that the more open organizations are, the more likely they are to make progress in co-operation with their employees.' (EHRC, 2010:67). The EHRC also believes that such reporting will encourage compliance with equality law: 'In a recent survey by the National Employment Panel, 83 per cent of employers said that they believed they could violate equality legislation with impunity' (EHRC, 2008:6-7). Thus:

'New legislation is needed but its purpose must be to engineer *cultural change*, spreading knowledge and information....where we put greater power into the hands of individual citizens, consumers, shareholders and employees to hold employers...to account... We have to look at how social norms – not only the law – can change people's behaviour, persuading them to do things which are good for them and society'' (p.7. My italics).

This statement echoes calls in the academic literature for reporting that would 'enable stakeholders to assess the extent to which organizations followed their legal responsibilities' (Owen and O'Dwyer, 2008:391. See also Gray et al., 1987, and Coupland, 2005). Here we see evidence that debates about CSR reporting are increasingly positioned within a wider discussion about effective regulation and governance.

The UK government also believes that corporate reporting can enhance the business case on equalities issues, thus building on the work of Kingsmill (2001)

¹ The gender indicators in the GRI have been limited to date (Grosser and Moon, 2005) but are currently being updated as a result of pressure from a range of stakeholders. (see GRI-IFC, 2009, and chapter 8).

who, with reference to the old adage that 'what gets measured gets managed' argued:

The driver of the virtuous circle in which business incentives prompt a strategy to promote diversity, which in turn deliver greater profits, is information. This means information and quantitative data available at the firm level to generate both an understanding of where best practice lies, and a situation in which those firms which are getting their human capital management right are rewarded through higher levels of investor confidence and ultimately high shareholder value (Kingsmill, 2001:51).

In order to encourage this process the Equality Act (2010), includes clauses relating to transparency in the private sector, and incorporates equality issues within clauses relating to public sector purchasing agreements¹. Thus corporate reporting is regarded as important in facilitating market, as well as government and civil society actors to advance social agendas.

CSR reporting is not discussed in any detail in earlier literature on gender equality reporting. This may be because CSR was not a strong trend at that time, and thus few companies published CSR reports. More recent literature, which explicitly places corporate reporting in the context of CSR (e.g. Owen and O'Dwyer, 2008), does not address gender issues specifically. Research on diversity reporting (e.g. Singh and Point 2004, 2006), mostly does not distinguish gender equality either². Thus the research presented in this thesis has helped to fill this gap in the literature. Since this study the UK government has commissioned further research on private sector reporting of workforce diversity data (IFF 2009), and of data on equal pay (IFF, 2010). However, that research does not distinguish CSR reporting in particular. Research presented in this chapter specifically elucidates the role of CSR reporting for transparency on gender issues. Thus these studies helps us to assess how gender issues are addressed in CSR practice (Research question A in this thesis)³. Reflecting the social accounting literature (see Owen and O'Dwyer, 2008), and national and international legislation, the current study explores corporate reporting on gender equality in the workplace⁴. However, it also

¹ The issue of transparency in the private sector is considered sufficiently important that: 'We will review progress on transparency and its contribution to the achievement of equality outcomes and, in the light of this, consider, over the next five years, using existing legislation for greater transparency in company reporting on equality.' (GEO, 2008:18).

² Gender tends to get 'lost' within much diversity research and practice (e.g. Woodward, 2005).

³ It important to note two relevant issues here: Firstly, that some have argued that 'rather than the production of stand-alone reports signalling the growing importance of CSR considerations' they may 'function to peripheralise the information' (Coupland, 2006:865). Secondly, that KPMG (2008) suggests that there may be a rising trend for companies to report more CSR information within their Annual reports in the future.

⁴ Owen and O'Dwyer (2008) note a focus on reporting on employment issues, especially in Europe, within corporate reporting practices in the 1970s in particular. With regard to reporting on equal employment opportunity they note some reporting of quantitative indicators during this period (e.g. Ernst and Ernst 1978). Such reporting may have been facilitated by the requirement to report these indicators to government under the 1967 Race Relations Act (Appendix 1).

presents data about reporting on gender relating to other stakeholder groups. Such data have not been noted in the previous literature.

The data in context

Prior to describing the methods used and the key findings of the research, this section places this chapter on company reporting in the context of the overall objectives of the thesis. In section 5.1 and 5.2 I have explained the purpose of the current chapter, and noted that decontextualized, abstract and objectified information cannot alone fulfill our desire for transparency, or enable social regulation. In this way I have problematized the reporting of performance data by companies. However, I have also noted that reporting of performance data, as well as programme information, is called for by social accountants and by policy makers. I note here that the research presented in this chapter was originally carried out primarily in order to make a contribution to the social accounting literature (see Grosser and Moon, 2008 and Grosser et al., 2008). The methods used for data collection were developed with reference to social accounting research practice (section 5.3 below), and, as noted above, the focus on performance data in this chapter was deemed particularly important by social accountants working on gender equality, and other equality issues. Thus the research was designed to address previously identified gaps in social accounting research. It was also designed to inform feminist practice (see below).

I am aware that the research presented here could be considered incongruous in the context of a broader social constructionist study of gender equality and CSR (chapter 4), because the tables in section 5.4 contain information that may appear to be considered as objectified facts about company performance. There are two issues to discuss relating to this point. First, as noted in section 5.2, along with many social accountants I regard corporate accounting practices and systems as essentially political in nature. I view social accounting data categories as entirely socially constructed (see section 5.3.2.1 below). Thus, rather than just exploring what companies choose to report on the issue of gender equality, I draw upon feminist literature and practice in the process of deciding the categories of data I am going to search for prior to looking at company reports. With reference to these categories I then note what is reported by companies, and what is not reported. In this way I try to ground my analysis of company reporting in feminist, as well as corporate, conceptualizations of what data is important. Second, by way of clarification, I do *not* regard the data reported by companies uncritically, as statements about the truth. Indeed, I do not try to

establish whether any of the facts reported about gender equality by companies are true or not. Rather the aim of the research is to ascertain the extent of corporate reporting to the public domain on this issue. In this sense this chapter presents the start of a journey. Gherardi (2010) notes that making women visible is often the first issue that needs to be addressed in any new field. Thus, finding out the extent to which women, and gender equality issues, are visible within CSR reporting can be regarded in this thesis as just the beginning of a conversation, rather than as an end in itself.

The contribution of this chapter within the thesis thus derives partly from the fact that the data herein did in fact facilitate my conversations with managers about corporate transparency. A detailed analysis of company reporting on gender issues was an essential step in preparation for my interviews with corporate managers presented in chapter 6. Without this content analysis of individual company reports, and of reporting by a group of leading companies, those conversations would have lacked depth and detail. Drawing upon the content analysis enabled me to interrogate managers about their reporting on specific issues, such as equal pay, in an informed and challenging manner, moving those conversations beyond general discussion about good practice. I note elsewhere (chapter 4) that quantitative research is often used to inform qualitative research.

Beyond contributing to my interviews with managers, the research presented in this chapter has been essential in enabling me to address secondary research questions 1 and 2 of this thesis, as well as helping me to answer several other of my research questions. While interviews are often a rich source of data, without this quantitative research I believe I would have been overly reliant on managers' views about the development of corporate rhetoric and reporting indicators relating to gender equality.

Finally, as noted in chapter 1, within this thesis I have re-analysed the research on CSR reporting which I originally undertook with reference to the social accounting literature. My exploration of new political theories of CSR in particular (chapter 3) has enabled me to reassess the political significance of the data presented in this chapter. I am primarily interested in information as power within new governance systems. The data presented here are best understood within this wider political context, and should be read with this in mind. An important question, therefore, is whether the research presented in this chapter is of interest, or use, not just to social accountants and to researchers from other

disciplines, but to practitioners, and particularly feminist practitioners. On this point I note that this content analysis has been used by feminists in government, where it has informed discussion of gender equality reporting indicators relating to the private sector (GEO, 2010). It has also been used within feminist approaches to reforming the Global Reporting Initiative's sustainability reporting framework with the aim of improving the gender sensitivity of the indicators therein (e.g. GRI-IFC 2009, chapter 8). While these initiatives both represent modest contributions to change, they are nonetheless two small steps relating to gender equality and transparency within mainstream government and CSR practice.

5.3 Methods

As explained in chapter 4, for reasons of clarity, detailed data collection methods are described in the empirical chapters within this thesis. This analysis of corporate reporting on gender equality takes place through two separate, consecutive studies. This section describes the sample selection (section 5.4.1) and content analysis methods (section 5.4.2) used in the two studies drawn upon for this analysis.

5.3.1 Sample

5.3.1.1 Study One Sample

Company representatives have sometimes argued that they report little performance or impact information with regard to equalities issues because they do not collect the relevant data (see Adams & Harte, 1999:23; Adams & Harte, 2000:63). Thus the first study was designed to capture companies which do monitor and report progress on gender equality¹. Twenty publicly listed companies were selected which benchmark their progress with Opportunity Now (ON) and which awarded themselves top marks for external communications in ON's self-assessed benchmarking survey in 2002/2003 or 2003/2004. Many of these had also won awards for gender equality or other human resource programmes (e.g. ON, Best Place to Work). This sample will be referred to in tables below as 'UK Self-Assessed Leading Reporters'. The companies remain anonymous reflecting the ON benchmarking system at that time, and their agreement to participate in the study on a confidential basis. The companies were

¹ Gender issues in the workplace are referred to in a variety of ways in company reports. These include equal opportunities for women, gender, gender equality and gender diversity. I include reporting on all these issues as gender equality in the workplace issues.

from the financial services (13)¹, retail (2), transport (2), telecommunications (1), energy (1), and manufacturing (1) sectors.

5.3.1.2 Study Two Sample

Research has shown that large companies are more likely to produce social and environmental reports (e.g. Owen and O'Dwyer, 2008). Thus, this second study focused on the largest companies in the UK, Australia and the USA, three countries that share features of the Anglo-American business system (Albert, 1992). The sample consisted of 24 companies, eight from each country, including the largest four companies overall from each country, and then the largest two banks and the largest two retail companies in each country². Banks and retail companies were included because they are leading employers of women, and to provide continuity with previous studies on this issue, especially the longitudinal studies by Adams and Harte (1998; 1999)³. Because comparable data on number of employees were not available, company size was measured according to turnover, however, these companies still represent some of the largest employers in each country. This sample will be referred to in tables below as 'Largest companies in UK, Australia and USA'.

With regard to the overall sample of companies represented here, the first study was of reporting by 20 companies and the second included 24 companies. However, due to an overlap of 5 companies which were represented in both research projects, together these studies provide data relating to 39 companies (including self assessed leading reporters in the UK, and the largest companies in the UK, Australia and the USA).

Most previous studies on gender reporting examined UK reporting. There have been few comparative studies of reporting on gender equality, however Gray et al. (1987:60) found that US companies reported on the employment and advancement of women much more extensively than companies in the UK at that time⁴. The current chapter examines corporate reporting in three countries, however, as this is not a comparative study, apart from noting here that US

¹ Given the relatively large pay gap in the financial services sector (EHRC, 2009) and the increase in the costs of litigation, the large number of financial services companies in this sample may reflect the desire of these companies to project a positive image on this issue, rather than their relative performance on gender equality as compared to other sectors.

² The Australian sample consisted of four banks, two retail companies and two other companies. This was because the largest companies in Australia included more than two banks. The sample was based on the Forbes Global 2000 list of February 2006.

³ The inclusion of banks also provided some continuity from study one.

⁴ This finding may be explained by the fact that, as of 1967, such reporting was required to government in the US. More recent studies in the US have focused on diversity issues more broadly, rather than gender in particular (e.g. SIRAN, 2005; 2008).

companies no longer report significantly more than UK companies on the employment and advancement of women, the comparative findings are not discussed¹.

5.3.2 Content Analysis Method

5.3.2.1 Study One Content Analysis Method

This study examines reporting in Annual reports and CSR reports (2004) and on corporate websites in the reporting year 2004/5. Following Gray's (2001) suggestion of using the stakeholder model to define social accounting categories², the data categories used in this study (see tables in section 5.4, and Appendix 2) were informed by: academic literature (e.g. Adams et al., 1995; Adams and Harte, 1998; 1999; 2000), gender reporting regulation (e.g. in Australia, USA); voluntary guidance for human capital management reporting in the UK (DTI, 2003.); business monitoring practices (e.g. ON benchmarking surveys); SRI guidance (e.g. Calvert, 2004; Henderson, 2002; FTSE4Good criteria); and CSR benchmarking and reporting tools (e.g. BITC, 2003; GRI, 2002; 2006; Grosser & Moon, 2005).

Stakeholder theory is routinely used in the fields of management and accounting with little overt consideration of gender issues (see Grosser 2009). Feminist theories would suggest that dominant voices within stakeholder groups are the result of patriarchal structures and processes and cannot therefore be assumed to be representative of gender concerns. Feminist methodologies have emphasised the importance of the participation of women's voices in research design (chapter 4). Thus the data categories for this study were also informed by EOC priorities, feminist literature, and the work of women's organizations (e.g. the Women's Budget Group)³.

In this way the content analysis of company reports presented here reflects issues

¹ Comparative findings would not be of statistical significance because of the small sample size. See Grosser et al (2008) for more information on comparative findings. For example, UK and US companies collectively report more information on gender equality/diversity than their Australian counterparts. This may be partly explained by the fact that larger companies tend to report more on social and environmental issues than smaller ones (e.g. Owen and O'Dwyer, 2008), and that the largest Australian companies are smaller than their UK and US counterparts. However, those Australian companies that do report, do so as extensively as UK and US companies, and in some cases are pioneering best practice (e.g. combined reporting of gender and age data).

² This seems to have become accepted practice recently, with suggested indicators for reporting on the gender pay gap in the UK Equality Act 2010 being developed in dialogue between government, business, unions and other civil society organizations (EHRC, 2010).

³ Through examination of website content (e.g. the EOC, Women's Budget Group, Fawcett Society, Women's National Commission and from reports referenced on these websites). Reporting beyond workplace issues was examined for any gender content, not specific categories reflecting NGO priorities. This is because the lack of data on these issues found in previous academic papers necessitated a more general initial trawl of reporting content.

considered important by a variety of stakeholders from government, business and civil society. As a result in the study I searched principally for the reporting of performance data on: workplace profile; workplace practice, including recruitment, retention, promotion, training, career development, redundancy; equal pay; work-life balance, job segregation; litigation/tribunal cases; and general management and governance related to gender issues¹. The exact issues in this content analysis are recorded in appendix 2.

This study developed a method of 'qualitative'² content analysis adapted from Hackston & Milne (1996), Hasseldine et al. (2005), and Toms (2002) by differentiating two main categories of data. The first includes rhetoric, declarative, policy, endeavour or intent, and programme reporting. The second includes targets, quantified data (monetary and non-monetary), descriptions of performance and outcomes. Only the latter were recorded except where programme descriptions were deemed to be particularly unusual. A company was recorded as having reported on each gender-related issue if it gave any performance information on this issue, even if this was very limited or partial in scope. For example, corporate reporting on women's representation in the workplace sometimes relates to the whole workforce, and sometimes only to parts of the workforce (e.g. women as percentages of: new recruits; new graduates; modern apprentices; recruits to technical jobs, etc), but these variations in reporting are not differentiated in the data collection for this study. Thus, findings are recorded as numbers/percentages of companies making disclosures in any particular category (Milne & Adler, 1999:241) but the frequency and extent of reporting within each category are not recorded³. However, examples of reporting are presented in boxes in this chapter. The location of reporting was recorded and is discussed below.

5.3.2.2 Study Two Content Analysis Method

The second study uses similar methods to that of study one in that a content analysis was carried out of corporate annual reports and CSR report, this time covering the year ending between 1 February 2005 and 31 January 2006.

¹ The content analysis was focused on the reporting of information about gender specifically, however as many companies report on gender within an equal opportunities or diversity framework, I also recorded information from equal opportunities and/or diversity reporting when it specifically included gender. In addition recorded reporting of overall governance structures which related to gender/diversity.

² Meaning the focus was on the quality and not just the quantity of reporting.

³ In this way the data presented here are thin, providing little detail about the limitations of the some of the reporting found. This was in fact a first analysis of CSR gender performance reporting providing a broad brush approach in order to start by identifying the kinds of data categories that companies report against.

Company websites were analysed between February and June 2006. This second study searched for reporting on a similar set of issues to those addressed in study one, however, building on the learning from the first study, some of the categories were amalgamated resulting in a search for data on 25 key issues relating to workplace profile, equal opportunity at work, work-life balance (WLB), litigation and management accountability for gender equality/diversity. As no reporting was found on two of the 25 issues¹, the final analysis is of the remaining 23 (Appendix 2). In the process of carrying out the content analysis of company reporting on these 23 issues some information was found on other related topics. These are noted in the findings reported (e.g. gender and age).

In this second study the 'qualitative' content analysis used in study one was developed further. As well as recording performance and target information (as in study one), with reference to some of the earlier reporting literature which referenced reporting on policies (e.g. Adams et al., 1995, Adams and Harte, 1998; 1999), reports were examined for four categories of data on each issue. These consisted of:

- policy information,
- action or programme information,
- targets², and
- performance information³.

While the focus of the analysis remains on the reporting of performance information for the reasons outlined above, the collection of the other categories of data was aimed at enabling closer consideration of the development of gender related reporting. For example, even if a company did not report performance information about a specific issue, it may have reported related policies or programmes information. The location of reporting of each issue was recorded, whether the data was discursive or quantitative, and the time period and geographical coverage given (building on the methods used by Adams and et al., 1995 and others).

¹ These issues were: information about women part-time workers by grade, and the take-up of flexible working options by gender. The fact that there was no reporting on these issues is significant because women make up the majority of part-time workers, and the progress of these women to higher levels of the workforce affects the gender pay gap. The take-up of flexible working options by gender is an important indicator of the extent to which organizations normalise such working practices, or change their culture. In the UK, the Chair of the EOC concluded that: 'While some employers were improving attitudes to flexible working, they tended not to apply the same principles to very senior jobs' (Jenny Watson, Chair of the EOC. See Teather, 2006).

² General or aspirational targets such as unsubstantiated statements that the company wanted to increase women in management were excluded.

³ This included the analysis of trend data which was considered important in light of the fact that some managers in the first study regarded them to be key indicators of performance.

Finally, my content analysis of company reports was also influenced by my reading of feminist deconstruction analysis¹, which focuses, among other things, on significant silences in a text (Martin, 1990). Thus I searched for silences in CSR reports as regards gender issues, as well as the presence of gender equality indicators². While in no way do I attempt a comprehensive deconstruction analysis of the reports analysed here, I note Martin's comment that 'Deconstructions have usually ... focused on polished written texts, masterpieces of literary grace or cogent logic', however, 'charges of intellectual elitism and political powerlessness can be addressed by focusing on a text that is practical rather than esoteric' (Martin, 1990: footnote p.342).

5.4 Findings from Content Analysis of Company Reports

This section presents the findings from my content analysis of company reports with reference to each of the tertiary research questions identified for this chapter. In order to maintain the storyline some of the tables of data appear in appendices. The findings from the two studies are presented in separate tables due to differences in: samples; methods deployed; and reporting years³. Finally, it is important to note that the content analysis findings presented here do not in any way represent actual company performance on the issues discussed. For example, they do not tell us the percentage of women in management in any particular company or group of companies. Rather, what is being recorded in this content analysis is the extent of corporate disclosure, or transparency with regard to gender equality, as measured by the information companies report to the public domain⁴. Examples of qualitative, or narrative reporting are also given. Analysis of the content of these qualitative statements is not undertaken in this study⁵.

¹ 'Developed by philosophers and literary critics' deconstruction analysis is 'an analytic strategy that exposes, in a systematic way, multiple ways a text can be interpreted' and can 'reveal ideological assumptions in a way that is particularly sensitive to the suppressed interests of ... marginalized groups ... such that 'the devalued "other" is made visible.' (Martin,1990:340. See also Simpson and Lewis (2005)).

² I was looking at silences on specific gender equality issues, rather than conducting a full textual analysis.

³ The percentages themselves are not significant when using such small samples, however these facilitate relative comparisons between studies using different sample sizes. Due to limitations of space examples of reporting practice are limited here. For more examples please see Grosser and Moon, 2008 and Grosser et al., 2008.

⁴ For example, data listed under the category of performance reporting about women in management reveals the extent of performance data reported to the public domain on this issue.

⁵ Analysis of qualitative statements in website reporting on diversity issues has been undertaken by others (e.g. Singh and Point,2004; 2006), and further analysis of this kind is needed with regard to gender reporting, particularly relating to the nature of managerial accounts therein.

Tertiary research question a): To what extent does company reporting on gender equality take place through CSR reports and websites?

These studies reveal that most reporting on gender equality, including performance information, now takes place through CSR reports and websites, which appear to have become the most important communication channel for corporate transparency on gender issues to the public domain. Some such information is also reported in annual reports. (Appendix 3 lays out the findings from each study on this issue).

Tertiary research question b): To what extent has the increase in company social and environmental reporting included rhetorical or policy statements with regard to gender equality?

The introduction to this chapter noted that the growth of CSR has seen a move away from corporate claims to non-responsibility (Acker, 1998) to a significant rise in corporate claims to social responsibility. Content analysis of company reports reveals that this process includes claims relating to gender equality. Previous research on gender reporting found considerable policy information disclosed in annual reports. The present study examines CSR reporting as well as annual reports, and reveals that CSR reports and websites routinely include disclosure of policies relating to gender equality in the workplace¹. This suggests that the significant growth of CSR reporting brings with it an increase in public policy statements claiming corporate values, and commitments to gender equality. This finding derives from study two, where all but one company was found to report a gender equality policy² (see Table 5.1 in the following section). Mostly general policies were reported, though sometimes more specific policies relating to women's recruitment, retention and career development were disclosed.

Tertiary research question c): How much reporting takes place on the issues of concern to stakeholders as manifest in the reporting indicators chosen for inclusion in this study?

Nearly all companies in these two studies now report policies, action and some performance information on gender equality to the public domain (Table 5.1 below). However, the amount of reporting (as a percentage of all data which

¹ See GRI reporting guidance for an example of the institutionalization of gender reporting within CSR reporting tools.

² Study one was focused on performance reporting, and did not gather data relating to the reporting of policies. However, it is extremely unusual for companies to report data without a statement of organizational commitment and/or policy relating to gender/diversity. The reporting of performance data demonstrates considerable commitment to an issue.

could have been disclosed in this content analysis) is still very limited, where study two finds only approximately one fifth of data items searched for were reported upon (see Appendix 4). The increase in corporate reporting of data on issues of concern to women's NGOs, as compared to previous studies, can be described as positive. However, limitations in transparency with regard to many key issues such as equal pay, part-time and flexible working, retention of women, and discrimination in supply chain operations (see below) mean that numerous stakeholders concerns are not reported upon. Interestingly, we find a small minority of companies reporting new kinds of information such as that they address domestic violence as an issue with workplace implications (see also Opportunity Now & Women's Aids, 2003)¹.

Table 5.1 Number of companies reporting performance, target, action and policy information *(Study two; Largest companies in the UK, Australia and the USA)			
Reporting type	All 24 companies		
	Number disclosing	Number disclosing quantified information	Number disclosing trends
Performance	22	21	18
Target	9	7	
Action	24		
Policy	23		

*This includes reporting on any of the 23 issues covered in our analysis

In addition to corporate policies companies often report on their programmes to address gender issues². Table 5.2 (below) reveals the extent of such reporting found.

Table 5.2 Number of companies reporting programmes relating to gender, and to diversity (Study two: Largest Companies in the UK, Australia and the USA)	
Issues	Number of companies disclosing
Work – life balance	22
Equality and diversity training	20
Employee opinion surveys on gender/diversity	12
Employee opinion survey feedback by gender/diversity group.	1
Recruitment of women	14
Retention of women	15
Career development of women	20
Training for women	12
Women in non-traditional jobs	12
Childcare provision	13
Equal pay	5
Litigation	1
Harassment	11
Gender in management appraisal	10

¹ The ON benchmark survey (2008) now asks employers if they have a policy or practice to address domestic violence issues.

² Study one did not collect data on programme reporting.

Tertiary research question d): In what ways has company reporting moved beyond the reporting of policies and programme information, to make gender equality performance information available to stakeholders?

Emphasis has been given here to the performance aspect of reporting for reasons outlined above. With regard to performance information, these studies reveal considerable reporting not noted in previous literature. All the companies in study one report some performance information relating to women in the workplace, and most (22 out of 24) do so in study two (Table 5.1). Much performance reporting now includes quantified data and trends in company performance (Tables 5.1, 5.3 and 5.4).

Workplace profile

On workplace profile (Tables 5.3 and 5.4 below), the majority of companies report data on the percentage of women in the workplace, and within management, enabling some sort of calculation of the ratio between these two categories¹. Reporting on the percentage of women in the workforce most frequently relates to the whole workforce, but some companies disclose this information broken down by specific countries, regions, or business units, providing a more detailed picture of women's representation². Reporting of women in management often now includes data about their representation at different grades, revealing significant reporting progress as compared to previous studies. However, while it is increasingly possible to benchmark organizations against themselves, the data reported are so varied that benchmarking companies against each other, even within the same sector, is not possible as data are not comparable³. For example, companies define women in management in very different ways. While many provide no information about their reporting categories, some disclose the number of people in each management category, or by salary level, however, these categories vary considerably by firm and sector.

¹ The Ethical Investment Research Service (UK) regards this ratio as a good indicator of progress on gender equality (Information from telephone interview I carried out as part of ICCSR scoping research on gender equality and CSR). Seventy percent of companies in study one publish information which enables such comparisons to be made, as do 75 percent of companies in study two. This differs greatly from findings by IFF (2009:22) which show that 'only 8% of large companies were publishing data externally about the diversity of their workforce', thus suggesting that Opportunity Now employers, and the largest companies are leading the way in this regard in the UK.

² ON benchmarking survey 2008 now asks employers whether 'Gender Equality, Diversity and Inclusion are reported in the public domain' in the UK, Europe, North America, South America, Africa, Asia and Australasia. It also runs a Global DIversity Forum 'for employers with diversity responsibilities that span a number of countries' (ON website December 2009).

³ Comparability is 'a widely promulgated basic accounting concept' in assuring information quality according to accountants (Owen and O'Dwyer, 2008:395).

Reporting on part-time workers, who are predominantly women, usually contains no gender breakdowns, and no reference to grade. In fact data from both studies reveal that only three companies in all report data on part-time workers by gender, meaning that it is not possible for external stakeholders to gain a picture of how part-time women workers are represented, or progress within the organization. Ethnic minority women also remain virtually invisible in corporate reporting. Again, three companies in all report data relating to this group of women¹. Four companies in all report information about the gender breakdown of the workforce by age (see Appendix 4 for examples of reporting on this issue). Thus, an analysis of the impact of intersectional discrimination on employment representation is impossible from data disclosed voluntarily by companies in CSR and Annual reports².

Table 5.3 Number of companies reporting performance information/data on women in workplace profile (Study one: UK Self-Assessed Leading Reporters)				
	Number disclosing	Percentage disclosing	Number disclosing trend data	Number disclosing targets
Percentage of women in work force	14	70%	0	0
Percentage of Women in management	15	75%	13	11
Women as a percentage of different grades/ work categories	8	40%	9	0
Percentage of all staff working part-time/flexibly	9	45%	0	0
Percentage of part time workers by gender	1	5%	0	0
Percentage of Ethnic Minority Women Workers	1	5%	0	0

¹ These companies are all based in the USA where reporting of such data to the Equal Employment Opportunity Commission is mandatory under Section 709(c), Title VII, Civil Rights Act of 1967, as Amended by the Equal Employment Opportunity Act of 1972. It is not obligatory for companies to report this data to the public.

² This is despite the fact that most of the companies we studied collect diversity data relating to several different diversity strands (Source: interviews with company managers). Opportunity Now's benchmarking process asks for data on the workplace profile relating to women and men by age, ethnicity and disability (Opportunity Now, 2008). However, these benchmark questions were not included in the ON benchmark being used at the time of my data collection.

Table 5.4 Number of companies reporting performance information/data on women in workplace profile (Study two: Largest Companies in the UK, Australia and the USA).					
	Number disclosing	Percentage disclosing	Number disclosing quantified data	Number disclosing trend data	Number disclosing targets
Percentage of women in work force	18	75%	18	7	1
Percentage of Women in management	20	83%	19	11	7
Women as a percentage of different grades/ work categories	17	71%	16	8	2
Percentage of all staff working part-time/flexibly	13	54%	11	5	0
Percentage of part time workers by gender	2	8%	2	0	0
Percentage of Ethnic Minority Women Workers	2	8%	2*	0	0
Percentage of women workers by age	4	17%	4	1	0

Recruitment, retention, career development and redundancy

Disclosure of performance information relating to women's recruitment, retention, career development and redundancy was not found in previous studies. Here some such data has been found (Tables 5.5 and 5.6 below). However relatively low levels of such reporting are found as compared to that on workplace profile. Approximately a third of companies in study one, and a quarter in study two provide any data on women's recruitment. These report a variety of information including: women as a percentages of new recruits, new graduates, or modern apprentices; recruits to technical jobs; percentage of women short-listed for senior management positions. With regard to retention, while reporting of overall retention/turnover data is relatively common, only a small number of companies report such data by gender, meaning the key issue of maternity return rates, for example, remains largely unaccounted for in the public domain¹. However, a few companies report extensively on this issue, as for example Aviva, which discloses maternity return rates in 22 business units in more than 15 countries. Reporting

¹ I interviewed three SRI investors about their views on corporate transparency with regard to gender equality and learnt that turnover data by gender would be one of the most useful indicators for their purposes. I have not included these interviews in this thesis because of the small number of interviews carried out.

on women's career development is more common and includes data on women as a percentage of promotions to management for example. However, very low levels of reporting of redundancy data by gender significantly limit accountability for the gender impacts of recession¹.

Table 5.5 Reporting gendered performance data on recruitment, career development and pay (Study one: UK Self-Assessed Leading Reporters)		
	Number disclosing	Percentage disclosing
Recruitment	7	35%
Recruitment to non-traditional jobs	8	40%
Retention	2	10%
Career Development and Promotion	9	45%
Training	3	15%
Redundancy	3	15%
Equal Pay Review	8	40%
Equal Pay Review findings	4	20%

Table 5.6 Reporting gendered performance data on recruitment, career development and pay (Study two: Largest Companies in the UK, Australia and the USA)					
	Number disclosing	Percentage disclosing	Number disclosing quantified information	Number disclosing trends	Number disclosing targets
Recruitment	6	25%	5	1	3
Women in non-traditional jobs	5	21%	2	0	0
Retention	6	25%	3	3	0
Career Development and Promotion	7	29%	5	1	1
Training	5	21%	4	0	0
Redundancy	0	0%	0	0	0
Equal Pay*	6	25%	4	0	0

*Equal pay performance reporting here means reporting of pay gaps and reviews. The data was not divided up into the reporting of reviews and of results of reviews because this categorization was derived from the UK context specifically in study one, and study two included three countries.

Equal Pay

Equal pay has been identified as a key gender issue by: women, government; women's NGOs; feminist academics; investors; and is an issue of importance for the economy as a whole (e.g. Walby and Olsen, 2002; Henderson, 2002; GEO, 2008; 2010). Performance data relating to equal pay was noted for its conspicuous absence from company reports in previous studies. Here some reporting of such data is found (see Table 5.5 and 5.6 above). In study one eight companies (40%) report their use of equal pay reviews, but only half of these provide information about the results. Six companies (25%) in study two report data on equal pay². Five of these six are banks. Banks tend to employ high

¹ Reporting tends to claim that redundancy is gender-neutral, although one company reports a decline in the percentage of female managers resulting from their high take-up of redundancy packages.

² These companies were leaders at the time, however 22% ON employers now report some information about their programmes for equal pay, though this does not necessarily include results (Opportunity Now, 2009). Lower levels of reporting on this issue in study two was partly due to lack of disclosure on this issue by companies in the USA. IFF (2009) find, from their analysis of 300 large

numbers of women, have high pay gaps and face increasing litigation over equal pay¹. Overall, these findings show improved reporting as compared to previous studies and are important in the light of the call in the UK Equality Act 2010 for private sector transparency about the gender pay gap, and suggested indicators for such reporting². In terms of related narrative, reporting on equal pay is mostly through a positive story, revealing little detail. However, some companies report problems in addressing equal pay (e.g. multiplicity of bonus schemes, decentralisation of individual performance rewards). Examples of company reporting on equal pay are presented below in tables 5.7 and 5.8.

Table 5.7 Examples of equal pay information reported (Study one: UK Self-Assessed Leading Reporters)

Pay differentials between full time men & women; comparison with national pay gap.
 Pay differentials between part time men and women.
 Lowest starting salary.
 Agreements with unions about equal pay reviews.
 Explanations of pay gaps; programmes to address them.
 Budget allocations to redress pay differentials.
 Board support for equal pay reviews, integration of equal pay guidance into pay reviews.
 Explanations of how the equal value issue is addressed.
 Bonus payments inclusions in equal pay reviews.
 Extension of equal pay reviews to race and disability issues.

Table 5.8 Examples of equal pay information reported (Study two: Largest Companies in the UK, Australia and the USA)

National Australia Bank reports

- Comparison of average male and female salaries in senior management, management or pre-management categories in three different countries.

Westpac reports

- Male to female ratios of fixed pay and total cash for 5 different levels of the workforce (non-management, junior, middle, senior and top management).

ANZ reports

- Male and female salary differentials for 4 categories of workers (executives, senior managers, managers, and non-managers) and overall weighted average.
- An annual pay equity and remuneration audit in Australia.

RBS reports

- 'Rigorous checks are in place to compare male/female bonuses for full time/part-time employees at different levels of seniority and across different ethnic backgrounds. Any discrepancies are rectified'.

HSBC reports

- Its comprehensive equal pay analysis of senior executives in Brazil, France, Hong Kong, Mexico, the US and the UK.
- 'no difference in the base salaries offered to men and women although specific organizational levels and different countries show discrepancies'.

Some performance data is also reported by companies that relates specifically to work-life balance issues. This is included in evidence relating to the next tertiary research question.

private sector companies in the UK that on 1.3% of these externally report data relating to equal pay audits (EHRC 2009).

¹ Equal pay in the financial and professional services has been an issue of particular concern to investors (Henderson, 2002), and government (EHRC, 2009). Equal pay is included in the new G3 GRI guidelines (GRI, 2006), but was introduced earlier in the GRI financial services sector supplement (GRI 2002a).

² See appendix 1 for details of suggested reporting indicators.

Tertiary research question e): How are work-life balance issues reflected in company reporting?

Over a third of the UK pay gap is explained by women combining care and paid employment (EOC, 2004). Many companies now report their policies and programmes relating to these issues. In fact the most commonly reported corporate programmes relating to gender equality are those concerning work-life balance (see Table 5.2 above). Company managers believe that these issues are important to stakeholders, and particularly to employees and potential recruits (chapter 6). However fewer provide information that might help us assess what such programmes means in practice, as for example the take-up of flexible working by gender and grade of employee¹ (Tables 5.9 and 5.10), and maternity return rates are rarely reported.

Table 5.9 Reporting of performance data on work-life balance issues (Study one: UK Self-Assessed Leading Reporters)		
	Number disclosing	Percentage disclosing
Flexible working (performance information)	7	35%
Flexible working take-up by gender	0	0%
Childcare (performance information)	3	15%
Childcare take-up by gender of employee	0	0%

Table 5.10 Reporting of performance data on work-life balance issues (Study two: Largest Companies in the UK, Australia and the USA)			
	Number disclosing	Percentage disclosing	Number disclosing quantified information
Work-life balance	13	54%	7
Childcare provision	5	21%	5

Overall, lack of disclosure on the recruitment, position, training or promotion of part-time workers is particularly notable given their relevance to the WLB agenda. As women make up the majority of part-time workers, the progress, or lack of progress of these women to higher levels of the workforce impacts upon the gender pay gap. Pockets of innovative reporting are found on this issue. For example, Royal Bank of Scotland reports that 'Women are now equally represented in all full-time promotions and account for 85% of part-time senior management and executive promotions' while 92% of its part-time workers are women (RBS, 2005:9). However no companies report on training of part-time workers. The latter is an important issue because one of the causes of the gender pay gap is lack of training for part-time workers (Walby and Olsen, 2002). Examples of company reporting on this issue are included in tables 5.11 and 5.12 below.

¹ The take up of flexible working by gender and grade is considered by Opportunity Now to be an indicator of cultural change within the organization on gender issues, but little is reported on these issues. Study two did not search for data on work-life balance with gender breakdowns (see methods above).

Table 5.11 Examples of performance reporting on work-life balance (Study one: UK Self-Assessed Leading Reporters)

Percentage of the total workforce working flexibly (no gender breakdown).
 Financial savings to the company associated with flexible working.
 Percentage of employee satisfaction with work-life balance or options (no gender breakdowns).
 Applications, and percentage granted, for flexible working arrangements (no gender breakdowns).
 Number of complaints under new legislation on the right to request flexible work.
 Awards for creating a flexible work structure, and rankings in graduate guides to best work-life balance employers.
 Partnerships with NGOs to develop policy / assist staff access relevant external services.
 Shortening of the working week for non-management grades.
 Percentage of training provided via e-learning

Table 5.12 Examples of performance reporting on work-life balance and childcare (Study two: Largest Companies in the UK, Australia and the USA)

Westpac

- The group-wide percentage of employee satisfaction with work-life balance in 5 consecutive years (and in three years for New Zealand and Pacific Banking) (no gender breakdowns).
- The percentage of staff with caring responsibilities.
- The number of employees taking parental leave in 5 consecutive years (no breakdown by gender).
- The number of families and children using its childcare centres at seven different locations over a five-year period.
- The numbers of families and children using its childcare centres at 7 different locations over a 5-year period.

NAB

- The number of full-time/part-time transitions in 3 different countries.

