

Louvain School of Management

The role of 'diversity' and 'disability' on the CSR agenda of MNCs

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List of initials

AA	Affirmative Action
CEO	Chief Executive Officer
CSR	Corporate Social Responsibility
CSR+D	European Network for Corporate Social Responsibility and Disability
D&I	Diversity & Inclusion
EEO	Equal Employment Opportunity
ERG	Employee Resource Group
ESG	Environmental, Social, Governance
EU	European Union
GRI	Global Reporting Initiative
HR	Human Resources
HRM	Human Resources Management
ILO	International Labour Organisation
MNCs	Multinational Corporations
OECD	Organisation for Economic Co-operation and Development
PWDs	People with disabilities
SDGs	Sustainable Development Goals
SRI	Socially Responsible Investments
UN	United Nations
UNCRPD	UN Convention on the Rights of Persons with Disabilities

Introduction

1. Context of the study

In recent years, international organisations and the scientific community have raised attention on the urgency to act on environmental, social and economic issues. They have also unveiled the impact and responsibility of multinational corporations (MNCs) on these issues. Accordingly, many economists militated for a broader view of the firm to take into account all stakeholders. These economists, such as Freeman, Porter or Elkington have also shown that doing good can also lead to a better economic performance. Taking into account this responsibility, more enterprises have started to realise the need to act socially and implement strategies linked to their Corporate Social Responsibility (CSR) (Lindgreen & Swaen, 2010). Besides, the pressures from investors and other stakeholders have pushed for more transparency – for instance, with financial performance indicators such as the Dow Jones Sustainability Index. These external pressures have encouraged companies to display their efforts in such initiatives.

CSR focuses on three dimensions, people, planet and profit. This thesis looks more particularly at the people topic where one important lever is to act for more social justice and equality. The main reference for this issue is the UN Guiding Principles on Business and Human Rights (2011) that has pushed for awareness of the responsibility of businesses on people, as well as addressing and assessing the impact they might have. One of these impacts is to make sure there is no discrimination regarding the access to employment. Accordingly, companies have been encouraged to start diversity programmes and report on such activities in their reports (Khan et al., 2018).

At the same time, we observe that specific attention to disability still remains rare in CSR reporting (Ball et al., 2005; Cordero et al., 2014; Antoniou, 2017). Studies also show that people with disabilities are the most disregarded minorities in terms of employment, leading to social exclusion (Khan et al., 2018). However, people with disabilities are universally recognised as equal members of society owning equal rights such as the right to employment (UNCPRD, 2006). Accordingly, companies should consider disabled people as part of their diversity policy and CSR agenda, equally to other members of society disregarding their gender, race, age or sexual orientation, for instance. Moreover, there are several reasons to believe that diversity

and disability are issues MNCs will want to address in the near future. For example, the potential of diversity for winning the competition for talents or the ageing of the workforce, which increases the number of people with impairments in the workplace.

2. Research questions and overview of the methodology

Accordingly, this thesis has as research goal to investigate the **“role of ‘diversity’ and ‘disability’ on the CSR agenda of MNCs”**. In other words, to understand, what are the efforts made by multinational corporations in diversity, and what is the importance given to disability employment more particularly, as well as how these efforts are communicated to all stakeholders. With this objective in mind, I designed six research questions (RQ) that could be answered through a mixed-method approach. I first used a quantitative content analysis method to understand the importance of this role, by analysing the reports of 81 MNCs. This will be followed by a zoom-in on the meanings given to disability thanks to a qualitative analysis of 10 interviews with experts and managers. The study was conducted in Belgium and therefore focuses more specifically on the situation in the country.

RQ to be answered through quantitative methods:

1. Do MNCs mention diversity & inclusion as a CSR issue in their reports?
2. Are disabled employees mentioned in these policies?
3. Is the commitment towards disability mentioned elsewhere in the reports?
4. Is there a positive evolution?

RQ to be answered through qualitative methods:

5. What are the challenges and key success factors for disability inclusion?
6. What are the possible improvements for the future?

3. Motivations

More broadly, the purpose of this thesis is motivated by scientific, managerial and societal contributions.

3.1. Scientific motivation

Scholars in the field and international organisations have expressed the need for recurrence in different national contexts and a more standardised approach of CSR performance. Therefore, by using the same quantitative approach as studies in the field, my ambition is to contribute to the scientific literature by bringing consistency and standardisation to a number of global indicators in CSR reporting. It also highlights the *systemic* pattern of the quantitative content analysis and shows evolution in the area.

3.2. Managerial motivation

Diversity management has proven to be a strategic tool on top of a human rights matter. The aim of this study is also to provide concrete managerial implications by sharing best practices of companies and keys to better manage diversity & disability in the workplace.

3.3. Societal motivation

The issues analysed in this research are challenges we will want to manage in the future for a better society. With this study, I intend to point out the barriers to the inclusion of people with disabilities as well as empower the success factors of this integration. I also give more credit to organisations such as the Global Reporting Initiative (GRI) that promotes universal guidelines for CSR reporting and foster the need for more transparency on social and environmental issues.

4. Structure of the study

This thesis provides a synthesis of all my findings and is structured in three chapters. The first part gives a comprehensive review of the literature on the subject. This section falls down as a waterfall where the concept of CSR and its origins are first described. We will then dive into the subject of diversity management as part of CSR which will lead to disability management and its current situation on the labour market.

After going over the secondary data, we will shift to the empirical part. Part two of this thesis is the quantitative analysis with the summary of my findings as well as the discussion of these results. The third part is the qualitative analysis of interviews. Finally, we will go through the final conclusions of this research thesis.

Part 1: Literature Review

1. Corporate Social Responsibility

1.1. The origins of Corporate Social Responsibility (CSR)

The liberal paradigm of business, as illustrated by economist Milton Friedman, shows a vision of the firm as responsible only towards shareholders' value maximisation. In its article for the New York Times (1970), provocingly titled "The social responsibility of business is to increase its profits", Milton Friedman leaves a controversial statement regarding corporate responsibility. His argument is threefold:

- 1) Only human beings have a moral responsibility for their actions;
- 2) Corporate manager's responsibility is to act solely in the interests of shareholders;
- 3) Social issues are the proper province of the state rather than corporate managers.

Consequently, many activists of the 'free market', led by Milton Friedman, opposed the idea of Corporate Social Responsibility. They were arguing that engaging in non-business 'social' problems was similar to stealing money from shareholders and that if they wanted to get involved in social projects, shareholders could decide to do it privately, by themselves (Freeman & Dmytriiev, 2017). Nevertheless, more recent studies have demonstrated that CSR generates a positive impact on the bottom line and that companies could initiate economic value by creating societal value (Porter and Kramer, 2011). Different tools exist for entrepreneurs to better manage this impact. For instance, John Elkington introduced in 1994 the concept of Triple Bottom Line, which is widely used as a measure of performance for environmental sustainability, social responsibility and economic viability (ISO 26000, n.d.). This way, Elkington joined to profit, the notions of people and planet on the business agenda. Another close concept to CSR is the Stakeholder Theory brought by R. Edward Freeman in 1984, offering a framework where the purpose of the company stands at the centre of business decisions.

Today, more companies understand that *"not only is doing good the right thing to do, but it also leads to doing better"* (Bhattacharya and Sen, 2004: p.9). *"As a result, CSR has moved from ideology to reality, and many consider it necessary for organisations to define their roles in*

society and apply social and ethical standards to their businesses” (Lindgreen and Swaen, 2010: p.1).

1.2. Definition of CSR

The concept of Corporate Social Responsibility has known evolutions and different meanings since the 1970s. Especially thanks to improvements made by international organisations such as the United Nations in 2002 and 2012 (ISO 26000, n.d.). Today, the concept is widely used by companies from all over the world, building policies and strategic objectives towards this responsibility. Therefore, it is necessary for companies to consider one common definition, as the subject has taken so much significance today. The International Organisation for Standardisations (ISO) has developed the following definition for its norm ISO 26000, providing guidance for organisations on social responsibility:

“Social Responsibility is the responsibility of an organisation for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that contributes to sustainable development, including health and the welfare of society ; takes into account the expectations of stakeholders ; is in compliance with applicable law and consistent with international norms of behaviour ; and is integrated throughout the organisation and practised in its relationships” (ISO 26000, 2010, update: 2016).¹

In this definition we understand the importance of stakeholders’ perspective and the aspect of well-being of society, as already mentioned earlier. It is also important to note the voluntary aspect of CSR, meaning that companies are expected to go beyond minimum legal requirements and commitments from collective agreements, in order to satisfy the social and environmental aspirations of their stakeholders (Jochaud & Fantoni-Quinton, 2017).

This definition is supported by the European Commission, which promotes and supports companies in this responsible business conduct, as part of the European Union Sustainable Development agenda and in line with EU citizens’ expectations. The EU insists, however, on the fact that it should be company-led and suggests different initiatives in line with the UN Sustainable Development Goals (SDGs) (European Commission, n.d.). Furthermore, there is

¹ Note: “ISO 26000 talks of ‘social responsibility’ and not ‘corporate social responsibility’ because its guidance is applicable to all types of organisations and not only to industry or private companies” (ISO 26000, 2016).

an expectation for the company to recognise the positive and negative impacts of its actions on the lives of citizens in the EU as well as the rest of the world. *“Not just in terms of the products and services they offer or the jobs and opportunities they create, but also in terms of working conditions, human rights, health, the environment, innovation, education and training.”* (European Commission, n.d.). In order to track these actions, the EU therefore expects companies to communicate about how they integrate these ethical concerns into their business strategy and operations.