HSBC

- Resolution of a UK pay dispute with Amicus union with a three-year pay deal linked to increased flexibility in working hours.

Shell

- Day-care centres and childcare allowance costs for 2002 and 2003 in Brazil.

Tertiary research question f): To what extent do companies report on their governance and management structures relating to gender equality?

Companies have begun to report information about board responsibility, management and accountability for gender and diversity issues, and related litigation, training and staff consultation (Tables 5.13 and 5.14 below). Such data were not noted in previous studies. However, the information reported varies enormously, and interviewees suggest that such reporting is aimed at establishing confidence in management systems relating to this issue. Companies often report having gender and diversity training programmes (Table 5.2), but fewer report information about the extent of such training (Tables 5.13 and 5.14). Compared to diversity training, and networking and mentoring programmes, 'Efforts to establish responsibility for diversity lead to the broadest increases in managerial diversity' (Kalev et al., 2006:589). However, while some companies report on their management systems relating to gender and diversity, very few report the

inclusion of gender/diversity in management performance appraisals¹. Few companies report information about litigation, tribunals and complaints relating to gender issues. Employee opinion surveys are increasingly being used as a way of monitoring progress on gender/diversity issues. Company reporting sometimes includes trends in employee satisfaction with diversity and WLB policies², but results are rarely reported by gender³ (See table 5.13 and 5.14 below).

Table 5.13 Reporting on governance and management of gender issues (Study one: UK Self-Assessed Leading Reporters)		
	Number of companies disclosing	Percentage of companies disclosing
Gender/diversity issues in management performance appraisal	3	15%
Provision of gender/diversity training (performance information)	10	50%
Gender/Diversity management/accountability	15	75%
Consultation of workforce re gender/diversity	11	55%
Feedback by gender on employee surveys	1	5%
Board responsibility for Gender/Diversity	7	35%
Litigation, tribunal cases, and official complaints	2	10%

Table 5.14 Reporting on governance and management of gender issues (Study two: Largest Companies in the UK, Australia and the USA)			
	Number of companies disclosing	Percentage of companies disclosing	Number disclosing quantitative data
Gender/diversity issues in management performance appraisal	4	17%	2
Gender and diversity training (performance information)	11	46%	6
Employee opinion surveys on gender/diversity	12	50%	7
Results from employee opinion surveys by gender/diversity group	2	8%	1
Litigation	3	12.5%	2
Harassment	2	8%	2
Number of Companies Reporting Bad News (performance information)	9	37.5%	

Tables 5.15 and 5.16 illustrate company reporting on governance relating to gender/diversity.

Table 5.15 Examples of gender/ diversity management & strategy reported (Study one: UK self-Assessed leading reporters)
Publication of diversity strategy; description; implementation timetable. Composition of equality/diversity committee; committee chair; description of its role; frequency of its reviews; to whom and how often the committee reports. Names of those responsible for strategy; roles of diversity champions/coordinators. How progress is measured (e.g. monitoring of workforce composition, employee opinion surveys). Union involvement in developing/ implementing strategy.

¹ Twenty-six of employers benchmarking with ON included gender/diversity in management performance appraisal in 2003/2004, and this figure remains the same in 2006/2007 (Opportunity Now, 2004; 2007). Opportunity Now (2009:12) reports that 'Gender champions in the public sector are significantly more likely than those in the private sector to report to the board on gender diversity and also to assume personal responsibility for delivery of gender related objectives'.

² Occasionally revealing negative findings (e.g. declining employee satisfaction on this issue).

³ One company reports that feedback from employee surveys is monitored according to diversity strands and targets but the results are not reported.

Table 5.16 Examples of reporting on gender and diversity in management appraisal (Study two: Largest Companies in the UK, Australia and the USA)

Citigroup reports	<ul style="list-style-type: none"> • '2005 was the third consecutive year our senior managers developed diversity plans and reviewed their progress with our Board of Directors'. These are reviewed quarterly with performance linked to compensation. • 3,000 of its top managers have diversity appraisals, including senior business managers, HR directors and managers of country offices.
Wal-Mart reports	<ul style="list-style-type: none"> • The company announced in 2004 that it would tie diversity goals to executive compensation. 'Specifically, if company officers do not meet their individual diversity goals, bonuses are reduced up to 15 percent'. • Diversity goal requirements apply to 3,500 officers and senior managers, and 51,000 facility level managers. All officers achieved their diversity goals in the current year.
BP reports	<ul style="list-style-type: none"> • 'Performance contracts rate executives on behaviours (including on D&I)¹ and ... these ratings directly impact bonus and pay'. • 'All D&I targets are tracked quarterly; if goals are not met leadership intervenes'.
Shell	<ul style="list-style-type: none"> • 'Requires that every Shell company includes diversity and inclusiveness performance in leaders' and employees' appraisal and development plans.

Finally, company reporting sometimes includes details of external stakeholder engagement on gender/diversity issues, and how diversity has been included in processes involving the verification and auditing of company reports² (Table 5.17 below). However, women's NGOs are not mentioned as partners in this regard.

Table 5.17 Examples of reporting of external stakeholder engagement and report auditing on gender/diversity issues. (Study two: Largest Companies in the UK, Australia and the USA)

Westpac reports that the Human Rights and Equal Opportunities Commission is included on its community consultation council, as is the Commonwealth Department of Family and Community Services.
Ford reports that its Sustainability Report Review Committee includes someone from Catalyst ³ . It reports that 'Ford's report should be applauded for addressing diversity and explaining how the issue is incorporated into its long-term business strategy' and advises that 'Future reporting can be improved by ...strengthening the business case for diversity as part of its overall sustainability strategy.' (Sustainability Report 2004/5 p.47).
Citigroup shareholder dialogue group which says 'While we have focused on the Environment section, we appreciate the inclusion of performance data on other factors, such as disclosure of Equal Employment Opportunity (EEO-1) US workforce diversity' (Citigroup 2005a:6).
BP's Sustainability Report auditors (Ernst and Young) report 'Over half the sites visited this year had developed plans for diversity and inclusion in response to the findings of their Progress and Assessment Framework surveys and expressed a commitment to using diverse selection panels in recruitment decisions' (BP 2005b:33), and that they verify the company's data on group leadership diversity.

¹ Diversity and inclusion

² This may be indicative of future directions in reporting practice. However, Haynes (2008:540) notes research showing how 'practices in audit firms reproduce gender domination'.

³ Catalyst is a key US employer led research organization advising companies specifically on workplace gender equality issues

Tertiary research question g): To what extent does company reporting on social issues include indicators relating to gender equality beyond the workplace, concerning other stakeholder such as consumers, suppliers and the community for example?

A significant number of companies now report some information about the way they address gender issues beyond the workplace, relating to their customers, their suppliers and their community impacts (table 5.18). However, such reporting varies enormously. In particular, while gender related donations are sometimes reported, there is little evidence of gender impact assessments relating to community investment programmes. Nor is there evidence of gender analysis within corporate human rights impact assessments (see MMSD, 2002; IFC, 2007; Rio Tinto, 2009; Oxfam, 2009). With regard to consumers, reporting relates to product design, development and marketing to women (e.g. Citigroup and Ford, Westpac)¹. However, there are many corporate impacts relating to women in the marketplace, evident in the work of women's NGOs, which are completely invisible in corporate reporting (and rarely written about in the CSR literature), for example, the impacts of advertising, the beauty industry, and the sex industry.

With regard to non-discrimination for workers in corporate supply chains in developing countries, while corporations increasingly report on supply chain responsibilities and risks (KPMG, 2008), reporting on gender based discrimination rarely goes beyond basic policy statements². Thus, corporate gender impacts upon third world women in particular remain invisible³. Acker (2004:31) describes

'The violence of leaving people without resources for survival through downsizing or moving production from one low-wage locale to another lower-wage locale ...Conceptualised through accounting and strategic planning, no human bodies appear on the books, thus such violences are accomplished as gender neutral and abstracted from actual human consequences. This is another way that corporate non-responsibility and its gendered consequences are embedded in ordinary practices'.

The level of reporting on supply chain issues revealed in this study leaves this concern unaddressed. The gender impact of supplier diversity programmes is

¹ European policy on gender equality has moved beyond the workplace to cover non-discrimination based on sex in the access to and supply of goods and services, particularly in the field of insurance (COUNCIL DIRECTIVE 2004/113/EC of 13 December 2004). This reporting sometimes includes assistance specifically aimed at women as for example in financial literacy programmes for women entrepreneurs (e.g. HSBC)

² KPMG (2008:50) argues that 'Very few companies currently disclose the actual results of their corporate responsibility supplier audits, but this is an area that will grow as supply chain management systems mature'.

³ The vast number of women working in informal supply chains, and as homeworkers, are not covered by corporate codes of conduct and remain invisible (Barrientos et al., 2003; Williams, 2005; Hale and Oppondo, 2005).

similarly often not discernable¹. Overall, the data reported on all the issues discussed in this section is mostly anecdotal at present, providing few opportunities for systematic analysis. Nevertheless, these findings suggest an extension of corporate reporting on gender issues, beyond the workplace agenda².

Table 5.18 Number of companies reporting gender equality policies and/or programmes beyond workplace issues

	Supply chain	Suppliers	Consumers	Community
Study one	7	8	9	18
Study two	18	12	10	21

Supply chains normally refers to supplier companies across the world in global supply chains, whereas companies often use the term suppliers to denote the companies they procure from in their home country.

Tertiary research question h): What do companies report about the drivers of company action and reporting on gender issues?

Companies report the importance of equality and diversity strategies for their human capital management (i.e. their employees)³. For example, they report the reasons for their WLB programmes as improving staff attraction, productivity, morale, commitment, absenteeism and turnover rates, and health and safety, as well as being good for the corporate image. Investors, customers, and more specifically brand management are also reported as drivers, and companies note the impact of gender/diversity programmes on their overall effectiveness in a global and diverse marketplace. Metrics measured include staff commitment, because this 'flows directly into customer satisfaction and loyalty, and hence into earnings quality' (Westpac, 2005:7)

Company reports reveal government as a driver of action, beyond the role of direct regulation.⁴ Finally, companies report their participation in, or rank achieved in CSR benchmarks and award processes (See Grosser et al., 2008:60-61), suggesting that gender indicators within mainstream CSR benchmarks can

¹ Companies sometimes report the amount or percentage of their supplier business which goes to women owned suppliers. However, most reporting on supplier diversity does not give information about contracts to women owned businesses separately from minority owned suppliers more generally, thus leaving gender impacts invisible.

² It should be noted here that there are also gender issues inherent within the environmental impacts of business, as pointed out by the eco-feminism movement (e.g. see Marshall, 2007).

³ For example, General Motors reports that enabling every staff member to make a full contribution 'requires a workplace environment that is free of discrimination, hostility and physical or verbal harassment with respect to race, gender, color, national origin, religion, age, disability, sexual orientation..' (http://www.gm.com/company/gmability/sustainability/reports/05/700_social/3_thirty? accessed 23 June 2006)

⁴ For example government programmes to investigate and facilitate consideration of work-life balance by business (e.g. Tesco, ANZ, Ford).

have an impact on corporate measurement and transparency on these issues. Chapter 6 addresses drivers of reporting in more detail.

5.5 Discussion and Implications for this Thesis

This chapter has established that CSR reports and websites have become the most important channel of communication for corporate transparency on gender issues to the public domain. Such reporting routinely includes policy statements and corporate commitments relating to gender equality, suggesting that the growth of CSR reporting brings with it an increase in such declarations/rhetoric. As compared to earlier studies this research has revealed an increase in corporate reporting on gender issues of concern to stakeholders, including reporting of performance information relating to some key gender equality issues. This research provides evidence showing the development of gender indicators within companies, which are used for measuring and reporting on gender workplace issues. It has also revealed, for the first time in the literature, that companies have begun to report, albeit with mostly anecdotal information, on gender issues relating to other stakeholders such as the community, supply chain workers, and consumers.

Owen and O'Dwyer (2008:389) note that environmental reporting has developed such that:

'One can now expect the typical stand-alone report to feature the following elements: an organizational profile; evidence of board-level commitment; an environmental policy statement, disclosure of quantified targets; detailed performance and compliance data; a prescription of the environmental management systems in place; and site-level data for organizations operating from multiple sites'.

They note also that 'increasingly reports are accompanied by some form of externally prepared, independent assurance statement'. Overall, the findings of the content analysis presented here suggest that these practices are starting to be applied to the reporting of information about gender and diversity issues, which implies that CSR reporting practices are having an impact on corporate disclosure relating to gender equality.

However, while a significant amount of reporting against gender indicators is found in these two studies, feminist research has also focused on the silences within texts (chapter 4). The reporting found here rarely constitutes the comprehensive, consistent or comparable coverage of gender workplace issues

called for by social accountants, feminists, NGOs and suggested in legislation to report to government, confirming Gray's finding that voluntary initiatives do not produce 'consistent and systematic practice' (2001, p. 13). In addition, very little negative information is revealed, confirming the view that voluntary reporting tends to present favourable managerial accounts (Adams & Harte, 2000; Owen and O'Dwyer, 2008). Whilst the best reporting links policies, programmes and targets, on the one hand and performance on the other, many reports do not. Gender breakdowns are still rare in human capital reporting indicating that the practice of gender mainstreaming has not advanced far in this field. Many aspects of gender inequality in the workplace, as well as in corporate impacts beyond the workplace, remain invisible¹.

On this last point, the most glaring omissions include lack of systematic, comparable reporting on women in management, and the fact that reporting on workforce turnover provides little information about women's retention or post-maternity return to work rates, which are critical in assessing organizational performance on gender equality. Data on career development by gender is weak, particularly as regards the fate of part-time workers, the majority of who are women. Indeed, overall the lack of gender breakdowns in disclosures relating to work-life balance leaves much to be desired in terms of corporate accountability on this key gender issue. In addition, the gender impacts of the recession will be hard to assess unless disclosure on redundancy as a gendered process is improved. Transparency with regard to the gender pay gap remains very unsatisfactory, with companies clearly still reluctant to publish the relevant performance data. This is important in the light of the UK government's recent emphasis on transparency relating to this issue (GEO, 2008; 2010). The extent of intersectional discrimination across gender, race, and age, for example, remains invisible. There is as yet little reporting on gender issues beyond those relating to direct employees and thus the impact of corporate practices on gender relations in developing countries, for example, is not accounted for².

One of the arguments of this thesis is that corporate reporting must be analysed within the wider context of CSR as part of new governance systems. Inasmuch as corporate reporting reflects new drivers of gender equality within business

¹ A further finding is that, particularly in the USA, companies often report on all diversity categories collectively, which leaves gender discrimination itself invisible.

² Research by IFF (2009) supports many of the findings in this chapter, and suggests that the companies whose reporting is analysed here are leaders in this field. IFF research finds less reporting of gender workforce data by the majority of large companies in the UK than found in the research presented here, and confirms that reporting by leading companies can influence others to report.

(chapter 3), and can help to operationalise such drivers through the provision of information to stakeholders it may enhance the business case on this issue. Corporate reporting might also facilitate new forms of regulation, which could compliment gender equality legislation and encourage organizational change (e.g. GEO, 2008; 2010). However, the extent to which this potential is realized depends in part upon how stakeholders use such information, and whether they challenge organizations to improve their accountability in this regard. This will be discussed in the following chapters.

Finally, two recent developments relating to this agenda are noteworthy. First, the GRI has carried out consultation with stakeholders about its reporting guidance as it relates to gender issues (GRI-IFC, 2009), and is currently in the process of upgrading the GRI reporting indicators to make them more effective with regard to gender issues. This project is addressing not just the workplace indicators, but also those relating to human rights, community and the supply chains. This CSR reporting guidance might therefore encourage increased organizational debate and transparency relating to gender, both in the workplace and beyond it in the future (chapter 8).

Second, while requesting corporate reporting on some key quantitative indicators relating to equal pay (see Appendix 1), the UK Equality Act 2010, also notes the importance of an accompanying narratives in company reports. This is because: 'Narrative i.e. qualitative reporting is an essential component in the mix of measures'. It notes:

'Three types of narrative are particularly important: explanations of the organizational context for gender pay relativities; explanation of the source, nature and likely causes of any differences between men's and women's pay; and actions taken or planned to address these, including for example, actions to redress the imbalance of women in senior roles or to optimize the rate of return from maternity leave.' (EHRC, 2010:9).

Public reporting of such narratives might also encourage increased debate within organizations, and facilitate transparency to the public. These and other issues are discussed in the following chapter, which extends this investigation of the possible contribution of CSR reporting to organizational change with regard to gender equality through interviews with managers.

CHAPTER 6. CORPORATE REPORTING, CSR AND GENDER EQUALITY: MANAGERS' VIEWS

6.1 Introduction

In chapter 5 I suggested that corporate information is not particularly meaningful in and of itself (e.g. Tsoukas, 1997). Rather, it is the way in which reporting enhances transparency, and forms part of governance processes that makes it significant. Findings from the content analysis of company reports (chapter 5) raise a number of questions about the possible contribution of CSR reporting to the gender equality agenda within organizations, and within governance systems more broadly. These cannot be addressed effectively through report analysis alone. For example, Chapter 5 noted evidence of the importance of corporate transparency on gender /diversity issues for government, investors, unions, and society more broadly. The question then arises as to whether, and how, this desire for information on the part of stakeholders is manifest at a company level. Do managers experience pressure to report on these issues, and if so from whom? Why are companies publicly reporting on gender equality? Through interviews with managers this chapter particularly investigates research question 4: *In what ways does CSR involve external actors as drivers of the 'business case' for gender equality within companies?* As part of this investigation, this chapter also explores the limitations of these drivers, i.e. why don't companies report more detailed gender equality information that is already internally available, which might allow for greater transparency to stakeholders, and increased accountability?

Transparency is important partly because it may help external stakeholders to play a part in encouraging organizational change. However, reporting is also of interest to the extent that it might lead to increased internal responsibility and accountability for gender equality, which can facilitate organizational change (chapter 2). Thus, this chapter addresses secondary research question 6: *Has CSR practice encouraged increased internal responsibility and accountability for gender equality?* In investigating this issue this chapter also provides evidence relating to secondary research question 7: *Has CSR helped to shift conversations about gender equality within organizations?*

As noted in chapter 3, pressures from external actors may be experienced as 'drivers' by managers, but have also been viewed in the literature as contributing

to different kinds of regulation, or the 'co-regulation' of business. Research presented in this chapter elicits the opinions of managers about how corporate disclosure relating to gender equality in the workplace might be improved/increased. This discussion incorporates debate about the role of different kinds of regulation in organizational change. In this way the chapter addresses secondary research question 8: *In what ways can CSR practice be considered to complement government regulation on gender equality and contribute to the co-regulation of business with regard to gender issues?*

Finally, by exploring whether managers engage with civil society stakeholders about gender reporting/transparency¹ this chapter investigates secondary research question 3: *To what extent has CSR practice incorporated women's voices, and in particular the voices of women's NGOs?*

As in chapter 5, the secondary research questions are operationalised in this chapter through the use of tertiary research questions. These are listed below². Links to the secondary research questions are given beside each tertiary research question. Please see table 4.1 (Chapter 4, p.110) for an overall map of the research questions.

- i. What are the main drivers of company reporting on gender equality, and of the gender indicators therein? (Secondary research question 4)*
- j. What are the main barriers to more detailed reporting and improved accountability to the public domain? (Secondary research question 4)*
- k. What impact does external reporting have on internal practices with regard to gender equality? (Secondary research questions 6 and 7)*
- l. What is the relative role and importance of mandatory and voluntary regulation on this issue? (Secondary research question 8)*
- m. To what extent do corporations engage with women stakeholders/women's NGOs about gender equality, and transparency on this issue? (Secondary research question 3)*

Section 6.2 of this chapter briefly discusses the relevant social accounting literature which addresses explanations of corporate reporting. Section 6.3 describes the methods used in this research. Section 6.4 sets out the main research outcomes, and section 6.5 summarises these. Section 6.6 discusses their implications for this thesis.

¹ As noted in chapter 3, I regard public reporting as one important element of transparency.

² These tertiary research questions begin with question number i) because they follow on from those in chapter 5.

6.2. Corporate Reporting on Gender Equality Literature: Explanations of Reporting

A number of gaps have been identified in the literature with regard to explanations of corporate (non)reporting, including on gender issues, which this chapter attempts to address. Legitimacy theory¹, stakeholder theory and political economy theory² have been used to explain research findings in this field. These are outlined in Adams and Harte (1999) who conclude that legitimacy theory cannot entirely explain instances of (non) disclosure³. Stakeholder theory, which often views reporting as part of corporate stakeholder management, does not provide a comprehensive explanation of their research findings either. Adams and Harte conclude that results are more consistent with Tinker and Neimark's (1987) political economy framework⁴. Adams and Harte (1998, 1999) and Adams and McPhails (2004), show corporate reporting as both reflecting and influencing societal views about women's and ethnic minority employment. Adams and Harte (1999) conclude that corporate social reports on women's employment are more important for what they omit, than for what they disclose.

Adams (2002) acknowledges the inadequacies of current theorizing in the field of social accounting, arguing that this is linked to lack of engagement with companies. Research mostly described the extent of disclosure, rather than attempting to understand reasons for (non) disclosure. More recent studies have thus focused inside organizations, gathering management explanations and perceptions of reporting through interviews (Adams, 2002; Adams & Larrinaga-Gonzalez, 2007; Adams & McNicholas, 2007; Bebbington, et al., 2007; Larrinaga-Gonzalez, et al., 2001; Belal and Owen, 2007). However, none of these studies have addressed gender equality. Research presented here therefore appears to be the first to interview managers about corporate (non) disclosure on gender issues

¹ Legitimacy is 'understood as 'a generalized perception or assumption that the actions of an entity are desirable, proper or appropriate within some socially constructed system of norms, values, beliefs, and definitions (Suchman, 1995:574). In the social accounting literature legitimacy theory assumes that firms will seek to portray themselves in a socially acceptable manner and to legitimise their business actions through disclosure (e.g. see Adams and Harte, 1999).

² The political economy approach in accounting is 'concerned with exploring and assessing the ways various social protagonists use accounting information and corporate reporting to mediate, suppress, mystify and transform social conflict. The approach places class relations at the forefront of the analysis and is, accordingly, concerned with the effects of accounting information and corporate reporting on the distribution of income, wealth, and power' (Tinker and Neimark, 1987:71-2).

³ For example, the lack of compliance with legislation requiring reporting on disabled employees in the corporate annual report.

⁴ This approach is used to analyse the portrayal of women in the annual reports of General Motors between 1917 and 1976. Tinker and Neimark came to the conclusion that annual reports were used as ideological weapons rather than as reports of "the facts" as the nature of women's exploitation changed with the crises facing capitalism..

in particular¹. The aim is to explain and extend the content analysis findings of previous research, and of chapter 5.

The interviews in this chapter focus on drivers of company action and reporting. While a number of external influences have been identified in the equalities reporting literature², the importance of social, economic and political pressures acknowledged, and the role of self-regulation debated (e.g. Adams & Harte, 1999), CSR is not discussed in detail in this literature. The approach adopted in this chapter is therefore new in that it uses interviews with managers to investigate how the drivers of CSR, as discussed in chapter 3, operate with regard to corporate action and reporting on gender equality.

Debates about corporate reporting are often framed with reference to regulation. There have been numerous calls for mandatory reporting, including on gender issues (e.g. Adams and Harte, 1999; 2000; Adams, 2004). For example, Adams and Harte (2000:19) argue that voluntary self-regulation (e.g. contract compliance, mutual regulation, 'good equal opportunities employer logo') would have a limited impact on accountability. Therefore despite reservations about regulation, they argue that there is little alternative "if we seek an improvement in accountability, and the opportunity to discover where inequality of opportunity lies". This reflects the views of a number of practitioners (e.g. Glass Ceiling Commission (U.S.), 1995).

However, while there is evidence that regulation to report to the public might have an important impact upon disclosure, social accountants recognize that a significant increase in such regulation is unlikely in the present governance climate (e.g. Bebbington et al., 2007; Cooper and Owen, 2007; Owen and O'Dwyer, 2008)³. In addition the social accounting literature reveals that, as with other forms of regulation, a legal requirement to report to the public is not always effective in improving practice when not rigorously enforced by government, and where other compliance mechanisms are not functioning effectively (e.g. Adams et al., 1995; Day and Woodward, 2004)⁴. Thus, this chapter addresses the

¹ Since this research was carried out IFF (2009) conducted interviews with UK managers in large companies to ascertain the motivations and barriers to diversity reporting. Their research does not address CSR in particular, but does find that a desire to be seen to be an ethical company is a motivator for such reporting.

² Including: the second world war; unemployment; legislation; pressure from the CRE, EOC and Trade Unions; patriarchy; and demographic changes.

³ We have seen some new reporting regulation in the UK Equality Act 2010, however, this relates to equal pay specifically, and does not extend to other equality issues. See also appendix 1.

⁴ For example, UK legislation requires public reporting with respect to the employment of disabled people, however Adams et al. (1995) find that of their sample of 100 companies, only 34 complied

possible role of different kinds of regulation, as outlined in chapter 3, in driving corporate transparency on gender issues¹ (E.g. GEO, 2008), and discusses these in the context of debates about governance.

Finally, corporate reporting not only reflects corporate action, but can impact upon it (e.g. Adams and McNichols, 2007). By exploring how corporate reporting processes contribute to the maintenance and development of internal corporate practice with regard to gender equality, this study illustrates the link between external governance with regard to corporate gender practice, and internal governance of this issue. This evidence helps us understand how CSR reporting can contribute to organizational change on gender issues.

While there are some distinct drivers of corporate external reporting on gender equality, it is not possible, nor necessarily helpful, to attempt to entirely separate these from discussion of the drivers of other corporate actions relating to gender issues, for: 'it would be silly to have a big diversity agenda [where] one of the focuses is women going on in the company and to have nothing about it in the public forum' (UK interviewee). Thus, while emphasis is given here to drivers of reporting, interviewees also talk about why their companies address the gender equality agenda generally. Both provide an opportunity to explore the possible role of CSR practice in organizational change. These issues are investigated through semi-structured interviews with corporate managers in the fields of HR, diversity, and CSR.

6.3. Methods

This section describes the methods used in the two studies drawn upon for this analysis².

6.3.1 Interview Methods

6.3.1.1 Study One: UK Self-Assessed Leading Companies

Building upon findings from the content analysis of company reports (chapter 5), eleven semi-structured interviews were conducted with representatives from seven companies whose reporting I had found to be among the most

fully with this legislation in the corporate annual report, 52 complied partially, while 14 made no mention of disabled employees.

¹ Chapter 3 discussed drivers and regulation as different but related ways of understanding CSR, the former from a business case perspective and the latter from a governance perspective. However, these concepts sometimes overlap, because different kinds of regulation can also be seen to act as drivers of action.

² Please see chapter 5 for a description of the sample of companies used in each study.

comprehensive. The interviews were conducted to elucidate: internal monitoring and reporting processes; the drivers for external reporting, including target audiences and reasons for choice of specific performance and reporting indicators; barriers to reporting, including explanations of non-disclosure of information internally available; managers' views about regulation to report, and about other incentives for increased disclosure.

Six interviewees were from the banking sector, two from the energy sector, one from telecoms, one from transport, and one from manufacturing. Interviewees were chosen because of their responsibility for gender issues and/or reporting, and sometimes more than one representative per company was interviewed¹. The interviews were conducted by telephone² between September 2004 and May 2005, and lasted between 30 and 80 minutes. Eight of these interviews were recorded and transcribed. Notes were taken during the other three due to preference of interviewees. These data were then analysed in accordance with the methods described in chapter 4.

6.3.1.2 Study Two: Large Companies in the UK, Australia and the USA

Adopting the model from the first study, the content analysis of reports was followed by semi-structured interviews with CSR, human resources (HR) and diversity managers in six Australian and six British companies³. These twelve interviews were conducted face to face. The six Australian interviews were conducted in collaboration with my co-investigator, Carol Adams. Two of the interviews in the UK were conducted with my other co-investigator, Jeremy Moon, and the other four were carried out by me alone. Interviews lasted on average for an hour, and addressed similar issues to those included in the interviews for the first study, however, they included more focused questions about drivers (following learning from the first study) and about internal processes of reporting (see Appendix 5 for example of interview schedule). The latter enabled further analysis of the impact of company external reporting upon internal practices. The interviews covered the following issues:

- reasons for/drivers of monitoring and external reporting on gender equality, including the role of:

¹ Their job titles were: Employment Policy Advisor, Diversity Advisor, Senior Recruitment Consultant, Diversity Manager, Head of Diversity, Head of Organizational Development, European Director of Diversity, Head of Employment Policy, Personnel Director, Corporate Social Responsibility Manager, and Head of a Human Capital Reporting Project. The largest number of interviewees from any single company was three. Three of the interviewees were men and eight were women.

² The interviews were done by telephone to ensure ease of access to multiple companies. They were all carried out by me.

³ I was not able to interview managers in the USA because of lack of research funding.

- market actors
- civil society
- government/reporting legislation
- CSR reporting guidelines, benchmarks and investment criteria
- the reasons for non-disclosure of information internally available
- attitudes to reporting bad news
- views on future reporting regulation and frameworks
- internal processes related to reporting, including the:
 - involvement of CSR, as well as HR departments in reporting processes, relating to report content for example, stakeholder engagement/feedback, and auditing;
 - internal use of/accountability for the data;
 - influence of external reporting processes upon gender equality practice, relating to management and accountability for example;

All interviews were recorded and transcribed. Data were analysed in accordance with the methods described in chapter 4.

The findings from both studies are reported together below¹. Interviewee and company names have been withheld due to the confidential basis of the research, however the country and sector of the company are indicated by each quotation.

6.4 Research Outcomes

With reference to the research questions developed for this chapter, this section lays out the research outcomes from interviews with company managers. Where the company sector is not noted next to a quotation this is to ensure confidentiality, as the small number of interviewees from some sectors means that individuals and their companies may be easily identifiable.

6.4.1 Drivers of Company Reporting on Gender Equality

Chapter 3 described government, civil society, and market drivers of CSR. With regard to the latter, it focused on the 'socialization of markets' now taking place as new expectations of business regarding social and environmental issues are becoming manifest in the choices of market actors, such as investors, employees, and customers. The question arises as to the extent to which such drivers are operative when it comes to gender equality.

¹ Because sample size is not an important factor here, findings from both studies have been discussed together in this chapter (unlike chapter 5).

Companies explain their gender and diversity programmes in terms of: human capital management; product design; customer satisfaction; and brand management (Chapter 5). Interviewees reveal how equality and diversity are regarded as contributing to the 'bottom line', including to innovation, and companies report *externally* on gender equality in response to key market actors, especially investors, employees, customers and clients. In addition civil society and government drivers (including and extending beyond reporting regulation) are specified. Managers also sometimes explain gender/diversity programmes and reporting as responses to CSR initiatives, such as CSR reporting guidelines, benchmarks and SRI criteria (e.g. ON, EIRIS, Manifest, FTSE4Good, BITC, GRI)¹. Companies try to balance the needs of different stakeholder groups in the length and content of their disclosures.

6.4.1.1 Market Drivers and the 'Socialization of Markets'

Investors and employees are the two most commonly mentioned drivers of company reporting on gender/diversity, reflecting the growing business importance of human capital management². The 'business case' for gender/diversity has developed in line with growing interest in these issues from a variety of market actors.

Employees and potential employees

Companies report on gender equality/diversity largely because managers believe this issue is important for recruitment and retention of women employees. Many recognise that women's talent is not being effectively maximized, representing a cost to the business in terms of current staff potential, and future recruitment. One said:

'if we don't have more significant representation of women in ... the organization and.. in certain jobs and ..certain levels, then we're missing out on a really significant part of the market for talent, and that's a problem and it's going to be a self-perpetuating problem because the more it occurs the more ... women in particular will look and say well why should I go there, .. they're not delivering'. (Bank, Australia)

Another affirmed specifically that reporting on gender equality in the workplace 'does play a big part in the perception of us being [an] employer of choice' (Bank, Australia). This interviewee explained that such information is increasingly being requested during recruitment, leading some companies to disseminate CSR

¹ To the extent to that these are multi-stakeholder initiatives they also reflect market and civil society drivers.

² Particularly in knowledge, and service-based, economies. It should be noted that interviews were carried out before the recent recession.

reports containing such information on the recruitment circuit: 'The recruitment firms we use continue to give us feedback about what potential candidates say about [the company] and why they want to come to us, so [we know our diversity work] is a real draw card', and this is a reason to report publicly on gender issues. This interest informs choices of reporting indicators as well, such as levels of women in management.

Staff consultation on gender/diversity has also been important in driving the equality agenda:

'eighteen months ago... we really were coming from a compliance focus. [Now] we've progressed in our approach... to a broader holistic view.. [What made the company shift was]... the survey from our team members' (Retail, Australia).

Employee consultation feeds into CSR reporting on gender issues:

'what colleagues are...saying is...an output that's going to be really critical in terms of how we're doing. We've already changed the timetable for [the staff survey] this year [so we can] reflect this [in external] reporting' (Bank UK).

Another explained:

'I guess the internal population, the[ir] reaction [to information published internally]...is actually the test of whether it would be good to put in the external [report]'. (Oil and Gas, UK).

Employees are sometimes described as more important drivers of public reporting on gender/diversity than external audiences:

'[within the company] people want to know...what percentage of [workers] are female and how does that break down throughout the levels [and particularly] in your more senior positions' (Bank, Australia). Despite internal reporting to employees via the internet: 'The external report is probably the most concise source of information for [staff]..[and therefore] we want to make sure that we're reflecting the interests of all parties...investors, and end customers and also ...staff.' (Retail, UK).

Interviewees explained how staff concerns inform reporting indicators, in particular those relating to equal pay and to entitlements of full-time as compared to part-time employees. Some described consulting unions about external reporting.

Many interviewees describe focussing on work-life balance because it is central to the employer of choice agenda:

'We're actually not getting the recruitment in numbers that we'd like .. and we are also not retaining, so it all links back to these flexible policies ..we're really at base one at the moment... and we're .. running a pilot ... on parental leave retention to .. work through what the issues are. These

are senior professional women where there's obviously been a lot of retention issues in the past... And typical ... it's all [about] our work/life policies. People (managers) [are] just not being flexible ... we keep coming back to the same common denominators, so ... we've just got to try and fix them'. (Bank, Australia).

Another said: 'The real issue is around flexibility, and particularly ... flexibility in terms of hours. it's really.. a lever to be able to retain more women at all levels and it should therefore flow through to more senior [levels]' (Retail, Australia). A third noted changing attitudes to part-time workers:

'traditionally if a part time employee has left it hasn't been perceived as the end of the world because we've got people that want to work in our business .. we still obviously have that, but it's really [about] looking forward and trying to see potential difficulties that could limit or constrain business growth and address them early. So the whole talent and workforce planning component ... the gender and talent issue is wrapped up as part of that as a business issue. (Retail, Australia).

Cost saving opportunities associated with maternity return rates (and parental leave) are also important : 'If we can lift that up 10% the pay-off to the business has to be extraordinary' (Retail, Australia). Another noted savings associated with developing your own talent rather than buying it in.

These work-life balance concerns also drive public reporting, and inform choice of reporting indicators¹:

'childcare or the parental leave or the focus on women and flexibility is something we choose to report on because we, one, strongly believe in it, two, we're very committed to it and we want to be transparent about the uptake and the impact it has within the work environment for women, and [thirdly] sixty five percent of our workforce is female so it's something we can tangibly put a nice story to in terms of demonstrating the impact it has' (Bank, Australia).

Investors

Several interviewees described a growing interest from investors in the gender/diversity agenda:

'we're beginning to see it (gender and diversity) referred to as [a] human capital value driver, ... and that's coming very much out of the war for talents, skills shortages, ageing population, demographics and all those sorts of issues converging ... SRI [investors] have been doing this for a while but I'm talking about the mainstream markets. I heard someone from one of the unions the other day talking about the fact that in the last twelve months they've heard more [investment] analysts using the words human capital than they have in the last twenty years... So I think we are

¹ In the telecom sector the decision to report on the cost savings associated with flexible working is part of a marketing strategy for telecommunication equipment. In other sectors consumers and clients were not often deemed drivers of corporate reporting on gender related issues (see below)

definitely beginning to see a shift in thinking around [this].... human capital is increasingly becoming the main avenue in which financial analysts are engaging properly on factoring in externalities in the overall evaluation of companies....and diversity is one of the key ways to understand this because it's a way of increasing the amount of people you can recruit... So I think ... this started in one area, became part of the business strategy, [and] is now beginning to be appropriately valued by the markets, so it's all kind of feeding back into itself'. (Bank, Australia)

Others described being asked by SRI and mainstream investors about the number of women in senior management and on the board, staff engagement programmes, and the company's paid parental leave, because the latter had increased their retention rates. These questions encourage external reporting on these issues:

'For investors the diversity space is about how well we manage our workforce, our talent, ..it's about being able to retain the best people. It's .. a signal to them of the quality of the management and leadership of the company. .. they're ... starting to view the people information that way, ... it's kind of a lead indicator That will grow, and part of [this growth comes from] the education [of investors] about [what] these indicators signal (Bank, Australia).

Another said: 'We've had questions about diversity in the AGMs So I think there's a general expectation that our shareholders are interested [in reporting] ... We certainly had to prepare our corporate affairs team in terms of .. our diversity initiatives and .. metrics.¹ (Retail, Australia). The issue of staff who are also shareholders was raised in terms of their entitlement to information. However, others expressed disappointment that investors did not read their CSR reports, implying that information from other sources is more important to shareholders.

Customers and suppliers

According to interviewees, the desire to reflect the customer base, improve customer relations, and access new markets drives gender and diversity programmes. However, customers are not described as a key audience for reporting on gender issues, because incorporating diversity into advertising campaigns 'impacts on the market more effectively than reporting how many women we employ' (UK).