1.3. CSR reporting

The pressures regarding sustainability from stakeholders such as the European Union and governments, employees or communities, have encouraged companies to integrate CSR into their strategic management and corporate governance. Therefore, just like the impacts of its decisions on the bottom line, companies will want to communicate about the impact on people and the planet. This constitutes the Triple Bottom Line, which is the tripartite pursuit of economic, ecological and social performance and constitute a tool to measure Corporate Social Responsibility (Reuter et al., 2010). Hence, CSR reporting constitutes a tool for companies to inform their stakeholders about their environmental and social objectives on top of their financial performance (Antoniou, 2017; Kanji and Chopra, 2010). These three elements also refer to ESG (Environmental, Social, Governance) which are factors used in Socially Responsible Investments (SRI) measuring the sustainability and future financial performance of an investment in a company (Dumas & Louche, 2015). In the last few years, SRI has taken a lot of importance in the financial sector, boosted by the establishment of reliable indexes from reputed ratings agencies such as the Dow Jones Sustainability Index or FTSE4Good Index. These agencies have pushed for more reliability on ESG disclosure and therefore CSR reporting (d'Argent, 2019).

The growing importance of CSR is therefore accompanied with a growing trend of mentions and disclosure of non-financial information in corporate reports (Antoniou, 2017). Particularly in the European Union following different directives (2014/95/EU and 2013/34/EU) published in 2014 stating that *“all large public-interest companies with more than 500 employees are required to include non-financial statements in their annual reports from 2018 onwards”* (European Commission, 2014; Antoniou, 2017). This includes, among others, relevant information regarding treatment of employees, respect of human rights and diversity (European

Commission, 2014). Although it is not mandatory in a majority of countries, there has been a rise in CSR reporting globally (Antoniou, 2017) due to a larger demand from internal and external stakeholders for more transparency regarding corporate responsibility. CSR reporting therefore also contributes to a better relationship with stakeholders by cultivating trust and shared value, as suggested by Freeman's Shared Value model.

As of today, several organisations have set up frameworks for CSR reporting such as the Global Reporting Initiative (GRI) in order to push for more standardisation in disclosure of environmental and social activities. The GRI is *“an international independent organisation that helps businesses, governments and other organisations understand and communicate the impact of business on critical sustainability issues such as climate change, human rights, corruption and many others”* (Global Reporting Initiative, n.d.). With its widely accepted framework, the Global Reporting Initiative guidelines have reached a significant use from multinationals in more than 90 countries. These guidelines, of which the last version is the G4 from 2013, were developed *“through a global multi-stakeholder process involving representatives from business, labor, civil society, and financial markets, as well as auditors and experts in various fields; and in close dialogue with regulators and governmental agencies in several countries.”* (Global Reporting Initiative, 2013: p.5). The GRI guidelines to CSR reporting require firms to tackle the following sections: Organisational profile, strategy, information regarding ethics and integrity, governance, stakeholder engagement as well as reporting practices (Global Reporting Initiative, 2019).

1.4. Different approaches to responsibility in MNCs

Once a company recognises its responsibility towards society, there are different approaches to address Corporate Social Responsibility (Nelson, 2001) and generate an impact on the Triple Bottom Line (Elkington, 1997). According to the theory of J. Nelson (2001), there are four different strategies to approach Corporate Social Responsibility. As it can be seen in Figure 1, these four strategies will vary according to two dimensions: the level of value creation for shareholders and for society. These strategies will qualify the nature of the initiatives taken in the firm.

The first way a company can approach CSR is through 'Charity'. In this case, the company recognises a relative impact on the planet & society and is willing to compensate by funding a

good cause without linking it to its business activity (Nelson, 2001). This way, the company can report externally on how it takes action to improve its Triple Bottom Line, on a pure goodwill intention. Although this will not add value to the business.

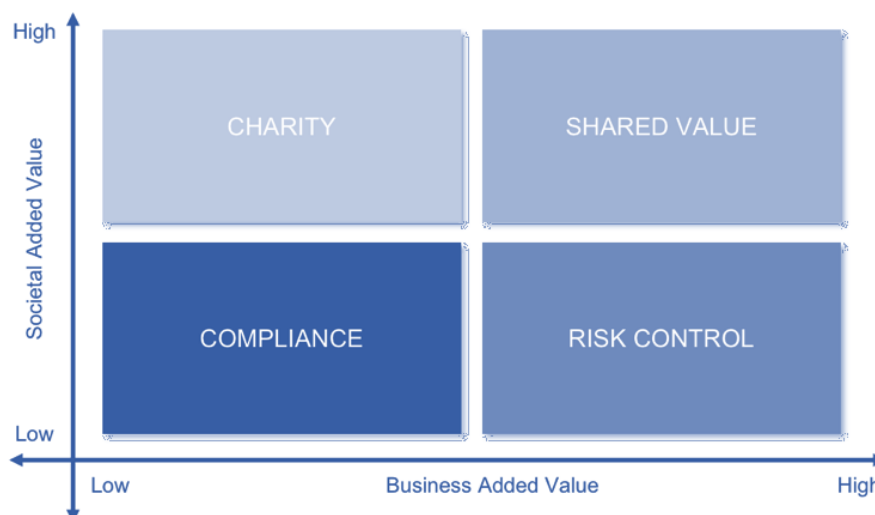


Figure 1: Approaches to creating shared value²

The second approach is responsibility through ‘Compliance’. Again, the company realises its actions may have a negative impact on the world and therefore tries to mitigate them to a certain level. With this approach, the company will try to reduce this negative impact to a level which is acceptable by the law, regulations and public opinion which is driven by the media. The company will put in place a sustainability policy and analyses the social and environmental issues of its value chain (Nelson, 2001).

The third approach is the one of ‘Control’. With this approach, companies try to avoid the negative impact that would affect the continuity of business and its ‘freedom to operate’ (Nelson, 2001). The difference with the previous approach is that in the compliance mindset, you reduce the impact you have on society to a certain level whereas the control approach is about insuring yourself against potentially damaging impacts on your own company. The company will therefore identify and focus on social and environmental risks affecting the ability

² Adapted from Nelson, J. (1998) Building competitiveness and Communities: How World Class Companies are creating shareholder value and societal value, IBLF in collaboration with the World Bank and UNDP; and Nelson, J. (2001) The Business of Peace: The private sector as a partner in conflict prevention and resolution, International Alert, Council on Economic Priorities and IBLF

to do business in the future. Examples of risks can be the reputational risks or the risk of limitation of a resource in the future.

The last approach is focusing on ‘Shared Value’. In this perspective, companies will put the shared-value creation with stakeholders at the centre of the strategic decisions, such as described by Freeman’s stakeholder approach (1984). Instead of trying to mitigate their impact, they will put in place business objectives on areas that have a positive impact on the business and stakeholders. It is about changing the purpose of the firm and focus on solving social and environmental pain points in local ecosystems (Nelson, 2001).

These different approaches can be used simultaneously by the same company and be part of different strategies. It can also be seen as a sort of evolution taken by firms in their path towards a Shared Value approach, which is the more genuine voluntary effort towards a more ethical business conduct and where all of these approaches are combined as they all contribute to the Triple Bottom Line.

Looking at the four strategies mentioned, we thus know that there are different approaches to CSR used by enterprises. It has been highlighted by Kuznetsova (2012: p.5) that “*some companies use CSR policies as just a supplement to their activities. Which is distinct from other firms that are more engaged and fully “incorporate CSR into organisational norms, values, policies and business processes. This approach makes CSR initiatives implemented into companies’ strategic goals and has the potential to change their corporate culture.”* However, this divergence will not be clearly distinct in CSR reporting as well as seeing what type of approach the company is using, which might raise some controversial issues. Indeed, it is difficult to understand the true meanings behind the discourses, making abstraction of greenwashing³ (Antoniou, 2017).

³Definition of greenwashing: “*Greenwashing refers to the practice of falsely promoting an organisation’s environmental efforts or spending more resources to promote the organisation as green than are spent to actually engage in environmentally sound practices. Thus, greenwashing is the dissemination of false or deceptive information regarding an organisation’s environmental strategies, goals, motivations, and actions.*” (Becker-Olsen & Potucek 2013)

2. Diversity as a CSR issue

We have seen that Corporate Social Responsibility is closely linked to stakeholder's theory as well as the Triple Bottom Line (People, Planet, Profit). Accordingly, the people dimension is a fundamental aspect of this responsibility. Concerning the people dimension of corporate responsibility, an important milestone was reached with the endorsement of the UN Guiding Principles on Business and Human Rights by the United Nations Human Rights Council (UNHRC) in 2011 (Cordero et al., 2014). *"The Guiding Principles have promoted convergence around the standards they set out, implying a key shift from a voluntary approach of CSR to the acknowledgement that enterprises have the responsibility to assess their impact on human rights and address the adverse impact they might have on them."* (Cordero et al., 2014: p.9). Furthermore, the Guiding Principles on Business and Human Rights says that all enterprises, regardless of their size or business context, must apply some standards. For instance, it says that *"enterprises should respect the human rights of individuals belonging to specific groups or populations that require particular attention"* (United Nations, 2011). As part of CSR, it is therefore the responsibility of the firm to assess their impact on human rights and address any negative impact (Cordero et al., 2014). It is also their responsibility to actively make sure these rights are respected within their organisation and the entire supply chain (Cordero et al, 2014; Kanji & Chopra, 2010).

To summarise, businesses have to respect the standards set by the Universal Declaration of Human Rights (1948) within their organisation. The latter states in its first 2 articles that *"all human beings are born free and equal in dignity and rights"*. It goes on with saying that *"everyone is entitled to all the rights and freedoms set forth in this Declaration, without distinction of any kind, such as race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status"*. It is followed by stating in Article 23 that *"everyone has the right to work [...]"*. Consequently, companies must remove all barriers to employment and make sure no one is discriminated to access employment. Also, firms must make sure that every employee has the same rights and opportunities, including equal pay. For this purpose, diversity management is an excellent approach.

2.1. Definitions of diversity & diversity management

Diversity management is consequently closely linked to the UN Guiding Principles on Business and Human Rights. To understand how it can be managed, it is important to understand the meaning of diversity. According to Green et al. (2002: p.1), *diversity is generally defined as acknowledging, understanding, accepting, valuing, and celebrating differences among people with respect to age, class, ethnicity, gender, physical and mental ability, race, sexual orientation, spiritual practice, and public assistance status.* Subsequently, *“Diversity management is a process intended to create and maintain a positive work environment where the similarities and differences of individuals are valued, so that all can reach their potential and maximise their contributions to an organisation’s strategic goals and objectives”* (Patrick & Kumar, 2012: p.1).

As described in the context of the Global Reporting Initiative guidelines, diversity is also an important component of CSR reporting, more specifically as part as the social dimension of Corporate Responsibility (Global Reporting Initiative, 2016). Moreover, disclosure regarding diversity and equal opportunity is a standard that companies are expected to address in accordance to the United Nations guidelines. Also, it encourages companies to act on the social systems within which it operates. Indeed, employment plays an important role in social inclusion and enabling people to participate equally to social life (Kuznetsova, 2012).

2.2. Diversity in the workplace

Diversity management find its origins in the United States in the 1960s, at a time of important racial and gender inequalities, following a number of protests against the white-male dominated work environments and a call for equal opportunities (Kelly & Dobbin, 1998). In 1964, an important milestone was reached with the signature of the Civil Rights Act by United States President L. Johnson outlawing discrimination. This was further reinforced with Equal Employment Opportunity (EEO) and Affirmative Action (AA) legislations later leading to what is called today ‘diversity management’ in American firms in the 90s. In Europe, the spread of diversity management first came from Anglo-Saxon multinationals, which were pioneers in this field (Diversity Charter Lëtzebuerg, n.d). It is only in the 2000 that European institutions began to develop directives to formalise solutions for policies, programmes or actions on diversity (Plancke & Ringelheim, 2010).

If diversity is considered as a human rights issue, it constitutes at the same time a strategic issue for firms (Williams, 2017). Indeed, there are several reasons for managers to consider diversity as an important personnel matter. In a society cradled by the fundamental principles of liberalism in the sense of Friedman, companies are driven by the idea that every decision in a company has to be profitable (to maximise shareholder's value). This is why economists have sought to build a "Business Case for diversity", looking at the implications on corporate performance. On the one hand, some authors who have studied HRM theories argue that workforce diversity causes negative effects on performance by impeding group functioning (Tsui et al., 1992; Skerry, 2002; Rothman et al., 2003). This is mainly affected by poor communication, more conflicts, lower social cohesion and lower trust, entailing lower cooperation. According to these views, diversity therefore engenders higher costs leading to lower performance. On the other hand, other authors were able to conclude that, on the contrary, diversity supported a positive growth in performance (Cox, 1993; Robinson & Dechant, 1997; Hong & Scott, 2001; Herring, 2009) According to these authors, once the company goes beyond the communication barriers and complexity, diverse groups perform better at problem solving, creating optimal collective solutions. Moreover, diversity also leads to more creativity and innovation.

Furthermore, Robinson & Dechant (1997) suggested that there were 3 business reasons for managing diversity. The first one is cost savings, the second argue that diversity helps companies win the competition for talents and the third reason brings forward the opportunities to drive business growth by leveraging the many facets of diversity. If we look more closely at each of these three reasons, we see that the first argument displays the positive effects on the bottom line in three ways. Firstly, companies with an inclusive culture will reveal lower personnel turnover rate as people find equal opportunities to grow and evolve regardless of their gender, ethnicity or abilities. Secondly, studies also show that there is a higher absenteeism rate in companies that do not manage well diversity. This is probably explained as people feel less valued and needed in their work environment. However, absenteeism also has a cost for companies which could also be mitigated by offering a better work-life balance. This first two points are also supported by authors such as Ball et al. (2005: p.100) saying that "*managing diversity effectively as a part of a comprehensive human resource management programme may reduce absenteeism and turnover and increase commitment to the organisation and general satisfaction levels*". Thirdly, with a well-managed culture of diversity goes the

diminution of lawsuits linked to discrimination and harassment (in the recruiting process as well as later during the career), accordingly, this was proven to have a positive impact on the bottom line as well, compared to companies with harmful culture.

The second argument built by Robinson & Dechant (1997), states that by hiring people from more diverse background and perspectives, companies could win the war for talents as companies race against each other, trying to hire the best people. Companies are competing globally and understand the importance of attracting, develop and retain the world's best talents to enhance more competitiveness in the global economy (Ball et al. 2005). The two authors, however, highlights the importance of retaining those people, which is another challenge, yet essential to win the competition for talents. This includes investing in mentoring programmes and counselling as it has been proven to increase efficiency and retention.

The third and last argument according to Robinson & Dechant (1997) is that diversity helps to stimulate growth for different reasons. First, it helps the company to better understand its current market as consumers are diverse and multiculturalism is more present everywhere. Also, diversity shows to increase creativity and innovation as people are more creative when they feel supported and people from different backgrounds will give new perspectives of the business. According to Johnson & Johnson, intolerance divides people and therefore creates barriers to innovative team-based environments (Ball et al., 2005). Of course, diverse people also produce a wider range of results, providing better problem-solving solutions. Diversity at the executive level also enhances wider perspectives and therefore leadership effectiveness. Lastly, it also brings cross-cultural knowledge valuable in building effective global relationships and reaching new markets (Robinson & Dechant, 1997).

Furthermore, to construct a business case for a comprehensive approach to diversity, companies should follow different steps such as described by Robinson & Dechant in 1997.

1. *Determining business needs* with consideration of the business strategy and *identify the highest leverage* business opportunities that require diversity.
2. *Identifying actions* required for each objective or need
3. Conducting *cost/benefit analysis* for the implementation of the actions
4. Developing *tracking mechanism* to assess progress and financial impact.

However, there is a significant complexity in tracking and measuring diversity and comparing entities on an international level. There are, for the time being, very poor national or international benchmark possibilities (Zannad et al., 2013). The challenges are, for instance, linked to the different national contexts or the difficulty of choosing the right indicator. Moreover, the choice of diversity indicators rarely follows the rules of art in terms of management dashboards (Zannad et al., 2013). Indeed, in their diversity policies, companies often translate poorly operational objectives. On the contrary they rather use vague terms such as “*the reduction of discrimination in hiring*” or “*the increase in the number of women in management positions*” (Zannad et al., 2013). For instance, regarding the subject of disability, some firms have attempted to obtain international figures from their HR department in different entities worldwide. They observed that there was no common law and although numbers can help, the basis of counting is not the same from one country to another and the definition of disability is not the same. Therefore, companies often find themselves in a dilemma position. They either have the choice to opt for international indicators based on the ‘lowest common denominator’ and whose universality is not validated. Or they decide to accept different indicators in each country, preventing any international comparison (Zannad et al., 2013).

Nonetheless, if managers are aware that diversity can be beneficial, there are still often more imperative business priorities. Indeed, as we have already seen and it is once again highlighted by Robinson & Dechant (1997), companies will prefer to invest in objectives that have a shorter and more tangible return. Nevertheless, as we have already seen previously, companies are subject to compliance and especially large companies are very sensitive to the legal environment as they are at high risk of facing lawsuits (Ball et al., 2005). So, there is also an attempt to protect themselves from legal and reputational pressures that will encourage them of managing diversity policies.

Since the 1960s, many scholars have studied diversity in the workplace as it grew in importance globally within firms. In accordance with United Nations Guidelines as well as national laws, companies are now obliged to follow standards and respect human rights in their activity. Besides, many companies take a step forward and voluntarily include diversity policies as part of their culture and realise the strategic tool it can be. Which is why we can wonder if since all of these considerations, there were some efforts made by large companies in terms of inclusion and diversity in the workplace. Even though there is still evidence of inequalities among minority groups, more companies start diversity programmes but tend to put more emphasis on

race, ethnicity, culture, gender and sometimes sexual orientation (Ball et al., 2005; Vandenberghe, 2015; Antoniou, 2017; Khan et al., 2018). However, on the contrary, research shows that disabled people have received only limited attention in scientific studies (Ball et al., 2005; Antoniou, 2017). There are also studies showing that disabled people are the most discriminated minority of the population (Khan et al., 2018). Moreover, with the aging of population (Williams, 2017), the number of people with impairments has increased by 5% since the 1970s (Khan et al., 2018), becoming an important disregarded part of the population.