¹ This quote suggests that investor activism by gender focused NGOs, and investors such as Calvert are a lever of change in terms of corporate accountability on this issue. Evidence from the USA suggests that women's NGOs have begun to buy shares in order to request increased information about gender issues within companies (e.g. National Alliance of Women). It is also worth noting that in the US, De Simone (2008) believes that a fall in reporting on equal employment opportunity issues (noted by Calvert 2008) may be because of a decline in shareholder pressure on this issue as calls increase for broader sustainability reporting, which is often not aligned with US EEO disclosure requirements. This suggestion reveals the importance of ensuring that equality and diversity issues are effectively incorporated within CSR and SRI initiatives.

However, customers can drive change:

'I was in a brewers yesterday, and the reason that they wanted to talk to me about [our company's] equality and diversity plans was because they knew they were rubbish at it . . . the National Union of Students (NUS) had asked them for a breakdown of their workforce and a breakdown of their supply chain. And they supply tens of thousands of pounds worth of beer to the NUS each year.' (UK).

This company is 'now starting to ask our suppliers [about gender/diversity], so it's moved one step down the line and that means that organizations that are ignorant are now being asked the questions by people they are bothered about, such as businesses like us who are spending money with them.' (see also Belal and Owen 2007). However, it is unclear whether these demands will lead to increased *public* reporting (See also discussion on government procurement below).

Competitors

Other market drivers mentioned include rating agencies, and competitors: 'the competitors that... we deal with in the financial services world, also the big FTSE100 companies, leading retailers... information [on gender and diversity in the workplace] is becoming increasingly available and transparent' (Bank, UK): Another interviewee said: if you've seen [another company in same sector's] reports, ..their gender data.. is really impressive and we plan to do something similar, [and] there's another report I've seen where I thought "gee that's really transparent and it's very clear", and even if the data's not that great it just shows that the organization cares about this stuff. (Retail, Australia).

Reporting on equal pay is a sensitive issue, however one interviewee confirmed that because their competitors report on this issue 'it would've looked a bit glaring if we hadn't'¹. Thus: 'I think there's a benchmark set by other organizations and we follow that but we try to go even further.' (Bank, Australia)².

Interviewee comments on this issue reveal that cross-sectoral comparisons can drive transparency. A retail sector interviewee, having noted that banks now

¹ This has become an important issue relating to reputation: "Equal pay claims now account for a third of all employment tribunal cases. These cases are not only financially costly they can also severely damage organizational reputation." Response to EHRC's recommendations on pay gap reporting (my emphasis). Accessed 30.Jan.2010 at http://www.opportunitynow.org.uk/about_us/opportunity_now_media_centre/response_to_ehrcs.html

² See Coupland's (2006:877) discussion of the role of values-based organizations as leaders in advancing CSR agendas by example. IFF (2009) also suggests that reporting by competitors can drive companies to report themselves.

report on equal pay¹ said: 'I don't know whether we have enough data to do that yet' but argued that it would be insightful to have that data internally² (Retail, Australia). Noting that few companies in her sector were doing a great deal on corporate responsibility generally, this interviewee explained: 'it's an opportunity for us, we really see that as an opportunity to get ahead, to take a leadership position'. Collaborative employer initiatives were also mentioned, such as the British Retail Consortium's facilitation of discussion about how best to monitor progress on gender/diversity.

Collective market drivers

Each of these market drivers is not just an important influence in itself. The impact they have seems to derive from the fact that they reinforce each other:

'Gender diversity specifically, is at the top of the agenda as far as I'm concerned... [because] we have to improve the most in this area. As an organization we've been around for [a long time] and our senior management make-up in terms of male/female gender mix here is not as good as we want it to be. .. you could argue we're simply living with the legacy of our recruitment practices over the last 15/20 years but the fact is if we do nothing and just let things ride .., we'll probably have to wait another 20. So it's clearly not good enough... from our perspective but also the perspective of all our stakeholders, whether that's shareholders, investors, employees... it's the full mix of stakeholders... whose issues that we have to address'. (Bank, UK).

Broad interest in this agenda has led to raised awareness on the part of senior leaders who also influence company reporting:

'[We] are committed to increasing the number of senior managers that are women And there is a lot of activity taking place within [the company] to address that. So because it's such a hot topic I guess ... the natural thing would be to put it in the report to say to people outside 'look, we are committed to doing this, ... this is what we already do, and also this is what's coming next'.. it's got commitment from the main Board. They're the ones that say what they want in the report.... It is [good for our] image and it shows their commitment to making something happen'. (Retail, UK)

6.4.1.2 Civil Society as a Driver

Companies put considerable effort, often through CSR departments, into determining societal expectations regarding access to information. Interviewees mention community, NGOs, academics, unions and the media as drivers of reporting on gender/ diversity.

¹ Reporting on equal pay by financial services companies was encouraged as a result of this being made a core indicator in the GRI financial services supplement (GRI, 2002). One leading company participated in the work to make this a core GRI indicator, confirming that leaders may support improved transparency requirements.

² This suggests that external reporting can drive internal progress. See section 6.4.3 below.

Several, especially from the retail sector, refer to 'community expectations'. For example one said:

'I think there's generally a much stronger push to transparency ... in line with what the community expects of us. So ...I think ...it would be right to have some data on how many women we have in executive positions and operational roles and turnover rates generally...We've done quite a lot of work with local communities in the past and we have an opportunity to share that with the broader community through CSR reporting'. (Retail, Australia).

Two interviewees mentioned NGOs, but women's NGOs in particular do not appear to be actively involved in debates with companies about their reporting on gender equality in the UK and Australia (see section 6.4.2.1 below), although company reports did suggest some pressure in this regard from women's NGOs in the US. Considerable media interest in CSR is noted, which encourages reporting, including on gender/diversity. One interviewee explained that the press picks up stories, such as the appointment of a part-time female store manager, and wants to flesh these out with data on women's position in the company¹. However, media interest also often deters reporting (section 6.4.2).

Managers say they sometimes discuss content and frequency of public reporting on gender/diversity, equal pay and work-life balance with unions. However, generally interviewees do not view unions as a major audience for external sustainability reports.

6.4.1.3 Government as a Driver

There is much evidence that sex equality legislation has played a vital role in changing workplace practice in the countries included in this research (e.g. Browne, 2007a). With regard to external reporting, interviewees said that government drives reporting through pioneering best practice, providing a benchmark of reporting indicators, and including reporting requirements in public sector procurement contracts. In Australia and the USA large companies are also required by law to report to government on gender equality in the workplace (see Appendix 1). This regulation drives corporate monitoring.

Interviews reveal much evidence that monitoring progress plays an absolutely critical role in driving action within an organization on gender issues, and this has been well documented in the literature (e.g. Kingsmill, 2001; Opportunity Now,

¹ Positive media interest in gender issues in business is reflected in other initiatives such as *The Times Where Women Want To Work Top 50* in collaboration with Aurora Gender Capital Management (UK).

2007). Regulation to report to government in Australia has made a significant contribution in this respect. For example:

'the legislation's played a really important role because ... we have to collect data in order to meet the compliance requirements, ...we've done that and it's certainly helped us, and the [EOWA¹] report's taken really seriously here...[The] CEO [has to sign it off] and he takes great interest in what that data is telling us. So if that legislation wasn't there I'm not sure we'd go into as much depth in the data collection, [which] ... forms a really strong platform for ... analysis'. (Retail, Australia).

Monitoring has this effect because: 'we know [gender inequality's] a problem but until you see it in stats, in black and white, that's when [managers] go "oh yeah, you're right", and start addressing the problem rather than just talking about it' (Bank, Australia). Others said monitoring for government had helped them recognise 'that these issues are actually important to our employees and to the performance of the company'. This helped them 'wak[e] up to the fact that [such data] can drive organizational improvements on the basis of these types of non-financial performance indicators' (Bank, Australia). The impact has been such that if the legislation disappeared tomorrow the company would still collect the data because it facilitates 'integration of diversity into everything we do'. However, for companies which already had gender and diversity programmes in place, the impact of regulation to report to government has been minimal².

While some data from monitoring returns to government are publicly available (Appendix 1), much is not. Nevertheless, reporting to government facilitates and influences external disclosure because: 'we certainly wanted to make sure there was consistent reporting and, hopefully [to share data between], both [government and CSR] reports' (Bank, Australia). However, according to this interviewee, the information in the CSR report needs to be more precise and focused on what the company has achieved (i.e. performance), rather than on actions taken.

In the UK, companies monitor workforce profile as part of legal compliance, but do not have to report to government (or the public). However, government initiatives, often in partnership with business, (e.g. on equal pay and flexible work) have, according to interviewees, influenced corporate practice, and reporting. Also the role of public sector procurement is increasingly discussed as a driver of change and reporting. The UK Equality Act 2010 specifically incorporates

¹ Equal Opportunity in the Workplace Agency, Australia

² This suggests that the impact of the regulation may have been greatest on smaller companies which are less likely to produce external CSR reports for which data needs to be collected.

a transparency clause for the private sector with regard to equal pay, and links this to procurement. This development involved considerable multi-stakeholder debate concerning choice of reporting indicators (EHRC, 2010).

Evidence from the USA reveals that reporting to government can also enable benchmarking against national averages, and help empower stakeholders, some of who have requested publication of company monitoring returns on gender and diversity¹.

This discussion has revealed market, government and civil society drivers of corporate reporting on gender issues. Their influence may perhaps be explained by the way they reinforce each other, which encourages corporate leaders to take this issue seriously. For example, one interviewee described the equal pay review as

'a major piece of work and I think quite the first of its kind for this organization. [Reporting on this] sends a message that we're serious about it...And I think it's one of those consistent issues that the public...and other stakeholders are interested in, especially when you take into account...the findings of reports published by the government and other organizations' (Bank, UK).

Another said: 'it's almost the coming together of lots of different influences and the business sort of swivels in that direction and goes "right, okay, this is on the radar, what are we going to do about this?"' (Retail, UK).

Once a company has a reputation on this issue, stakeholder interest tends to increase, which further drives reporting: 'any function that I ever go to, people always refer back to either the annual report of the stakeholder report and the focus that we put on [diversity]' (Bank, Australia). Feedback then informs the next years report.

6.4.1.4 Institutionalized CSR as a Driver

In chapter 3 it was noted that CSR has become increasingly institutionalized both within firms and among them, sometimes in collaboration with other actors. In this process norms relating to the business-society relationship inform the development of CSR organizations, coalitions, agreed standards, tools, and rules etc (e.g. Moon 2004a). It appears that these have in turn become drivers of change within organizations, or effectively encouraged further institutionalization of CSR.

¹ Although we did not interview US companies, I did find evidence of this from their reports, e.g. that of Wal-Mart.

Growing interest in CSR, including the employee and gender/diversity issues addressed therein.

Many interviewees specifically described CSR as a driver of action and reporting on gender issues, for example:

'We are finding graduates... have more exposure to a lot of the sustainability type issues. ... Companies ... are finding graduates do consider it to be a point of differentiation in terms of choosing where they go [and particularly this is about] the culture, it's in how they treat their employees' (Bank, Australia).

Gender and diversity are increasingly recognised as CSR issues: 'if you had to put a few key issues that CR should cover within an organization, then I would have thought that equality and diversity would have to be there' (Retail, UK). Companies now often frame their gender/diversity work as the socially responsible, or the right, thing to do. Another said: 'even if people aren't asking us about it, part of being a responsible business is actually addressing some of these issues, not necessarily...because somebody's asking us but because it's important to our brand and the organization we are' (Retail, UK).

Interviewees also explain how the CSR agenda has impacted the quality of their work on gender issues. While many had equal opportunity programmes to ensure legal compliance prior to the recent growth of CSR, one summed up the impact of greater public interest in the social responsibility of companies:

'when we looked at corporate responsibility as a key sort of strategy incorporated within our DNA, I don't know, the light switched on for people or there was a shift in understanding [in terms of looking at] where does diversity fit into the business case and why does it have such a major impact on the execution of our strategy...it's made a major difference to the culture and approach to diversity'. (Bank, Australia)

The inclusion of gender criteria within CSR initiatives/tools/ indicators

CSR initiatives have sometimes been drivers of gender equality within business. For example, in the UK Opportunity Now encourages identification of a business case, monitoring and benchmarking. Such monitoring has informed internal practice: 'we... put all... the detail for [the Opportunity Now] submission on our global diversity intranet...so that all can learn ..best practice ... and learn from our successes and mistakes'. (Bank, UK). Such CSR programmes play a role similar to that played by government in the Australian context, but are probably more focused on the business case. Indeed several interviewees noted that CSR voluntary initiatives do not impact directly upon laggard companies in the same way that legislation can (chapter 3).

CSR gender related initiatives also inform external reporting: 'the breadth and depth of [our] submissions for Opportunity Now .. inform what we do...and we'll look at the trend [in terms of] of what [other] external benchmarks are [requiring]' (Bank, UK). While only a fraction of submissions to Opportunity Now are used in external reporting, nevertheless: 'If they ... dramatically changed their benchmarking, it would influence how I reported externally'. (UK)

Employee benchmarks such as Great Place to Work and Best Place to Work (UK), general CSR and SRI benchmarks (e.g. BITC CR index, FTSE4Good, EIRIS) and the GRI indicators were all regarded as driving action and informing data choices for external reporting¹. The incorporation of gender issues within these mainstream CSR initiatives, particularly reporting initiatives, impacts upon corporate reporting, because, the decision to report 'in accordance with'² the GRI, for example, necessitates reporting on gender issues.

Several interviewees from banks said the incorporation of equal pay as a core indicator within the GRI financial service sector supplement (GRI, 2002), drove their reporting on this issue, suggesting that recent inclusion of this core indicator within the reporting guidelines for all sectors (GRI, 2006), covering 'Ratio of basic salary of men to women by employee category', may act as a further driver of such reporting. The GRI has become a benchmark in that reporting beyond the basic GRI indicators on gender/diversity was explained as an attempt to portray one firm's particular commitment to these issues.

CSR reporting has encouraged reporting on gender/diversity.

Increasing pressure to report on CSR issues generally was pinpointed as a driver of reporting on gender and diversity because: 'the message I would want to give is that [gender/diversity is] part of the CSR strategy, it is an absolute given in terms of our responsibilities and as an organization' (Bank, UK). Another interviewee said the CSR report is 'an opportunity for us to package a lot of what we do that we don't necessarily talk about, [but] we just do because it's considered the right thing to do as a large Australian employer' (Retail, Australia). However, another interviewee explained that 'the message we're trying to give with [reporting on] gender diversity in general is it's good business sense as well and you can have both' (Bank, UK).

¹ See Grosser et al. (2008) for more details of CSR and SRI benchmarks referenced in company reports.

² This is GRI terminology referring to companies that meets the highest GRI reporting standards.

CSR reporting has encouraged disclosure of bad news.

The influence of CSR reporting was noted in relation to bad news¹: 'I suppose for lots of CR reporters, it's probably about accepting that it's reporting and reporting consistently [that matters] as opposed to only reporting if you've actually got progress or good enough detail' (Retail, UK).

Others said sustainability reporting on other issues had taught them that they could usefully report negative information if it was followed with an explanation of what is being done to address the issue, how their performance is improving, and what they were planning to do next:

'the discussion with the CSR group is that.. you're better to report it .. and then you can show in [the] next [report] how you're actually [doing] - so you're benchmarking against yourself. ..in that sense I think it's better just to ... admit that there's areas for improvement ...[and to] demonstrate that year on year we are improving'. (Bank, Australia).

Some interviewees believe that reporting bad news actually enhances their sustainability reports, and trust among their stakeholders:

'We often find [that] with trust in companies at an all time low, the more bad information we put in the report the more people believe the good stuff. [If] You have a report that's all ... brilliant performance across everything, people just go 'it's not true'. So if you're actually pretty honest about the areas you're not doing well people will accept that well maybe you are actually doing as well as the figures seem to indicate [somewhere else]'² (Bank, Australia).

However, reporting of litigation and tribunal cases relating to gender discrimination is also described as presenting the company interpretation (or spin) on information already in the public domain, or to 'turn it into good news'. One interviewee contrasted the situation in Australia to that in the US, where a company might well be sued for reporting certain bad news. Interviewees explained the lack of reporting on negative news with reference to the media in particular (section 6.4.2 below).

¹ As noted above, there had been little earlier reporting of bad news on equal opportunities (Adams and Harte, 1999). However, some reporting of bad news stories was found in company reports as analysed in chapter 5.

² This point was contextualised by the interviewee in the following way: 'doing real comprehensive and transparent reporting is actually putting the good and the bad [in] because there might be reasons why you're bad in one area ...you might be focusing somewhere else, or you might be in the process of fixing something or the data might be incomplete The whole attitude that [you] don't put anything bad in because people will only focus on that, I don't think [that's] helpful'.

The role of CSR departments

Stakeholder engagement, often undertaken by CSR departments is increasingly used to inform CSR reporting. As well as feedback from investors, and reference to reporting frameworks:

'we do additional stakeholder engagement with Australian players to assist us in.. determining what are the most material issues for our immediate environment and market, and secondly ... [asking] are there any issues which are not captured by these international frameworks that we also need to report on.' (Bank, Australia).

The examples given of nationally specific issues did not include gender and diversity, however, this interviewee explained how CSR stakeholder engagement is now being extended to consultation on these issues:

'the range of organizations in Australia is not huge that are specifically focused on diversity issues and they tend to be focused on streams in diversity like disability, indigenous, ... we.. go out and talk to them.. if we're doing specific projects or initiatives then we often work with the[se] organizations to get their feedback or input' (Bank, Australia).

CSR departments also play a major role in integrating and editing gender/diversity report content. Diversity teams often put forward data for external reporting, but 'most of the stuff will get edited out..[by] the communications people' (Australia). Interviewees explained that Board CSR committees are involved in editing gender/diversity reporting, and CSR departments set up and manage stakeholder report auditing processes/committees. Thus CSR departments, as well as diversity departments have become involved in the gender/diversity practices of companies.

6.4.2 Barriers to Increased Corporate Reporting on Gender Equality

The section above describes drivers of corporate action and reporting on gender issues. These at least partly explain reporting found in chapter 5. However, in that chapter it also emerged that transparency on gender issue is still quite limited in a number of important respects. Thus, interviewees were asked to explain reporting limitations, i.e. why their companies do not report more detailed information on gender equality to the public domain. These data reveal limitations with regard to the drivers described above.

Despite years of work on gender and diversity, many interviewees said that data collection and auditing systems continue to be barriers to internal and external reporting. Due to space limitations this issue is not covered here (see Grosser and

Moon (2008) and Grosser et al. (2008) for details). This section explores why companies do not report more information even if it is internally available. Overall findings suggest that managers experience little demand for more detailed information than that currently reported. They have also identified significant risks associated with revealing more than necessary. These findings are important for debates about how to improve corporate transparency on gender issues in the future. Indeed if transparency can facilitate organizational change on gender issues, then barriers to improved transparency are of relevance to feminist organization scholars. In particular these barriers reveal limitations to the 'business case' for gender equality¹.

6.4.2.1 Little Demand for Further Information

Managers describe balancing the needs of different stakeholders including investors, employees, NGOs, the media, CSR analysts and rating agencies, and having a global constituency to satisfy in terms of information provided. However, many interviewees also describe a lack of demand from any of these actors for more detailed information on gender equality than is currently disclosed. This suggests that the drivers identified above remain limited when it comes to the business case for gender equality, and for reporting on this issue in particular.

Market drivers of action and reporting on gender issues appear to vary by sector. Thus, while some interviewees describe significant interest in these issues from investors (section 6.4.1), others do not:

'I was taking care of Socially Responsible Investors relations and they were asking health questions, they were asking environmental questions, they were asking questions on the community investments, supply chain ... [but] diversity and inclusion, it's never come up'. [oil and gas sector]

Where investor interest is manifest, it remains limited in terms of data requested and action taken to pressurize companies: 'Basically the shareholders and investors want to know the demographics, they might be interested in part-time (workers). They want to know how many people we've got at different levels, and that's about it' (UK).

Investors, rating agencies and job applicants sometimes request information on gender equality/diversity beyond what is reported. However, whilst this is generally provided, it is not necessarily publicly reported unless widespread demand is identified:

¹ IFF (2009) confirms this findings.

'what would really make me report [more].. is if I believed that that would generate better brand value for the company and better sales. . .The point where this becomes really useful to me is where it impacts on share price. . . [institutional investors are] not banging anyone's door down and they're certainly not rewarding or punishing companies that are good or bad at it (reporting)' (UK).

With regard to consumers this interviewee said: 'Do I believe that more women buy from a particular organization because it employs more women? I really don't see that.' Another said 'you sometimes get a [consumer] complaint. It's not normally related to gender but more likely to be about disability.' (UK, manufacturing). With regard to future employees, companies in the UK tend to put more detailed information out through specialized gender human capital rating agencies, such as Aurora Gender Capital Management, rather than in their CSR reports.

With regard to civil society influences, interviewees said they experienced no pressure for greater transparency from NGOs working on gender issues, and do not believe their CSR reports are often read by NGOs (see also section 6.4.5). Nor do they experience such pressure from community organizations, the media or unions. Thus, it appears that civil regulation in this respect remains very limited. This is an important issue which will be returned to in chapter 7.

With regard to government pressures, several interviewees commented upon the lack of regulation to report in the UK, and a couple noted a need for further guidance on what to report to government in Australia. Several UK interviewees did not think the government effectively utilised its leverage in the marketplace, as a procurer, or as a funder, (e.g. when funding training) to encourage corporate reporting on gender/diversity (see also 6.4.4 below).

In sum, collectively the drivers of gender reporting appear too weak to encourage increased disclosure: 'I would question why you would report it (more information). Who is really interested in a lot more information in depth on these things?' (UK). Other interviewees made similar points, for example: 'I can't produce these reports if they're going to be meaningless to people, it's a waste of people's time, so I have to find that ...it's actually going to impact on either better employee commitment, better productivity, a push for better flexibility, there has to be a reason', or a driver for further reporting. (Bank, Australia). Another said:

'If we could establish a particular interest, a particular business need, an interested organization that would require the information.. we would report

it, but at the moment the feedback is that we've got enough in the public domain to keep the majority of people happy' (Bank, UK).

This is also true in other sectors:

'we're finding there really isn't an audience for this enormous amount of information ... it means not very much to anyone, apart from some people internally'. (Retail, UK)

Finally, one noted the many places where her company already publicises gender related programmes and performance and seemed genuinely puzzled as to where else such information could be disclosed:

'we report ... what we are legally obliged to do. And we communicate our good work through other members of the CBI group. We work with the North East Centre for Diversity, Race for Opportunity. We work with Opportunity Now. We work with lots of different organizations to get the word around about (the company) and we promote what we do through our advertising and our publications, so when you say reporting, I'm not quite sure where else I could report to' (Bank, UK).

Others described being interested in reporting more information, yet unclear about stakeholder reporting requirements: 'we have a general feeling that it would be good to report on more indicators but we haven't had anyone actually suggest what they might be'. (Bank, Australia). In this context managers often believe it better to report on a small number of key performance indicators than to provide a lot of data which addresses no clear objective or specific demand. Thus, while market, civil society and government drivers have encouraged action and reporting on gender equality, this section reveals that currently these pressures are not sufficiently powerful to drive increased corporate disclosure on this issue.

6.4.2.2 Avoiding Risk, Pressure and Accountability

Interviewees emphasised the risks of reporting more than necessary. Negative media attention particularly discourages disclosure:

'I might report a 99% return rate from maternity leave—fantastic story, and I'll get asked "why don't the other one percent come back then?" I'll get 10, 15, 20, or 30 women to talk about this and the newspapers will go and try to find the two women that we've treated badly.' (UK)

Managers admitted to emphasising 'good news, and progress rather than any negative things, and also what we're going to do to get better.' (Bank, UK) in their public reports. This means bad news is not likely to get out to the public, unless it can be turned into a positive story:

'people know that we don't have any women on our leadership team, (but) if we put it out in black and white in a report then all we'd get is more challenge about it – there'd be a headline in the press saying 'No woman at

the top' or something like that! So. . .why draw attention to something if it's not perfect?' (Manufacturing, UK)

Another said: 'At the top level, they'd say "hang on, what's everyone else saying; is this a good idea?...Is being transparent about this stuff going to .. bring some kind of unwanted attention?"' (Retail, UK). So while: 'from our CR point of view, we [can] always say "you know, it's best practice [to report this]"...if you get unwanted attention for something.. commercially that's not a great thing'. (Retail, UK). This appears to partly explain why releasing information about business units separately is rare, because a low level of women in management in one section can reflect badly on the whole company.

Some interviewees openly acknowledged that lack of reporting was because performance was not note-worthy. There is a reluctance to report data until these can reflect the investment made in this area, and show some achievements. One interviewee was proud that some managers work part-time, but saw no benefit in reporting this because the take-up of part-time and flexible working was 'very highly female specific' (UK). This might help explain why gender disaggregated data relating to flexible working and work-life balance are rare in corporate reporting (chapter 5).

Lack of reporting also results from the fact that disclosure:

'puts the onus on us to actually do something... [especially] where the trend isn't as you would desire or where it's just plain bad... I think that's a natural response. It hasn't stopped us from complying with GRI ... but it's a question that I think the senior executives in particular asked quite reasonably, [saying] "well alright this is what it says, what are we doing about it?", you can't just throw [information] out there in the public domain and not have some kind of idea of how you're going to respond'. (Bank, Australia).

Thus even long-standing equal pay reviews are rarely reported unless the company has done a comprehensive audit and has resolved problems arising, because: 'If you uncover something you're going to have to put it right. And that's going to lead us into changing all our incremental pay scales, and we're not quite ready to do that as a whole piece of work yet' (UK)¹.

Lack of comparable data

Interviewees describe a lack of comparability of data between companies, even within the same sector, which resulted in fear of informing competitors, and of

¹ One interviewee added: 'The problem is that people want to see progress in sustainability year on year and sometimes when you've seen massive progress one year you're not going to see the same progress the next year' (UK).

misinterpretation, or misrepresentation when compared to companies which measure progress differently (in the same and different sectors). This was described as a 'massive' barrier to further reporting (Retail, UK). Detailed description of lack of comparability of data, and interviewees' suggested categories of data to report¹, are beyond the scope of this thesis (see Grosser and Moon (2008) and Grosser et al (2008) for more on this). Below (section 6.4.4) lack of comparability will be discussed in terms of how it reflects governance debates.²

6.4.3 What Impact Does External Reporting Have on Internal Practices With Regard to Gender Equality?

This section examines whether and how external reporting impacts upon organizations' internal gender equality practice.

Section 6.4.1.3 discusses the impact of regulation to report on gender equality to government in Australia, revealing that organizational improvements can be driven on the basis of monitoring gender related non-financial performance indicators. Interviewees described the impact on internal practice. For example:

'From a change management point of view I think [EOWA has] been quite critical because within the organization we've got a number of people ...[with] quite entrenched ways of doing things.... But... there's sort of a growing awareness... of how closely the gender issue is linked to managing, maximizing talent and the effectiveness of the organization ... So... the external reporting mechanism has helped us to really crystallize where we're at and ... provide more internal focus on some of these issues ... and discuss ... [whether] we are progressing fast enough... It's been very helpful ... just to have that discipline around the requirement for external reporting and reporting into the centre so that we can pull that together... we make sure that copies [of the EOWA report] go back to the HR teams for all areas of our business. (Retail, Australia)

Interviews suggest that CSR reporting on gender/diversity can impact on corporate practice in similar ways to mandatory reporting. As noted above, according to one interviewee, information reported in CSR reports needs to be more precise than that reported to government, and focused on outcomes rather than action, suggesting that CSR reporting might have an enhanced impact on

¹ Suggestions included reporting workforce and management gender employee profile according to salary levels.

² Other reasons for lack of disclosure of data internally available included organizational culture, and limited space in CSR reports (See Grosser and Moon 2008; Grosser et al 2008). However, with regard to the latter interviewees made practical suggestions, such as: 'increasingly our thinking is that that would involve shifting away from just having the one big public annual report type format and moving more to pushing a lot of this information on line or into alternative communication channels'. (Bank, Australia). This view was echoed by other interviewees, and may well represent a future trend and an opportunity for more detailed reporting. The problem with this strategy is, however, that it may lead to a lot more unverifiable/unaudited reporting on gender issues, with associated questions about data quality.

the quality of corporate monitoring and practice. Several interviewees said a major reason for reporting externally is that this helps maintain and drive the agenda internally:

'ultimately you know, the information is absolutely right for us to share publicly but internally, we also see it as a tool for driving progress and ... challenging [people, allowing us to show that]... this is the reality ...[and ask managers] what are you doing to improve?'. (Bank, UK).

This interviewee said that external reporting has 'created huge expectation internally' which help drive change. Another explained 'It's more a way for [the] company to pull its heads together [and ask] "what is our position on all those topics, what do we think? What do we do? What would we aspire to do?" and it's actually forcing us into action'. (Oil and Gas, UK).

One interviewee explained that poor staff feedback on gender and diversity had generated concern that 'we might have plateaued... and ... producing a very public Corporate Responsibility Report puts it back on the agenda ... and is ... a key driver for people to actually implement strategies that will help us reach our targets'. (Bank, Australia). Some also viewed reporting as one way of addressing internal staff issues, such as working parents for example:

'the numbers allow us to discuss the issues in a much more open and transparent and accountable manner. [For example] we can talk about the issues we face with the provision of childcare services for our employees because we publish the numbers on how many people can access it and how many kids of [company] staff are in there. (Bank, Australia).

This suggests that CSR reporting can help to shift conversations internally on gender issues. Another said that their CSR reporting helps them to engage with customers as well as colleagues on gender issues.

These findings show that external reporting on gender issues to the public domain can help keep gender on the agenda within organizations, facilitate organizational conversations, drive action, and improve management accountability on gender issues. With regard to the latter, external reporting can be particularly important with respect to responsibility and accountability for workforce targets:

'At the front of our report ... we report on our targets each year and at the end of each section we set goals for the coming year, and actually having that in a printed document that is given to external stakeholders has had a huge impact on the organization and on senior people taking responsibility, and following up their data sources, and tracking how they're going to make sure that they can reach those targets. So it acts as a real driver'. (Bank, Australia)

Another explained that although external reporting content is simply lifted from internal reporting:

'having a more senior sign off on the performance figures, having more public accountability around performance has definitely shored up a lot of initiatives which may or may not have been subject to review at some stage. [This has] put more confidence around the value of this kind of reporting for the organization as a whole ...The transparency and our ability to report [helped] instill a culture whereby this is not anymore about being a fair and equitable company, this is actually about delivering on a sustainable business model to shareholders and the community'. (Bank, Australia)

More senior staff sign off associated with public reports can increase accountability of middle managers for gender/diversity issues¹: '[All] divisions have to report to the Chief Exec personally on diversity twice a year and there's nothing more powerful than being sat in front of the Chief Exec for making things happen!' (Bank, UK)². Another said: 'Reporting right up to the Board on a quarterly basis will really keep the activity going at a lower level, and it'll create a lot of competition between the different divisions.'

While it's not just the CSR agenda that is behind new levels of accountability on gender/diversity issues, evidence from these studies strongly suggests that CSR, and in particular CSR reporting has played a part in improving internal responsibility and accountability on gender issues. Thus internal and external accountability and governance appear to be linked. However, one interviewee explained that whilst external reporting helps, it is not the primary driver of change within the organization, just one element of this process:

'I think there's been a shift in terms of ... strategic thinking about the value of this kind of reporting... if you're a services organization and your shareholder satisfaction is based on how happy your customers are, and how happy your customers are is largely based on how happy your employees are, then suddenly diversity issues become a whole lot more pivotal to that end game about shareholder satisfaction, and I think the thinking around that has become much more sophisticated and the organization has gotten a lot better about pulling together all the different strands in terms of managing [this], and ... externally reporting our performance in these traditionally non-financial areas has played a part in it, but is one part, not the driver of it if that makes sense'. (Bank, Australia)

¹ Opportunity Now (2006) research suggests that middle/line managers are the key to implementation of gender/diversity programmes, as does Acker 2000.

² Some interviewees described work-life balance as necessitating changes in organizational culture (see Grosser et al., 2008). One noted that a main driver in this cultural shift within the organization had been the commitment of the CEO. This finding is supported in the organization studies literature (e.g. Schein, 1992).

6.4.4 The Role of Mandatory and Voluntary Regulation

This section explores managers' views on how to improve corporate disclosure on gender issues. It does so with reference to different kinds of regulation discussed in chapter 3. A number of interviewees believed this is primarily the job of government. Several were in favour of regulation for mandatory reporting to the public as this would eliminate the 'free-rider' problem, and lead to better informed stakeholders: 'I think it would be great...I think it would radically change the way that some businesses operate (Retail, UK).¹ Another said: 'personally I think it would be quite a good thing to have some kind of mandatory reporting. I think it would sharpen up people within organizations who produce the information.' (Bank, UK). And 'if there was some kind of government influence which said you must do this, ... we would without a doubt do it'. One felt much more strongly:

'If the government wants to get more women in the workforce then it should just come out, say it, rattle the cages, give a figure, say it expects all employers to be at least 15% women or at least 25% women or whatever . . . They should be up front and say it and ask you to report against it.' (UK)

Several thought it appropriate for companies to be mandated to report on equal pay in particular in order to influence the worst offenders. On this point one said:

'If the government wants equal pay . . . then it shouldn't ask us to do reviews. It should ask us to make pay equal, and it should describe how it wants to define that pay is equal, because nobody's anywhere near that yet.'² (UK).

Others believe that government procurement contracts should be used to drive the equality and reporting agendas. One explained that in her home country government contracts were linked to company workforce monitoring. This model 'was very effective, let me tell you...you worked pretty hard at it (Service sector UK).

However, not all interviewees thought reporting regulation was the best approach, because it is a business cost, because the data categories would not be appropriate for all firms, and because regulation would not necessarily drive change:

'it's important for us to devise our own reporting mechanisms so that we can tailor them to our industry, our business and our needs. If Government set reporting guidelines it could turn into producing stats for the sake of it rather than because we want to benchmark and improve our business' (Retail, UK).

¹ CSR research has shown that managers in companies which are leaders in CSR often favour regulation (e.g. Moon and Vogel, 2008).

² The UK Equality Act 2010 includes an option for mandating corporate reporting on equal pay to be introduced in 2013 if such reporting does not materialise on a voluntary basis by that time.

Another concurred:

'the problem with mandatory reporting is, well are you just ticking a box? Anyone can do that, but the reporting has to really link to genuine change within your industry so how do you do that? How do you measure that? And that's why you need all the other things like benchmarks and employee feedback, and all the genuine things rather than just reporting for reporting's sake.' (UK).

Several argued for a market driven approach. For example, one interviewee said:

'I think nothing works as well as competition.... coming from the Government.., yes, people would do it, you may end up with the lowest sort of bar but once things become a competitive issue and innovation and energy start being directed behind it, you see a lot more progress than you otherwise might. So I think to see [reporting] emerge as an area of competition, ... people are obviously very sensitive about what measures they're using and creating real parity between like companies. But if that were to ... become a real sort of area of [competitive] focus, I think you would see [much more progress]' (Retail, UK).

Believing it would take a proactive decision by her company, or another in her sector, to take the lead, expose the rest, and drive competition, she felt her company was in a good position to do this because it has the funds to launch a big initiative, and has taken this role on other social and environmental issues in the past.

On this point, Australian interviewees reveal that mandatory reporting to government can alert companies to the business benefits of gender/diversity. Indeed one Australian interviewee argued that the government needs to 'provide much more clarity and definition around what they're requesting companies to report [to government]. (Bank, Australia)'

Several interviewees had mixed views about regulation. For example, one said:

'I just think that the more that we make people do things because they have to, ... it doesn't work. I suppose the other side of that is it does at least raise awareness and if you're not doing something about a particular subject, for example women in management, then it forces you to do something. And sometimes you do need a kick and shove to do things. So I think there's two sides to the coin.... it is a question of ... how is the data verified, how is it checked, to make sure it is correct. But I do think it would encourage people to make sure that everyone was actively working on readdressing the imbalance, I think that would be a good thing'. (Retail, UK).

Another believed that regulation needed to be developed in collaboration with business:

'I think as long as they went through a proper consultation process with the commercial industry and there was a collective view of how this might serve the interests of the Government but also would be beneficial for .. companies¹, then I couldn't see anything wrong with that. I think it would [help], .. in terms of the greater transparency and best practice that we'd learn for starters, ..though, I guess the concern I would have would be ..., the creation of a new industry'. (Bank, UK)

6.4.4.1 Clarifying Reporting Indicators: A Governance Challenge

The literature notes the importance of clear goals and performance criteria if self-regulation is to lead to accountability (e.g. Sullivan, 2005). This study found lack of clarity in this respect to be one of the greatest barriers to improved transparency (Grosser et al., 2008). An effective resolution to this barrier appears to necessitate further discussion of the issue of governance. For example, many interviewees believed that government had a central role to play in helping to identify key reporting data categories:

'in all reporting on social responsibility areas there should be standard templates for people to report against. Not necessarily mandatory, but there should be a standard template for say, the top 500 companies to report against, when they put it in the annual report rather than going to the extra expense . . .of producing a separate report of key data, and there should be a definition of how to gather that key data. Otherwise you will get 101 different interpretations and different analysis of the figures.' (Bank, UK).

Another concurred: 'if there was more of a template of what was in a public forum, I think it would make more companies accountable'. (UK)

Research presented here has shown a lack of engagement by corporations with civil society organizations on gender issues (see above). Asked if it would be useful to have more guidance about what information civil society wants on this issue, one interviewee said: 'It is helpful because ... then there's no argument about it'. Asked who might develop such guidance, they said: "I would think the governmental equality organizations might be a good start' (UK).

Others believed that external CSR related organizations should play the key role in identifying reporting data categories. One said:

'I think that that's really the role of external organizations like GRI to put more criteria around this so that we are measuring exactly the same things rather than quite different things, and it's only sort of one external outside body that can do that because it's not likely that we're gonna get together with the other banks'. (Bank, Australia)

¹ This provides an example of how business aims to be involved in designing government regulatory, and reflects increasing consultation of business by government on these issues (e.g. Cooper and Owen, 2007; GEO, 2008; EHRC, 2010).