3. Disability as part of diversity

We have seen the progress regarding diversity in general, which is clearly evolving as the discourses are changing. But we still see that disability is absent in those policies. However, people with disabilities are universally recognised as equal members of society owning equal rights such as right to employment (Antoniou, 2017). Accordingly, companies should consider disabled people as part of their diversity policy and CSR agenda, equally to other members of society disregarding their gender, race, age or sexual orientation.

In December 2006, the United Nations adopted the Convention of the Rights of Persons with disabilities (UNCRPD). The goal of this convention was to change attitudes and reaffirm that all people, including people with any type of disabilities, were entitled to enjoy the same rights and fundamental freedom as any other human being (United Nations, n.d.). This convention, raised their situation to a standard of civil rights, giving to people with disabilities more attention regarding basic civil rights under the *“protection of the human rights including the right to employment based on the values of equal treatment, accessibility and non-discrimination”* (Antoniou, 2017: p.21). *“According to this instrument, the rights of people with disabilities should be seen as a human right and integrated in CSR strategies of all enterprises”* (Cordero et al, 2014: p.9). Moreover, in this convention, article 27 states that *“States Parties recognise the right of persons with disabilities to work, on an equal basis with others; this includes the right to the opportunity to gain a living by work freely chosen or accepted in a labour market and work environment that is open, inclusive and accessible to persons with disabilities”* (Antoniou, 2017: p.21; Cordero et al, 2014: p.14).

3.1. Different definitions of disability

As already mentioned, internationally, there is no homogenous conceptualisation around disability across countries. Indeed, there is no common identification enabling a comparative instrumentalisation. In Europe, for instance, each country has its own laws and recognition, which makes it hard for companies to implement transnational HRM strategies (Zannad et al., 2013). Furthermore, the lack of a common definition has clearly been identified as one major obstacle to report on disability (Cordero et al., 2014). Accordingly, for this thesis, we will look at different definitions in order to clarify the scope of the subject.

The definition suggested by the United Nations in 2006, which is used as a common international reference, is based on the social model of disability and the Universal Declaration of Human Rights. It states that *“persons with disabilities include those who have long-term physical, mental, intellectual or sensory impairments which in interaction with various barriers may hinder their full and effective participation in society on an equal basis with others”* (UNCRPD, 2006). The European Union encourages to use this definition (Unia, n.d.).

To illustrate the diversity of perception among European countries, we can look at the following definitions. According to the Hungarian law for instance, the definition is based on the medical model of disability: *“A disabled person is someone who is not in significant or entirely possession of his sensory functions - in particular sight, hearing - motor or intellectual, or who is substantially restricted in his communication and who, as a result is permanently disadvantaged with regard to its active participation in the life of society”* (Falek, 2013). On the other hand, the Belgian Court borrows the definition from the European Court Judgment of Chacon Navas (2006) which considers that the notion of ‘handicap’ must be comprehended as *“any limitation resulting in particular from physical, mental or psychological attacks and hindering the participation of the person concerned in professional life”*. However, Belgium does not have a legislative definition present in the constitution as it is the case for Hungary or Germany and Spain for instance (Falek, 2013; Unia, n.d.). The country accepts quite a large definition of disability similarly to other countries such as the UK, Austria and Scandinavians countries. These latter consider that by imposing a definition of disability it consequently implies a ‘stigmatisation’ of disability (Falek, 2013). Since the Belgian law remain quite vague regarding the exact definition, we will consider the definition from the UNCRPD as a reference for this work.

Aside from the definition, there is also an importance regarding the terminology more specifically. It is important to note that there are different wordings that we can use to define people behind the disability, each interpreting different meaning to the term. Scholars and activists in the field are trying to work towards a social approach for disability, where we locate the disability in society rather than in the individual (Jammaers et al., 2017). This way, authors are using words that support this social explanation. On one side of the globe, mostly in the US and Canada where disability is placed as an issue of minority politics, the terms ‘people with disabilities’ or ‘individuals with impairments’ are used (Jammaers et al., 2016). This way, the emphasis is put on the people as a marginalised minority. In the UK, however, they use the term ‘disabled people’. *“This term highlights that it is society that disables and oppresses people with impairments, by preventing their access, integration and inclusion to all walks of life, making them disabled.”* (Jammaers et al, 2016: p.1382). Therefore, in this thesis, I have decided to use these terms, in order to remain coherent with the contemporary literature, working on a social model for disability.

3.2. Social Exclusion

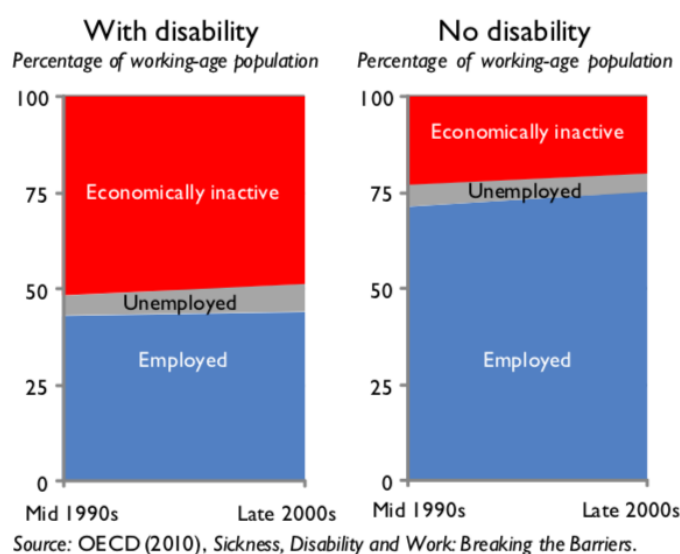


Figure 2 : Disability and the labour market

According to Kuznetsova (2012), employment plays a key role in social inclusion and help overcoming social isolation (Williams, 2017). Yet, people with disability are the most disregarded minorities in terms of employment. In the late 2000s, the OECD (2010) has studied that the employment rate of people with disability is around half of the employment rate for

people without disability (40% against 75%). The OECD report also shows very slow improvement since the mid 1990s (see Figure 2). As we can observe, there is a real issue of openness from the labour market and a need to reduce the gap (Jammaers, 2016). *"Thirty-seven percent of disabled people believe that firms will not hire them and PWDs (persons with disabilities) apply for 60% more jobs than nondisabled people."* (Khan et al., 2018: p.181).

Furthermore, disregarding the previously mentioned fact that disabled people are excluded from job opportunities, people with disabilities are often confined in low-skilled jobs (Jammaers, 2016; Antoniou, 2017). Types of jobs include part time or temporary work, administrative or repetitive tasks (Antoniou, 2017). This implies that disabled people have access to lower salaries and therefore lower participation in the country's economy and constant dependence besides the glass ceiling that prevent them from reaching higher positions.

3.3. Why is there discrimination against disabled people on the labour market?

Prevailing in our society, there are different paradigms that can explain the disadvantaged position of people with disabilities on the labour market. The first approach of the social-economic disadvantage of disabled people is the 'medical explanation'. The discourse behind this approach is to consider the biological deviation from the norm within an individual's mind or body as a reason for labour market exclusion (Kuznetsova, 2012; Jammaers, 2016). This theory grew with the development of medicine principles and knowledge of the human body and mind during the 18th century. People started to compare bodies and established a 'norm' for the human body. *"In this model, impairment is seen as 'any loss or abnormality of psychological, physiological, or anatomical structure or function' whereas disability is then 'any restriction or lack (resulting from an impairment) of ability to perform an activity in the manner or within the range considered normal for a human being'"* (Jammaers, 2016: p.6). The medical explanation is according to the same author, *"the most dominant way of thinking about disability today"* (Jammaers, 2016: p.6). This is explained by the fact that our society is convinced by 'scientific paradigms' and the 'authoritative discourses of medicalisation'. Here, disability is seen as a pathology and should be 'fixed' in order to be integrated into the labour market (Jammaers, 2016).

The second explanation is linked to the social barriers that prevent people with disabilities to access the labour market. This model is going against the individual conceptualisation of

disability, saying that it is the way in which the society is structured that disables people (Jammaers, 2016). The society is built in a way that prevents people with impairments from access and integration. These barriers, in the sense of this social context, have to be analysed on two levels: on the one hand, disability becomes a ‘political and societal’ issue representing the ‘macro level’. On the other hand, there are organisational paradigms that explain the barriers on a ‘meso level’ (Jammaers, 2016). To give further explanations on the macro-level, or societal level, several authors put forward the influence of neo-liberalism and capitalist economies on the able-bodied norms they have created. Indeed, policies and labour practices have developed economies turned towards productivity and efficiency dehumanising jobs with control and expectation of ‘normality’. Indeed, people with impairments are considered as not profitable as regarded to the interest of capital (Jammaers, 2016). Although we have seen earlier that society was turning to a more social model and policymakers have become aware of the emergency to address social barriers to inclusion, these initiatives remain rare and the use of quotas or wage subsidies is shy. Besides, another macro-level explanation is the existing barriers in education. Authors mention the unequal opportunities and segregation which leads to social exclusion later in organisational structures.

Parallely to the society level (macro), we therefore also have to consider the influence of organisational structures (meso level). This level is first characterised by corporate culture which is an essential enabler towards flexibility and openness regarding the inclusion of people with disabilities. Motivation towards the inclusion of people with disabilities often relies on managers that are not well informed or trained regarding the fact of working with people with disabilities (Jammaers, 2016). Besides corporate culture, we realise that organisations have built disabling environment, “*with expectations of work load and tasks, flexibility and behavior, based on able-bodied norms*” (Jammaers, 2016: p.10). For instance, job descriptions are often constructed on able-bodied norms, disabling and disadvantaging people with impairments. Moreover, physical environment is not always designed for an equal access, creating segregations and barriers to well-being and social inclusion.

The third explanation for the socio-economic disadvantage of disabled people is that they occupy a minority position within our society, “*which makes them devalued, stigmatized, discredited and discounted*” in many ways (Jammaers, 2016: p.11). This approach, comparably to the social model, looks at how society and their experience in society stigmatise their ability through cognitive processes. The different ways in which they are disadvantaged, according to

this view, are low expectations from others, constraining them in low-skilled jobs, but also the negative effect of granting as well as denial of reasonable accommodations on their experience at work, they are also disadvantaged through strained relationships and also develop self-limiting behaviours due to the internalisation of “*the negative perceptions conferred to them by others*” (Jammaers, 2016: p.12).

Finally, the fourth explanation regarding the disadvantaged position of PWD on the labour market is linked to our cultural model constructing disabling discourse practices (Jammaers, 2016). These negative discourses of disabled people are found on macro (societal) and meso (organisational) levels. In both cases, culture has constructed a binary, marking bodily and cognitive differences. With this cultural discourse, non-disabled are therefore considered as an ‘ideal’ or ‘normal’ worker, de facto considering ‘everything else as inferior’ (Jammaers, 2016). The studies about the cultural model explaining the disadvantaged position of disabled people, denounce among other things, the way disability is represented by media and policies on the societal level. Considered as ‘abnormal’ or ‘a burden for the welfare state’, these discourses are emphasised by neoliberal idioms that ‘accentuate people’s own responsibility to work’ (Jammaers, 2016). Regarding the organisational levels and the disabling discourse practices, authors denounce the devaluation of people’s skills, stigmatising them into negative discourses. And on rare occasion, when these people are valued, they are seen under a degrading ‘business case discourse’ where their assets are described as “*immobile, cheap and obedient laborers, ideal for boring repetitive jobs or noisy jobs*” (Jammaers, 2016: p.14).

3.4. Relations with models analysed for other minority groups

For each of these explanation models, there is a hegemonic power that exercises an oppression and disables people to participate equally in the economy. Comparably, different authors such as J. Acker (1992), Y. Benschop and H. Doorewaard (1998; 2012) have analysed similar processes in companies with the persistence of gendered subtext. One of the most influential works in the field is Joan Acker’s notion of the disembodied worker. In her work, Joan Acker studied the rules and codes that influence behaviours the workplace. Her analysis reveals that “*these rules and codes are based on the abstraction of the disembodied worker, an “ideal” worker that has neither a body, nor a gender. The characteristics of the abstract worker (for example, full time available, highly qualified, work oriented) are presented in the organisational texts as abstract and neutral. Implicitly, however, the characteristics of the*

disembodied worker correspond rather to the assumed characteristics of men workers than to those of women workers in day-to-day reality. Therefore, the notion of the abstract or “ideal” worker is an important manifestation of the functioning of the gender subtext in organisations” (Benschop & Doorewaard, 2012: p.227).

Accordingly, this idea of the disembodied worker is very accurate in the analysis of disadvantaging underlying discourses regarding disability in the workplace. Indeed, we have seen, for instance, the case of job descriptions that immediately exclude people with disabilities. Acker also describes gender segregation in the workplace through four interrelated arrangements. These are either structural, linked to corporate culture, the form of social interactions and identities. These arrangements are familiar with the different explanations above that constantly disadvantage the position of disabled people on the labour market.

Furthermore, Benschop & Doorewaard (1998; 2012) have supported Acker’s theories in their article about gendered subtext by discussing different underlying power-based processes systematically reproducing gender distinction. Some of these could also be applied to the case of disability as they make reference with the above-mentioned explanations. For instance, the authors describe an organisational setting where women in top functions take a ‘token position’ (in the sense of Kanter’s theory in 1977)⁴. In a majority environment, they act as ‘show pieces’ or representation of the minority. A subtle and ambiguous practice that by trying to adopt neutral-gender dominant perception, actually reinforces the distinction and inequalities as well as highlight their vulnerability (Benschop & Doorewaard, 1998). This type of arrangement is typically used in the case of disability. Although it may have good implications, it still highlights the difficulties that they have to reach equal opportunities instead of being part of the norm.

3.5. Ableism as the prevalent explanation

Going further on the social & cultural model explanation for the socio-economic disadvantage of people with disabilities, the concept of *ableism* has progressed in the past decade as a new lens to explain this marginalisation (Jammaers, 2016). Ableism was conceptualised by the

⁴ Tokenism: “The practice of making only a perfunctory or symbolic effort to do a particular thing, especially by recruiting a small number of people from underrepresented groups in order to give the appearance of sexual or racial equality within a workforce” (Oxford dictionary, n.d.)

Australian professor Fiona Campbell on the basis of the sexism and racism model. The concept then gained importance in the Anglo-Saxon literature (Parent, 2017). Ableism is defined as “*a network of beliefs, processes and practices that produces a particular kind of self and body (the corporeal standard) that is projected as the perfect, essential and fully human*” (Campbell, 2001 as cited in Jammaers, 2016: p.15).

Accordingly, ableism also constitutes a form of symbolic violence which constructs “*a collective understanding of disability as a diminished state of being human*” (Jammaers et al, 2016: p.1366). This construction constitutes a hegemonic power based on the discourses and perceptions on the ideal worker that are subtly present in our societal and organisational structures. The norm then created constantly disadvantage people with impairments in the context of employment.

To analyse the subtle use of negative perceptions, it is interesting to look at ‘the rules of the game’ in a company in order to see if there is an existence of ableism (Jammaers et al., 2019). These rules of the game can be seen in how the firm communicates about its culture and vision of its employee, for instance, in its slogan or job descriptions. Ableism will notably be most present in capitalist structures or in lean production systems. Moreover, the psychological processes are part of this discursive construction and it is interesting to observe the unconscious bias and stereotypes present (Jammaers et al., 2016).

4. Context in the European Union and Belgium

4.1. Europe

We have seen that on the international level, the United Nations has set up a convention on the Rights of Persons with Disabilities (UNCRPD). Besides, the European Union has developed a strategy for 2010-2020 to reinforce the convention of the United Nations in Europe. The European Commission highlights the ageing of the population among the Union. Over a third of people aged over 75 suffer from partial disabilities and more than 20% have severe disabilities (European Commission, 2010). It also emphasises the financial insecurity of disabled people which is estimated 70% higher than the average population. This is mostly due to the fact that they have a limited access to employment.

With these statistics in mind, the European 2010-2020 strategy aims at providing a framework in order to work together with the member states for a barrier-free Europe (European Commission, 2010). Since 2010, the strategy has given birth to different initiatives concentrated on 8 areas: accessibility, participation, equality, employment, education and training, social protection, health and external (international) actions. However, despite the great initiatives, the European Commission recognises in its Progress Report of 2017 that, after 5 years, the observation is that people with disabilities still remain constantly disadvantaged particularly in areas such as employment, education and social inclusion. Furthermore, according to a survey conducted by the European Commission, more enterprises in the North and West of the EU have developed strong diversity management. On the other hand, the EU witness an inferior trend in the South as well as with new EU member states (Antoniou, 2017).

Besides, there is also in Europe the European Network for Corporate Social Responsibility and Disability (CSR+D). Which is “*a European multi-stakeholder initiative that aims to raise awareness and promote the integration of disability into corporate social responsibility (CSR) and business agendas*” (European Network for Corporate Social Responsibility and Disability, 2012:3, cited by Antoniou, 2017: p.25). The European network CSR+D was created by the Fundación ONCE⁵ and promotes the idea that a large disclosure of diversity measures in CSR reports will have an impact on promoting social inclusion of people with disabilities (Antoniou, 2017). These two organisations have also worked together with the Global Reporting Initiative (GRI) to build guidelines for CSR reporting.

4.2. Belgium

Historically, the culture and policies in Belgium have reinforced the exclusion of disabled people in time, forcing these people to constantly overcome barriers for social inclusion (Jonet, 2020). And the figures talk from themselves: In terms of employment, Belgium is definitely not a good student. The rate of employment for this category is 35% compared to a European average of 40%. However, nearly half of the inactive disabled people think they are able to work (DiversiCom, 2018). Belgium is clearly underperforming compared to 20 countries that achieve better out of the 31 European countries in total. Countries like France, for instance,

⁵ Note: “*The main goal of Fundación ONCE for the Cooperation and Social Inclusion of People with Disabilities is to promote the quality of life of people with disabilities and their families, particularly focusing on the areas of training, employment and universal accessibility of environments, products and services*” (GRI & Fundación ONCE, 2019).

have implemented quotas for the employment of disabled people. In Belgium, however, the situation differs. In the public sector, there is a system of quotas implemented of around 3%, depending on the institutions (between 2 and 5%). However, these quotas are quite low, and the overall compliance is very small (around 1%), since it is not sanctioned if not respected (Samoy & Waterplas 2012). Private organisations on the other hand, have a complete freedom regarding this matter. But, according to Actiris, disability has to be considered as one of the components of diversity alongside with age, gender, culture, etc. (Jonet, 2020). Companies in Belgium are therefore encouraged to consider disability on the same basis of their diversity policies regarding other socio-demographic identity groups.