This is an interesting point because as a multi-stakeholder organization the GRI has recently run a year long project to develop better gender indicators, in collaboration with companies, NGOs, unions and others, and is currently updating their indicators with the aim of making them more gender sensitive. This will be further discussed in chapter 8¹.

Employer led organizations were also seen as a possible way forward. A UK interviewee regarded the British Retail Consortium (BRC) as potentially having an important role to play here. As retail sector companies compare their monitoring systems under the BRC umbrella she believed that they might also be able to come to some agreement about reporting, because:

'it makes sense for everyone externally to be able to compareWe do want to be able to release data externally. And we want to do it in a simple way that people understand and also that's in line with how other companies are reporting it' (Retail, UK).

Several interviewees believed that sector specific reporting frameworks would be most feasible:

'ultimately what we want is to be able to compare performance between companies within our sector ... we'll start with getting base line comparable benchmarkable information and then move to increasing levels of complexity if it's necessary, if it's relevant, and if we're asked to'. (Bank, Australia).

However, several agreed that in the longer term sector comparisons might be helpful, especially in attracting top quality graduates into sectors such as retail.

This research reveals that the key issues in the transparency debate, such as comparability of data, can usefully be regarded as governance issues. Government regulation, self-regulation, and multi-stakeholder initiatives were viewed by managers as providing the best way forward for corporate reporting on gender issues. However, the role of civil society organizations in these governance processes was, interestingly, not mentioned. Finally, since these interviews were conducted the Equality and Human Rights Commission in the UK has, on behalf of government, conducted a multi-stakeholder consultation to determine equal pay reporting indicators for use in the Equality Act 2010 (see EHRC, 2009;2010)

¹ The publications which resulted from the research presented in this thesis were used to inform this GRI project (GRI-IFC, 2009).

6.4.5 Engaging With Women Stakeholders/ Women's NGOs About Gender Equality and Transparency.

Chapter 5 revealed some engagement with staff about gender/diversity and corporate reporting, but minimal engagement with gender/equality organizations. Interviewees confirmed this lack of corporate engagement with women's organizations in reporting and auditing processes. They described experiencing no pressure for greater transparency from NGOs working on gender issues. Many do not believe their CSR reports are often read by NGOs, despite these being one of their primary target audiences. It appears that women's NGOs in the USA play a more active role with regard to transparency¹.

One UK interviewee felt that the 'main audiences when we're reporting on gender, would be a number of NGOs'. However, when asked which NGOs she said:

'I think the NCC, and Which, and I suppose WI, and there are lots of organizations like that who are very keen to see what our activity is in those [gender] areas. Not necessarily ... to pass comment or to ..pick us up on it, but just because it's a matter of interest. There's [also] an opinion forming [community], there's an academic audience as well'. (Retail, UK).

However, no interviewees could give details of specific feedback from or interest expressed by NGOs on gender reporting, except from 'Fathers Direct' (UK).

Thus companies do not appear to experience civil society pressure to improve their reporting on gender equality issues:

'it's much more important for us internally to understand the return from maternity rate, and things like that, and the right to request (flexible working) application success rate. ..we have to understand that because it helps us to understand the demographics. . .[but] How many members of the general public want this information?' (UK).

Another said: 'I really haven't had pressure from ...any direction. ... at this stage you know, I sense a comfort level with the depth of data that we're making publicly available'. (Bank, UK). This interviewee felt they could even do more national based CSR reporting on these issues if they felt that there was a demand for it. The findings presented in this section have informed the empirical research with women's NGOs presented in chapter 7 of this thesis.

¹ Women's NGOs in the USA have requested the publication of corporate gender monitoring returns to government as a means to improve company accountability on gender issues. They have sometimes become shareholders as a way to validate such requests (e.g. National Alliance of Women). However, this research project did not interview managers in the US who might have spoken about this.

6.5 Summary and Discussion

This section summarizes research outcomes from interviews with managers on gender equality practice and reporting with reference to the five tertiary research questions identified for this chapter. It then briefly discusses their implications for this thesis.

Tertiary research question i): What are the main drivers of company reporting on gender equality, and of the gender indicators therein?

The drivers of CSR identified in chapter 3 were found to be operative in relation to gender equality. There are significant market drivers of action and external reporting on gender issues, in particular employees and potential employees, investors and competitors. Some civil society drivers, including the media, and social/community expectations of business are influential. Government is also regarded as a driver of action and external reporting on this issue insofar as it encourages and incentivizes reporting, and in some countries, regulation to report to government requires monitoring, and includes some disclosure to the public domain. Government regulation in this respect is probably particularly important with respect to laggards, and smaller companies, which are traditionally less likely to publish CSR reports. The inclusion of equality criteria in procurement contracts encourages monitoring and reporting. These drivers also inform the choice of indicators in external reports. Institutionalised CSR has become an important driver of reporting on gender issues, through the work of internal company CSR departments/processes, and through the influence of CSR organizations, reporting criteria and benchmarks.

Tertiary research question j): What are the main barriers to more detailed reporting and improved accountability to the public domain?

While substantial enough to drive some disclosure on gender issues, as evidenced in chapter 5, the drivers described here are not yet operating effectively enough to encourage further significant improvements in reporting. Civil society drivers are particularly weak on gender issues. A perceived lack of demand discourages more detailed disclosure. In addition, managers perceive significant risks in reporting more than is necessary, including media risks, and they fear being pressurized to take further action. Lack of comparability of data, or agreed reporting categories, is a significant barrier to further disclosure, as managers fear that their company's performance on gender issues may be unfavourably compared with that of other companies, which measure performance differently.

Tertiary research question k): What impact does external reporting have on internal practices with regard to gender equality?

This research finds that CSR, and CSR reporting in particular, has played a role in keeping gender issues visible within organizations, and on organizational agendas. It has helped to ensure gender programmes are not dropped, both supporting and shifting internal conversations about gender equality. It has also helped improve internal responsibility and accountability on this issue. The literature suggests that all these processes may facilitate organizational change on gender issues. These findings support the proposition that CSR is significant partly because it links external and internal accountability and governance processes.

Tertiary research question l): What is the relative role and importance of mandatory and voluntary regulation?

Findings from this research reveal a variety of views about the role of government regulation and self-regulation of corporate transparency on gender issues. Overall there seems some agreement among managers on the need for a combination of both approaches. Recognition of the need for involvement of a range of different actors in agreeing reporting indicators in the future suggests the appropriateness of a governance approach for addressing the social, and gender, impacts of business.

Tertiary research question m): To what extent do corporations engage with women stakeholders/ women's NGOs about gender equality and transparency on gender issues?

This study finds a lack of corporate engagement with women's organizations in reporting and auditing processes, leaving much to be desired in terms of improved corporate accountability on gender issues to the public domain. This may be partly the result of a lack of discussion about gender issues within stakeholder relations literature and practice generally (Grosser, 2009).

Finally, I note that I asked interviewees about their reporting, or lack of it, on two other issues which this thesis has identified as important. First, regarding the future of gender indicators, interviewees revealed that they intend to increasingly cross-reference data relating to gender, race, age and other diversity issues in their monitoring systems. This would enable increased reporting on the intersection of these equality issues in the future if such reporting was demanded. Second, several managers said that they will be further addressing gender issues

beyond the workplace in the future¹.

Discussion

Interviews presented here confirm that external reporting on gender issues is now considered a routine part of CSR reporting. This thesis includes analysis of CSR drivers from a gender perspective (secondary research question 4). Research outcomes presented here show that despite significant drivers, even companies committed to gender equality currently perceive little advantage in reporting more quality information, where market, social and governmental actors appear neither to demand nor reward it, and where media attention risks misuse and misinterpretation of data. These research outcomes echo Solomon and Lewis's (2002) conclusion that inadequate voluntary environmental disclosure is explained, among other things, by an absence of demand for information and of a legal requirement, and a fear of exposure to competitors. IFF (2009) describes similar findings with reference to the weakness of the business case for reporting on diversity issues.

In order to address some of these problems the UK government has introduced new legislation, which encourages corporate disclosure on the gender pay gap in particular. The EHRC (2010) recognizes that it has a key role to play in helping to develop a reporting framework which suits different organizational structures. The Equality Act includes provision for mandatory reporting on this issue in 2013 if voluntary disclosure is not forthcoming². The reasons for this regulation are described with reference to the role that transparency can play in enabling external stakeholders to put pressure on organizations to act, and the role it can play in directly bringing about internal organizational change. Interviews presented here confirm that external reporting can contribute to internal change processes, but suggest that that gender/diversity reporting will remain limited in the current climate where external drivers of reporting are weak.

This chapter has also confirmed findings from chapter 5 that corporations rarely engage with civil society stakeholders (apart from the media), in particular women's NGOs, on gender equality reporting, or gender issues more broadly.

¹ Specific interviewee comments on these issues have not been included here, partly due to space limitations, and partly because confidentiality agreements would necessitate permission for disclosing interview data from interviewees who have moved company since the interviews took place.

² Also the EHRC (2010:67) says: 'We possess substantive legal and investigatory powers, and are prepared to use them ... But we believe that we are more likely to achieve widespread culture change by offering good, commonsense and practical guidance on the legal possibilities and constraints; by highlighting and encouraging good practice; by setting and encouraging common modes of reporting and publishing; and by making it easier for employers which prefer to be open to do so without increasing their exposure to litigation or intrusive or burdensome regulation...'.'

Managers often have a general sense of community concern for gender equality, but civil regulation, as identified in chapter 3, is extremely limited on this issue. Managers do not appear to experience pressure from civil society organizations to improved practice, accountability, or corporate transparency on gender issues¹. This raises questions about CSR as an effective governance process, and more specifically about the role and voice of women stakeholders, particularly as represented by women's NGOs (Scherer and Palazzo, 2007), within new governance processes. It is to this agenda that I turn in the next chapter.

¹ The CSR literature has shown that NGOs can play a role in encouraging corporate reporting, informing reporting indicators, monitoring company reports, and holding companies to account for their commitments.

CHAPTER 7. NON-GOVERNMENTAL ORGANIZATIONS, GENDER EQUALITY AND CSR

7.1 Introduction

One of the key findings from analysis of company reports and interviews with managers presented in chapters 5 and 6 was that despite an interest in gender equality, and an increased focus on stakeholder engagement as part of CSR, companies have minimal contact with civil society experts on gender issues. They experience little pressure for greater transparency from NGOs working on gender equality, and rarely include them in stakeholder consultation processes. These findings suggest that women's NGOs do not hold companies to account for their performance on gender issues. Yet, according to the CSR literature, civil society participation is an important aspect of CSR, conceived of as part of new governance systems. The GOS literature also suggests that women's movements can be important actors in organizational change processes, and new equalities legislation in the UK (GEO, 2010) emphasises the role of citizens, consumers and other stakeholders in driving organizational change on equalities issues. This chapter explores whether and how national women's NGOs in the UK and Australia are engaged with corporations, and with CSR/accountability initiatives¹. Through interviews with leaders in these NGOs this chapter investigates the extent of, and reasons for, their engagement with individual corporations, as well as explanations for their lack of participation in multi-stakeholder CSR initiatives. The research explores how leaders in women's NGOs understand CSR, and their views as to its possible use to their organizations. The implications of the research outcomes for CSR as a governance process are discussed.

This chapter helps address primary research question A, which asks how gender issues are addressed within CSR practice. It focuses on secondary research question 3, namely: *To what extent has CSR practice incorporated women's voices, and in particular the voices of women's NGOs?* Findings from this chapter also relate to secondary research questions investigating drivers of corporate action on gender issues, the extent of corporate accountability in this regard, the role of regulation, and the scope of CSR beyond the traditional workplace agenda. While these issues will be touched upon in the course of this analysis, the

¹ While engagement with corporations on the part of NGOs could be defined in itself as part of CSR as a governance process (chapter 3), there are also specific CSR/accountability initiatives, which are designing new tools, rules and norms relating to corporate practice on social and environmental issues. These are what is referred to here.

discussion focuses on women's voices, as represented by women's NGOs, within CSR as a governance process. This analysis is used to reflect on how CSR might help to advance organizational change on gender issues, thus addressing primary research question B.

This chapter begins by highlighting key insights from the literature which inform the analysis presented here (section 7.2). Section 7.3 summarizes the methods used in the research. Section 7.4 lays out the research outcomes addressing: how and why women's NGOs engage with corporations (7.4.1); whether they try to hold companies to account for their gender equality impacts, or participate in CSR accountability initiatives (7.4.2); why such participation is limited (7.4.3); how they conceive of CSR (7.4.4); and whether they regard CSR as useful in advancing their agendas (7.4.5). Section 7.5 summarises the research outcomes, and discusses their possible implications for CSR as a governance process.

7.2 Insights from Related Literature

Chapter 3 described the governance perspective on CSR adopted in this thesis, which views it 'as part and parcel of a wider system of national societal governance incorporating government institutions, business organizations and non-governmental organizations' (Moon, 2004:1). The literature on CSR and governance specifies the importance of all three of these types of organization in governance processes as they relate to business-society relations. In this literature, CSR is conceptualized as a process of contested governance, where participation matters because this is 'a political deliberation process that aims at setting and resetting the standards of global business behavior' (Scherer and Palazzo, 2008:426). Kaptein and Van Tulder (2003:222) discuss this with reference to 'a new social contract' that 'can be ultimately drawn up by means of a dialogue between the stakeholders'.

Civil society drivers of CSR, also conceptualized as 'civil regulation', include the media, public opinion, as well as NGOs (e.g. Bendell, 2004; Zadek, 2001; Burchell and Cook, 2008). It was noted (Chapter 3) that by extending stakeholder theory through the use of Habermas's concept of deliberative democracy, Scherer and Palazzo (2007) helped to establish the particular political significance of the participation of NGOs within CSR processes. This perspective informs the focus in this chapter on NGOs. Scherer and Palazzo (2007:1102) attempt to further the analysis of 'the institutionally "thick" environment of business' in a way that

makes space for suppressed voices to participate, and at the same time enables decisions to be made within 'the complex and dynamic conditions of market economies' (p.1105). They suggest the use of a political strategy referred to as Habermas2, which 'builds on the deliberation of *collective* civil society actors' (Scherer and Palazzo, 2007:1107. Emphasis in original). Here, because

'it is difficult, if not impossible, to implement concepts of radical democracy (i.e. all citizens participate in all public decisions) in modern societies' Habermas 'shifts attention toward the associations citizens form, such as NGOs ... [and argues that], these spontaneously emerging civil society associations and movements' representing civil society values, 'are the *core actors in the process of democratic will formation*' (Scherer and Palazzo 2007, p.1107. My italics).

Scherer and Palazzo (p.1108), among others, argue that "NGOs – at least partly – compensate for the shrinking power of the nation-state vis-à-vis transnationally operating corporations', and can play a role in discursive interaction as part of the process of institutionalization of international norms. Doh and Teegan (2002:665) argue that NGOs have 'assumed a particularly prominent role in influencing the interaction between business and governments over the terms of international business rules, norms, and practices'.

There is a significant literature which documents ways in which NGOs have influenced individual companies, as well as the wider environment. Zald et al (2005:276) assert that 'Social movements bring about a great deal of social change via their impact on organizational policies and practices'. Doh and Guay (2006:51-52) argue that:

'NGO activism has been responsible for major changes in corporate behaviour and governance ... [and] the emergence of NGOs that seek to promote what they perceive to be more ethical and socially responsible business practices is beginning to generate substantial changes in corporate management, strategy and governance'.¹

NGOs have achieved such influence through playing adversarial and campaigning roles with regard to business, as well as through collaboration, partnership and negotiation in governance processes (e.g. Zadek, 2001; Bendell, 2004; Murphy and Bendell, 1999; Brown L.D. et al., 2000; Hargrave and Van De Ven, 2006). The literature reveals that NGOs often undertake such work as a complement to their attempts to influence government policy and practice, rather than as an alternative to such strategies (e.g. Doh and Guay, 2006; Williams, 2005), suggesting that they may also regard engagement with business in governance terms. Den Hond and De Bakker (2007) argue that

¹ These authors suggest that 'institutional differences regarding the role of corporations in society and the acceptance of non-shareholder stakeholders into the corporate policy-making' (p.58) will affect the influence that NGOs are able to have on corporations in different countries.

while activist groups try to bring about change within individual organizations, many also work towards field-level change. They argue that the latter is particularly important. Thus the CSR literature on NGOs has discussed their role in relation to specific companies, as well as field-level change. However, despite the range of approaches adopted in research on NGOs and CSR, this literature rarely addresses gender issues, and does not appear to have engaged with women's NGOs.

Feminist scholars have argued for the importance of considering gender and diversity within debates about deliberative democracy, and noted 'the gender-blindness of Habermas's work' (Squires, 2005:381. see also Lister, 2003). In chapter 2 I observed that scholars in feminist ethics have drawn attention to the issue of women's voices in the field of business-society relations (e.g. Derry, 1997), and elsewhere I have suggested that stakeholder theory and practice need to address and ensure a more comprehensive, systematic and routine engagement with women as well as men in corporate stakeholder engagement processes (Grosser, 2009). Squires (2005:375) discusses the role of women's NGOs as 'representing women's views' in gender mainstreaming practice with reference to an approach described by Jahan (1995) as agenda-setting. She notes the strength of this model as 'its ability to recognize group perspectives from outside the existing policy-making elite'. However, she argues that 'its weakness is its tendency to reify group identities, obscuring both intra-group divisions and inter-group commonalities'. I will return to this issue in the discussion section of this chapter. Notwithstanding this critique, with reference to the CSR literature on governance, this chapter is focused not on individual women as stakeholders, but on national women's NGOs in the UK and Australia, as representing civil society concern for gender equality in society in these countries. The study elicits the views of leaders in these organizations, who may be regarded as having considerable expertise on gender issues, about private sector accountability and CSR, and their participation in this broad field of practice. While previous feminist literature has addressed the role of women's NGOs in deliberative policy processes related to government, and policy making in these countries (e.g. Maddison and Partridge, 2007; Squires, 2005), mostly it has not addressed their involvement in processes of voluntary regulation relating to business and CSR.

While 'There is no widely agreed definition of an 'NGO' (O'Dwyer et al., 2005a:764-5), they tend to be variously defined as autonomous, non-profit making, self-governing and campaigning organizations with a focus on the well-

being of others' and 'improving the quality of life of disadvantaged people'. According to O'Dwyer et al. (2005a:765) some NGOs supply welfare services to disadvantaged groups, and some

'act as advocacy groups...representing the views of specific groups of citizens¹.. on specific issues²...and possess the ability to reach the poorest and most disadvantaged and to provide a voice for those not sufficiently heard through other channels. In doing so, they can act to balance the activities and opinions of other more economically powerful interests in society' (p.765)³.

Women's movements and associated NGOs are 'primarily organized to advance women's gender specific concerns' (Molyneux, 1998:224), including practical interests 'based on the satisfaction of needs arising from women's placement within the sexual division of labour, and 'strategic' interests' including attempts to 'transform social relations in order to enhance women's position and to secure a more lasting re-positioning of women within the gender order and within society at large' (Molyneux, 1998:232). Maddison and Partridge (2007:79) note that women's NGOs

'are generally understood as being constitutive components of the women's movement'⁴, and include organizations 'with the broad sweep of issues and concerns that are implicated in the pursuit of gender equality, and ... [those] with a more specialised focus and expertise, for example in areas such as reproductive rights, education or childcare'.

Obviously women's NGOs have different but overlapping agendas depending on the national, regional and local context within which they operate, and the diversity of women who they represent.

My early research on CSR and gender equality found little evidence of participation by women's NGOs in CSR multi-stakeholder initiatives (Grosser and Moon, 2005a). However, the literature on gender issues in corporate supply chains reveals involvement by women's organizations in developing countries, and by women and development organizations, in CSR initiatives including the work of the Ethical Trading Initiative (e.g. Prieto et al., 2002; Hale and Opondo, 2005, chapter 3)⁵. That research has revealed the usefulness of alliances between

¹ E.g. people with disabilities and ethnic minorities

² E.g. such as the environment, animal welfare, world trade

³ For a fuller description of 'civil society' and the role NGOs play within it see Brown L.D. et al. (2000). They describe NGOs as providing services, local capacity for self-help, analysis, advocacy, research and information sharing. However, while O'Dwyer et al. regard NGOs as providing a voice for less powerful groups, Squires (2005) argues that they can also play a part in excluding marginalized peoples.

⁴ Doh and Guay (2006:52) also assert that broad social movements are the precursors to NGOs.

⁵ Women's NGO members of the ETI include Women in Informal Employment: Globalising and Organising (WIEGO) and Women Working Worldwide (WWW). Accessed 27.01.2010 at <http://www.ethicaltrade.org/about-eti/our-members>. According to Pearson (2007:747.Note 12) the Central American Women's Network (CAWN) and Clean Clothes Campaign (CCC) are also involved in

women's NGOs in the North and South in instrumentalizing the ETI¹. Women's environment and development organizations have also focused on corporate accountability². It appears that despite 'the nearly exclusive emphasis on the nation state as the primary site of women's resistance to global economic forces' (Bergeron, 2001:991) women, and women's organizations in developing countries have had little option but to engage with business and CSR tools such as voluntary codes of conduct when governments fail to regulate business social (including gender) and environmental impacts. These NGOs might be regarded as leading the way when it comes to women's organizations engaging with corporations, and with CSR/accountability initiatives.

Marshall (2007:165) observes that 'Some commentators question the control corporates are exercising over how CSR is becoming defined' (see also Christian Aid, 2004). While the CSR literature has described various roles that NGOs play as drivers and regulators of CSR, it often stops short of specifically giving voice to NGO leaders and representatives. However the social accounting literature has increasingly addressed the role of NGOs, and researchers have engaged with NGO leaders in attempts to 'provide a voice on emerging CSD developments' to marginalized non-managerial stakeholders (O'Dwyer et al., 2005; 2005a), whose perspectives, they argue, have 'largely been ignored'³.

The research presented in this chapter similarly interviews leaders in NGOs, in this case those working on gender issues. It does not claim to 'provide a voice' to these women, or their organizations, but it does seek to *hear* their voices inasmuch as it gathers their views, and elucidates their perspectives on CSR, and private sector accountability more broadly. Marshall (2007:173) asks 'Where are... women's voices in CSR?'. While she addresses this question with reference to CSR leadership, here it is addressed with reference to the voice and views of women's NGOs. Given the lack of previous evidence of participation by women's NGOs in the UK and Australia in CSR initiatives, this chapter is necessarily exploratory in nature. It engages with leaders in these organizations to investigate the extent and nature of their involvement with corporations, their views of, and

such work.

¹ There is a growing literature on transnational feminist organizing (e.g. Mohanty, 2002).

² <http://www.wedo.org/category/learn/campaigns/corporateaccountability> accessed 09.02.2010

While not considered one of the primary strategies for change by women's NGOs in the South (Leeson 2004), other women and development NGOs have signed up to participate in work with a focus on corporate accountability (see <http://www.wedo.org/wp-content/uploads/may-2009-gear-campaign-working-group.pdf>).

³ Fournier & Grey (2000:26, footnote) reveal that this is also true in the field of critical management studies where 'engagement is typically presented as being with management ... Yet CMS has barely begun to consider engagement with the managed, with trade unionists, with *women's groups* and so on who might arguably be a more obvious constituency for such an endeavour' (my italics).

involvement in, processes relating to private sector accountability for gender equality, including corporate reporting practices, and their perceptions of the field of CSR.

7.3 Methods

7.3.1 Sample

This research involved interviews with leaders in national women's NGOs in the UK and Australia. These two countries were chosen because I had interviewed company managers in these countries for research presented in chapter 6. The decision to study national NGOs was informed by the impracticality of interviewing many different local and regional NGOs, and the fact that, where an NGO has several regional branches, decisions about strategy and policy are often made centrally. This approach was also facilitated by the fact that I have worked with a number of national women's NGOs in the past, and thus could easily access interviewees. This said, I am aware that there is much to be learnt from the experience of local engagement by women's organizations, with local business, on local social and environmental issues. Within this chapter, however, there is not scope for this level of analysis.

Interviews were carried out with leaders in ten national women's NGOs, eight in the UK and two in Australia. In one organization two people were interviewed, including the director and the person responsible for a new programme of work involving engagement with the private sector. Thus data presented here are from eleven interviews in all. All the interviewees were women, and the role played within their organization included that of: director, executive director, chair, general secretary; head of policy; head of development; and corporate relations manager.

The NGOs participating included advocacy organizations campaigning for gender equality (labeled 'advocacy'); service organizations providing services to women, as for example women's refuges (labeled 'service'); and women's membership organizations offering education, skill-sharing and socializing opportunities (labeled 'membership'). It must be noted that several advocacy NGOs interviewed also provide some services, and that service providing NGOs often carry out some related advocacy work. These NGOs may also have membership bases. Thus many play roles beyond their primary function as identified in this chapter. In addition, all the NGOs in this study are to some extent campaigning

organizations. Finally, some are umbrella organizations, which collectively represented over 600 regional and local women's NGOs. The latter included advocacy/policy networks (labeled 'umbrella advocacy')¹, and networks of NGOs dedicated to capacity building, support and training for 'the women's sector' (labeled 'umbrella service'). Most, but by no means all, described themselves as feminist organizations.

The issues that these NGOs work on are numerous. The employment issues they address include equal pay, flexible working, job segregation, pensions, ethnic minority women's issues and racism, dismissal due to pregnancy, childcare, sexual harassment, and young women's access to decent work. Beyond the workplace they address domestic violence, pornography, prostitution, human trafficking and other forms of violence against women, poverty, health, education, homelessness, drug abuse, ex-offenders, the intersection between discrimination based on sex and age, supporting young mothers, the criminal justice system, the environment, and women's political representation.

7.3.2 Data Collection Methods

Before contacting potential interviewees I looked at the NGO websites noting the issues focused on and the types of campaign and strategy adopted, as well as any mention of the private sector. I took notes on website content and used these later to prepare for each individual interview. Of the eleven interviews, seven of these were carried out face-to-face, and four were done by telephone for reasons of convenience to the interviewees. All but one were recorded and transcribed. In the case where the interviewee preferred not to be recorded, notes were taken instead. The interview length was, on average, approximately one hour.

Interviews were semi-structured, in that I started out with some broad questions relating to the extent and nature of collaboration between women's NGOs and corporations on gender issues, and the participation of women's NGOs in CSR initiatives and related accountability, including reporting, processes. I was also interested in how leaders in women's NGOs perceived CSR, and what those in the UK felt about the inclusion of clauses relating to private sector transparency and government procurement in the emerging Equality Bill.

Given the previous lack of research with women's NGOs on issues relating to CSR, these interviews were relatively open ended and unstructured as compared with

¹ This included one quasi-governmental women's umbrella organization which I interviewed because of the many women's NGOs that they consult and represent in the policy making process.

my earlier interviews with company managers. I carried out one pilot interview, which was enormously helpful in alerting me to issues I had missed, and the implications of the overall interview structure. Despite this attempt to hone my questions, in practice these interviews turned at times into conversations (e.g. Fetterman, 1989), for example where interviewees asked me to describe my work. I shared past research findings with them, for example relating to corporate managers experiencing no direct pressure from civil society organizations with regard to their gender programmes and reporting. Interviewee reactions to these findings became part of the research outcomes¹. Through these interactions, interviewees also raised new questions, which I sometimes incorporated into my interview schedule (see Appendix 6 for interview schedule).

Marshall and Reason (2007:374) argue 'Participation in inquiry means that we stop working with people as "subjects" and build relationship as co-researchers.' This approach informed my research with NGOs in particular. Having worked for such organizations in the past the dialogue I had with these women was grounded in our mutual commitment to feminist activism and agendas. They were conversations between activists, as well as between researcher and interviewee, concerning where we are at in terms of the gender equality agenda, and different ways to move forward on this issue in an increasingly privatized world economy. Thus the interviews were a mutual learning experience. As noted earlier, one interviewee went on to participate in a CSR multi-stakeholder process for the first time as a result of our conversation. I also discussed my methodology for the current chapter with interviewees, and asked for feedback on this², as well as help with identifying who else they thought I should interview in the women's NGO sector.

Finally, a small number of large national women's membership organizations have engaged with corporations in order to encourage responsible business practice through consumer campaigns, on environmental issues for example. As noted, earlier, environmental issues are key gender issues, and it is important that women's voices are heard as stakeholders in these debates in the North as well as the South. The considerable success women's membership NGOs have had in changing corporate practice, relating to packaging for example, illustrates the power they can wield, and the impact that women consumers can have on business behaviour. The large numbers of women represented in these

¹ I shared these findings in order to get interviewee feedback, and also as part of a process of reciprocity in research practice (e.g. Pettigrew, 1997).

² I got no substantial comments in response to this question.

organizations means that such campaigns are an important gender and CSR issue for future research. However, there is insufficient space to address these issues within this chapter, which focuses primarily on private sector accountability for gender equality in particular. The data analysis techniques used in research presented in this chapter have been described in chapter 4.

7.4 Research Outcomes

I have chosen to retain some quite lengthy quotations here partly because the views of leaders of women's NGOs have not been included in the CSR literature previously. Also women's NGOs have different objectives, and play different roles in addressing gender equality. I wanted the variety of insights, reflections, commentaries and critiques that my interviewees offered to be well represented in this first account of them. The feminist literature has noted that the desire to find consistency, coherence, and to present a harmonious account can sometimes unwittingly undermine plurality of voices and opinions (e.g. Gherardi et al., 2003), and I wanted to avoid this tendency as far as possible here¹. For reasons of confidentiality I have not included the names of the interviewees or their organizations, nor the country in which they are based. However, I have indicated the type of organization each interviewee is from². I have also given each interviewee a number.

7.4.1 Engagement With Corporations By Women's NGOs

While some women's NGOs do not engage with corporations, many do have such relationships. For these, the primary reasons for engagement are threefold. First fundraising, trying to open up new funding streams and to raise the reputation/profile of the NGO for this purpose. Second, and relatedly, they hope to gain company support to advance their gender campaigns. Because, according to interviewees, these issues are closely related, they are addressed together below (7.4.1.1). Third, women's organizations are building relationships with corporations in order to engage with practice, encouraging the implementation of equalities regulation, and supporting best practice companies to further advance the gender equality agenda (7.4.1.2).

¹ I hope to further analyse this data for future publication, and to draw out both agreement and disagreement among my interviewees on a number of core CSR issues.

² There are few quotations in this chapter from interviewees in membership NGOs partly because one did not want the interview to be recorded. Nevertheless their views have informed this analysis.

7.4.1.1 Fundraising and Involving Corporations in NGO Campaigns

Several interviewees, many from service NGOs, described how their organizations now engage with corporations in search of new sources of revenue, as more traditional income streams from government and trusts have become harder to access. The NGOs hope to use corporate networks, including those of businesswomen sitting on their Boards, staff giving programmes and other resources to advance their agendas. Interviewees described companies as providing campaigning opportunities that their organizations otherwise could not afford. Women's NGOs also often try to educate what interviewees referred to as 'corporates', about women's issues. They want: 'financial [help], plus increase in brand, profile ... publicity or media relations' and to 'to raise awareness of our work [among corporate] employees' (Service (1)). Several described the difficulties in seeking funding, and simultaneously wanting to engage corporate staff with campaign issues, the problem being that: 'within most companies, the HR and staff welfare function, [is] pretty much divorced from ... the function of charitable foundations.' (Service (2))¹

One interviewee described increased private sector sponsorships for service delivery and campaigning purposes from the mid-1990s onwards, noting: 'the biggest company ... for really taking a stand, standing way out from the crowd ... has been [the] Body Shop' (Service (2)). In collaboration with this company the NGO campaigned in the 1990s for improved legislation on domestic violence, which they achieved: 'we had postcard campaigns, which [the company] delivered'. This was innovative in that the relationship was viewed as much more than just a funding opportunity:

'That was through Anita's [Roddick's] interest ... because Anita was a feminist and it was through her interest in women's human rights ... that's how the Body Shop first did any work on these issues at all, [that] was the work they did with us ... they're a very values-driven organization [with a focus on] human rights.'

This collaboration involved cause-related marketing, staff training, and 'The Body Shop ran the Stop the Violence in the Home campaign in 26 countries', facilitating a much wider campaign reach than would otherwise have been possible by the NGO, and providing a new source of income. The company also funded several toolkits, and educational and campaign materials². This long-term corporate

¹ These comments reveal the importance of initiatives within companies to link their work on gender within HR to their work on gender as a community issue (e.g. Rio Tinto, 2009)

² These included an online resource for survivors of domestic violence, available in eleven languages, a campaign addressing domestic abuse in relation to teenagers and young people, and an education toolkit for schools. Funding currently covers a series of seminars at which the company want to have local stores provide 'pampering stalls'.

partnership with a leading women's NGO illustrates ways in which feminist, activist women leaders in business, and in the field of CSR (e.g. Marshall, 2007) can contribute to the broader gender equality agenda. This interviewee also described how the Body Shop gained through the partnership in terms of its reputation, and how a later partnership with another large corporation brought similar significantly positive publicity for that company.

To some extent this NGO addressed the organizational change agenda in that in order to reach a large number of companies¹, in 2003 it undertook a project with Opportunity Now on domestic violence as a workplace issue:

'We produced a thousand copies of a CD-Rom, we had a launch with BT, which [they] hosted in London ...it went out to a lot of companies and some local authorities, HR departments, etc. The whole [project] with Opportunity Now was really about trying to have a lever to get in to talk to companies about not only what they could be doing [for their staff] and what services we offer to support that', but also what they could do for this women's NGO.

This project is interesting because it involves fruitful collaboration between a women's NGO and a CSR organization working on gender equality. Insofar as it aims to bring a sensitive gender equality issue on to the workplace agenda of large corporations this project addresses organizational change, although this was not the only objective of the campaign. However, in reflecting on this work the interviewee thought 'it's almost like we were a bit ahead of our time, because it just didn't really pick up at that point. And even now [it hasn't much].' She believes that the information they put out might have been too detailed for such a challenging topic: 'corporate social responsibility depends upon what the topic is ... it's a lot easier ... to engage [companies] with green issues', than domestic violence (Service (2))². In her view this applies to gender equality in general: 'the trouble is that gender equality is an issue that is still incredibly challenging...I'm speaking specifically about domestic violence, ... but ... for us, we're very clear it's about gender equality and always has been'³. Other interviewees from NGOs campaigning on domestic violence and prostitution agreed that these are not topics that many companies want to be associated with. It is also recognised that domestic violence is 'not something that ... businesses ... have a direct role in causing' (Service (2)). Nevertheless, this issue does impact upon workforce productivity, and companies can make a difference to women through workplace

¹ Its local branches have developed smaller scale corporate sponsorship schemes.

² Women's NGOs also have trouble accessing corporate funding because companies want the big charity names to partner with, and, as one said, 'Our brand isn't big enough' (Service (1)). This was particularly noticeable when compared with large environmental NGOs.

³ According to this interviewee 'Global violence against women has to be understood as both a cause and a consequence of women's social, economic and political inequality in society'.

programmes as well as supporting charities. Another interviewee argued that 'corporates are ... reacting to what they know around them and is it a role of NGOs to raise awareness of what the issues are?'. (Service (1)). However, the other wondered:

'given the current economic climate..., whether some of the developments that we have made in relation to employers' workplace policies and responsibilities will ...go right back onto the backburner. I think [they] probably will... Except where there's a very committed individual, which of course is always the case.' (Service (2))

Membership organizations also described engagement with corporations for campaigning purposes.

7.4.1.2 Engaging with Corporate Practice on Gender Equality

While developing relationships with corporations primarily for funding purposes is a new strategy adopted by women's service NGOs in particular, in as far as women's NGOs engage with corporations about their gender equality workplace practices, this is mostly done by advocacy NGOs. Recently some such organizations have come to the conclusion that their work on policy and regulation needs now to be backed up with a focus on regulatory compliance, organizational culture, and improving workplace practice:

'In the 70s our focus was on changing the formal barriers that stopped women going into the workforce. So we fought for equal pay, equal opportunities, anti-discrimination, and over the period between the 70s and the early 90s, we managed to remove most of the formal barriers. But here we are over a decade later, [and] there's not many things shifting, ...And what we need to do is now look at changing cultures, and that's the culture of the workplace¹ (Advocacy (3)).

It appears that few women's NGOs engage corporations with this objective, however, one of the organizations in this study has begun to do this with the aim of helping corporate managers think about how to move gender equality in the workplace forward. An interviewee from this NGO explained: 'There are ... some simple pragmatic reasons why we're [doing this], mostly to do with the closure of the EOC... and the perception of Opportunity Now as being very unchallenging'. The rationale is:

'One, we've had good one-on-one relationships with various private sector bodies over the years and we wanted to formalise that into a forum that .. made that ... [relationship] a bit sharper and a bit more challenging ...Two, it's also a fundraiser for us, so it's got those .. two purposes. Three, we've always worked at policy level but ...we now have one of the best legislative frameworks in Europe but some of the poorest performers... for a women's rights organization, that clearly demarcates to us that we need to shift the

¹ She added: 'and to some degree the culture of politics and community organizations'

focus, or rather add to our kind of armoury [for] pressuring change, practice change as well as policy change. So it's very much the beginning of a journey for us, in terms of how we work to encourage practice change with some of the private sector. (Advocacy (4))

In particular this NGO is trying to fill the gap left by closure of the EOC, which used to engage with companies on equal pay issues, and women in leadership, for example. This interviewee argued that the EHRC 'still isn't operational in this space.'

NGO collaboration with the private sector on gender equality could also be described as a response to a failure of currently weak CSR initiatives. The interviewee said:

'not ... to take away from the benchmarking because I think that's an important part of the process, but the benchmarking that Opp[ortunity] Now do and the Best Places to Work and all that kind of stuff. I think a lot of the best businesses actually say you know, it's pretty meaningless at the end of the day ...we know we can get..awards, but we also know that's *not actually ...creating that big process of change.* ... the diversity practitioners we are talking to, ... they really see a slowing down in terms of rate of progress and are finding that incredibly frustrating.' (Advocacy (4) my emphasis)

This perspective provides an interesting contrast to the views of company managers in the previous chapter.

In terms of practice change, this NGO runs a Gender Equality Forum for corporate managers: 'our idea is to begin to really challenge the people who we see as already leading the field, to take a further step... and in a sense, respond to their desire to be challenged.' (Advocacy (4)). The challenges offered by the NGO include some beyond the usual workplace equality agenda, relating to intersectionality for example:

'a lot of [corporates] don't ... collect data about ethnicity within gender, so they've got no idea what's happening to their ethnic minority ...women.....[Some].. have got much better ..[they've got] quite a lot of good data about their [maternity] return rates and ...satisfaction levels [etc]. But ask them ... does that hold if you're Asian and they'll say "I've got no idea"¹, ...So ... [we challenge] them saying: "within this heterogeneous group of women, you've got to be better about understanding what's going on". ... And then [there's] the board room ... progress is incredibly slow [on that].'² (Advocacy (4))

¹ This supports findings from chapters 5 and 6 where little corporate transparency relating to ethnic minority women was noted, but managers suggested that they were increasingly collecting data on this group of women, as well as on the overlap of gender and age discrimination.

² The women's NGOs I interviewed in the UK and Australia sometimes address issues relating to intersectional discrimination, however, I did not specifically seek out NGOs working with black or other groups of women in this study.

The NGO tries to provide 'a safe space for [corporate representatives] to begin to have the kind of arguments that they're going to have to have internally if they're wanting to up the ante in terms of getting .. change to happen.', This involves sharing expertise, 'stimulating debate and giving them the tools to move forward'. The interviewee explained that companies see this as ultimately giving them a competitive edge. This project illustrates the important role women's NGOs can play as external agents of change in helping advance gender equality issues within companies, something which does not appear to be addressed in depth in the GOS literature (Chapter 2).

At present the NGO is working with a very small number of large corporations:

'A lot of the organizations that we're talking to are amongst the leading organizations already, so there is a real risk that you're preaching to the choir'...'while I am convinced that ... you're creating a critical mass and a group of leading organizations that are demonstrably using good practice in these areas and benefiting from it, is it going to persuade the others?'. However, 'Engaging at that [wider] level for an organization as small as ours becomes incredibly complex, so that's why we're working with those ... large companies that already have good practice.' (Advocacy (4))

This interviewee is well aware of the need to engage with other business organizations, in particular SMEs¹: '[we need] to think about how ... best practice begins to be disseminated. ... I don't think we've got the answer to any of that but we can see the challenge .. in taking that forward.'. Here she notes: 'what's interesting is actually the private sector are well in advance of government [in some ways]. So BT ..., [for] example, do have a bottom line [for contractor SMEs] and if you don't meet those standards, you don't get to provide a service for BT.' Thus this NGO involves public sector organizations in its dialogue with corporates 'because .. there's a lot of learning that can be done to and fro'.

This interviewee also acknowledged the importance of addressing equality beyond the HR agenda:

'There's still a challenge for most of these organizations in where they locate this. And I think for [those] that have done it best, it's been part of the core business, they've had a place on the board, all the obvious stuff that we know... if it's seen as an HR issue, then it's seen in very narrow appointment terms rather than how the organization serves its customer base... and of course, that's where ... some of them are beginning to move'². (Advocacy (4))

However, she did not discuss this with reference to the CSR agenda.

¹ Small and medium sized companies. Here she particularly mentioned 'those that are not .. stock exchange listed', where 'there's no opening for shareholders action'.

² This supports findings from chapters 5 and 6.

Finally, this programme of work is also a fundraiser for the NGO whereby companies pay for the research and expertise of the women's organization, and their joint work to think through how to advance the gender workplace agenda. However, while the NGO needs the income,

'genuinely [the programme] was driven by a desire to begin that practice engagement ... So ... the two things were running alongside one another. And it's mission-led, we wouldn't have gone down that [corporate funding] route unless I thought there were real benefits in terms of the realisation of women's rights.' (Advocacy (4))

This project provides what might be viewed as a path-breaking example of an NGO engaging with corporations to advance organizational change on gender equality, working with the business priorities of partner organizations, and at the same time keeping gender clearly on the agenda throughout the process, thus overcoming some of the organizational change pitfalls noted in the GOS literature. The work involves collaboration between a strongly, and openly feminist women's NGO, and leaders in large private sector companies. It illustrates how such partnerships between organizational insiders and outsiders committed to gender equality can be productive and supportive. In addition, the project is driven in large part by recognition on the part of NGO staff of the need to find new ways to ensure compliance with equalities regulation as well as drive best practice. Thus, this research does not suggest that NGO projects with business are a substitute for good regulation and government leadership, but it does reveal NGO involvement in implementing that regulation, and in wider governance systems regarding business and gender equality. On this point another interviewee said:

'if ultimately we are about women's rights in the UK, it's going to take a lot more than policy and legislative change to actually get closer to achieving women's rights. So part of our new vision ... is going to be about influencing how legislation gets translated back into practice'. (Advocacy (5))

Thus, it is predicted that:

'practice change is going to be a huge part of our program moving forward. Quite what that means is something we're still trying to figure out because [while] ... we've grown .. we're still a tiny organization.. .so we've got to be very strategic about [this] kind of engagement'. (Advocacy (4))

Although this was the only NGO in my study with such a programme in place at present, this new priority suggests that women's NGOs might play a growing role with regard to organizational change on gender issues in the future.

7.4.2 Do Women's NGOs Try to Hold Companies to Account for their Gender Equality Impacts, or Participate in CSR Accountability Initiatives?

The engagements between women's NGOs and corporations discussed above could all be described as CSR related (chapter 3). However, these relationships mostly engage companies in supporting, or in what some interviewees describe as 'rolling out' campaigns, and driving best practice, rather than processes requiring organizational accountability for their gender impacts. Yet, as noted above, and in chapter 3, aside from firm level initiatives, CSR includes multi-stakeholder initiatives involving government, business and NGOs, in designing new tools, rules, norms and accountability processes with which to govern corporate practices relating to social and environmental issues. The question therefore arises as to the extent to which women's NGOs are involved in these governance processes, as in new kinds of collaboration, which have been described as forms of institutionalized CSR (chapter 3).

Interviewees in this study confirmed that national women's NGOs in the UK and Australia are not routinely engaged in such multi-stakeholder initiatives. Nor do they scrutinize corporate CSR reports, or attempt to hold companies to account for their gender impacts. One interviewee said: 'there hasn't been any explicit kind of project to go out and hold a corporation accountable to standards' (Service (6)). She continued: 'we've got a policy platform, ... but I don't reckon we identify key stakeholders. I don't reckon we identify corporations at all'.

In Australia the last Liberal-National Coalition government had undermined the financial and advocacy capacity of women's NGOs (see Maddison and Partridge 2007), such that:

'I don't think [corporate accountability] would be the priority for us at the moment. The national [women's] movement is just coming back onto its feet after a period of struggle and what [my employers] really want is a clear policy advocacy voice and they define that primarily in governmental terms'.... 'If there was an instance where we had a campaign [and where] a corporation was a logical target, then I think that we could very easily do that. [But] ... we would probably struggle to say that [we were] going to establish an arm of ..advocacy work in the next four years that was going to try and develop an expertise in this area.' (Service (6))

When asked whether they worked on corporate accountability issues another interviewee said:

'I have to say I don't think we do. ...occasionally it's come up in conversation, for example when Norway ...brought in new rules about governing bodies of private companies, ... needing to include .. at least 40% females... it was talked about in a general sense but not in terms of us taking any action'. (Umbrella advocacy (7))

She continued by emphasising the enormity of the task and the need to work in collaboration:

'I think it's very difficult to imagine how you would as a women's organization undertake [the necessary] ... monitoring and programme for change without a great deal of powerful support. ... we know how to do that, we know about influencing from the bottom up and the top down, both those strategies ... I don't see why we wouldn't be able to develop something but ... it hasn't been done and it would be a learning process.' (Umbrella, Advocacy (7))

Several interviewees also believed that it is government's role to hold corporations to account, rather than NGOs (section 7.4.5.6).

Another noted 'the Women and Work Commission...were pretty much working with Opportunity Now and ... with employers... talking about the sort of agenda that you're speaking of... But ... we [haven't been] directly involved in that... we don't have a workstream on it and we're not ... doing any work on it at the moment' (Umbrella, Advocacy (8)). As director of a large umbrella women's NGO, this interviewee said that their member organizations are not working on this agenda either as far as she knows. Another interviewee said: I've tried for years to get [women's organizations] interested in [this agenda] and there's just a total lack of interest in it' (Advocacy (3)). A further comment was simply: 'We don't have a history of doing that' (Service (1)).

One interviewee however, believed that women's NGOs do have an important role to play 'in challenging the private sector. For example, [on] discrimination against women, .. equal pay, maternity discrimination' (Umbrella, Service (9)). She gave a concrete example involving one of their member organizations which used

'to act as an advocate of women ...dismissed because they are pregnant....They were doing excellent work with big supermarkets. taking on individual cases and .. had a really significant success rate in [resolving] cases.. before they reached employment tribunal stage'

They worked 'with the supermarkets directly and .. by-passed the unions... .. because they were getting calls from women' saying they had just been sacked. They developed expertise, were 'hugely successful in negotiating with employers', and were also working with small businesses about maternity rights and why it was good to employ women. Yet they closed 'because they just could not get any funding, and they were a big women's organization'. According to this interviewee the withdrawal of government funding from this organization was extremely short-sighted because as well as helping women:

'most cases that come to employment tribunals are around sex discrimination and pregnancy discrimination. ... if they had have calculated how much they were saving in terms of employment tribunals, ... And the stress to these women, [because the NGO was] playing a really, really important role in raising awareness and empowering women to take on their own case[s].' (Umbrella, Service (9))

A recent Fawcett society campaign on sexism in the City of London focusing on the gender equality impacts of lap-dancing clubs used in corporate entertaining, and the display of pornography in the workplace¹, could also be regarded as a corporate accountability/CSR campaign. This is a collaborative project supported by, among others, BT and Barclays Wealth who link this issue directly to the equality and inclusion agenda within their companies². The campaign is also related to the work of the Treasury Committee inquiry on Women in the City³. Such developments suggest that corporate accountability for gender impacts is on the agenda of some advocacy women's NGOs even if not described as CSR.

Another interviewee raised the issue of accounting and access to information:

'I can't see that anyone else [apart from NGOs] could hold [corporations] accountable. You could have campaigns that might name and shame and there are strategies you could develop for monitoring and publicising what's being done...but .. you're up against quite inflexible ... accountability issues, where you can't get the data'. (Umbrella, Advocacy (7))

However, most of the NGOs in this study did not have corporate accountability as a key priority.

7.4.2.1 Scrutiny of Corporate Reports

Chapters 5 and 6 revealed little evidence from corporate managers of the involvement of women's NGOs in monitoring company reports. NGO interviewees supported this finding. Asked if they had ever looked at or monitored corporate CSR reports with regard to gender issues, one interviewee said 'Honestly I don't think we have... I don't think there is any reason why we should not do so; we simply haven't so far' (Umbrella, Advocacy (7)). Another said: 'I don't think we

¹ Corporate sexism <http://www.fawcettsociety.org.uk/index.asp?PageID=755> (last downloaded May 31 2010). See also <http://www.fawcettsociety.org.uk/index.asp?PageID=752>. This campaign includes a call to business to: Pay all employees a living wage; don't fund the sex industry; implement and promote flexible working for all at every level; challenge cultures that discriminate against and stereotype women.

² <http://www.fawcettsociety.org.uk/index.asp?PageID=755> (last downloaded May 31 2010)

³ This NGO also contributed to a Treasury Committee inquiry on Women in the City, which addressed the proportion of women occupying senior positions in major financial institutions and the extent of glass ceilings to promotion; pay inequalities; the prevalence of flexible working practices; the extent to which the culture of the City is sexist, and the prevalence of sexual harassment and exploitation. (<http://www.parliament.uk/business/committees/committees-archive/treasury-committee/tcwomeninthecity/>. Last accessed 31. May. 2010).

want to do [that] but I think ... giving strategic advice [about reporting, we would do that] without a doubt' (Advocacy (4)).

One interviewee, who had looked at a number of company reports while researching possible corporate partners for fundraising and collaboration noted the lack of data reported about gender programmes and performance as compared to policies: 'We would think it's very obvious that ... those stats should be broken down [by gender]... But the company doesn't realise that we think that it's obvious, so they don't do it... But actually the effort it takes to do it isn't very much at all' (Service (1)). While the social accounting literature suggests that it may be naïve to assume that corporates would publish more data if they knew there was a demand for it, this interviewee commented on her organizations lack of scrutiny of corporate reports in the following way:

'It's an irony isn't it because if somebody said there's an opportunity for you to do that, then probably NGOs would come forward... [If] a new organization was going to form [to do that] then probably we'd be jumping at the chance.' (Service (1))

Another interviewee had occasionally looked at company reports and found them unsatisfactory for different reasons:

'[They say] "Oh we're doing so well because we've gone from 13.25% to 17.5% women in this level of jobs". [But] whether they've shifted any[thing] ...whether the organization has a ... pro-women culture, whether there's flexibility, whether there's even paid maternity leave... things like that, there's a sort of fixation on the quantitative results ... and I keep standing up and saying we've got to start talking about ..., changing the culture of organizations.' (Advocacy (3))

However, none of the NGOs in this study are systematically analysing corporate reports on gender issues. When asked about their engagement with CSR benchmarking and reporting initiatives, such as the GRI, a common response was simply 'We haven't looked at them' (Service (6)) However, as a result of my interview one subsequently participated in GRI consultations about gender reporting¹. In reflecting upon the lack of participation by women's NGOs in CSR one interviewee said: 'it's weird isn't it because it's such a big ... it is a big hot topic in itself' (Service (1)). Thus, the next section explores the reasons for lack of engagement with CSR/accountability initiatives by women's NGOs.

¹ See [http://www.fias.net/ifcext/sustainability.nsf/AttachmentsByTitle/web_GenderReporting_lawson/\\$FILE/lawson.html](http://www.fias.net/ifcext/sustainability.nsf/AttachmentsByTitle/web_GenderReporting_lawson/$FILE/lawson.html)

7.4.3 Why Don't Women's Organizations Engage in CSR/Accountability Processes to Hold Companies to Account on Gender Equality Issues?

Interviewees described numerous reasons for their lack of engagement with CSR/accountability initiatives, including: lack of resources; a primary focus on government as the driver of change; poor economic literacy; engagement with business was not on the traditional feminist agenda; lack of relationships with corporates; lack of information about CSR; and not seeing the point in engaging. These are each discussed below:

7.4.3.1 Lack of Resources

Many interviewees explained their lack of participation in CSR initiatives as due to lack of resources, including time and money. Women's NGOs have too much to do on very minimal budgets and no time to engage in another whole new area of work. This raises important issues for those in the field of CSR who want to see the voices of marginalized stakeholders coming to the fore in the CSR movement, and in new governance processes, or those interested in effectively apply the principle of inclusivity to stakeholder engagement.

One interviewee described a:

'struggle with ... trying to engage women's organizations in the policy-making that will eventually affect their service users and their funding. When it comes to a choice of having to deal with a service user who's turned up on your doorstep with just the clothes she's standing in, or come into our half-day meeting that is quite frankly unlikely to amount to anything ... or if it does, it'll be years away. ... there's just no contest. And understandably so... So it's about us finding other ways to enable that engagement.'... 'it's definitely on our agenda [private sector accountability], it's just ... it seems like a bit of a luxury, When we've got to really focus where the money is, which is really local government'. (Umbrella, Services (9))

Another said: 'To be honest.., in [our organization] there's probably about eight of us that do the work... [and] we've got [almost] no funding¹' (Advocacy (3)). Others described 'very resource-constrained times', and being 'dramatically under-funded' (Advocacy (5)) as compared to other areas of the voluntary sector, and having 'enough on our plates' (Umbrella, Advocacy (7)). The NGOs do the work they can get funding for. Another interviewee said: 'the whole women's agenda, [is] very divided, fund[ed] in sectors, in discrete ... chunks, which actually precludes a more ... intellectual and ... cohesive argument and discussion' (Umbrella, Advocacy (8)).

¹ Most people working for this organization do so on a voluntary basis.

Finally, privatization of government services has had an extremely negative impact, not only upon the women's sector's access to resources, but also the vital services they have traditionally provided to women. One interviewee explained how the contracting-out of services by most public authorities, and the associated competitive tendering process means that 'women's organizations are not just having to compete against larger charities ... but also increasingly the private sector'. While previously public funding went to address needs identified by women's NGOs, now funding addresses the needs of the funder, and is allocated on a best value basis 'invariably defined in very narrow economic financial terms'. Larger organizations increasingly win money which might have gone to women's NGOs in the past, for example, now 'the biggest growth in providers of domestic violence refuges are housing associations. Now, housing associations, as great as they are at lots of different things, generally do not have a track record of 30 years in domestic violence. That's not what they're set up to do.' In this process objectives such as empowering women, and catering for the really poor are lost. The result is that 'the traditional areas of service that women's organizations have delivered' are being delivered by private sector organizations 'without [them] necessarily having thought about gender issues.. at all', while women's NGOs fail, or are left 'mitigating the impacts of [this] market-driven approach' (Umbrella, Service (9))¹. These comments raise serious issues about accountability of private firms for equality issues when they are contracted to deliver public services, issues that are considered in debates about CSR, public procurement and equality law.

Lack of funding also means that women's NGOs are not well placed to take on new issues, or provide expertise to other sectors. One interviewee explained that 'part of the reason that a lot of businesses and a lot of practitioners aren't speaking to the women's sector [is] because the women's sector's just not equipped to advise or [doesn't] have the capacity to advise' (Advocacy (5)). Reduced funding from the state is one major reason why NGOs now seek new sources of revenue from the private sector. One interviewee described this as a major problem for accountability, as it can be hard to take a critical position towards your funders, be they government or business.

¹ This interviewee provided a clear and detailed exposition of the affects of this approach on local communities, and local volunteering. In Grosser (2009:294) I discussed the importance of private companies addressing gender equality 'if we are to avoid undermining the EUs gender equality agenda through the growing role of corporations in governance systems'

7.4.3.2 Government as the Primary Focus of Attention

The women's movement has for some time now focused on government as the main actor to address gender equality issues. One interviewee explained that the feminist movement in the 60s, 70s and 80s decided that the state was their primary target because it was failing to act around issues such as domestic violence. She noted that the state later became the 'primary actor' on this issue and the main source of funding for women's organizations at that time (Service (6)). This was therefore their 'primary relationship'.

Many interviewees concurred with this line of argument, and regarded it as a government responsibility to hold companies to account on gender issues. One said: 'that goes without saying.' (Umbrella, Advocacy (8)). Particularly with regard to corporate reporting another said: 'I think ... the government through its procurement process needs to be driving that process of change, in terms of that accounting system ... that should happen through proper procurement' (Advocacy (4)). Interestingly, one interviewee felt that it was the government that should be making the link with CSR: 'there's a lot [of] reporting [on] human rights ...ethnic backgrounds, etc. [and gender] [to government]... but it never gets connected back to the [issue of] corporate social responsibility' (Advocacy (3)).

However, one explained their move away from only addressing government:

'what we have decided to do over the past ten years is utilise our resources where we think they will have [the] biggest impact overall. ... Because the women's sector is so small in the UK, [and because] we had relatively good relationships with the government at a point (laughs) ..., [we worked at policy level and legislative level, and] ... I think we were right to do that, ... [that] was where we had most impact for ... [the] human resource that we could expend. But ... we've now got this situation where partly as a result of our campaigning with others, we've got a very good legislative framework and practice is very poor. So [now we're] extending our change mechanisms and making sure we build the resource in order to be able to do that. And [it's] also about working in a changing political climate where [having] policy impact is becoming much less easy. ... we're just getting less bang for our buck at policy level now... So ... that drives the change as well.' (Advocacy (4))

7.4.3.3 Lack of Focus on Economic Issues Generally

While there has been a growing feminist debate about economic issues for some time now¹, interviewees explained that this has not filtered into many women's organizations:

'I don't think women's organizations as a whole have engaged with economic issues particularly well... You get small pockets [of effective work

¹ E.g. see International Association for Feminist Economics <http://www.iaffe.org/>

on] gender and trade, gender and international financial institutions', and structural adjustment policies, 'but for the most part .. the women's movement grew up internationally, and certainly entered the human rights space from a violence against women perspective' which 'was something that every community could see as affecting ... [their] community', rather than [with] a focus on economic issues. For most 'feminist women's organizations, economic literacy was really poor'.¹ (Service (6))

Echoing some of the literature reviewed above, this interviewee argued that feminist engagement with economic issues was more common among women's NGOs in the South than the North. This is because

'structural adjustment policies .., free-trade agreements.. [were] predominantly going on in developing countries [imposed] by developed countries. But the citizens of developed countries didn't see the immediate relevance [of this to themselves] in the [same] way that they could see commonality with domestic violence or sexual assault.'. (Service (6))

She noted that even governments still pay too little attention to economic gender issues, for example there is little attention given to international economic issues in CEDAW reports.

Another interviewee referred to calls from a coalition of women's NGOs 'for gender mainstreaming to be extended to government work on all aspects of trade and gender across Europe and internationally. ... we ... asked for more attention to be paid to the impact of WTO rules and of globalisation on women, globally but also within the UK.' The Gender Expert Group on Trade, a UK government initiative, addressed:

'the issues of how far you could push corporations to implement ILO agreements [about gender employment issues] ...and to deal with violence in the workplace and sexual harassment and all those kinds of things. ... especially in the third world, ... considering they were employing so many women [there]² ... 'But ...that didn't translate into similar.. work focused on the UK.' (Umbrella, Advocacy (7))

Acknowledging this issue another interviewee said: 'we have so much to learn from [women in] developing countries'. (Umbrella, Service (9))

7.4.3.4 Engagement with Business was not on the Traditional Feminist Agenda

One interviewee wondered 'whether .. there was a particular model of what it was to be a feminist and it didn't involve ... engagement with the corporate world' (Service (6)) ... 'There were the professional women's organizations that were

¹ She was talking here primarily about women's organizations in the North.

² I have changed the order of these two sentences for reasons of clarity.

interested in advancing individual women, and then there were the feminist organizations that were very different.’ She believed these organizations view CSR differently, in that for the business women:

‘it’s about getting women into business, it’s not about transforming the business.... so that’s where your CSR sits because you’ve got those chicks in there, they’re not thinking about transformative power structures and all that.... And then you’ve got the feminist movement... The way that women’s orgs engage with CSR is ... really different, depending on where they sit on th[is] continuum’. (Service (6))

This interviewee describes some corporate CSR programmes as trying to bridge this divide: ‘they need to engage [with] the feminist analysis, but they also need to engage the “go out and buy and be beautiful” kind of women’s sector bit.’, in order to sell products.

Another said:

‘It’s incredibly hard to get [a focus on corporate accountability] anywhere in the women’s movement [here]. ... the focus is on things like paid mat[ernity] leave, childcare, etc,. ... I think basically it’ll work when you get some of the younger women into the system... I think it’s a generational thing... a lot of the older feminists just don’t ... get it and a lot of them came out of the left, so they can’t see any reason that you should be talking about business... people who cut their teeth in the Labour Party ... or in the Communist Party in many cases, ... You try and talk to them about reforming business and they go “Uh?”.(Advocacy (3))

7.4.3.5 Lack of Relationships with Corporates

Several interviewees pointed out the lack of connection between business and NGO gender initiatives and leaders:

‘I wonder if [this] is actually linked to the way women network as well? ... your corporate relationships ... the successful ones [where] you set up in partnership are very much around who knows who’... ‘So it’s being able to ring somebody up ... [for example] one of my board members is involved in an ASX listed company and through the women’s network within that organization we’re looking at evolving a partnership.. to support a particular part of our work’. (Service (6))

This interviewee explained the contact her organization has with one company as resulting from one businesswoman’s involvement with her NGO many years previously. This contact has brought hugely significant funding to the organization for core programme work over a ten year period, helping to break the organization’s dependence on government funding. Others made similar comments, noting that many women’s NGOs do not have these kinds of networks. One interviewee emphasized that it’s necessary to have good relationships with people in business in order to raise new issues with them, and to challenge them constructively on gender issues.

One interviewee argued that, as in their relationship with government, 'the responsibility for engagement is not just about women's organizations having to go to the source but also about the mountain coming to Mohammed, so to speak' (Umbrella, Service (9)). This raises important issues for corporate CSR professionals, and indeed for CSR organizations wanting to apply principles of inclusivity. Another felt it was difficult to find allies within corporations because often women who get to the top, have got their by fitting in and are not going to stick their necks out by supporting organizations working on gender issues¹.

7.4.3.6 Lack of Information

Lack of information was deemed an important issue by many interviewees. One said:

'I didn't even know that [companies] had such things as ... stakeholder groups that they consulted with and stuff like that, ...and I mean we're one of the big women's organizations and we are not [informed]... So there is a huge gap, even for an organization like us that actually does realise the importance of [these issues]'. (Service (9))

One of the difficulties identified by interviews is lack of corporate transparency:

'it's .. difficult to get straightforward, clear information on what the private sector is up to... it may be unrealistic to expect them to be willing to be much more open, if they think that that's going to lead to unfair advantages for others who aren't doing so.' (Umbrella, Advocacy (7))

However, beyond the issues of company procedures and disclosure interviewees identify a lack of information about corporate accountability more generally:

'I think maybe NGOs are a little bit tentative ... if we knew business didn't think they were getting any pressure, ... if we knew that there was an opportunity to challenge [them], safely², because that's what this is about, isn't it?'.(Service (1))

This suggests that the women's sector is unaware of CSR processes and is overlooked by the CSR 'industry'. It illustrates a need for some sort of capacity building for women's organizations, in order to help them access funds as well as play a role in holding companies to account. One interviewee said:

'I think ... there's some skills that are really missing. ..If we look at women's organizations in the States who are really clued up about public giving and also working with corporates, ... I think there are a lack of skills [and] understanding of how the private sector works [in this country]. ... [women's organizations] are finding it difficult to ...get their key messages across in a way in which the target audience in a company would be

¹ This reflects a recognition in the literature that: 'members of an identity group that climb in an organization will typically be expected to distance themselves from the goals of identity groups'. (Zald et al., 2005:274).

² This interviewee appeared to be concerned about the reputation of her organization.

receptive to. ... Most women's organizations don't understand that you are marketing yourself and don't understand some of the fundamental principles about marketing'. (Service (9))

Another said: 'I think most people involved in working in women's organizations don't come from private business backgrounds, don't have any real knowledge or expertise in that field and wouldn't know how to .. begin.' And 'if you're not working in private corporations, I don't know where the influences would come from to make you sit up and take notice and change?' (Umbrella, Advocacy (7)). Another argued: 'I just don't think there's a sufficient level of consciousness about what the issues are ... [or that] everyone's got that awareness yet of what their role is'. (Umbrella, Advocacy (8))

7.4.3.7 A Sense of Powerlessness and that Other Issues are More Important

Arguably related to lack of information (above), several interviewees didn't see much point in engaging in CSR initiatives on gender equality. For example one said: 'there's more important issues that affect women, the family, the home, the environment...we're not going to get anywhere anyway, so why waste our time? Let's concentrate on things that will affect us, will affect our family and will affect our environment' (Membership (10)). Told that corporates don't appear to experience pressure from NGOs to disclose more about gender equality another interviewee asked: 'if they did have, would it make a difference?'. (Service (1)). Yet another said: 'if we can't even get, [effective reporting] happening in the public sector with a duty [to do so], what hope have we got elsewhere?' (Umbrella, Advocacy (8))

Finally, some were uncomfortable with the idea of taking a confrontational stance:

'we don't criticise organizations or corporations, even though we might feel that we ought to... Because it's not ethically sound for us to do that, ... [and] we think it would damage our reputation... That's not what we see our role as, there's other people out there doing that. ... we're more likely to address the issues through a dialogue and debate ... the TUC wouldn't think twice ... holding them to account but we wouldn't be overt about it'. (Service (1))

She went on to explain that they do sometimes challenge organizations indirectly and then wondered about the feasibility of adopting multiple strategies: 'maybe it's something that we need to think about is that dichotomy in itself, to build a relationship and to hold them to account at the same time?'¹.

¹ Other important issues highlighted by interviewees included the fact that human rights organizations focused on the business and human rights agenda tend not to address gender issues, and that

Lack of participation by women's NGOs in CSR/accountability initiatives may help explain the fact that gender issues are often not well represented therein. It also raises the question as to the way leaders in women's NGOs view CSR, which is addressed in the next section.

7.4.4 How Women's NGOs Describe/Define CSR

The literature identifies the importance of the power to define the terms of the debate within the field of CSR as a gendered issue (Coleman, 2002; Marshall, 2007). This section provides an account of how leaders of women's NGOs describe and define CSR. It particularly explores issues relating to the scope of business responsibility, corporate impacts and the resulting social outcomes, and CSR as a corporate and societal governance process. These definitions help to contextualize discussion about the involvement of women's NGOs in CSR processes.

Scope

Regarding the scope of CSR, interviewees expressed frustration with the definition of CSR as philanthropy¹. Several conceptualized it as broad in scope, and relating to core business operations. One said:

'I think corporate social responsibility should be limited to those things that the company does which are part of their core functioning, not part of their sort of added-on frills and.. feel-good look'. (Advocacy (3)). She continued: 'CSR is basically about getting organizations, corporates and non-corporates, not-for-profits, and Government, to report on ... how ethical, how socially responsible they are in their core business... And their core business involves supply chains, customers and community ... And also to some degree, ... the common good... So they.. ought not to be able to do things which undermine other communities' well-being'.

For this interviewee CSR needs to be focused on corporate impacts, the resulting outcomes, and company responsibility for these: It's about ...the organization ... being fully aware of what it does to whom and ... aware of who wins, who loses... [and] try[ing to] make sure that you compensate [any] losers.' (Advocacy (3)).

Another said that CSR applies:

'across the whole range of [company] activities, how carefully they think about the impact they make on employees, on their clients or customers, on their partners and ... suppliers, to not be damaging. ... more than that, [to] promote ... an enhanced life'. (Umbrella, Advocacy (7))

On the issue of core business impacts and outcomes, another said CSR is about:

women's organizations are interested in gender employment issues in private companies 'but not general issues of corporate responsibility, like product management or ... investment principles', so they tend not to focus on CSR.

¹ This point was made particularly by Australian interviewees.

'for-profit companies, ...understanding the impact that they have on environmental and social outcomes ... [including] equality outcomes ... and seeing themselves as part of the solution ... wanting to ... do good in some way or at least not do harm, and [they] see corporate social responsibility as one way in which that can manifest itself'. (Umbrella, Service (9)).

Another interviewee described CSR as 'fluffy' (Advocacy (5)), precisely because in practice it is often not connected within companies to core operations. In her experience corporate diversity practitioners found that their issues were taken much more seriously when given strategic priority in a business, rather than located within CSR. This may well discourage involvement in the field of CSR by women's NGOs.

Management and profit generation

Some interviewees discussed CSR from a management perspective. One regards it in terms of trust, and good management more broadly, including risk management:

'you need to know that the people at the lower level trust the higher levels and vice versa because that's part of good corporate management. ...So CSR gives you the skills to manage your organization ethically and effectively, and the two go together'. She sees it as an issue of risk management, and notes the role that NGOs can play: 'It also makes you less vulnerable to be picked off by NGOs and that's where we have to have the threat ... remember what happened to Nike, remember what happened to Shell. (Advocacy (3))

This last comment suggests a view of CSR as a multi-actor regulatory process.

Another interviewee believes that CSR is redefining our understanding of profit generation so as to include consideration of issues such as human rights:

.. it's a movement of people primarily within .. business or people who have a view that business can and ought to be taking a different approach to how it understands profit generation.... it's about individuals within business creat[ing] a critical mass to bring about a kind of paradigm shift of the way the market views profit. .. it has to be about that paradigm of profit. ..[It's about] the triple bottom line, but it's [also about] the intersection with human rights'. (Service (6))

This perspective appears to reflect debates about the changing nature of the business case relating to various CSR issues.

Governance

One interviewee specifically identified CSR as part of corporate governance:

'I think it's about ... *governance standards* ... what's happened recently [has] thrown up a huge issue about governance, and diversity within governance, ... and huge problems with the ...old way of doing things,

whereby it was incredibly un-transparent and also ... white and male basically. ... Our view generally is that that kind of group think is part of the reason ... the financial institutions ended up in the mess that they're in ... If you're going to just put one type of person in charge of an organization 13 times over and.. identikit people, then you run very serious proper governance problems... We've learnt that in the voluntary sector and public sector'. (my italics) (Advocacy (4))

Several interviewees defined CSR with reference to societal norms, regulation and legal compliance. One said:

'I think about corporate responsibility as requiring private corporations to follow or seek to follow the same commonly agreed goals. When I say commonly agreed, they're enshrined within law or stated by current government,...[It means following these goals] in.. their employment practices, ... in how they invest their funds, in how they distribute their funds, in the quality and kinds of products.. they [make], whether it's services or ... manufactured goods or redistributed goods, in the relationships that they have with their contractors and subcontractors, in the whole way that they market goods and the types of advertising that they use and the PR that they publish. (Umbrella, Advocacy (7))

This interviewee believed that societal goals for equality were an important part of this agenda.¹

One interviewee described CSR in the context of a failure of government: 'in the free market economies it's pretty difficult to get governments to actually *implement the regulatory framework* around anti-discrimination... And likewise, affirmative action mechanisms have really gone out of favour with liberal governments'. (Service (6)). CSR is regarded by some interviewees as addressing this problem: 'I absolutely view [CSR] as positive because it is a way of keeping what is ...in most countries quite an *unregulated* market, in some way keeping that in check... if [companies] come up with their codes of conduct or whatever it is, then it's one way in which they could be held to account.' (my italics). (Service (9))

One interviewee defined this process with reference to governance:

'So...to me, [CSR is] about ... *creating ... forms of governance for private sector organizations* which recognises their broader responsibilities and broader role in terms of ... social justice, in terms of environmental justice ...and that understands how that can impact on their communities and all that sort of [thing], It's about ...both unleashing ...a broader social role and a tranformational role [for business] but [it's] also about them recognising their responsibilities to the communities in which they operate.' (my italics) (Advocacy (4))

¹ She also believed that social issues could not be prioritized over profit-making by corporations.

This broader view of CSR as a process of governance and accountability appears to inform one interviewee's view of it as ineffective because 'at the moment, nobody ... checks [company] reports' (Advocacy (3)). Finally, another interviewee finds it helpful to conceptualize CSR as a movement because, 'when you think about it as a movement, then you can understand the kind of peaks and troughs that can characterise people's relationships with it' (Service (6)).

In sum, while not all interviewees felt they could define CSR, and some saw it as very light-weight, many had broad definitions which implied that it was part of governing business-society relations. However, while some thought of diversity as integral to the CSR agenda, others believed that most businesses haven't made the connection between CSR and anti-discrimination. For example, one said (Service (6):

'if the companies are doing work on .. anti-discrimination .. and CSR, it's not what they make ads about... they make ads about ...making bio-fuel ... or about the fact that ...[they have a] commitment to not fund environmentally-damaging projects'. (Service (6))

The next section explores whether leaders of women's NGOs see CSR as useful to their organizations agendas.

7.4.5. Is CSR Useful to Women's NGOs?

The broad CSR agenda was deemed useful by one interviewee because: 'I'm certainly not anti the private sector but I am ... for humane capitalism' (Umbrella Services (9))¹. However, this section focuses on whether and how interviewees regard CSR as useful for their organizations and agendas.

7.4.5.1 Organizational Change

Advocacy organizations are particularly focused on organizational change with regard to gender equality. Many of the issues discussed in these interviews relate to organizational change. Section 7.4.1.2 in particular discusses one NGO's attempts to engage with corporate managers to bring about practice change relating to gender equality. However, that work was not discussed with reference to CSR. In contrast, one interviewee specifically regards CSR as potentially contributing to organizational change. She explained:

'the reason I like CSR is I'm a sociologist, I mean how do you change organizational culture? ... I read a lot on organizational cultures and CSR is a very good vehicle to actually look at what an organizational culture

¹ I recall Acker (1990:140): 'an important feminist project is to make large-scale organizations more democratic and more supportive of humane goals'.

values and doesn't value. And if you stick a feminist lever into that, you should be able to change what happens in organizations'. (Advocacy (3))

This statement clearly relates CSR to the GOS organizational change agenda (chapter 2). The interviewee regards equality as an integral part of CSR because:

'if you can start talking about an ethical culture in the workplace, you're talking about building trust.. building capacity for change.. all sorts of things.. come out of that'. For example: 'if you want an organization that's flexible, innovative, creative.. you also need to have one that has high levels of trust' which links to 'diversity, equal pay, [and] gender issues'.

However, despite this potential one interviewee from another advocacy NGO argued that, because it is frequently confined to philanthropy CSR is not useful to her organization. On this point another argued that CSR is often a distraction from the real work that needs to be done by NGOs because the focus in corporate CSR programmes is primarily on the company, rather than the community, benefit.

7.4.5.2 A Hook to Hang Appeals On, or to Leverage For Campaigning Purposes

Interviewees from service and membership NGOs noted ways in which CSR can facilitate their campaigns and fundraising:

'I think.. CSR broadly [is useful] because ... when we've made approaches to companies, it's given us a hook. That's the most important thing, plain and simple really... that's what it's done, given us a legitimisation for approaching them'. (Service (2))

Another concurred:

'it's quite handy to have the diversity agenda fitting in with the skills and apprenticeship [issues in] our campaign, and wanting to better women's opportunities'¹ (Service (1))

In addition, this interviewee is hoping to utilise the CSR agenda to gain partnerships with business because 'CSR is about investment in the local community, ... education, employability, ...that's [how] I've linked [our campaign] to the corporates...[and] there is a good reaction to our cause' (Service (1)).