For instance, in a city like Brussels, the topic of cultural discrimination is significant as more than 1 worker out of 4 (27,4%) is non-Belgian (Lorent, 2019). Similarly, the battle for gender equality is well supported in the capital of Europe. These two subjects are a reality for everyone in a multicultural and modern environment. Just like ageing is a reality that concerns everyone and are therefore subjects that are nowadays tackled automatically in HR policies. On the contrary, the issue of disability is not spontaneously taken into account by managers. And yet, Belgian people are very sensitised with the subject as 15% of the working-age population is disabled and it touches one out of four families (Jonet, 2020). This means that it also potentially affects one out of four people in a company and these people would therefore be more familiar with the difficulties that people with disabilities face during their life and therefore the challenges that it requires to socially integrate them into society.

Moreover, as 80% of impairments occur in life (Jonet, 2020), it will potentially have more chances to occur during someone's career. Accordingly, this is a challenge all companies in Belgium have to face and manage. It is therefore crucial for all companies in Belgium to consider policies and develop the right responses to anticipate recruitment and dealing with impairments occurring during the life of their employees. Concerning the legal requirements in Belgium when a worker becomes disabled while working, the employer can benefit from a wage subsidy, however, there is "*no obligation to retain a subsidised worker for a certain period of time*" (Samoy & Waterplas, 2012: p.98), which disadvantage the worker in this case.

Although the subject of employment for disabled people has never been very high on the agenda of Belgian politics, they tried to implement national & regional policies in order to support integration. For instance, in 1963, the country launched the 'National Programme for the social

rehabilitation of the disabled'. Supported by a dedicated National Fund, the main purpose of this programme was to support integration of people with disabilities on the labour market through two types of measures. Through 'medical rehabilitation' on the one hand and, on the other hand, with the endorsement of 'active labour market policy measures'. The latter include trainings and placements, wage subsidies or employment in sheltered workshops. However, with time, instead of being an exception of last resort, sheltered workshops became the prevalent use of the total programme expenditures with more than two thirds (Samoy & Waterplas, 2012).

Today in Belgium, decisions regarding the employment of people with disabilities is a competency of regional government (Brussels-Capital, Flanders & Wallonia). Accordingly, different schemes were constructed by each of these legislations. There was not much change since the national programme was launched in the 1960s. But still, although it might slightly differ from one region to another, the main contributions made by the state can be classified in six categories (Co-valent, n.d.). It is important to note that for each of these examples, the person has to be recognised by the state as 'disabled'. Moreover, for each of these cases, there are some special conditions and some interventions cannot be combined with other contributions.

1. **Insertion premium:** compensation for the possible loss of productivity of a worker with a disability. This measure concerns both current workers and new employees. The employer can request for a percentage of the yield lost applied on the worker's remuneration. This wage subsidy is, however, capped at 60%. The presumed loss of production has to be re-evaluated generally every year. However, like Jammaers highlighted it in her research (2016), this intervention of the state goes along the hegemonic discourse of disability as lower productivity by creating a necessity of compensating or adjusting what is cast as outside the norm.
2. **Recruitment bonus:** this premium is offered to any employer that hire a worker with a disability for a temporary contract (maximum 3-month). This measure helps the employer to cover part of the employment cost.
3. **Subsidies for adapted workspace:** All employers are entitled to apply for an intervention on the cost of adaptation of the workstation and work environment.

4. **Integration premium:** When an enterprise welcomes a new worker with a disability and wishes to organise awareness or training programmes to inform other workers, the employer can request for an intervention on the cost of this training.
5. **Tutoring:** Another possibility that helps for the integration of people with disabilities in a work environment is for a colleague to help and guide this person. The employer can receive a financial assistance from the state for organising this mentorship.
6. **Intervention for travel expenses:** Lastly, employers can also ask for a financial compensation on the travel expenses

Next to these compensations, there are two other types of initiatives to help the integration of disabled people in a company and are particularly interesting for the employer: The **Professional Adaptation Contract** and the **discovery placement**. The purpose of the Professional Adaptation Contract is to promote the employment of people with disabilities by providing a period of mutual accommodation between the employer and the worker (Co-valent, n.d.). The adaptation period is concluded for a minimum of three months and maximum a year, but it can be renewed. The worker has the opportunity to undergo professional trainings in the field and the employer to train a new worker at a very low cost (1€/hour) as the person keeps its status and related allowances. The discovery placement is quite different as it is a small traineeship, free of charge from the employer, of up to twenty days supervised by a mentor in the company (Phare, 2019). It allows people with disabilities to learn and look at their social and professional integration capacities in adequacy with their professional project. These two initiatives will hopefully lead to a long-term contract with the employer.

We can say that “*over the past two decades, the Belgian social protection system has gradually evolved into a workfare system*” (Jammaers et al., 2016: p.1370). Meaning that people who receive subsidies and are able to work are strongly encouraged to work. So, people that were before excluded from being active on the labour market are now being encouraged to participate actively in society (Jammaers, 2016). This activation is the reflection of neoliberal policies and the way social security is built in Belgium heading to more individualisation. Activation is also supported by the different regional employment offices in Belgium (VDAB, Actiris, Forem). These institutions, working together with non-profit organisations, provide support for unemployed disabled job seekers through guidance and coaching in accordance with individual competencies (Jammaers, 2016; Jonet 2020). However, this activation also constitutes a major barrier to employment for people with disabilities in Belgium. Indeed, people with disabilities

are not assured with a safety net in case they lose their job. To further explain, in Belgium, inactive disabled people can receive allocations from the government based on the recognition of their impairment and the income of people in the household. This grant is not easy to obtain, and the process can last around a year (Hovine, 2012). Today, the situation in Belgium is that, if a person decides that he/she does no longer want to depend on these allocations and start working, the person does not have sufficient and absolute guarantee to recover these allowances (Jonet, 2020). Indeed, currently, if a disabled person loses his/her job after having worked for more than three months, he is obliged to go back through the procedure and reintroduce a new allowance request taking into account the new context (La libre, 2012). So, for these people, there is always a great concern to leave these allowances to jump in the professional adventure without being sure that it will work well (Jonet, 2020).

5. Disability in CSR reporting

5.1. The forgotten category

As we have seen previously in this paper, several authors have analysed the reasons of marginalisation of disabled people on the labour market (Kuznetsova, 2012; Jammaers, 2016). Parallely, Jammaers has also studied how people with disabilities take position and engage with ableist workplaces (2016; 2019). Others have demonstrated the business case for disability as part of diversity policies (Ball et al., 2005; Antoniou, 2017; Williams, 2017; Khan et al., 2018). Next to this, in the past two decades, many scholars have also looked at corporate reporting more precisely, seeking for evolutions. From most of these studies, the observation is unequivocal: too few multinationals are mentioning their engagement towards the rights of people with disabilities in their CSR reporting (Ball et al., 2005; Cordero et al., 2014; Kulkarni & Rodrigues, 2014; Antoniou, 2017). Others have observed recent encouraging trends regarding disability reporting (Kuznetsova, 2012; Heera et al., 2017). These, however, also highlight the poor results of employment initiatives. For instance, a majority of firms will state that they are an ‘equal opportunity employer’ or multinationals will usually have diversity & inclusion policy, however, it is difficult to make a difference between the compliance aspect and how it is integrated in reality (Kuznetsova, 2012). It is therefore interesting to look more into details the HR policies and the work environment.

For instance, in a study made by Cordero et al. (2014) on MNCs regarding disability in CSR reporting, they observed that many companies known to be very active in addressing disability did not mention the initiatives taken in their report. However, this study was made in 2014, when the GRI guidelines did not have any indicators on disability. It would be interesting to see if it had an influence since they now include it in the reports. According to Heera et al. (2017), there are two types of initiatives in which organisations are engaged, either through recruitment of disabled people or they develop it as part of CSR programmes. Nevertheless, these both leads to controversial concerns as we look more into details. Indeed, Khan et al. (2018: p.176) observed that in most cases, “*reports fail to provide a comprehensive (i.e. strategic) implementation plan for recruitment, promotion, and retention of PWDs employees*”. It further goes by saying that regarding the second approach, “*companies tend to retain a rather “commercial” posture on disability*”. Kuznetsova (2012), however, said that the success of CSR policies working on the inclusion of disabled people, will significantly depend on the sector of the firm. Moreover, according to a study made by R. Antoniou (2017) on diverse companies operating in the UK, the tertiary sector is performing better in terms of disabled people inclusion. This study also shows that better performances were reached by large companies such as MNCs in comparison to SMEs. However, this study still highlights the lack of mention from companies in general (close to 25% of all firms studied).