Asked whether CSR is useful for the women's sector, another said:

'Oh absolutely. I think that marketed the right way, women [in corporates] would be really receptive to lots of the things [that] women's organizations achieve'. This is because CSR: '[i]s not just about giving money, it's also about skill development, mentoring, that type of thing'. (Umbrella, Service (9))

¹ This organization found out about business priorities on gender issues through working with Business in the Community, and CBI.

Yet another argued that CSR is becoming increasingly useful because companies want to associate their business with charities to make themselves more attractive to consumers (Membership (11)). This is particularly helpful for organizations with a large membership base. In the view of this interviewee NGOs can use these opportunities to shift the companies, and she described the usefulness of CSR as depending upon how effectively NGOs do this.

7.4.5.3 CSR as Unreliable

One interviewee from a service providing NGO explained that companies want to be able to show direct measurable results in terms of sustainability outcomes, and benefits to society as a result of investing in a charity. In order to facilitate this the charity goes to considerable trouble to design a project that satisfies its own objectives as well as those of the company, and then quite often the funding is pulled at the last minute due to some other corporate priority. For this reason many interviewees regard CSR as useful, but not reliably so, and 'its an ongoing challenge to develop new corporate funding relationships' (Service (2)). Similarly, one from an advocacy NGO said:

'a couple of years ago ...I was leading on the violence against women team [when] the whole idea of ...corporate responsibility in terms of violence against women ... within corporations really caught on. ...[at that time there were] a lot of the big private companies ... looking at that and ... funding ... that. But it died, it was almost like it was trendy to do, ... [and then] perhaps it changed at the top, I don't know', the CSR agenda 'moved on to something new'. (Umbrella, Advocacy (8))

Another interviewee from a large membership organization explained that while valuing corporate partnerships, at her NGO they feel the need to guard their independence carefully. They get company sponsorship for particular one-off projects, but make sure not to rely on corporate funding too heavily.

7.4.5.4 Women's NGOs as Corporate Stakeholders

The CSR literature often discusses NGOs as company stakeholders. I asked interviewees if they viewed their organizations in this way. One said:

'Yeah, absolutely. ... like the current crisis in the banking sector, the impact that the recession will have on women, where are those women going to end up? At the door of women's organizations, lots of them will, it's inevitable with poverty ... anything to do around poverty and it's women's organizations bearing the brunt of that, as well as lots of other voluntary groups ... So we have a real stake in how well [companies] are doing because the knock-on effect is on us... seeing those women coming

through the doors. So ...it's not just about ...the poor women's sector being ... capacity-built by their sisters in the private sector, but it's also ... about the women's organizations having something really important to be able to give to that sector as well.' (Umbrella Service (9))¹

In this way corporations could perhaps be regarded as stakeholders with respect to women's NGOs. In particular this interviewee regards NGO analysis, skills/expertise, and services as valuable to the private sector. Another interviewee believed CSR to be particularly important for women and women's NGOs in the South:

'from my perspective, there's clearly a gender dimension [to] the labour [issues] because most ...workers in the export process [are] women. But .., that doesn't come across in the popular imagination, it's just sweat-free labour'. (Service (6))

7.4.5.5 Future Possibilities

In terms of its future usefulness, there were mixed views about CSR among my interviewees. Several saw opportunities. However it is interesting to note that those that did were mostly from service providing NGOs. One said:

'I think that the women's sector could be engaged far more effectively with the private sector and with the public sector actually, ...in improving ... conditions. So for example, being more engaged in companies' corporate social responsibility programmes, very few women's organizations are linked into that'. (Umbrella Services (9))

Others hoped that companies will further address gender through their current CSR initiatives. One said: 'if a company is working with schools or other sections of society, then why can't they look at.. women, so we're [trying to] raise that awareness'. (Services (1)) She believed that there may be further potential for women's NGOs to be involved:

'you've got something going on here, ... and there's no ... link being made, but the links could be made quite easily....So 'construction skills' are running a campaign for women in the construction industry. I have looked on the website to see who's involved and there's no NGOs involved in it. So again, it's just about saying well there could be NGOs involved in that' (Service (1)).

¹ This perspective reflects acknowledgement in the literature that 'When the "poor get poorer," the clients to be served or mobilized by NGOs expand in number and in needs' (Brown L.D. et al., 2000:280).

Another was hopeful about building better relationships with women from the private sector. Her organisation had planned to launch a report on gender issues with company backing, and she hoped to:

'have a group of really well-briefed women from women's organizations that were working the room ... not about money, making that really clear, but about engaging these women to have a relationship ...with [our] organizations. So being on the board [for example], that is a huge [thing]... to sit on [a] local women's group's board of trustees, [that's important] because they cannot find trustees with the right skills'...'So that's one of the things that we would be encouraging ... using their contacts.. And.. raising money [also]'.¹(Umbrella, Services (9))

This suggests issues which might be considered by women managers. The interviewee also wanted to think further about Socially Responsible Investment as a vehicle for work on gender issues:

'I think we're really missing a trick around ... clever campaigning. [I'm] disappointed to say that ... the level of campaigning in this country really is still about ... protesting... I believe in direct action and it has its place but I really ... despair that we can't be cleverer in our tactics. For example, if you don't like the way in which ... a company is running you, hit them in the bottom line because that's the only place that they [will take notice] ... which you could do in lots of ways'. (Umbrella, Services (9))

A few interviewees said they would raise the issue of CSR within their organization as a result of our interview. Several noted that they had business-women on their boards. However, one interviewee from an advocacy organization regarded involvement with CSR as dependent in part on the 're-branding [of] CSR, so that there's a greater appreciation of the importance of it, so it's not still perceived as very fluffy' (Advocacy (5)). Finally, a number of interviewees wanted to see some sort of capacity building for the women's sector on CSR issues in the future.

7.4.5.6 Government Must Continue to Play the Lead Role

Despite some considerable interest in exploring new strategies which could involve CSR type processes, interviewees stressed the need for government to continue playing the lead role in addressing gender equality in business. This point was particularly made by advocacy NGOs. In discussing organizational change in the corporate sector one said:

'there are limits to how much you can expect individuals and ... action groups such as ours to lead [this] process, it has to be led from somewhere else...Without regulation, and 'without a statutory body ... driving that through structurally, I don't think you're ever going to build

¹ This interview believed that women in the corporate world and the NGO world were generally better connected in other countries than the UK.

[enough] NGO capacity. And I also think the NGOs should be playing then a complimentary role... I mean the way that we have worked best in the past with the EOC was that... they played their statutory role and we play the campaigning role alongside it.' (Advocacy (4))

This interviewee regards both as essential, suggesting an approach similar to that described as 'co-regulation' of business in the CSR literature. However:

'There has to be a mix of carrot and stick and also I think there's got to be a consistent political leadership [and proper follow-up] in order to make [change] real... to take people through that journey, to make it a transformational process rather than a bureaucratic process.' (Advocacy (4))

7.5. Summary and Discussion

This chapter has addressed the issue of women's voices in CSR, through interviews with leaders of women's NGOs. The interviews have provided a rich and diverse set of perspectives, which could be analysed with reference to a variety of literature and theory. Here I summarise the research outcomes and discuss them with reference to the two primary research questions of this thesis. I consider the possible implications for CSR as a governance process.

Corporate community investment and NGO campaigns

Women's organizations are increasingly engaged with private sector firms in efforts to win new sources of funding and advance their campaigns. Such strategies are being adopted in particular by service NGOs, but also by membership and advocacy organizations. This engagement is important because women's NGOs are in dire need of new income streams, particularly as government funding has been reduced. According to interviewees, companies can also contribute to NGO campaigns in many ways beyond the mere funding of project work. Because CSR encompasses investment in the community, often including education and skills development, and sometimes makes reference to gender/diversity issues, the CSR agenda has facilitated approaches by women's NGO to companies. These NGOs thus instrumentalize CSR rhetoric. However, interviewees reveal that companies often seem less interested in partnering with NGOs working on gender equality issues than they are in engaging with those working on other elements of the CSR agenda, such as the environment. With reference to research question A, namely how gender issues are addressed in CSR practice, interviews in this chapter suggest that corporate community investment programmes are often carried out with little attention to gender issues, and that increased attention to gender equality within such programmes

would be beneficial to women's NGOs, and to the communities they serve. Such investment can contribute to advancing various elements of the gender equality agenda in society, as well as in business. The women interviewed here have made suggestions as to how business, and women in business in particular, could contribute to the work of their organizations in future. Indeed, interviews reveal that women feminist leaders in business, and in the field of CSR, have made investments in, and built partnerships with women's service providing NGOs in ways that have enormously strengthened NGO campaigns, facilitated public awareness of gender issues such as domestic violence, and enabled women's organizations to provide increased services to women in need. These partnerships have also been extremely beneficial to the companies involved in terms of good publicity, and marketing opportunities. However, organizational change with regard to gender equality is not normally a major objective of such collaborations.

Women's membership organizations with large membership numbers, have represented women's voices on key CSR issues such as the environment, and been very influential with business through consumer campaigns in particular. These campaigns have sometimes addressed gender issues, such as the sale of baby milk to women in developing countries, however, often campaigns by these organizations are not focused on the gender equality agenda itself.

NGO engagement with companies for organizational change

Women's advocacy NGOs are usually focused on gender equality issues, and in particular on employment issues. They have historically addressed these through campaigns for improved legislation, and engagement with public policy, rather than focusing directly on corporations with the aim of improving their gender workplace practices. However, this study suggests that this situation might be changing. In particular, one leading feminist women's advocacy NGOs has begun working closely with interested corporations to address organizational change relating to gender equality practice within these firms. The rationale for this change in strategy on the part of the NGO is partly a perception that while legislation relating to gender equality in the workplace has improved, organizational practice has not always kept pace, and government is not playing an adequate role in driving change within companies. Leaders in this NGO therefore regard their engagement with corporations as assisting regulatory compliance and driving best practice (Rake, 2008). This finding somewhat reflects Zald et al.'s (2005:277) suggestion that 'The study of how progressive movements get inside organizations devolves into a study of compliance'. This

project brings together business, government and NGO experts to address gender equality and organizational change in business, illustrating how NGOs can play an important role in this respect. This work also reveals collaboration between internal and external agents of organizational change regarding gender equality (see also Den Hond and De Bakker, 2007; Lounsbury 2001). Furthermore, through this forum the NGO gains a new source of funding as companies pay for the expertise of the organization. Interviewees in this NGO expect this kind of practice change programme to become an increasingly important part of their work.

Women's NGOs and CSR as a governance process

From the perspective of political theories of CSR, the work one NGO is involved in with companies, helping to bring about organizational change on gender issues, could be described as 'constructive critical engagement' (O'Dwyer et al., 2005:33), and as part of CSR as a process of governance (Scherer and Palazzo, 2007). However, despite regarding CSR generally in governance terms (section 7.4.4), interviewees from this organization regard it as much more limited in practice, and do not describe their work with reference to CSR. Moreover, while they hope to facilitate the gender equality agenda within a group of leading companies, and thus to drive best practice, they note that this leaves many organizations unchallenged. Indeed, Den Hond and De Bakker (2007) discuss the strategy of working with leading companies as only one way to bring about field-level change¹. Other ways to achieve this include trying to alter business regulation and standards².

Overall, many leaders of women's NGOs define CSR quite broadly, with reference to core company impacts, accountability, and regulatory compliance. However, research presented here confirms that, women's NGOs in the two countries in this study are rarely involved in CSR accountability practices and multi-stakeholder initiatives, and in this respect are not much engaged in processes of co-regulation of business as described in the CSR literature. Women's NGOs do not scrutinize company reports for example, or attempt to hold companies to account for their

¹ On this point Braithwaite and Drahos, (2000:615) argue that: 'The lead firm that pulls up standards is a more important upward dynamic than a (largely unenforceable) minimum standard to push up the laggards'.

² De Hond and De Bakker (2007:916) suggest that some activist groups attempt to have influence beyond individual firms at the 'field-level' by working with firms one by one, while others try to affect the coercive, normative, or cognitive institutional pressures in the field - for instance, by lobbying with public authorities and business associations for regulation or standards, or by raising public awareness'. My research suggests that few women's NGOs are involved in the process of setting business regulation and standards.

gender equality impacts¹. This is partly due to a lack of resources and information, and the fact that women's NGOs mostly consider it to be the job of government to hold companies to account on gender equality issues. However, several interviewees suggested that their organizations might be interested in some form of capacity building on CSR issues in the future. While women's service providing NGOs regard CSR as useful to their agendas, and membership organizations have instrumentalized CSR agendas in their campaigns, interviewees from women's advocacy organizations working on gender equality in the workplace have more mixed views of CSR, and are less clear that it can be of use to them. On the one hand, because CSR is about organizational values and organizational cultures it is regarded as offering opportunities for organizational change. CSR reporting is deemed to offer some possibilities for business accountability on gender issues. However, leaders in women's advocacy NGOs also regard CSR as a rather weak form of governance and regulation. This view appears to discourage involvement in the field, suggesting a need for what one interviewee described as a 're-branding' of CSR to highlight its role in organizational change.

Lack of engagement by women's NGOs in CSR as a governance process

Lack of engagement by women's NGOs in CSR tool and rule making initiatives, including accountability processes, can be regarded as an important research outcome with reference to primary research question A of this thesis, which asks how gender issues are addressed in CSR practice. More specifically, secondary research question 3 asks to what extent CSR practice has incorporated women's voices, and in particular the voices of women's NGOs. As a practice of governance involving NGOs, as well as business and government (Moon, 2004), CSR does not appear to effectively include NGOs with gender expertise in the UK and Australia².

Lack of participation by women's NGOs in CSR governance processes also relates to primary research question B, namely how might CSR help advance organizational change with regard to gender equality? Davis et al. (2005:249) argue that

'Organizational scholars have had to begin to take more account of social movements because, in their myriad forms, they have been an important source of organizational change. Indeed, a case can be made that, along

¹ This contrasts with the situation in the USA where there is evidence that women's NGOs have requested that companies publish their gender monitoring returns to government, and have sometimes become shareholders as a way to advance such requests, thus engaging in socially responsible investment. Companies have sometimes responded by publishing these details. (e.g. National Organization of Women in relation to Wal-Mart and Home Depot. See Grosser et al., 2008).

² As noted elsewhere in this thesis women's NGOs do not appear to have been very involved with international CSR multi-stakeholder forum either.

with technological, market, and political policy changes, social movements have been a major engine in the transformation of organizations. Movements have this impact on organizations through several mechanisms and processes. As forces acting in the wider environment, movements contribute to the reconstitution of organizational fields', through their role in policy making and industry standard setting bodies for example.

Similarly, Adams and McNicholas (2007) expect robust stakeholder engagement to be important in 'unfreezing' (Lewin 1947) processes of organizational change, and Bebbington et al. (2007:360) discuss emerging new "frameworks for governance" which require engagement between corporations, the state and civil society, such that "The ability of various parties to engage effectively . . . becomes crucial".

While women's NGOs have clearly played an important role in government policy making, I have argued in this thesis that CSR rule-making and standard setting has become an important part of wider governance processes relating to business. Thus, lack of participation by women's NGOs in this field has implications for the extent to which CSR might facilitate organizational change with regard to gender equality. In particular, under-engagement by women's NGOs with the CSR agenda means that the priority issues for women, as represented by women's NGOs, are often absent or poorly represented within CSR processes. In addition the 'simple articulation of norms' (Aguilera et al., 2007:850) relating to gender equality may often go unexpressed in CSR governance processes when women's NGOs are absent¹. In their discussion of corporate codes of conduct Doh and Guay (2004:7) 'suggest that NGOs achieve the greatest impact ... when they intervene *early* in the code development process' (my italics). This implies that lack of significant participation by women's NGOs in the development of CSR tools at the present time may have longer-term implications. Secondary research question 5 in this thesis asks to what extent CSR has enhanced corporate accountability to external stakeholders on gender equality issues. Brown L.D. et al. (2000:286) argue that 'Accountability lies in the actor's commitments to another, the substantive character of those commitments, and *the means that the other has to ensure that those commitments are honored*' (my italics. See also chapters 3 and 5). In this sense, the research outcomes presented in this chapter imply that corporations at present experience little accountability when it comes to gender equality, insofar as NGOs working on gender equality issues are not well enough resourced (and

¹ Aguilera et al. (2007:850) argue that 'Global CSR discourses provide a good example of both the multiplicity of voices in the transnational public sphere and the potential transformative impact of "simple" articulations of norms'.

informed) to play their part in helping to ensure that the commitments companies make on these issues are honored¹.

The CSR literature discusses NGOs as drivers of change within companies. Social accounting research has identified public pressure as an important driver of corporate reporting (Adams, 2002; Tilt, 2004). When deciding reporting priorities companies tend to weigh up the risks and opportunities of not reporting on any particular issue, which is influenced by the range of stakeholders engaging with them about their reporting practice, and the extent of this engagement. Hence the lack of participation by women's NGOs in reporting processes, confirmed in this chapter, may be significant for corporate reporting practice. On this point, Mitchell et al., (1997) describe stakeholder salience in terms of power, urgency, and legitimacy. Doh and Guay (2006:56) suggest that 'NGOs can develop power, urgency, and legitimacy'. Den Hond and De Bakker (2007:901) discuss this with reference to activist groups as 'secondary stakeholders'. Further research on these issues as they relate to women's NGOs is needed.

Lack of participation by women's NGOs in CSR processes also has implications with reference to principles of inclusivity in stakeholder engagement, and CSR more generally, which are likely to prove hard to apply if marginalised sections of society are not equipped and able to participate. Ultimately, without the participation of women's NGOs, CSR multi-stakeholder governance processes, as described by Scherer and Palazzo (2007) for example, are unlikely to be inclusive despite a nominal commitment to the participation of marginalised voices. To the extent that CSR is a process of contested governance, and might offer a new set of political opportunities for action by social movements/NGOs, this is a missed opportunity for women's NGOs². In addition, the literature shows that many of the issues which new governance systems are attempting to address, such as poverty and environmental degradation, cannot be effectively addressed without engagement with women as well as men. Research with women's NGOs presented here suggests that in order to develop more inclusive CSR governance processes, CSR organizations will need to reach out to women's NGOs by not only funding

¹ Owen (2003), Cooper and Owen (2007) and Owen and O'Dwyer (2008) suggest that even those that can participate do not have sufficient 'access to remedy' within corporate governance processes to ensure substantive corporate accountability on social and environmental issues.

² For a discussion of social movement theory and political opportunities see Benford and Snow (2000). See Pollack and Hafner Burton (2000) and Beveridge et al. (2000) for a discussion of this issue relating to gender equality.

their participation in CSR initiatives, but commissioning them as experts to inform the development of CSR tools¹.

Squires (2005:375)) comments on the dangers of 'focusing on particular organizations as representative of women's views' which 'might privilege certain gendered identities over others'. She notes (p.382) 'the importance of dialogue with diverse social groups' in order to include not just women's perspectives, but 'complex equality (which recognizes diversity)' (p.384). Squires focuses in particular on the role of deliberative processes as a means 'to address the emergent "diversity" agenda'² (p.376). Rather than 'widespread consultation with a whole range of (frequently competing and conflicting) identity groups' (p.379), she asserts the need for inclusive deliberative democracy that involves the transformation, rather than simply the aggregation, of preferences' (p.380). She contrasts consultation with women's organizations, with a process of inclusive deliberation. However, in the CSR literature there has been a growing debate about the role of NGOs within deliberative, and supposedly democratic, processes (see above). Research presented in this chapter suggests that within these processes there is a need to address the gender and diversity agendas, as they are represented by NGOs³.

On this point, as noted in chapter 4, Calas and Smircich (2006:303) reveal that transnational/(Post) colonial feminist theorists have an interest in transnational corporations as 'primary actors in the perpetuation of race/gender/sex relations'. Women's NGOs in the South have played a leading role in challenging globalization (e.g. Mohanty, 2002), and addressing gender issues in corporate supply chains and related CSR initiatives. The literature also shows that alliances between NGOs in the North and the South can be beneficial when dealing with corporate gender impacts (e.g. Hale and Opondo, 2005⁴). Lack of participation in CSR processes by women's NGOs in the North, as evidenced in this chapter, may be significant because participation by these organizations in the building of CSR

¹ Multi-stakeholder CSR organizations routinely employ consultants to advise them on various aspects of their work. For example, the GRI 'enlisted the (paid) help' of a number of consultants in developing its G3 sustainability reporting guidelines (GRI 2000-2006, Version 3.0: page 43). Extending this practice to enlist the help of women's organizations to ensure that such initiatives are not inadvertently discriminatory would be one way to ensure a more inclusive CSR multi-stakeholder process.

² Squires (2005: 376) discusses this with reference to 'the emergence of a commitment to pursuing and theorizing inequality in a way that acknowledges and celebrates differences'.

³ I note that this approach does not effectively address some of the important points raised by Squires, which will need to be addressed in debates about CSR and deliberative democracy in the future.

⁴ See also Brown L.D. et al. (2000) on the effectiveness of North-South alliances between other kinds of NGOs. These authors argue that 'women's rights advocates .. have built international NGO alliances to shape national and international policies for many decades' (p.272).

governance tools, rules, norms and practices might offer ways to support the agendas of women's NGOs in the South.

The gender literature notes that the political project of gender equality cannot be reduced to a 'technical' fix' (e.g. Warren, 2007; Walby, 2005; Rees, 2005), and that issues relating to participation are integral to the feminist agenda. CSR literature on deliberative democracy similarly suggests that issues relating to participation, however difficult they may be to address, are central to the process of tackling important social and environmental issues, and impacts of business. In exploring views from women's NGOs relating to business and CSR this chapter links debates about participation and deliberative democracy in the feminist and CSR literatures. I suggest that issues relating to gender equality and participation raised in this chapter will need to be addressed if CSR is to offer substantial opportunities in terms of advancing the gender equality agenda in organizations.

The following chapter brings together the findings presented here with those from chapters 5 and 6. The discussion that ensues highlights insights from the empirical research presented in this thesis about the possible contribution of CSR to organizational change with regard to gender equality.

CHAPTER 8. DISCUSSION: CSR, GENDER EQUALITY AND ORGANIZATIONAL CHANGE IN THE CONTEXT OF NEW GOVERNANCE

8.1 Introduction

There are many ways to work towards greater gender equality in society. This thesis addresses organizational change and gender equality in the context of new governance, and particularly CSR. It has explored CSR theory and practice with a view to identifying how it might contribute to our understanding of organizational change with regard to gender equality. Overall, the research suggests that, despite its many limitations with respect to gender issues, CSR theory and practice are relevant to, and can contribute to the GOS change agenda in several ways. In particular the thesis identifies CSR as a governance process, involving business, government and civil society, where the development and refinement of new regulatory instruments is currently being pursued. It argues that, as with other forms of governance, participation is important. Clearly engagement with CSR does not preclude the simultaneous pursuit of other organizational change strategies (e.g. Williams, 2005; Doh and Guay, 2006). However, while acknowledging many valid feminist critiques of CSR, this chapter explains why I believe these critiques should not discourage feminists, and gender experts of all kinds, from further engagement with this area of work.

In addition, with regard to CSR practitioners and theorists, many have expressed the hope that CSR might contribute to improving the social and environmental impacts of business, and facilitate democratic governance relating to these issues. The feminist literature tells us that these ambitions are not likely to be fully realized if gender issues are marginalized within CSR research and practice. Thus debates about CSR, governance and gender equality are of importance to the wider field of CSR. In this chapter I summarize the possible contribution of CSR to organizational change with regard to gender equality as identified in this thesis (section 8.2). In section 8.3 I reflect on the research outcomes with reference to Martin's organizational change strategies, and to CSR as a governance process. Section 8.4 considers the research outcomes with reference to my ongoing engagement with CSR practice during the course of my work on this PhD. Section 8.5 provides concluding comments to this chapter.

8.2 Summary of the Possible Contribution of CSR to Organizational Change With Regard to Gender Equality as Identified in this Thesis.

The question as to how gender issues are addressed within CSR practice (research question A) is explored within much of the research presented in this thesis. Organizational change with regard to gender issues is a central theme of the thesis, as evidenced in the thesis title, and research question B. With reference to the secondary research questions (SRQ), this section summarises the research outcomes relating to organizational change. The thesis suggests that CSR can contribute to the gender organizational change agenda in a number of ways, which revolve around the new governance systems which CSR presages. These include new organizational rhetoric and practices, new external drivers of change within business, and new kinds of regulation.

First, turning to the issue of organizational rhetoric, SRQ1 asks: *Does CSR include new organizational language, commitment, and/or rhetoric with regard to gender equality?* Research presented in chapter 5 shows that CSR reporting has included considerable reporting of organizational commitment and/or rhetoric relating to gender equality. It shows that CSR reports and websites of large companies routinely include disclosure of policies relating to gender equality, including statements proclaiming organizational values, and/or commitments to equal opportunity for women, and other minority groups, and statements about the importance of equality, diversity and inclusion. These proclamations, or claims, tell us little about the extent to which an organization has taken effective action, or improved its performance on gender equality. Indeed simple dissemination of information about CSR policies or activities may be regarded as 'legitimizing devices' (Coupland, 2005). However, if, as suggested in the GOS literature, rhetoric, or indeed hypocrisy, can be regarded as a resource for organizational change (chapter 2) then these disclosures suggest that CSR offers a gender equality opportunity in this regard. This argument is supported in the CSR literature by Scherer and Palazzo (2007), among others, who, with reference to Risse's work on 'argumentative self-entrapment' acknowledge the power of new value statements to encourage change in practice. However, external pressure may be essential to the process of translating such rhetoric in to practice. Moreover, if indeed CSR rhetorical commitments are used as a legitimating device, efforts to hold companies to account for their claims to be responsible actors, by NGOs among others, can be regarded as increasingly urgent.

Second, CSR has involved new practices such as corporate reporting, benchmarking, and stakeholder relations on social, including gender issues. This thesis has explored corporate reporting and stakeholder relations from a gender perspective, and noted that despite their limitations, both contain the possibility to contribute to organizational change on gender issues. In particular, SRQ2 asks *To what extent has CSR practice involved the development of gender equality indicators, including indicators relating to work-life balance issues?* The studies of CSR reporting presented in chapter 5 have revealed the development and disclosure of gender equality performance indicators not previously noted in the literature. In particular reporting of gender disaggregated workplace profile data was found, and I have noted some disclosure of indicators relating to women's recruitment and career development, as well as equal pay data, for example. Feminists, including GOS scholars, have argued that gender indicators are an essential element of effective organizational change processes. Corporate managers (chapter 6) suggest that the gender reporting indicators which have been developed thus far within CSR reporting practice do indeed help to keep gender issues visible and on the organizational agenda, and sometimes increase internal accountability for these issues. However, chapter 5 also reveals that gender indicators reported by companies are limited in a number of important respects, and are so varied that benchmarking firms against each other is impossible. Most human capital reporting still provides no gender breakdowns of data. Lack of gender information relating to: training and promotion of part-time workers; women's retention or post-maternity return rates; redundancy; and the intersectional nature of inequality are particularly noteworthy, and lack of performance information about equal pay leaves companies largely unaccountable with regard to this central gender equality issue.

A closely related question is SRQ5, which asks: *To what extent has CSR enhanced corporate accountability to external stakeholders on gender equality issues?* Research presented in chapter 5 shows that CSR reports and websites appear to have become the most important communication channel for releasing corporate information relating on gender equality to the public domain. Inasmuch as we understand transparency as one element of accountability, and as contributing to organizational change, CSR practice has contributed considerably in this regard, through disclosure of performance indicators, as well as information about corporate governance relating to gender equality, such as board responsibility, and management and accountability processes. However, the limitations of reporting practice noted in chapter 5, and lack of consultation with stakeholders

on gender equality issues (chapter 5, 6 and 7) severely limits accountability to external stakeholders on gender issues, and the contribution that CSR makes to organizational change in this regard.

The diversity literature reveals the importance of internal responsibility and accountability for organizational change. SRQ6 asks: *Has CSR practice encouraged increased internal responsibility and accountability for gender equality?* Research on CSR reporting (chapter 6) suggests that this practice does contribute to keeping gender issues on organizational agendas, helping to ensure that gender equality programmes are not dropped, and improving internal responsibility and accountability on this issue. In this respect the research outcomes suggest that CSR contributes to organizational change through the way it links external and internal accountability and governance processes with regard to gender equality issues.

The GOS literature argues that organizational change can be facilitated by processes which help to shift conversations about gender equality. SRQ7 asks: *Has CSR helped to shift conversations about gender equality within organizations?* While not addressed in depth in this thesis, managers interviewed (chapter 6) do describe CSR reporting processes as helping to generate new conversations within the organization, and helping to shift the debate on this issue. With regard to the possible contribution of corporate stakeholder relations to this process, one of the women's NGOs interviewed suggested that their new forum for working with companies on gender equality is helping to develop the business case, and shift internal conversations on this issue within leading edge corporations. For example, this NGO is asking companies about how their gender equality programmes impact upon ethnic minority women, which is generating new conversations within companies in the forum. Such action by NGOs, engaging with companies on social and environmental issues, is conceived of here as part of CSR as a governance process, according to broad definitions of the field (chapter 3), and illustrates how CSR might help shift organizational conversations about gender equality. Overall the results of this thesis suggest that shifts in conversations may be facilitated by: the development of explicit organizational rhetoric including stated values and principles relating to gender equality; the use of gender disaggregated data and the development of gender indicators; the strengthening of internal lines of responsibility and accountability with regard to gender equality; as well as increased reporting to, and dialogue with external stakeholders on this issue, including women's NGOs.

Given that CSR addresses corporate impacts in the marketplace and the community as well as the workplace, I have suggested that CSR practice might contribute to organizational change on gender equality through widening the scope of corporate responsibility for this issue, beyond the workplace agenda (SRQ9). Research in this thesis suggest that companies are beginning to address gender issues relating to corporate supply chains, and community impacts, as well as in relation to consumers, as evidenced in company CSR reports, and in interviews with managers. However, accountability for gender impacts in this regard are not well developed. Issues of reproduction relating to care and sustainability of the workforce, community and consumer base upon which companies depend are not addressed within CSR practice examined in this thesis in a way that answers the call from feminist scholars for corporate responsibility to extend to these issues.

Overall, on the basis of the evidence presented in this thesis I would argue that while there are serious limitations to CSR reporting on gender issues, this practice can support and encourage organizational change in this regard, through its impact upon internal as well as external stakeholders. However, the extent to which gender indicators are developed and used within CSR reporting practice, and the impact of this practice upon organizational change will depend in large part on the participation of external stakeholders. SRQ3 asks: *To what extent has CSR practice incorporated women's voices, and in particular the voices of women's NGOs?* Research outcomes on this issue (chapter 6 and 7) reveal little consultation by companies with women's NGOs. Women's NGOs are increasingly engaging with companies, and beginning to work with them to improve gender workplace practices. However, this thesis has found little participation by women's NGOs in CSR related field-level change processes such as multi-stakeholder corporate accountability and reporting initiatives. CSR governance processes, and organizations, do not appear to have facilitated and included the voices and priorities of women's NGOs. This has negative implications for the possible contribution of CSR to organizational change on gender equality, which were outlined in chapter 7, and will be discussed further below.

Third, beyond CSR rhetoric and practices, new CSR drivers of change within companies include market, civil society and governmental drivers. These drivers of change impact upon the 'business case'. SRQ4 asks: *In what ways does CSR involve external actors as drivers of the 'business case' for gender equality within*

companies? Research presented here (chapter 6) suggests that these drivers have incorporated some attention to gender equality, and have had some impact upon corporate practice, including by encouraging companies to report on this issue. Employees, investors, competitors and institutionalized CSR practices, such as CSR benchmarks and reporting guidance, are influential, as are regulation to report to government, and government procurement. Changing social/community expectations of business are also drivers of change within business, particularly when manifest through the actions of employees and consumers. However, while substantial enough to lead to improved transparency (chapter 5) there are many limitations to the pressures and incentives for business to address gender equality. Managers experience no substantial pressure to report in more detail on this issue for example, and no pressure at all from civil society organizations to do so.

External pressures for change can also be regarded in governance terms. SRQ8 asks: *In what ways can CSR practice be considered to complement government regulation on gender equality and contribute to the co-regulation of business with regard to gender issues?* According to the literature (e.g. Marshall, 1984; Dickens, 1999), and to leaders of women's NGOs interviewed here, gender equality legislation is a necessary, but not sufficient means to achieve greater equality within organizations. Indeed, this argument influenced my decision to research the field of CSR from a gender perspective. According to the Equalities and Human Rights Commission, there is a serious compliance deficit with regard to equalities regulation in the UK at present (e.g. EHRC, 2008). The government hopes that improved company transparency can help to address this problem (GEO 2010). However, research in this thesis suggests that at present company reporting provides a complementary, but as yet unsatisfactory contribution to regulatory mechanisms.

CSR extends beyond the issue of corporate reporting. In particular it has been viewed in this thesis as a process whereby self-regulation, government regulation and civil regulation may combine to drive improved social and environmental practices within companies. To this end CSR has involved numerous multi-stakeholder initiatives aimed at improving the co-regulation of business on these issues (chapter 3). Thus I regard CSR as essentially complementary to government regulation, or as some have put it, as offering alternative compliance mechanisms, rather than as an alternative to regulation. Indeed, all the contributions of CSR described here are best understood, I suggest, when

contextualized within an understanding of CSR as a governance process. It is largely because CSR forms part of new governance systems, involving business, government and civil society, where new kinds of regulation are emerging and where business responsibility is being contested, that participation in the field appears important for those interested in gender equality. However, research presented in this thesis has confirmed that CSR type governance processes, while potentially valuable, are not operating effectively to date with regard to gender issues. This is partly due to lack of consultation of, and participation by, civil society organizations, and in particular NGOs working on gender equality. This has important implications for the possible contribution of CSR to organizational change on gender equality.

The contribution of CSR theory

The thesis has argued that research on CSR, and on gender and CSR in particular, has been hampered by its failure to adequately engage with the feminist literature defined as gendered organization studies. Thus reference to that literature has been used to inform the research design of this thesis. The relatively new and emerging field of gender and CSR studies is limited also, I suggest, by its lack of systematic engagement with a broad range of CSR theory. The research outcomes of this thesis ultimately derive from an engagement with GOS and CSR theory simultaneously. With reference to Garriga and Melé (2004) Table 8.1 (on the next page) uses the research outcomes of this thesis to illustrate the relevance of different strands of CSR theory for the study of gender equality and organizational change.

Table 8.1 Possible contributions of CSR theory to the study of organizational change with regard to gender equality

CSR theories	Possible contributions of CSR to organizational change with regard to gender equality as identified in this thesis
Ethical/Normative theories of CSR	CSR rhetoric: The development of corporate rhetoric/value statements/ commitments on gender issues as part of the emerging CSR agenda.
Integrative theories of CSR	CSR practice: e.g. Corporate reporting on gender policies/actions/performance. The use of gender indicators. Accountability and management of gender issues in the workplace, and in the supply chain, the community etc. The possibility to incorporate gender issues in stakeholder relations practices.
Instrumental theories of CSR	New drivers of the 'business case' for gender equality.
Political theories of CSR (e.g. CSR and new governance/ citizenship/ democracy)	Governance issues: consideration of women as well as men as individual stakeholders, and of NGOs representing interests and expertise on gender issues within CSR governance processes, including processes involving the co-regulation of business.
Stakeholder theory	Stakeholder theory has been used with reference to instrumental, integrative, normative and political theories of CSR. Addressing gender issues within stakeholder theory and practice is important in itself, (Grosser 2009), and relates to each of the other theories of CSR in this table.

There have been significant debates in the literature about the usefulness of instrumental/business case approaches to gender issues within business, and discussion of CSR as an integrative process relating to gender issues. Indeed these are often closely related in the business literature (e.g. Opportunity Now 2001; 2007). Debates in the GOS literature about what companies should be responsible for, and discussion of feminist ethics as it relates to business ethics, can be viewed through the lens of ethical/normative theories of CSR. Finally, discussion has begun about gender and CSR as a political process concerning voice and representation (e.g. Coleman, 2002; Marshall, 2007), to which this thesis aims to contribute. This work draws upon and contributes to political theories of CSR involving stakeholder theory, corporations and citizenship, and CSR as a governance process (e.g. Hale and Opondo, 2005; Grosser and Moon, 2005; Kilgour, 2007; Grosser, 2009; this thesis).

While the contribution of this thesis has been to focus on gender and CSR as a governance process, all these theoretical approaches can, I suggest, offer insights

into organizational change with regard to gender equality. Indeed, I believe it will be helpful for feminist scholars to engage more systematically with this whole range of CSR theory in the process of making this new field one that can contribute to advancing the gender equality agenda. While Garriga and Melé (2004) have described a number of different kinds of CSR theory, this thesis has illustrated that, even in the study of one issue area within CSR, that of gender equality, each of these theoretical approaches can usefully be applied. I believe that research on gender and CSR will benefit particularly from explicitly engaging further with political theories of CSR relating to governance, citizenship and deliberative democracy. Beyond this, research on gender and CSR would benefit from identifying which of these theoretical approaches to apply in any particular analysis, and explaining the reason for this choice. Table 8.1 (above) lays out some of the links that can be made in this regard. It is hoped that this mapping might facilitate a more focused and constructive academic discourse and dialogue about gender equality, organizational change and CSR in the future.

8.3 Reflections on the Research Outcomes

The literature reviewed in this thesis facilitates reflections on the research outcomes from a number of different perspectives. This section briefly discusses the outcomes with reference to Martin's (2003) summary of organizational change strategies in the GOS literature (chapter 2). It then focuses on CSR as a governance process, and the limited involvement of civil society gender experts in the field of CSR as evidenced in this thesis. It discusses the implications of this research outcome with reference to organizational change on gender issues, and to the broader CSR and sustainability agenda.

8.3.1 Reflections on Research Outcomes With Reference to Martin's (2003) Organization Change Strategies

Martin (2003) identified six organizational change strategies discussed in the GOS literature, and in chapter 2 I identified two further such strategies embedded within GOS scholarship. As noted above, research in this thesis suggests that CSR rhetoric does appear to offer some opportunities with regard organizational change strategy 7 (chapter 2) labeled as 'Hypocrisy as a resource for changing gender relations'. However, the ways gender issues have been addressed in CSR practice seem to be largely quite limited to date, in that these often reflect 'liberal individualism', 'liberal structuralism' and 'valuing difference' approaches to changing gender relations within organizations (Martin's strategies 1-3),

strategies which have been shown to have many serious limitations (chapter 2). For example, these strategies can leave 'indirect discrimination (practices which inherently put women at a disadvantage) and prejudiced attitudes untouched' (Marshall, 1984:3).

However, CSR has led to some considerable attention being paid to the 'dual agenda' approach to change (strategy 4, chapter 2), which aims, through a series of small incremental change processes, 'to advance gender equity while also seeking to increase organizational ... capacity to meet instrumental business goals' (Coleman and Rippin, 2000: 574). Opportunity Now benchmarking provides one example of this change strategy on the part of a CSR organization. Research in this thesis, including interviews with managers, suggests that CSR practice on gender equality often includes such a dual agenda approach. It appears that the gender equality forum initiated by one NGO interviewed here, which involves working closely with company managers, also utilizes this dual agenda strategy. Moreover, this thesis has shown how some aspects of CSR practice partially address some of the problems identified with the dual agenda strategy by GOS scholars, such as the need to keep gender firmly on the organizational agenda through, for example, the use of gender narratives (or rhetoric), and the development of gender indicators (see section 8.2. above).

Change strategy 8 in chapter 2 is labeled 'External agents of organizational change'. CSR, GOS and organization scholars have noted the importance of external pressures for organizational change (chapters 2, 3, 7), as have social accountants (chapter 5 and 6). NGOs in particular have been identified as important agents of organizational change. This thesis has discussed CSR as a governance process involving NGOs as well as government and business. It has found that while sometimes engaging individual corporations in change processes, women's NGOs do not seem to participate in many multi-stakeholder CSR initiatives aimed at field-level change concerning corporate responsibility and accountability. The thesis argues that this is a missed opportunity. The significance of this is illustrated in a discussion of Martin's last organizational strategy, which follows next.

Martin (2003:77) discusses a strategy for organizational change which moves beyond incremental change to the broader agenda of 'Transforming gendered society' (chapter 2, change strategy 6). This strategy she argues retains the dual objectives of gender equity and economic efficiency. However, 'rather than

attempting to alter individuals or single organizational contexts', this approach 'crosses institutional boundaries (involving for example religious, government, educational and corporate entities)'. One example of this strategy describes funding from Cisco of 'Network Academies to train women and men for technical careers (not just as Cisco) in over 42 countries' in the developing world. Because these kinds of projects require 'government support and/or large amounts of funding' they are rare. However, this description of a potentially transformational organizational change strategy sounds similar to descriptions of CSR as a governance process by Scherer and Palazzo (2007), among others, suggesting the relevance of CSR to the GOS change agenda. Scherer and Palazzo discuss the role corporations can play in addressing societal problems beyond the immediate jurisdiction of the company, in collaboration with government and civil society actors, in particular NGOs¹. The increased role of corporations in societal governance suggests that such collaborative projects might become increasingly important with regard to social and environmental issues, whether or not all stakeholders approve of this approach. From a feminist viewpoint then, the participation of organizations with expertise on gender issues within such informal governance processes can be regarded as important for potentially transformative organizational change processes.

8.3.2 Governance, CSR, Gender Equality and Organizational Change

Recent developments in political theories of CSR, and particularly the view of CSR as comprising part of new governance systems (chapter 3) seem to provide possibilities for dialogue with feminist scholars. Certainly I regard these theories as providing a political perspective on the research outcomes of this thesis in that the significance of corporate reporting and stakeholder relations derive from their role within CSR as a governance process. Indeed, I argue that the possible contribution of CSR to organizational change on gender equality emanates in large part from its relationship to governance², including corporate and societal governance. In chapter 7, I discussed the implications of lack of participation by women's NGOs in CSR governance processes as found in the empirical research presented there. I noted that the literature emphasized the importance of early

¹ On this point, CSR scholars have argued that 'Whereas incremental change can often be successfully generated and led entirely by people internal to the organization, transformative change almost always needs input from outsiders' (Dunphy et al 2007:272).

² The importance of this issue is highlighted by the fact that women's participation at government level has not always resulted in the progress that was hoped for from such representation. For example, Stetson and Mazur (1995, cited in Beveridge et al. 2000:389) 'point out that the large numbers of female Scandinavian politicians did not, in fact, allow these women substantially to influence the political agenda. This was because within those states real political power was vested in other, extra-parliamentary bodies, such as trade unions and business, which women's organizations were not well placed to influence'.

engagement in designing voluntary regulatory tools. This raises the question: if such tools are going to become increasingly important in governance processes, what might be the cost to women's organizations of *not* engaging in their design?

I also argued in chapter 7 that the under-engagement by women's NGOs with the CSR agenda contributes to a situation whereby some of the priority issues for women, and for women's NGOs, are absent or poorly represented within CSR initiatives and governance processes. For example, issues relating to gender based violence in particular, such as sexual harassment, the sex industry and pornography, human trafficking and domestic violence are not discussed much in the field of CSR. Some women's NGOs are beginning to engage with corporates on such issues. For example, currently the Fawcett Society in the UK has a 'Sexism and the City' campaign addressing the use of pornography, and of lap dancing clubs for corporate entertainment, and the issue of sexual harassment in the city of London. The NGO is working closely with a few large city-based companies on this issue¹. The human rights report '15 years of the UN Special Rapporteur on Violence Against Women, its causes and consequences (1994-2009)-A critical review' calls (p.30) for gender and human rights to be addressed as part of Corporate Responsibility². However, such issues are not often addressed as part of the mainstream CSR agenda.

Moreover, women's NGOs have critiqued the focus on groups of elite women in management within the CSR gender agenda, arguing that the gender equality agenda must include the standpoints of participants on the lowest or lower levels of the workforce. Women's NGOs address such issues, but despite some attention to gender equality in supply chains, non-managerial women are not well represented in the CSR agenda to date. Nor are issues concerning corporate responsibility for reproduction, where Pearson (2007:745), among others, argues that 'a gendered CSR should also take into account the conditions under which labour power is (re) produced on a daily and generational basis'³. I would suggest that, while these issues may be addressed indirectly by some companies, they are unlikely to be raised effectively if the voices of women's NGOs are absent from wider debates about corporate responsibility.

¹ <http://www.fawcettsociety.org.uk/index.asp?PageID=752> Accessed 6 April 2010

² Accessed June 2 2010 from <http://www2.ohchr.org/english/issues/women/rapporteur/> Similarly the UK government sponsored Sexualisation of Young People Review explicitly mentions corporate responsibility. See also below discussion of gender in the context of UN work on business and human rights.

³ With regard to the supply chain Pearson argues (p.745) that corporate 'responsibility should extend from individual workers and their families to the whole population cohort from which cheap labour is drawn as a legitimate aspect of CSR concern'.

Once established, to the extent that CSR rhetoric and tools do include a gender mandate, lack of participation by women's NGOs means that they are not yet able to effectively instrumentalize these. Where NGOs working on gender issues are not well enough resourced (and informed) to play their part in helping to hold companies to account for their gender commitments, and pressurize them to honor these, this contributes to a lack of private sector accountability for gender equality. Indeed, with regard to corporate reporting, in chapter 7 it was noted that lack of participation by women's NGOs in CSR reporting processes probably has implications in terms of corporate transparency on gender issues.

Finally, as noted in chapter 7 the 'simple articulation of norms' (Aguilera et al., 2007:850) relating to gender equality may often go unexpressed in CSR governance processes when women's NGOs are absent. Marshall (2007:178) observes that 'gender is at issue in CSR, that it is inherent to the field and to potential leadership in multi-dimensional ways. But it is little discussed and currently seems less discussable than climate change'. I believe that increased involvement on the part of women's NGOs can help shift the CSR debate in this respect. Together these arguments suggest that, if we view CSR initiatives as offering a new set of political opportunities for action by social movements/NGOs (e.g. Bendell, 2004; Zadek, 2001), lack of participation may be regarded a missed political opportunity.

8.3.3 Implications for the Broader CSR Agenda

In chapter 7 I argued that lack of participation by women's NGOs is not just an issue of concern with regard to organizational change on gender equality, but has implications for the field of CSR more broadly. Principles relating to CSR reporting and stakeholder engagement often include that of inclusivity (e.g. Accountability, 2008; 2005. See also Hemmati, 2002), and sometimes refer to the need to include marginalized voices, interests and values (e.g. Scherer and Palazzo 2007). I have argued that this principle is likely to prove hard to apply if marginalised sections of society are not equipped and able to participate in CSR governance processes, and that this is important because key sustainability issues, such as poverty and environmental degradation, cannot be effectively addressed without engagement with women as well as men. Indeed, Marshall (2007:168) notes that it can be tempting to let CSR initiatives replicate mainstream business forms in relation to gender issues

'because the challenges CSR might address are more important than creating trivial gender skirmishes. But gender is thoroughly interwoven

with environmental destruction and deepening poverty. Ignoring how these issues might be gendered disregards important qualities of their potential nature, as ecofeminists remind us' (see also UNFPA, 2009).

Finally, I believe that the absence of women's NGOs from CSR debates and initiatives is an issue that goes to the heart of organizational legitimacy. Both the GOS and the CSR literature have included discussion of organizational legitimacy (chapters 2 and 3)¹. Traditionally institutional theory has explored how organizational choices are 'defined by what are considered to be legitimate options by 'the groups of actors composing the firm's organizational field' (Hoffman, 1999, p.351). However, Martin (1994; 1993), and other feminist scholars have questioned the legitimacy assumptions in organizational sociology. Martin discusses measuring legitimacy, as in a sense of justice, and asserts the need to test this empirically with attention to the viewpoints of members of disadvantaged groups, who may not agree that something is legitimate or just. Focusing on the 'inescapable pressure towards sameness that creates conformity across organizational fields' (Martin, 1994:423), institutional theory frequently 'precludes the examination of difference'. It paints a 'harmonious portrait of an isomorphic field of organizations which gain legitimacy the more similar they become.' (p.423-4)² and thus 'tacitly supports, rather than problematizes, the status quo'. While DiMaggio and Powell, (1983, and DiMaggio 1988 cited in Martin 2000) note the need to further address issues of power (see also Hargrave and Van de Van, 2006; Den Hond and De Bakker, 2007), 'feminist analysis of institutionalization focuses on contested terrain, contradictions and conflict' (Martin, 1994:424-5)³. Coupland (2005:355) considers how CSR 'invokes legitimacy from beyond the boundaries of an organization', and how companies describe their CSR activities as a response to societal expectations. In the context of this practice, and the widespread reference to legitimacy theory in debates about CSR, and CSR reporting, feminist critiques of legitimacy provide a further rationale for trying to ensure that the voices of women's NGOs are facilitated and amplified within CSR governance processes. Indeed feminist political theorists

¹ As noted in chapter 6, 'Legitimacy is defined as 'a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions' (Suchman, cited in Mitchell et al 1997:866). Palazzo and Scherer (2006:71) use Oliver's definition: 'Legitimacy can be understood as the conformation with social norms, values, and expectations'.

² Thus Martin argues, while pay inequality may become 'socially accepted' for example, this acceptance 'excludes the dissenting views of individuals or groups who find such inequality illegitimate and unacceptable.' (p.424).

³ And upon 'Delegitimation and deinstitutionalization, as well as legitimation and institutionalization ... as both kinds of process are implicated in any structural change' (p.425-6). See also the discussion of moral, as opposed to pragmatic and cognitive forms of legitimacy in Suchman (1995).

have made similar critiques where, for example, Squires (2005:381) argues that legitimacy 'requires not only a lack of bias, but also inclusivity'.¹

Within CSR research we have recently witnessed attempts at

'a fundamental shift to moral legitimacy, from an output and power oriented approach to an input related and discursive concept of legitimacy. This shift creates a new basis of legitimacy and involves organizations in processes of active justification vis-a-vis society rather than simply responding to the demands of powerful groups. We consider this a step towards the politicization of the corporation and attempt to re-embed the debate on corporate legitimacy into its broader context of political theory, while reflecting the recent turn from a liberal to a deliberative concept of democracy' (Palazzo and Scherer, 2006:71).

This development invites further debate about CSR, deliberative democracy and gender equality, in which the voice of women's NGOs might be encouraged. On this point, one of the most important outcomes from research presented in this thesis (chapter 7) is the finding that funding the participation of women's NGOs in CSR multi-stakeholder initiatives will not be sufficient to ensure their engagement therein, given the chronic lack of resources of such organizations. Rather it will probably also be necessary to commission them as experts to inform the development of more inclusive CSR processes and tools². This could be done by companies, CSR organizations, or government.

8.4 Reflections on Research Outcomes from the Perspective of My 'Experience-Based Sense-Making'³ in the Field

This thesis has presented three empirical studies on gender and CSR issues. Feminist scholars have argued that research and action are inherently connected. As explained in the introduction, the research questions of this thesis arose primarily from my work experience in the fields of gender equality, and more recently CSR. My activist and advocacy work has always included elements of research, and vice versa. Thus, my involvement with CSR practice has continued during the course of my work on this PhD, mostly in ways that are closely related to the gender equality agenda. In fact recently my involvement in CSR practice has largely arisen at least partly as a result of my research on gender and CSR.

¹ I note here that Di Maggio and Powell (1983:158) argue that 'Policy makers concerned with pluralism should consider the impact of their programs on the structure of organizational fields as a whole, and not simply on the programs of individual organizations'

² Companies and multi-stakeholder CSR initiatives often commission consultants to provide expertise to their work, as evidenced in the growing CSR consultancy industry (e.g. MacCarthy and Moon, 2009). If inclusivity is really a core principle within the field of CSR, and addressing environmental degradation and poverty reduction are to be taken seriously, then it does not seem far-fetched to suggest that the relevant expertise relating to gender be brought into help realise these goals.

³ I borrow this term from Marshall (2007:171).

Thus the research presented here has continued to shape, and be shaped by my involvement in 'experience-based sense-making' (Marshall, 2007:171) of CSR practice (See also Weick, 1995). Since starting to work on CSR and gender equality, I have witnessed increased interest in this issue from a variety of actors (e.g. UK Government, GRI, IFC, Oxfam, various companies (e.g. Rio Tinto 2009)). Below I discuss two of the initiatives with which I have been involved while working on this thesis, and use this experience to further reflect upon my research findings.

The Global Reporting Initiative¹

During my initial research on CSR and gender I contacted the GRI to discuss limitations in the GRI reporting indicators, and the fact that I could find little reference to consultation of stakeholders with gender expertise within the GRI process. The people I spoke with welcomed my comments and a dialogue began. In 2008, in collaboration with the International Finance Corporation (IFC), the GRI undertook a one year project to develop an educational resource to 'help organizations using the GRI Sustainability Reporting Framework embed material gender issues' in their reports, and to 'inform the process of integrating gender in the future updates of the...Reporting Framework.' (GRI-IFC, 2009:4). Research findings incorporated in this thesis (Grosser and Moon, 2008) informed that project, and led to my being invited on to its multi-stakeholder Advisory Group².

While largely adopting a liberal feminist and managerial perspective, and focusing on the business case, this project consulted a range of stakeholders³. However, despite efforts to make this consultation processes inclusive of NGOs, women's NGOs were a small minority of the stakeholders consulted. This suggests to me that even when gender is the focus of CSR tool development, the voices of civil society experts can be drowned out by the corporate perspective. This seems to be partly due to the fact that women's NGOs are not very active within the field of CSR, and thus calls to participate from CSR organizations are made on websites and through networks which women's NGOs are not participants in (see also chapter 7). Another issue is that failure on the part of CSR practitioners to

¹ Guidance by the Global Reporting Initiative (GRI) is 'the most comprehensive in scope, and influential in terms of guiding reporting practice, of all the ever-growing number of standards and guidelines for sustainability reporting produced in recent years' (Owen and O'Dwyer, 2008:394). According to KPMG (2005) 40% of reporting companies use the GRI in deciding report content, and KPMG (2008) reports that the majority of companies they survey use the GRI in this way.

² Which included corporate representatives, NGOs, unions from around the world, and an investor representative.

³ See for example

[http://www.fias.net/ifcext/sustainability.nsf/AttachmentsByTitle/web_GenderReporting_genderperspectives/\\$FILE/genderperspectives.htm](http://www.fias.net/ifcext/sustainability.nsf/AttachmentsByTitle/web_GenderReporting_genderperspectives/$FILE/genderperspectives.htm)

acknowledge the political nature of the CSR and gender agenda, and to effectively differentiate between conflicting viewpoints amongst stakeholders can lead to the expertise of women's NGOs being marginalised within managerial approaches.

Involvement in this initiative has also confirmed that, while the focus remains on gender equality in the workplace, there appears now to be growing support from business, and some investors, for also addressing gender issues within the supply chain, and with reference to corporate community and consumer impacts, as part of the CSR agenda. However, wider feminist debates on the significance of reproduction more generally remain beyond the scope of debates about corporate responsibility, even those with a gender focus. Violence against women remains a marginalised issue. However, one of the many benefits of the often frustrating practice of making decisions by consensus within CSR multi-stakeholder initiatives is that this necessitates listening to, and learning from a wide variety of viewpoints. This observation supports my emphasis in this thesis on participation in the CSR field by women's NGOs.

Within these discussions, as well as through interviews with managers, I have come across a number of inspiring feminist 'tempered radicals' (Marshall, 2007¹) within business and the investment community, as well as within CSR organizations. These people either bridge the divide between the business and NGO world in their own lives, or are keen to find people to collaborate with on gender issues from sectors beyond their own. I believe there are a growing number of opportunities for such collaboration, and that women's NGOs have an important role to play in this regard. For example, women's NGOs may be able to provide much needed support from outside the organization to women, and men, within business who share their concerns and agendas, and may be able to make use of new networks provided through such collaboration (chapter 7). I sense that such connections might be important for the process of organizational change on gender issues².

The business and human rights agenda

In its efforts to adapt the international human rights regime to provide more

¹ Notwithstanding that Marshall (2007:173) acknowledges that 'Few women have the strong dominant group membership' necessary to be tempered radicals.

² The initial GRI/IFC gender project argued that sustainability reporters have the potential to promote gender equality by transparently reporting on their organization's gender-responsive practices and performance, and that there is a demand for the inclusion of gender disaggregated data in such reports (GRI-IFC, 2009). The GRI next convened a Working Group to make recommendations for gender related updates to the GRI G3 reporting guidelines. I am a member of this working group, which, like the previous initiative, comprises representatives from business, NGOs, unions and international organizations. I continue to learn from this experience.

effective protection to individuals and communities against corporate-related human rights harm, in 2005 the UN Human Rights Council appointed John Ruggie as Special Representative of the Secretary-General on the issue of human rights and transnational corporations and other business enterprises. His initial mandate was to develop a conceptual and policy framework for this purpose (UNHRC, 2008). He perceived the problems in this field as relating to 'governance gaps' and consulted with business, government and civil society in the process of drafting his framework, which

'rests on three pillars: the State duty to protect against human rights abuses by third parties, including business, through appropriate policies, regulation, and adjudication; the corporate responsibility to respect human rights, which in essence means to act with due diligence to avoid infringing on the rights of others; and greater access by victims to effective remedy, judicial and non-judicial' (UNHRC, 2009:3).

In 2008 the Council extended Ruggie's mandate 'tasking him with "operationalizing" the framework - providing "practical recommendations" and "concrete guidance" to States, businesses and other social actors on its implementation' (UNHRC, 2009:3).

This framework now provides the central guidance for work on human rights within the CSR agenda. It is noteworthy in the current thesis for three reasons. As gender equality is enshrined within international human rights instruments, the business and human rights agenda is clearly of relevance to CSR and gender studies. Secondly, Ruggie's 2008 mandate asks him to 'integrate a gender perspective throughout his work and give special attention to vulnerable populations, in particular children' (UNHRC, 2008a)¹. Thirdly, to facilitate effective action on this part of his mandate a small group of experts was convened² to discuss 'what it might mean to integrate a gender perspective into the UN framework on Business and Human Rights' (UNHCHR, 2009:1), at which I was asked to present our work on gender mainstreaming and CSR.

Such dialogue offers learning opportunities for researchers as well as practitioners. Here I 'sensed' that the human rights and business agenda is a relatively new area of work which links directly to gender equality and CSR research and action. For example, the corporate responsibility to respect human rights is developing to include corporate due diligence processes, which align closely with the work of CSR and gender practitioners within individual companies, and benchmarking organizations such as Opportunity Now (e.g.

¹ Sub-paragraph 4(d)

² The meeting was convened by Realizing Rights: The Ethical Globalization Initiative (June 2009)

Opportunity Now, 2007). Second, this initiative potentially addresses corporate gender impacts beyond the Human Resources remit, supporting my research findings in this thesis relating to the potential of CSR to help expand the business and gender agenda. Third, Ruggie's mandate has led to a renewed focus by states on the gender and CSR agenda, in particular the 'nature of States Parties' obligations vis-à-vis corporate activities under the United Nations Convention on the Elimination of All Forms of Discrimination' (UNHCHR, 2007:4). This suggests a growing interest in the subject matter of this thesis. Fourth, women's NGOs from various parts of the world, and especially from developing countries, are involved in the field of human rights. Thus the new business and human rights agenda may facilitate increased participation by women's NGOs in the business/CSR field. Finally, the lack of corporate representatives at this meeting suggests that despite discussion of involvement by business, government and civil society, in the *Co-regulation of business in the CSR literature*, this kind of multi-actor dialogue is not widely established on gender issues to date. However, this initiative places the business and gender equality agenda within the field of human rights, and might usefully be analysed further with reference to ethical, integrative and political theories of CSR.

My participation in both the initiatives described here has offered some support for my assessment in this thesis of the importance of the participation of women's NGOs' in the field of CSR, where new tools and voluntary regulation relating to business and gender issues are being debated and developed. Such initiatives offer opportunities for dialogue with business and governmental representatives on gender equality issues, and I believe that women's NGOs have important expertise to contribute. These initiatives may in the longer term offer opportunities for organizational change with regard to gender equality.

8.5 Concluding Comments: Towards a Critical and Strategic Feminist Engagement

The GOS literature has raised the issue of organizational responsibility as a gendered process. That literature has debated the question of what organizations should be responsible for, their motivations for taking responsibility for social, including gender, and environmental issues, and pointed out important areas of organizational non-responsibility. These issues are central to the research agenda of this thesis.

As a largely voluntary process of regulation, the weakness of CSR initiatives has frequently been noted by critics. Efforts to regulate the social and environmental impacts of business through systems which involve government, business and civil society working together have been described as naïve at best, and harmful and counterproductive at worst. It is argued that such an approach seems to downplay massive differentials in power and resources, and the conflicting interests of actors. Multi-stakeholder initiatives can be used by business to provide legitimacy to corporate operations that are harmful to society or the environment insofar as they fail to translate CSR rhetoric into action (e.g. Newell, 2005; Coupland, 2005). Such criticisms are, no doubt, often quite accurate, and they deter participation in the field.

However, conceiving of CSR as a governance process also suggests other interpretations. If we view it as a 'a multi-actor and multi-level system of rules, standards, norms, and expectations' (Levy and Kaplan, 2008:438), and as 'a political deliberation process that aims at setting and resetting the standards of global business behavior' (Scherer and Palazzo, 2008:426), then participation becomes an issue of significance. Ougaard (2006:236) asserts that 'the CSR movement is a discursive and material struggle about business practice; it represents a politicization of the social content of the institutions that govern private economic activity'. Similarly, Levy and Kaplan (2008: 445-6) argue that it is 'not just a struggle over practice, but over the locus of governance authority'. If these descriptions of CSR are at all accurate then critical and strategic engagement in the field by experts on gender issues can be regarded as important for feminist change projects within, and beyond organizational boundaries. Such engagement may also be important for other stakeholders whose wider social and environmental objectives are unlikely to be realized while such expertise is marginalized. Thus, this thesis has suggested that participation by women's NGOs in CSR governance process is important for the feminist organizational change agenda.

In calling for increased participation by feminists and by women's NGOs in CSR as a governance process I do not regard such participation as simple, easy or unproblematic. Indeed, I have noted in this section that multi-stakeholder attempts to regulate business, and to address wider social and environmental issues, are clearly hampered by problems relating to huge power and resource differentials. I have also indicated that from my experience with CSR practice (section 8.4), even when CSR multi-stakeholder processes address gender issues,

women's NGOs are often included in such small numbers that their views are easily drowned out and sidelined in favour of more powerful corporate perspectives. I note in that section also that failure on the part of leaders of CSR multi-stakeholder organizations to acknowledge the political nature of CSR debates (see Coleman, 2002), and the power differentials between the various stakeholders, can lead to NGOs, and particularly women's NGOs being marginalized.

This brings me to a further point about the role of CSR organizations/NGOs as mediating organizations between civil society actors and business agendas. Development scholars acknowledged the importance of this issue:

'poorer sections of communities are often underrepresented in, or left out altogether, from processes of constructing and implementing 'soft' regulation (non-legally binding) and self-regulation, even when cited as the intended beneficiaries. This is either because they are not identified as a legitimate stakeholder group in the way an NGO or trade union might be, or because the assumption, often misplaced, is that those bodies will act as adequate intermediaries for the representation of poorer groups' concerns. Work on the design of codes of conduct in the horticulture sector, for example, suggests that the concerns of the poorest seasonal and temporary women workers are often not dealt with by such tools' (Newell 2005:453).

My involvement in CSR practice has supported the view that CSR organizations, including CSR NGOs, do often control access to consultations and research about CSR, determining whose voices are heard in these processes. Frequently the gender blind approach of these actors leads, perhaps inadvertently, to a lack of inclusivity and diversity in CSR research and practice, and to a failure to include or consult organizations that might represent a plurality of marginalized voices. As I have pointed out, this is a major problem, and a serious challenge to those who claim that CSR as a governance process can operate effectively based on a model of deliberative democracy. Feminist scholars have addressed the marginalization of gender issues within the anti-globalization movement (e.g. Basu et al., 2001; Acker, 2004). Charlesworth and Chinkin (2000:89) argue that: 'the agendas of NGOs are not necessarily produced with greater democracy or transparency than the agendas of individuals or states', and within even 'progressive' NGOs, women and their concerns tend to be marginalized. These authors observe widespread racism and sexism in many environmental

organizations for example, and the effect that this has on the agenda of the movement generally. Given this evidence, we should perhaps not be surprised to find similar challenges concerning both participation and voice arising within wider CSR governance processes. Furthermore, even if women's NGOs do participate in deliberative and supposedly democratic CSR forum, Squires (2005), among others, has pointed out that this leaves many voices within the women's movement still unrecognized and unrepresented.

I have addressed the issue of when and how to engage with the 'mainstream' in feminist practice (chapter 1). Indeed, this has been a long-standing area of concern for feminists, and previously noted in the context of discussions about when and how to engage with government policy agendas for example. With reference to social movement theory, feminist scholars and practitioners have sought to be strategic about such engagement, carefully negotiating the potential pitfalls associated with strategic framing, and with making use of new political opportunities, and mobilizing structures, or networks in order to advance gender equality agendas through mainstream governmental processes (e.g. Pollack and Hafner-Burton, 2000). Involvement in such mainstream practice involves ongoing consideration of issues of 'voice', including when to articulate radical ideas, when to use mainstream language, when to compromise, and when and how to push for greater progress. Women's NGOs have engaged in such practice in order to advance their agendas by influencing the development of new legislation, as well as policy implementation. This is evidenced in my interviews with women's NGOs in chapter 7, as well as in the feminist literature. Chapter 7 has also illustrated how some leading feminist NGOs are now engaging more closely with corporations interested in improving practice relating to gender equality, in their efforts to assist compliance with equalities regulation. Such an approach is not dissimilar from that of the many environmental NGOs, which now engage in partnerships to improve corporate practice at the same time as they continue to pressurize governments to improve regulation and regulatory compliance.

With regard to CSR as a governance process, or as part of new governance systems involving government, business and NGOs, it seems clear that many environmental, human rights and labour organizations have chosen to be involved in such processes where new rules, norms, standards and practices relating to business social and environmental impacts are being negotiated. The reasons for lack of participation by women's NGOs in these processes have been outlined by interviewees in chapter 7, and include a critical lack of resources, information,

and relationships. If governments are now insisting that citizens and citizens groups should play a role in regulatory compliance processes relating to equalities issues, the evidence from this thesis is that a significant increase in resources will be necessary to fund capacity building for, and participation by the women's sector. Voluntary regulatory processes involving civil society groups cannot work effectively when such resources are lacking, and indeed when the voluntary sector is experiencing increasing difficulties in accessing funding, as evidenced in chapter 7. Overall I concur with the interviewee in that chapter who insisted that government has to continue taking the lead because 'you're never going to build [enough] NGO capacity'. Furthermore, given the importance of information within governance processes, findings in this thesis suggest that corporate reporting on gender issues remains at present insufficient to enable effective accountability, thus limiting the regulatory capacity of civil society.

Within the social accounting literature, as well the field of CSR, there has been a related debate about the risks of co-option of individuals and NGOs working on 'radical' agendas who choose to partner with corporations, or participate in CSR practice (e.g. Owen, 2003; Owen and O'Dwyer, 2008). While some NGOs have regarded this as a reason to stand outside mainstream debates and multi-stakeholder initiatives relating to corporate responsibility, many, as noted above, have decided to strategically engage with these. Indeed, the reference to *strategic* framing in the social movement literature implies that it is possible for activists, including NGOs, to retain their original and sometimes radical objectives while also participating in mainstream dialogues¹. It can also be argued that, if CSR rhetoric is indeed a 'legitimizing device' (Coupland, 2005) as many have argued that it is, then taking no action to challenge corporate claims is itself also problematic.

Thus my argument in this thesis for the involvement of women's NGOs in new governance processes which involve business as well as government is not predicated upon the idea that such involvement would be unproblematic. Nor do I argue that such engagement will somehow provide a radical new avenue for advancing gender equality within organizations. Rather I regard change as taking place through many small incremental processes at many different levels: individual, organizational, institutional etc. I argue here for the involvement of women's NGOs in CSR governance processes mainly because I believe that these

¹ The literature on NGO-business relations has analysed how NGO interests, identities, and ideologies influence their tactics and approaches to corporations (e.g. Rowley and Moldoveanu, 2003; den Hond and De Bakker, 2007; 2008; 2008a; den Hond 2010).

are playing an increasingly important role in wider societal governance (chapter 3), and developing as an extension of the legal processes that women's NGOs have chosen to engage with in the past. Here I note Stetson and Mazur (1995, cited in Beveridge et al. 2000:389) who 'point out that the large numbers of female Scandinavian politicians did not, in fact, allow these women substantially to influence the political agenda. This was because within those states real political power was vested in other, extra-parliamentary bodies, such as trade unions and business, which women's organizations were not well placed to influence'. Similarly, UNIFEM (2000:82) discusses the growing role of women in government in terms of 'more women taking legislative decisions, but at a time when economic decision-making power is moving away from legislatures'. My suggestion for greater participation by women's NGOs in CSR governance processes is one attempt to address these dilemmas. Because I regard CSR governance as increasing in political importance I have also raised the question (p.247) as to what it would mean *not* to participate in these new sites of governance. While there are many problems inherent in engagement with the mainstream, I believe that not participating in new rule-making processes concerning business social and environmental responsibilities may be a 'luxury' that feminists cannot afford.

Others have similarly argued for a growing role for women's NGOs within civil society despite the inherent problems associated with differential power. Charlesworth and Chinkin (2000:169), for example, observe that 'civil society is not necessarily hospitable to women's interests, because in many ways, international civil society tends to reflect the existing power imbalances in the nation state system. This emphasizes the importance of women taking an active role in international civil society and also developing theoretical underpinnings for its role in the creation of international law'. With regard to wider governance systems relating to business regulation, Braithwaite and Drahos (2000) argue that capitalism needs to be regulated by states, international organizations, business self-regulation, professions and also NGOs, largely because 'without citizen action, regulatory agendas are dominated by concentrated economic interests and decision-making is impoverished by an insufficient plurality of perspectives on the interests at stake' (p.36). These authors explore both mandatory and voluntary global business regulation, noting (p.615) that: 'A standard view among consumer and environmental activists ... is that voluntary standards are toothless and therefore unimportant'. However, they argue that these 'are not toothless'. They study the many new sites of business regulation

involving thousands of 'technical' committees where corporate representatives participate because: 'Business actors are not so naïve as to fail to grasp that an ISO voluntary standard can lead global standards up or down, with major cost implications for them' (p.615). Furthermore it is useful for NGOs to participate in such regulatory processes because the development of new business norms and practices can be followed by new law. Perhaps more importantly Braithwaite and Drahos conclude (p.615) that '*compliance* globalizes more through webs of dialogue than through webs of coercion' and that new webs of dialogue thus offer opportunities for weaker stakeholders within regulatory regimes. In sum, despite the many power issues inherent in participation by women's NGOs in governance systems of any kind, evidence from a variety of literature suggests that attempts by such organizations to participate, and to find a voice, within dialogues about business responsibility and business regulation might be important at this point in time. The following chapter includes discussion of the implications of this research for various actors, and makes suggestions for future research.

CHAPTER 9. CONCLUSIONS AND IMPLICATIONS

This chapter concludes the thesis by providing a research summary (section 9.1), describing the contributions of the thesis (section 9.2), outlining some of the main limitations of the research (section 9.3), noting the implications of the research for practitioners (section 9.4), and making suggestions for future research (section 9.5). It concludes with personal reflections and concluding remarks (section 9.6).

9.1 Thesis Summary

This thesis addresses organizational change and gender equality in the context of new governance, and particularly CSR. It investigates how gender issues are addressed within CSR practice (research question A), and how CSR might help advance organizational change with regard to gender equality (research question B). It explores these questions through an analysis of CSR reporting and stakeholder relations from a gender perspective, using document analysis of company reports, and semi-structured interviews with corporate managers, and with leaders of women's NGOs. The thesis suggests that research on CSR and gender issues has been hampered by a failure to adequately engage with the feminist literature defined as gendered organization studies (GOS), and a lack of engagement with a broad range of CSR theory, particularly that relating to governance, and sets out to address these gaps in the literature.

A review of the feminist literature, and particularly GOS, is used to identify nine secondary research questions for use in this research (chapter 2). Chapter 3 explores various theoretical approaches adopted in the CSR literature and briefly identifies the relevance of each for the study of CSR and gender equality. It explains my primary reference to political theories of CSR, and my definition of CSR as part of new governance processes for the purposes of this thesis. Chapter 4 describes the research philosophy and methods of the thesis¹.

The three empirical chapters which follow explore CSR reporting and stakeholder relations through a gender analysis. They employ the nine secondary research questions for this purpose. In the case of chapters 5 and 6 tertiary research questions are generated in order to operationalize the secondary research

¹ Details of these methods are included within the three empirical chapters themselves, because each uses slightly different methods as learning from one piece of research informed the study that followed.

questions with a specific focus on CSR reporting (see Table 4.1, chapter 4, p.110). Chapter 5 examines corporate transparency on gender issues through a content analysis of company reports, exploring the extent to which firms are reporting on gender equality to the public domain, and the development of gender indicators within this CSR practice. This chapter addresses accountability for corporate performance on gender issues. The second empirical chapter (chapter 6) uses semi-structured interviews with corporate managers to explore the drivers of corporate action and reporting on gender equality, and the barriers to more comprehensive disclosure. It also addresses ways in which CSR reporting on gender influences internal organizational practice. The focus in the first two empirical chapters is mainly on traditional gender equality in the workplace issues. However, as the CSR agenda extends beyond the workplace, to a lesser extent these chapters also consider gender issues relating to other stakeholder groups. Applying a feminist perspective to stakeholder relations, and in particular to CSR as a governance process, the third empirical chapter (chapter 7) investigates engagement by women's NGOs with corporations, and with CSR processes. It elicits the views of leaders of women's NGOs on CSR, and corporate accountability for gender equality. The three studies presented here are informed by, and contextualised with reference to the CSR literature on governance.

The thesis culminates in a summary of the research outcomes in terms of what they tell us about the possible contribution of CSR to organizational change with regard to gender equality (chapter 8). This chapter also addresses some of the wider implications of the research through a discussion of CSR as a governance process from a feminist perspective. The following section summarizes the contributions of the thesis.

9.2 Contributions of this Thesis

This thesis has contributed to the literature by opening up a dialogue between the fields of gendered organization studies and CSR, and exploring the relationship between these fields as it relates to organizational change on gender issues. One of the main contributions of the work is that it has drawn upon the GOS literature with reference to debates about organizational change and organizational responsibility, and used the organizational change strategies identified in that literature to inform research in to CSR. Much CSR research and practice addresses organizational change as it relates to social and environmental issues, and impacts of business. This thesis has reviewed a number of theoretical

approaches in the CSR literature and noted their relevance to the feminist organizational change agenda. Particular attention has been paid to political theories of CSR, which regard it as a governance process. In bringing together these two bodies of literature, and critically engaging with CSR theory and practice through a gender analysis, this thesis adds to the literature through a discussion of gender equality and CSR from a governance perspective. I consider this to be one of the main contributions of the work. In doing this, the thesis ultimately brings together debates about deliberative democracy and participation from the feminist and CSR literatures, and contributes through its consideration of CSR as a governance process from a feminist perspective.