There is a multitude of reasons that were identified by scholars that partly explain the lack of mention of disability in CSR reporting. Still today, many companies hold an outdated vision of CSR which is associated to philanthropy rather than the human rights approach (Cordero et al., 2014). Besides, some companies have not yet integrated the idea of disability as a relevant issue in reporting. This is also linked to the fact that disability might not be a priority yet for the target audience of CSR reports (Antoniou, 2017). This might also be due to a lack of knowledge about how to manage disability in the workplace (Cordero et al., 2014; Antoniou, 2017). Authors also point out the lack of comprehensive and comparable frameworks on transnational level. Similarly, the absence of a common definition of disability has been clearly identified as an obstacle as already mentioned above. Additionally, the analysis made by Kuznetsova (2012) on several MNCs revealed that disability is mostly communicated in these large companies through norms and values. However, disability is totally missing in terms of recruitment strategies. According to the author, activities such as hiring, promoting, dismissing, are often dependent of the national context. Furthermore, Cordero et al. (2014), as well as Ball et al. (2015) also highlight the sensitivity of the subject. There is usually an importance of keeping

data on disability confidential for the protection of personal information. On top of this, disability and diversity in general are often a litigious topic for which companies are reluctant to communicate on.

5.2. Reinforce disclosure

Facing the undeniable fact that multinationals are engaging too little with disability policies, the Global Reporting Initiative decided in 2015 to take a step further by integrating disability standards for CSR reporting (Antoniou, 2017). To reinforce the disclosure of disability as part of corporate diversity policies, the Global Reporting Initiative has launched in partnership with Fundación ONCE guidelines dedicated to the rights of people with disabilities. This framework aims at guiding companies in the communication of their commitment and responsible actions. Besides, the guide was recently renewed in 2019 with consideration of the SDGs and new GRI standards. With this new version, the GRI intends to support companies in the way they report their contribution to the UN Sustainable Development Goals of which rights of people with disabilities is strongly integrated. Furthermore, Tim Mohin, Chief Executive of the GRI further express that *“it is GRI’s hope that this new version of the guide will support companies in meeting their responsibility to respect the rights of people with disabilities, and consider how to include them fully in the path to business success”* (GRI & Fundación ONCE, 2019: p.4).

As founder of the European Network for Corporate Social Responsibility and Disability (CSR+D), the Fundación ONCE argue that through a larger covering of disability issues in CSR reporting, companies would benefit from different aspects. First, the business case related with integrating people with disabilities into the labour market is strong, they are recognised as a source of talent, creativity and innovation (Antoniou, 2017). Moreover, reaching people with disabilities as consumers could be seen as a strong business opportunity, especially with the EU’s ageing population. Besides, employees are a reflection of consumers on the market and diversity therefore helps to better understand customers (Williams, 2017). Antoniou (2017: p.25) also argue that better disability management will help companies to *“achieve a greater engagement with organisations representing people with disabilities as key stakeholders to reinforce the mainstreaming of disability in company strategy, awareness of regulations and compliance with standards, and reporting of disability-related issues”*.

The Global Reporting Initiative mainly targets large companies such as multinationals and aims at standardising and increasing the use of CSR reporting through standards on different topics. Multinationals are a strategic choice and different authors supports this thought. Inclusive practices are more observed in MNCs (Kuznetsova, 2012; Williams, 2017). This is mainly due to the fact that they possess larger resources and are more impacted by CSR policies. According to Heera et al. (2017: p.32), *“large and successful organisations are more capable than other organisations in terms of hiring and of providing continued employment opportunities”*. Cordero et al. (2014: p.11) also said that *“MNEs are the principal drivers of globalisation and through their investment bring substantial benefits to the working and living conditions of millions of people worldwide. Thus, playing a vital role in promoting economic and social progress.”* Nevertheless, the authors highlight once again that diversity engagement could be reinforced through systemic data. Indeed, one of the major assets of managers in large transnational companies is their potential to diffuse and drive change in different national context. Disclosure on a multinational level is therefore a strong enabler for more impact on disability as part of diversity.

Williams (2017: p.207) adds that *“society and business are interlinked”* and accordingly, *“disability is not only a social issue, but it is also a corporate governance issue”*. Diversity should be fully integrated within the strategy in order to be successful. Moreover, to enforce the management of diversity, companies have to engage in a long-term culture change. Kuznetsova (2012: p.6) further say that *“if employment of persons with disabilities becomes a part of the company CSR, to be fully incorporated, a ‘culture of inclusion’ or a ‘disability supportive culture’ needs to be established. Addressing disability in organisational norms and values rather relates to non-discrimination, equality and human rights issues than diversity. Companies that address disabilities not only as HR policies, but also as customers and society orientation, are more capable of creating an inclusive work environment and corporate culture for employees with disabilities.”*

Part 2: Quantitative analysis of CSR reports

1. Methodology

1.1. Purpose of the quantitative analysis

In order to answer the first set of research questions (1, 2, 3 and 4) on the role of diversity and disability on the CSR agenda of multinationals, I believe that quantitative methods are the most suited. A quantitative analysis of the CSR initiatives of MNCs will help me paint a first overall picture of the importance of disability as a CSR concern. Following the example of previous studies on the topic (Ball et al., 2005; Kuznetsova, 2012; Cordero et al., 2014; Kulkarni & Rodrigues, 2014; Antoniou, 2017; Heera et al., 2017; Segovia-San-Juan et al., 2017; Williams, 2017; Khan et al., 2018), I will use CSR reports for this purpose.

The purpose of this quantitative analysis is also to work towards a more standardised approach of diversity-related CSR reporting. Organisations such as the Global Reporting Initiative have expressed the need for more global indicators in order to measure performance. In the case of diversity, I have also previously highlighted the difficulty of working with tracking methods in companies with global presence. Using the same indicators continuously in scientific research will help companies to implement these in their strategic agenda.

So, in the following quantitative analysis, I will provide answers to the first four sub-questions of the main research question. First, I want to know whether multinationals mention diversity & inclusion as a CSR issue in their report. Then, I will look if disabled employees are mentioned in these policies. Subsequently, I would like to know how important this commitment is. To do so, I will analyse where disability is mentioned elsewhere in the report, in employment policies, supplier procedures or social activities, for example. Moreover, we have seen that people with disabilities are constantly disabled by the social and physical environment they live in. We would like to see if companies are committed to reduce these barriers by adapting their sites, products and services to be more inclusive. Finally, thanks to these observations, I will be able to draw conclusions on the evolution of CSR disclosure by comparing similar studies.

1.2. Method

In order to answer the questions stated above, I have chosen to use the content analysis as quantitative research method. In social sciences, quantitative content analysis is a widely used tool for the analysis of textual, visual or audio messages (Locke & Seele, 2015). The method is defined by B. Berelson (1952: p.18) as follows: “*content analysis is a research technique for the objective, systematic, and quantitative description of the manifest content of communication.*” From this definition, it is important to emphasise the three principles of the method which aims at examining symbols of communication in an objective, systematic and quantitative manner (Locke & Seele, 2015). By following these principles, I will be able to measure variables and draw statistics by identifying patterns in large amounts of text and by classifying these statements of similar meanings under different themes (Heera et al., 2017).

This method of research is rooted in social sciences. It was first used by Weber in 1911 and later in political studies for the analysis of propaganda messages following the two great wars. It later started to be used in business studies especially in the last two decades when the method increasingly became accepted in scientific studies. Today, more researchers are using this method in the analysis of business ethics as its ‘liminal nature’ makes it appropriate to understand conducts and behaviours and reveal social business issues. Moreover, the emergence of Corporate Social Responsibility has implied an increasing trend in quantification for scientific studies purposes. Locke & Seele (2015) also highlighted that it has often been made through quantitative content analysis. Accordingly, as the goal of this thesis is to understand the role given to diversity and inclusion in CSR reporting, the use of this methodology seemed incredibly relevant in trying to interpret the importance given to this issue in their official communications.

Nevertheless, while this type of study induces a rich data collection, I identified that the method also comprises some drawbacks. These are important to highlight in order to understand all the limitations of this study. The first aspect is that as of today, human coding remains more performant to execute this method than software coding. Indeed, software coding does not allow to perceive some meanings of discourse such as humour, irony and quality of the message (Locke & Seele, 2015). Secondly, this aspect implies a second disadvantage which is the subjective interpretation of human coding. Besides, this particular study has been conducted by one assessor which could cause bias in analysis the content. Moreover, I have realised that this

method is a very long process, because human coding of such high amount of text is not time effective. Lastly, another negative aspect of content analysis is the difficulty of standardising the messages. Indeed, corporate communications often differ from one company to another and even inside the same company from one year to another (Locke & Seele, 2015). Also, companies do not all have sustainability reports. However, this is what organisations such as the GRI are trying to work towards by using universal indicators and guidelines.

1.3. Data collection

1.3.1. Design research model

In quantitative content analysis, the process of coding is essential. By pre-defining categories, it gives “*a set of instructions about what to look for in a text and then making the designated notation when that feature appears*” (Coe & Scacco, 2017: p.1). Also, in the intention of trying to cope with the difficulty of standardisation and subjective interpretation of content analysis, I constructed an unbiased coding grid which helped me to derive patterns in a systemic manner.