This thesis has investigated CSR reporting and stakeholder relations. Through empirical research it has updated our knowledge of corporate gender reporting. While previous literature on gender reporting examined disclosure in annual reports, research presented here contributes to the social accounting literature through a gender analysis of CSR reports. In addition, social accounting research has increasingly engaged with managers to explore disclosure practice, but gender equality had not previously been the subject of such studies. Research in this thesis addresses this gap in the literature, providing insights from managers about the relationship between CSR, gender equality and organizational change. Finally, the empirical research has engaged with leaders of women's NGOs, whose voices have been largely absent from the CSR literature to date. Thus, the thesis brings new insights into the extent and nature of engagement by these organizations with business, and with the field of CSR. The research has explored the views of these leaders on CSR, and on corporate accountability for gender equality. The inclusion of their voices within debates about corporate responsibility is an important contribution when CSR is viewed from a governance perspective.

A key contribution of this thesis is that it has identified several ways in which CSR can contribute to organizational change with regard to gender equality. First, CSR has brought with it new organizational language, commitments, and/or rhetoric with regard to gender equality, which can be regarded as a resource for organizational change. Second, CSR has involved new practices such as corporate reporting, benchmarking, and stakeholder relations on social, including gender issues. Through a study of corporate reporting and stakeholder relations this research has shown that these practices can contribute to organizational change with regard to gender equality in a number of ways, including through increased

transparency to internal and external stakeholders for example. The research also suggests that the scope of CSR practice offers some opportunities to address gender equality issues beyond the traditional workplace agenda, relating to corporate supply chains, consumers, and community impacts for example. Third, CSR appears to include some new external drivers of gender equality, which support the 'business case' for corporate action on this issue. From a governance perspective these pressures can also be regarded as additional forms of regulation, contributing to the co-regulation of business on gender issues. Finally, all these contributions are best understood, I suggest, when contextualized within an understanding of CSR as a governance process. It is largely because CSR forms part of new governance systems, involving business, government and civil society, that participation within CSR governance processes appears to offer opportunities for advancing social agendas, including gender equality within companies.

The research has also identified some important limitations with regard to CSR and gender equality. Taking a governance perspective on gender and CSR has helped me to explain the significance of the research outcomes. In particular, if we view CSR as part of new governance systems, involving business, government and NGOs, limited transparency with regard to gender equality on the part of corporations, and lack of engagement with, and by, women's NGOs in corporate accountability and reporting initiatives, as confirmed in this thesis, is important because it suggests corporate stakeholder relations are as yet underdeveloped with regard to gender equality issues. This research outcome is a contribution to the CSR literature on stakeholder relations and governance. This outcome also reveals that corporate accountability for gender equality is limited. Thus, the thesis contributes to research by revealing that the opportunities that CSR offers with regard to organizational change on gender issues, as identified here, are not currently being effectively instrumentalized.

Other more minor contributions of the thesis are to be found within individual chapters. For example, in chapter 2 the thesis identifies research questions derived from an engagement with the feminist literature which are used in the analysis of CSR practice from a feminist perspective. While these are, of course, contestable, and by no means exhaustive, they provide evaluative criteria which might be used in future feminist research on CSR.

This section has described how research presented in this thesis contributes both empirically and theoretically to the relatively new and emerging literature on CSR and gender equality. It is hoped that this exploration of CSR as it relates to the organizational change strategies identified in the GOS literature may also be of interest to GOS scholars. Finally, the GOS literature suggests many problems associated with gender-neutral organizational theory and research. It is hoped that this analysis of CSR from a gender perspective will be of interest to CSR scholars addressing poverty, environmental degradation, and the wider sustainability agenda, as well as those involved in research on gender issues.

9.3 Limitations of the Research

As I review this thesis I am, of course, aware of many limitations herein, some of which are noted below. Other limitations with regard to research methodology are noted in chapter 4.

First, the analysis of CSR reporting in chapters 5 and 6 mainly relates to formal policies, practices and performance measures. While the purpose of this analysis is to assess the extent of corporate transparency with regard to gender issues, with particular attention to performance information, I am aware that this agenda leaves many elements of gender relations within organizations unexamined. For example, Ely and Meyerson (2000:591) hope that their work 'will eventually be transformative for organization members by challenging and transforming their sense of what it means to be male or female, masculine or feminine', and Marshall (1984) notes the need to change informal processes that continually structure and define gender identities and relations. This thesis has not addressed these more subtle aspects of organizational gender relations, which are regarded by many as particularly important and deep-seated sites of inequality.

Second, the feminist literature has, for many years now argued that the study of gender must be placed within the study of inequality regimes that extend to race/ethnicity, class, age, and other bases for inequality. This is not only because such inequalities overlap for individuals and groups, but because the structures of these inequalities intersect and reinforce each other within organizations. Thus while 'sometimes we do need to just look at gender ... usually it's not enough' (Acker in Bell, 2007:248). In chapter 4 I have explained the rationale of my focus on gender, and on women within this study. While addressing gender equality in the workplace in chapters 5 and 6, I have deliberately not limited that research to

the 'women in management' agenda. However, companies report mainly on this agenda, such that even discussions of part-time work, equal pay, and job segregation often tell us little about non-managers. In this research I have explored company reporting in search of data on ethnic minority women, gender and age, and other intersectional aspects of inequality. I have found very limited disclosure on these issues such that there is almost no opportunity for companies to be held accountable for their progress, or lack of it, in this regard. I have raised this issue in interviews with corporate managers, who have argued that they are only now just beginning to cross reference their gender and race workplace data.

Some feminists have asserted that the impact of CSR on women in developing countries in the supply chain, and in communities upon which companies impact, are the key issues. While these issues have been discussed in this thesis, particularly in my analysis of company reporting, they have not been the main focus of attention here. However, as numerous feminists in the field of development studies do research these issues, my interest has primarily been in the way feminist and women's movements in the North relate to the growing field of CSR in industrialized countries, and by extension, how these organizations might support campaigns for improved business practice on gender equality globally. I also noted that I did not seek out women's NGOs working with ethnic minority women, or other particular groups of women, in my research for chapter 7. Overall, it is clear that issues of race, class, and other inequalities have not been systematically and extensively considered in the research presented in this thesis. While this is partly due to lack of research on gender issues generally within the field of CSR, I am aware that the challenge is now to integrate other equality issues within the developing gender and CSR agenda.

Third, while the focus of this thesis has been on the possible contribution of CSR to gender equality, I am aware that the contribution of gender equality theory and practice to the field of CSR is an equally important area of research. While of course this has been discussed here, there are many issues relating to this second agenda that have not even begun to be addressed within this thesis. In particular, the feminist literature has included some important debates about organizational non-responsibility for issues of reproduction, which have serious implications for CSR research, and are probably particularly germane to discussions about varieties of capitalism and comparative CSR. In addition debates about CSR and

environmental degradation, and global poverty reduction, are in urgent need of further gender orientation.

Finally, this thesis has been developed at a time of turmoil in the global economy. I have discussed the socialization of markets, including market drivers of gender equality within corporations. Interviewees gave particular attention to the war for talent when addressing this issue. However, the impact of the recession since these interviews took place means that this data may currently be less relevant than they were at the time the empirical research was carried out. This said, my ongoing discussions with practitioners in the field of equality and diversity in business suggest that while many companies are cutting back their equality and diversity work, those firms which are serious about these issues have continued to invest in these programmes.

9.4 Implications for Practitioners

The studies of CSR reporting which have been incorporated within this thesis did make recommendations for improved practice by managers including suggesting that managers:

- Routinely report their HR data with gender breakdowns.
- Include gender experts in corporate reporting and auditing processes, and stakeholder relations more widely.
- Support capacity building on CSR issues for NGOs working on gender equality.

Grosser et al (2008:59) also recommended that 'a governmental organization, a representative business association or an accounting body take the lead on identifying agreed best practice guidance for corporate public reporting on gender workplace issues ... and provide both consistent and comparable key reporting indicators and agreed ways of measuring them'. We suggested that 'This would be best taken forward through a multi-stakeholder approach involving collaboration with the GRI and other CSR initiatives and organizations' as well as with business, unions, NGOs, and government. Since we made these recommendations the UK government has led such an approach with respect to reporting on the gender pay gap, and the GRI has undertaken an international multi-stakeholder process for revising its G3 indicators to better integrate a

gender perspective (see GRI-IFC, 2009, see also chapter 8)¹.

Leaders of women's NGOs interviewed in this thesis have also called upon managers to reach out to women's NGOs and build on-going relationship with these organizations, suggesting also that they volunteer to be on the Boards of women's NGOs, and to share networking and funding opportunities. The research also suggests the possibility of closer alliances between corporate managers and women's NGOs in advancing the gender equality agenda within companies. Interviewees have revealed that gender experts, whether individuals or NGOs, need to be paid for their expertise so that they can effectively inform corporate HR practice as well as other corporate practices, and contribute to CSR rule and tool making. This finding has implications for company managers, and for CSR organizations of all kinds.

This research also has implications for government. If, at a policy level, the aim is to have a regulatory regime that involves voluntary regulation, which is to some extent dependent upon civil society participation, then NGOs working on gender issue must be funded to build up expertise and participate in these new systems of governance.

Finally, outcomes arising from this research suggest that women's NGOs in the North might be able to support those in the South by becoming more involved in CSR tool and rule making processes. This might involve raising gender supply chain issues in companies which have made public commitments to gender equality in relation to their Board of Directors and their management and staff, but which have not as yet extended this agenda to their supply chain and community operations.

9.5 Suggestions for Future Research

Marshall (2007:166) notes that 'The potential gendering of CSR is, of course, multi-faceted.' Thus, there are many potentially fruitful avenues for future research on this issue. Overall, the challenge for CSR scholars arising from this thesis is to open up further debate with gender experts, particularly with regard to CSR as a process of governance and deliberative democracy, and to fund further research on gender and CSR. It will also be necessary to ensure that

¹ I do not mean to suggest here that these initiatives were a result of our research. However, research outcomes in Grosser and Moon (2008) and Grosser et al. (2008) with regard to reporting indicators has informed, and been referenced within, these initiatives.

resulting research is referenced and discussed within mainstream CSR debates. The challenge to GOS scholars is to critically engage with CSR theory, research and practice.

In particular, this thesis has identified feminism as a political project (chapters 2 and 4), and noted new developments in political theories of CSR. The research brings these two areas of work together in a discussion of CSR, governance and participation, from a gender perspective. Table 8.1 (chapter 8) reveals that political theories of CSR also address citizenship and democracy. Further gender related research investigating these areas is needed, addressing, for example, the implications of corporate citizenship for women's citizenship, and the issues of stakeholder democracy, and deliberative democracy within CSR processes from a feminist perspective. Den Hond and De Bakker (2007) have opened up an important debate about the role of activist groups in influencing change not just in individual companies, but also influencing the 'rules of the game' (p.920) at the wider field-level. The research outcomes of this thesis strongly suggest a need for further study of this process as it relates NGOs and activist groups working on gender equality.

This thesis has discussed corporate stakeholder relations as a gendered process (see also Grosser 2009). This is an issue that warrants further research. In particular there is a need to address gender issues within research on stakeholder identification and stakeholder engagement, as well as stakeholder democracy. Overall, the principle of inclusivity in stakeholder relations needs further research as it relates to gender and other equality issues. I have identified the role of CSR organizations/NGOs as mediating organizations between civil society actors and business. The extent to which CSR organizations address issues of inequality and diversity, and attempt to incorporate a plurality of voices and perspectives in their work, is an issue that scholars might usefully explore in the future.

The research with women's NGOs presented here (chapter 7) provides a rich new data set which might be explored from a variety of different theoretical perspectives. Indeed, I hope to explore this further in my own research. The participation of women, and women's organizations is clearly under-researched in the field of CSR to date and I believe that this area of study offers future research opportunities that will bring new insights for the field.

The feminist literature has noted the importance of equalities research beyond gender. Acker (2000a:192) argues that 'Regimes of inequality' are 'constituted

through ordinary organizing processes in which race, class, gender, and other inequality are mutually reproduced'. While the diversity literature addresses these issues, it often does so from a managerial rather than critical, or social viewpoint. Ely and Meyerson (2000a:142) note Holvino's (1999) suggestion that 'to be comprehensive in this regard requires multiple critical lenses applied simultaneously'. Further critical studies on the intersectionality of inequalities within business, and particularly within CSR practice and research, are clearly needed. These might focus on CSR debates about deliberative democracy, with attention to plurality of voices (e.g. Squires, 2005).

This thesis has pointed to ways in which companies, and the CSR agenda, are beginning to address gender issues beyond the traditional workplace agenda. Gender equality has recently been raised as integral to the business and human rights agenda, which suggests the possible incorporation of gender issues within corporate human rights due diligence processes, and impact assessments. The link between business, human rights and gender is an area ripe for further research, which could usefully take a corporate, governmental, or civil society perspective.

Furthermore, I suggest that it would be useful to pay more systematic attention to the application of instrumental, integrative and ethical theories of CSR (chapter 3) as they relate to feminist agendas. In addition, I view increased dialogue between feminist economists and feminist CSR scholars as offering possibilities for mutual learning, relating for example to the issue of reproduction as identified in the feminist economics literature.

There are also many methodological issues to explore. Here I note one suggestion only. With reference to feminist deconstruction analysis, as well as other forms of gender analysis, Martin (2000) outlines several techniques for revealing gendered assumptions in ostensibly gender-neutral theory and research, pointing in particular to the need to take 'a gendered look at the "Classics"' (2000:214). This is an approach which might be usefully applied to some of the most popular texts in the CSR field.

Finally, I believe that gender and global governance will be a growing focus of research in the future, and that the gender and CSR agenda is one of the central debates to be had in this context.

9.6 Personal Reflections and Concluding Remarks

'The backcloth to my writing is fertile chaos. This book emerges out of conflicts and contradictions'' Marshall (1984:1). I like this description as it quite accurately reflects what I find challenging, interesting, and enjoyable about my own work, which bridges two areas of study and practice that sometimes seem almost diametrically opposed in term of their perspectives and objectives. I reflect that I have often worked across such divides, perhaps because I hope and believe that new ideas may emerge from this process.

While studying CSR using a feminist lens I have explored very different strands of literature, including mainstream management texts and radical feminist ones. I have also been continuously reflecting upon what it means to be an activist on gender issues at a time when government is reluctant to regulate further. The challenge seems to be to engage with mainstream organizational, including business practice while not losing touch with my feminist roots. I try to retain both a radical and a pragmatic agenda (chapter 4). While many other feminists have, for reasons that I entirely understand, decided not to engage with this new field that we call CSR, I have decided to critically engage, primarily in order to see what there is to learn. In the introduction to this thesis, I noted that I felt that if serous unionists and environmentalist were exploring corporate governance and CSR, I needed to better understand these fields. This said, I think I half expected to find myself abandoning the study of CSR, having come to the conclusion that it was rather a waste of time from a feminist perspective! However, despite this skepticism, I do not appear to have come to that conclusion to date!

At my PhD transfer panel I was asked whether I was really optimistic about CSR. I found this a useful question and have pondered it since. Is optimism a pre-requisite for serious engagement with a particular piece of research and/or practice? I believe it is probably not. Did feminist engagement with other forms of regulation, such as government regulation derive from optimism? The literature suggests that this is not entirely the case. However, engagement did in some ways develop along with a sense of opportunity. For example, the GM literature focuses on political opportunities and strategic framing with regard to government policy agendas¹.

¹ This raises another question: if we have engaged as feminists with the process of shaping governmental regulation, and with the formal compliance mechanisms that accompany it, on what grounds might we avoid engagement with CSR regulatory processes? The fact that these are mostly voluntary might make them seem unimportant, and we might avoid involvement in order to try to avoid lending legitimacy to a process that appears to suggest that voluntary regulation is a reasonable substitute for mandatory regulation. However, this does not appear to be the only reason for lack of

I have concluded that I engage with CSR theory and practice not because I am either optimistic or pessimistic about it, but for two other reasons. First, I believe that it provides some important clues to, and explanations of, the changing governance context within which we work for social change, and I wanted to better understand this. In this sense my research has been a matter of curiosity and enquiry. Second, as I explored the field of CSR I began to believe that, despite its many limitations to date, it might offer some opportunities for feminist agendas. From a social movement perspective, I began to see what I thought were possibly new 'political opportunities' (Benford and Snow, 2000; Pollack and Hafner-Burton, 2000). Exploring the possible contribution of CSR to organizational change with regard to gender equality in this thesis has given me the chance to examine some of these issues in more depth.

There are many excellent feminist critiques of various aspects of CSR to be found in the literature. However, as noted previously, feminist theory, like critical theory, is 'better at critiquing the status quo than changing it' (Martin, 2003:67). Bergeron (2001:991) is not alone in believing that 'the nearly exclusive emphasis on the nation state as the primary site of women's resistance to global economic forces has limited the range of potential options that can be meaningfully discussed in the feminist economics literature'. This thesis has placed particular emphasis on political theories of CSR, and on CSR as a governance process, and, having studied CSR practice, suggested that it might offer new political opportunities for the gender agenda.

As noted earlier, feminist researchers commonly regard research and action as deeply connected, and in many ways inseparable. With reference to the work of Gamson and Meyer, Benford and Snow (2000:631) assert 'that "the framing of political opportunity is...[a] central component of collective action frames"¹. Indeed to proffer a collective action frame is to suggest that an opportunity to affect social change exists, and that people are "potential agents of their own history"...Moreover, if "movement activists interpret political space in ways that emphasize opportunity rather than constraint, they may stimulate actions that change opportunity, making their opportunity frame a self-fulfilling prophecy"'.

engagement according to women's NGOs interviewed in chapter 7. Viewed as alternative compliance mechanisms with regard to equalities legislation (GEO, 2008), CSR regulatory processes appear not irrelevant to feminist political and regulatory agendas.

¹ '(C)ollective action frames are action-oriented sets of beliefs and meanings that inspire and legitimate the activities and campaigns of a social movement organization' Benford and Snow (2000:614).

Thus 'the extent to which political opportunities constrain or facilitate collective action is partly contingent on how they are framed by movement actors as well as others'. Here I recall that one of my interviewees, from a women's advocacy NGO (chapter 7), argued that involvement by women's NGOs with CSR was dependent in part upon the 're-branding' of CSR, to enable a greater appreciation of the usefulness of it to such organizations. This is an important point because, while I concede that there are many grounds for skepticism with regard to CSR and the gender equality agenda, if indeed CSR as a governance process offers a political opportunity with regard to gender equality issues, as I believe that it does, then that opportunity is unlikely to be realised unless it is instrumentalized by feminist individuals (men and women), and organizations, including NGOs. Framing CSR as an opportunity can thus be conceived of as 'action' and not simply research. As such, to the extent that my research has framed CSR as a political opportunity for feminist agendas, this might be considered to be a further contribution of this thesis. No doubt others will judge whether and how this may be useful for feminist practice.

Post-script reflections

In chapter 1 I noted that I did not set out in this thesis to write a feminist critiquing of CSR. Rather, assuming an implicit feminist critique I chose to critically engage with mainstream CSR research and practice with an interest in how it might be useful to advancing feminist organizational change agendas. I have discussed instrumental, integrative and ethical theories of CSR (chapter 3), as well as the new political theories of CSR which most strongly inform the analysis in this thesis. In retrospect I might have been able to adopt a more critical voice on CSR practice while simultaneously speaking to activists. However, noting the challenge in some of the GOS literature to move beyond critique and reconnect with practice and agency, I have concentrated on the latter. This said, I hope that my interest in gender equality as a power issue within new governance systems provides a helpful overarching framework for the reading of the empirical research on CSR reporting and stakeholder relations presented in this thesis. Moreover, while framing CSR governance processes as a political opportunity for feminist agendas here, I hope I have made it clear that I am not arguing that CSR practice offers any kind of easy alternative pathway towards gender equality within organizations. Rather, I am suggesting that new governance systems involving non-state actors, of which CSR is a part, are of sufficient importance to warrant our attention and participation as feminists.

As noted elsewhere, and especially in chapter 1, I believe that just as we have needed to engage as feminists with government policy making and implementation, and with international regulatory processes, so we need to engage with new regulatory and governance systems involving non-state actors, that include business and NGOs, as well as government (chapter 8). Meyerson and Scully (1995) note that tempered radicals get criticized from both the inside and the outside of organizations, for being both too radical, and not radical enough. It is perhaps more comfortable to provide radical critique of mainstream agendas than to deliberately participate in complex practice with a range of stakeholders some of whom have aims that appear to be opposed to the advancement of gender equality. As noted earlier, in many ways I regard myself as a tempered radical. Meyerson and Scully (1995) describe themselves as feminist and radical humanists who are passionate about eradicating inequalities based on gender, race and class, and who work within a business school context. I regard myself as similar in this respect. However, I differ from them partly by the fact that I am also interested in engaging with, and addressing feminist activists working in women's NGOs.

The importance for tempered radicals of staying in regular contact with those operating on the outside of mainstream organizations, who adopt different approaches to organizational change, was noted in chapter 1. Meyerson and Scully (1995:598) undertake 'cooptation check-ins' for this purpose. I have always found this type of contact invaluable, and while working on this thesis I have had regular discussions with feminist activists from a variety of backgrounds. These, mostly women, have encouraged me to avoid running away from the mainstream business and society agenda altogether out of frustration at the slow pace of change, the predominance of instrumental business case agendas, and an overriding presumption of gender neutrality. They have both encouraged me to explore the field of CSR, and critically questioned my involvement with it, thus helping me to continually reflect upon my own practice. I strongly believe that separation and surrender (Meyerson and Scully, 1995) are not the only options for tempered radicals who try to affect change within the mainstream from the position of the margins. I have tried, like many others, and with the help of feminist friends and colleagues, to steer a course between these two extremes. As noted at the beginning of this thesis, I regard engagement with mainstream agendas as only one form of activism, and recognize that there are many other at least equally valid approaches to organizational change. On this point, Meyerson and Scully (1995:598) argue that 'The labor of resistance may be

divided among those who push for change from the inside, from the outside, and from the margin, each effort being essential to the others and to an overall movement of change ... Thinking in terms of a collaborative division of labour among activists helps resist the counterproductive tendency, particularly among liberals and radicals, to judge who is being the best and most true advocate of change'. Indeed, I believe that the many different strategies for change adopted in the feminist movement serve mainly to strengthen it.

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APPENDIX 1: Regulatory context for corporate reporting on gender issues in the UK, Australia and the USA

Regulatory context at the time of interviews carried out for chapter 6 of this thesis.

Regulatory Differences Regarding Corporate Reporting on Gender Equality in the Workforce in Australia, the UK and the USA (From Grosser et al 2008:13)	
Australia	
<i>Size of Org. Req. to Report:</i> >100 people.	<i>Type of Org. required to Report:</i> Private, public and others.
<i>Issues Req. to Report On:</i> Suggested: women & men by job category & type. Required: women by recruitment, promotion, transfer/termination, training & development, work organisation, conditions of service, sexual harassment, pregnancy & breastfeeding. Req. to show staff consultation in this analysis; list priority issues, actions taken, evaluation, planned actions. Suggested minimum 6 pages.	<i>Issues of Data Access/Presentation:</i> Reports are available for public access, except for salary information and evaluation of actions taken and their effectiveness – which may be kept confidential. These are substantial parts of the reports to Equal Opportunity for Women in the Workplace Agency (EOWA) and their lack of availability to the public has been cause for concern from unions. Companies can be waived from reporting for 3 years after producing a particularly good report. Data is not available to the public during this period.
USA	
<i>Size of Org. required to report:</i> >100 People.	<i>Type of Org. required to Report:</i> Private Companies
<i>Issues Req. to Report On:</i> Numbers and % of gender & race in different job categories: (Officials & Managers, professionals, technicians, sales workers, office & clerical, craft workers, operatives, labourers, service workers.) Gender & race cross referenced.	<i>Issues of Data Access/Presentation:</i> Not available to the public. Government publishes some analysis of aggregate data.
UK – Not applicable	

Recent changes in regulatory context for corporate reporting on gender issues:

UK: Recent developments in regulatory framework UK

Guidance for voluntary reporting on gender pay gap – UK Equality Act 2010. The act provides for the possibility of mandatory reporting of this data from 2013 if voluntary disclosure is not forthcoming.

Government, via the EHRC worked with business (CBI), unions (TUC) and others to develop appropriate 'metrics' for measuring the gender pay gap, and suggested four options from which employers could choose:

- A measurement of the mean (it said median in EHRC 2010 hourly earnings of men and women working in the concern
- Average overall earnings of men and women by job type and grade
- The difference between men's and women's starting salaries
- A narrative to compliment the above options

(GEO 2010:144)

Australia: Proposed Amendments to the ASX Corporate Governance Council *Corporate Governance Principles and Recommendations* ASX Corporate Governance Council Exposure Draft

22 April 2010

The ASX Corporate Governance Council (Council) has today released for public comment proposed changes to the *Corporate Governance Principles and Recommendations* (Principles and Recommendations) in relation to diversity, remuneration, trading policies and analyst briefings.

1. **Gender diversity** - the Principles and Recommendations will be amended to include a recommendation that entities listed on the Australian Securities Exchange (ASX) disclose in their annual report:
 - Their achievement against gender objectives set by their board; and
 - The proportion of women on the board, in senior management and employed throughout the whole organisation.

Changes are also proposed to the guidance commentary:

- Highlighting the responsibility of nomination committees for recommending strategies to address board diversity, considering diversity in succession planning, and having a charter that regularly reviews the proportion of women at all levels in the company; and
- Requiring boards to consider diversity objectives in their performance review, and disclose the mix of skills and diversity they are looking for in their membership.

23.04.2010

<http://mondovisione.com/index.cfm?section=news&action=detail&id=89922>

Alongside the new recommendations, changes will be made to the guidance commentary to:

- Encourage nomination committees of listed entities to include in their charters a requirement to **continuously review the proportion of women** at all levels in the company.
- Highlight that it is the **responsibility of the nomination committee** to address strategies on board gender diversity and diversity in general.
- Require that the **performance review of the board include consideration of diversity criteria in addition to skills**. Also, boards

will be required to disclose what **skills and diversity criteria** they look for in any new board appointment.

•

USA: Recent developments in reporting regulatory framework USA:

As of February 28 2010, a new SEC rule requires companies to disclose information relating to gender and diversity on corporate Boards. According to Calvert Investment Group these requirements are as follows:

- “Whether, and if so how, a nominating committee considers diversity in identifying nominees for director”;
- If diversity is considered, “disclosure would be required of how this policy is implemented, as well as how the nominating committee (or the board) assesses the effectiveness of the policy.”

The SEC stopped short by not providing a definition of diversity inclusive of race and gender for companies. Rather, the SEC states that the definition of diversity is left to the discretion of each company and may be inclusive of race, gender, national origin, and differences in viewpoint, education, professional experience, etc. As investors, we believe it is critical for companies to embrace the full definition of diversity bearing in mind additional attention needs to be focused specifically on the consideration of race and gender.

As this rule goes into effect on February 28, 2010, we look forward to reviewing company responses. We hope this mandatory disclosure will provide boards a formal opportunity to review their director selection process and formalize their commitment to a diverse board. Calvert plans to continue our advocacy in this area using this enhanced disclosure as a new data set in our analysis of boards of directors’ perspectives on this important issue.’

<http://calvert.com/newsArticle.html?article=15749>

Accessed April 29.2010

APPENDIX 2: Data categories included in content analysis of company reports

Items included in content analysis (Study one: UK Self-assessed Leading Reporters)	
	Reporting on workplace profile
1	Women as percentage of total workforce
2	Women as percentage of management
3	Trends in women as percentage of management
4	Women as percentage of management (targets)
5	Women as percentage of different grades
6	Part-time workers
7	Women as part-time workers
8	Women according to other diversity indicators (e.g.Race)
	Reporting on gender and diversity in the workplace and management thereof
9	Recruitment
10	Attracting women in to non-traditional jobs
11	Retention
12	Promotion
13	Training
14	Redundancy
15	Equal pay review
16	Equal pay review findings
17	Flexible work (performance)
18	Flexible work take-up by gender
19	Childcare (performance)
20	Childcare take-up by gender
21	Health and safety
22	Board responsibility for gender/diversity
23	Gender/diversity management/accountability
24	Gender/diversity in management performance appraisal
25	Gender/diversity training (performance)
26	Consultation of workforce re gender/diversity
27	Feedback by gender on employee survey

Items for which data was found in content analysis (Study two: Largest companies in the UK, Australia and the USA)	
	Reporting on workplace profile
1	Women in total workforce
2	Women in management
3	Women at different grades/job categories
4	Part-time workers
5	Women as part-time workers
6	Women as casual workers
7	Women from ethnic minorities
8	Women from ethnic minorities at different grades/job categories
	Reporting on gender and diversity in the workplace and management thereof
9	Women's recruitment
10	Women's retention
11	Women's training
12	Women's career development
13	Women's redundancy
14	Women in non-traditional jobs

15	Work-life balance (including parental leave and flexible working)
16	Childcare
17	Equal pay
18	Equality and diversity training
19	Employee opinion surveys on gender/diversity group
20	Results of employee opinion surveys by gender/diversity group
21	Litigation relating to gender/diversity
22	Harassment
23	Gender and diversity in management appraisal

APPENDIX 3: The extent to which company reporting on gender equality take place through CSR reports and websites

Sites of Reporting (Study one: UK Self-assessed Leading Companies)		
	% Companies using this mode	% of which report gender equality by this mode
Annual Report	100%	85%
Website	100%	100%
CSR Report	80%	100%

The collection of data on this issue was refined in study two to reveal the amount of reporting found in each reporting site. This finds that collectively the largest companies report much more information about gender equality in their sustainability/CSR reports and websites than they do in their annual reports¹, including performance information. This confirms the importance of CSR reporting as a vehicle for communication to the public domain about gender equality in the workplace (Table 5.1.2).

Sites of Reporting (Study two: Largest companies in the UK, Australia and the USA)*				
	Annual Report	CSR Report	Website	Other
Percentage of <i>total</i> information reported by location of reporting	13%	53%	67%	13%
Percentage of <i>performance</i> information reported by location of reporting	9%	57%	60%	14%

* Total figures amount to over 100 because companies often report the same information in several different locations. 'Other' includes specific diversity annual reports and diversity reports. Website reporting includes CSR websites and also recruitment and general

¹ This is true for all companies in all three countries

APPENDIX 4: Additional data from content analysis of company reports

Amount of data reported

Amount of data reported (as a percentage of items which could have been reported on all 23 issues in the content analysis)*

Performance data reported	Targets	Action/programmes	Policy	Total
30%	4%	34%	18%	21.5%

*Reports were analysed for disclosure on each issue (e.g. women in management), with reference to whether the information reported included disclosure of policies, targets, programmes and performance.

Gender and Age data reported

Examples of reporting of gender and age data (Study two: Largest Companies in the UK, Australia and the USA)

NAB reports

- Workforce representation according to six age groups with gender breakdowns

Westpac reports³⁵⁵

- Breakdowns by gender in 5 group-wide age categories for 5 consecutive years.
- Gender breakdowns for these categories for 3 consecutive years in New Zealand.

Woolworths (Australia) reports

- Senior executives under 35 years old, including gender breakdown.
- The percentage of women in this group assessed as having potential for promotion.

Citigroup reports

- The majority of its women employees are under 45 and that 40% can be expected to have children.

³⁵⁵ It also acknowledges the barriers to work for mature age women.

APPENDIX 5: Schedule for semi-structured interviews with company managers

Interviews were semi-structured, meaning that they were based on the interview schedule but that I/we also asked additional questions, and probed for further details as appropriate in the context of the interview. The details under each heading are there to remind me about different kinds of sub-questions that might elicit further comments from interviewees. I/we did not ask all of these questions in all interviews. However, I often asked additional questions specific to particular company based on my content analysis of that company's reports and website. Moreover, I/we deviated from the schedule, changing the order in which issues were addressed depending on the context, and on the flow of the conversation.

The interviews began with introductions, and a brief description of the research. Interviewees were asked if it was OK to record the interview, and we discussed confidentiality issues.

General questions:

Name of company and of interviewee.

Job title of interviewee, and how long in that job.

Monitoring of gender equality in the workplace

When did you start to monitor gender equality issues in your workforce, and what led you to do this?

What's your main reason for monitoring now?

What systems do you have in place for this, nationally and globally?

Role of Opportunity Now/Government/other organizations in shaping your monitoring?

How did you decide key performance indicators for this work?

What kind of KPIs do you find most useful?

Internal reporting

How often is gender/diversity data collected?

Who is it reported to internally and how often?

How is it communicated?

After a brief description of my content analysis of company's reports, interviewees were asked:

Do you collect gender-disaggregated data on most of these workplace issues?

Drivers of action and reporting:

What are the main drivers of action on gender equality within the company?

What are the main drivers for external reporting on this issue?

How do you decide what information to report publicly on this issue, and key performance indicators to report?

Were you influenced by:

- The GRI and other international and national reporting guidance?
- Benchmarks?
- Other company's reports?
- Stakeholders, including staff, unions, NGOs, investors etc?
- Reporting in other countries?

Who do you see as your main audiences for this reporting?

Do you get feedback on your gender/diversity reporting, or requests for further information about this issue? If so from whom?

Specific reporting issues:

What do you think are the most important indicators to report externally in terms of progress on gender equality in the workplace, and why?

- Reporting on work-life balance and flexible work – why do/don't you report on this. How do you decide what to report on this issue?

- Reporting on equal pay: do you conduct an Equal Pay Review (EPR). Why do/don't you report on these?

Are you under any pressure to reveal whether you do an EPR, or other equal pay information (for example from government when tendering for public procurement contracts)?

Some companies report on their gender pay gap and what they are doing to address it. Do you think such reporting is a good idea?

- Bad news: What is your attitude to reporting bad news such as discrimination cases/tribunals?

- Governance: To what extent do you think it important to report management structures and procedures on gender /diversity as well as/ instead of performance data?

- Data on women members of minority groups/ other diversity groups by gender: why do/don't you report this data?

- Reporting on gender issues beyond the workplace – supply chain/suppliers, community impacts, consumers? Why do/don't you report on these issues?

Other company specific reporting questions

Reasons for not reporting in more detail

Why do you not report more detail about gender equality to the public domain?

Why not report all HCM data by gender?

Are there any costs/risks associated with public reporting on this issue?

Deciding where to report?

Which do you think are the most important medium for reporting on gender equality and why?

Reporting processes

Who decides what is to be reported externally?

What is the role of HR/Diversity/CSR/other departments in reporting processes?

Who do you consult about your reporting on gender issues (internally/externally)?

Impact of reporting on internal practice

Has external reporting affected the internal practice of your company on gender equality issues, and if so how?

Influence of Government legislation or guidance/requirement to report

Influence on internal practice?

Influence on reporting to the public?

Future reporting

Do you plan to report more detail on this issue in the future?

What might lead you to report more fully on gender issues?

Why not lead the way in terms of more extensive gender equality reporting?

Do you think public reporting on gender equality should be mandatory?

Are there any KPIs you think are missing from international reporting frameworks or ones you might report on in future?

APPENDIX 6: Schedule for semi-structured interviews with leaders in women's NGOs

Interviews were semi-structured, meaning that they were based on the interview schedule but that I also asked additional questions, and probed for further details as appropriate in the context of the interview. The details under each heading are there to remind me about different kinds of sub-questions that might elicit further comments from interviewees. I did not ask all of these questions in all interviews. However, I often asked additional questions specific to particular NGOs based on my reading of their websites, and of other material, during preparation for the interviews. Moreover, I deviated from the schedule, changing the order in which issues were addressed depending on the context, and on the flow of the conversation.

I began by introducing myself, and the research I was doing, and saying a little about the ICCSR. I also checked with the interviewee for permission to record the interview, and discussed confidentiality issues.

Can you tell me your job title and the role you play in the organization?

Your organisation

Please describe the core objectives/aims of your organisation.

What are the main issues the organization works on? (ref website)

What are the main strategies that you have traditionally/historically adopted to pursue your organization's agenda? (ref website)

Your engagement with private sector companies

In what ways do you engage with the private sector?

On what issues?

With what objectives? Short-term, long-term objectives of the engagement?

Motivations for engaging with private sector: When and why did you decide to begin engaging with the private sector? Why did you not engage with the private sector before?

Who/which departments within the organisation have been driving this direction for your work?

Did you have conflicts within the organisation about engaging more closely with the private sector? If so, what were these about?

How have companies reacted to your approach to them? Do you think their attitudes are changing towards NGOs/ gender issues?

Measures of success regarding private sector engagement?

What do you think companies hope to achieve through collaboration with you?

Forms of engagement: Companies/sectors chosen? Formal/informal dialogue?

Campaigning, advice and guidance, Partnerships?

Dialogue with one company/ group of companies?

Ongoing relationship with companies, or one off?

Issues: What issues do you address in your relationships with business (e.g. workplace, community, consumers, supply chain, other)?

What other issues might you raise with business in the future?

Key learning so far from your engagements with the private sector?

Accountability of the private sector for gender equality

What are your views on accountability of the private sector for gender equality issues?

How do you believe this agenda should best be addressed?

By whom should it be addressed?

What do you think the role of your organisation is in this process?

Are there other NGOs who you think are playing different roles in this regard?

Do you view yourselves as stakeholders of companies?

CSR

How do you understand the term CSR? How would you describe CSR?

What do you think of the field of CSR?

Is your organization involved in any CSR initiatives?

Why have women's orgs not engaged with this agenda very much?

Do you think CSR can contribute to the gender equality agenda? If so how/why?

Do you think CSR can contribute to your work?

Do you ever look at company/ CSR reports?

Findings from my research with companies

I gave a brief summary of my findings about corporate reporting, and about lack of pressure from NGOs relating to gender equality as described by company managers. I then asked interviewees what they thought about these findings, and how they might explain them.

I also asked: Do you think there might be specific training/learning/skills which might help your organization to engage with business and the CSR agenda?

Reflexivity

I gave a little more detail about the design of my research, and explained what type of organizations I was interviewing. I asked interviewees if they had any comments about the research design or about whom I should interview.

I also asked them what questions they would be asking companies if they were talking to them about gender equality.