Accordingly, in order to use this research method, the preparation is an important step of the process. To gain a better understanding on how to use it, I looked at different sources. On the one hand, I looked at targeted literature on the subject of content analysis (Prasard, 2008; Locke & Seele, 2015; Coe & Scacco, 2017) as well as by exploring a course from the UCL faculty of communication about the content analysis method (Vanoost, 2020). On the other hand, in order to build a coherent coding grid and choose the right indicators, consistent with the current literature, I compared nine different reports made by scholars that, similarly to this study, analysed organisations and their mentions on disability in CSR reporting (Ball et al., 2005; Kuznetsova, 2012; Cordero et al., 2014; Kulkarni & Rodrigues, 2014; Antoniou, 2017; Heera et al., 2017; Segovia-San-Juan et al., 2017; Williams, 2017; Khan et al., 2018). Moreover, since the Global Reporting Initiative has become a universal reference in terms of CSR reporting, I also based the choice of the features on the GRI guidelines that establish the expectations in terms of diversity and disability reporting. Regarding reporting on disability matter, the GRI guidelines were built in collaboration with the European Network for Corporate Social Responsibility & Disability (CSR+D).

By using this approach, I ensure and emphasise the importance of contributing to the current literature on CSR reporting as it brings consistency and standardisation to the analysing scheme. Indeed, many authors from the previously mentioned studies have exposed the need for recurrence in future research by looking at other national contexts. Moreover, it has been the goal of organisations such as the GRI and CSR+D to develop specific CSR and disability indicators, which is why I needed to consider them in order to give credit to this initiative.

1.3.2. Issues analysed

Accordingly, the issues studied in the content analysis are therefore based on 24 indicators built according to the analysis of sub-mentioned sources (GRI, CSR+D and similar studies). The list of indicators can be seen in Appendix 1. These indicators aim at assessing whether diversity and disability have been integrated in different policies of the company. The topics where disability is expected to appear are: leadership & strategy, employment policies, data on employees, accessibility & customers, supply chain and social action (CSR+D, 2013; GRI & Fundación ONCE, 2019). The following chapter of this thesis therefore investigates how multinationals have addressed disability in each of these issues, I provide statistics and include some selected examples of MNCs with a citation coming from the report.

1.3.3. Sample

To collect the sample of this quantitative analysis, I have first searched for MNCs with offices in Belgium in different industries. A list of 90 multinationals was built. Out of these, only 81 had sustainability or annual reports available for download. The reports were first searched and downloaded from the GRI database⁶, as it is a global reference in CSR reporting. When the company was not present on the database or with no recent report from the last three years, the document was then uploaded from the firm's corporate website. Only 40 reports were directly retrieved from the GRI database, this means that not all reports are specifically CSR reports following the GRI guidelines. Although the other 41 reports are classic annual reports, this does not mean that the corporate citizenship was not tackled in the reports.

As mentioned, all reports collected were quite recent, ranging from 2017 to 2019. 3 reports were from 2017, 34 reports from 2018 and 44 from 2019. The multinationals were coming from

⁶ <https://database.globalreporting.org>

11 industries: Automobile, Banking, Consulting, Energy, Consumer Goods, Industry, Pharmaceuticals, Retail, Services, Technology and Telecom. A breakdown per industry can be seen below in Figure 3 as well as the geographic spread, according to the country of origin (Figure 4 and Table 2). More details regarding the firms analysed can be seen in Appendix 2.

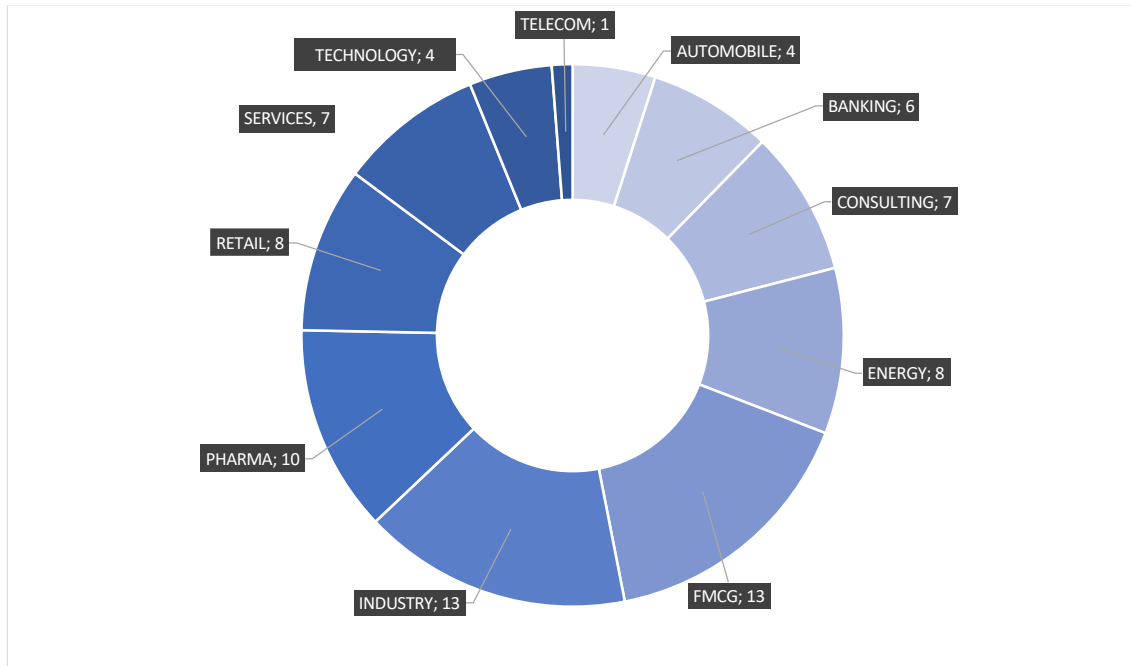


Figure 3: Industries of MNCS included in the sample

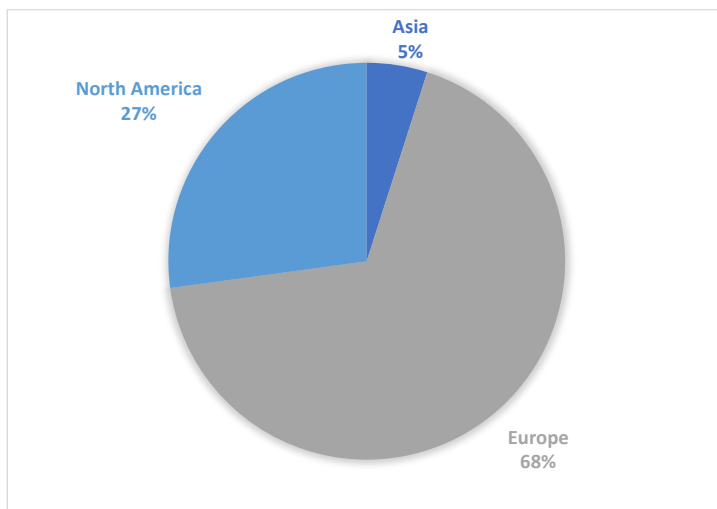


Figure 4: Continents of the HQs of MNCS included in the sample

Country of origin	Count
Belgium	8
China	1
France	16
Germany	8
Japan	3
Luxembourg	1
Netherlands	7
Norway	1
Sweden	2
Switzerland	6
UK	6
USA	22
Grand Total	81

Table 1: Countries of origin of MNCS included in the sample

2. Analysis of findings

In this chapter, I present the quantitative results of the content analysis for each indicator. Furthermore, I provide a summary of the main observations made from analysing the reports and by looking at the statistics. On top of this, I have selected a few examples to illustrate each indicator with specific quotes imported from the reports. The coding grid with the detailed analysis of the 24 indicators for each report can be seen in Appendix 3.

2.1. Leadership and Strategy

Beyond the Social Responsibility of the firm, Human Resource Management has become a strategic instrument to many businesses. Under this section, I analyse the general commitment of the company towards D&I and Disability looking at how high it is on the Strategic agenda of the firm. To do so, I looked at how multinationals addressed the two topics, as well as, the tone from the top. I also searched for the existence of a specific strategy and collaboration with organisations representing people with disabilities.

2.1.1. Commitment to diversity & inclusion within the sample

Table 2: Results of the question 'Is there a commitment to diversity & inclusion?'

Answer	In absolute number	In percentages
Yes	81	100%
No	0	0%

100% of enterprises analysed are showing a commitment to diversity & inclusion. This means that in all reports, there was a mention and/or a specific section dedicated to D&I. Often, with a more substantial focus on gender equality, especially regarding the top management. For example, in a large majority of reports, the gender distribution on executive positions was disclosed as well as specific actions removing barriers to promotion and programmes for the empowerment of women. Regarding the attention to other minorities, non-discrimination regarding ethnicity and sexual orientation were also often mentioned. In the reports, specific focus was generally on non-discrimination and equal opportunity in employment policies, which will be further analysed later in this report. An important number of firms, however, had D&I programmes, internal networks and activities put in place, which generally showed that the commitment was more than linked to a compliance effort only. Looking at this, we can

clearly say that multinationals are showing more efforts for diversity and inclusion in the workplace. This reaffirms the research made by other scholars on diversity in the last two decades, analysed in the first part of the thesis. As a reminder, they showed evidence of more companies starting D&I programmes with more emphasis regarding the groups mentioned above. Adversely, they also studied that disability was a forgotten category as part of D&I policies, which is what we will look at in the next section.

Examples

AB InBev: “Diversity and inclusion is a global priority for AB InBev’s Senior Leadership Team, as they are important enablers of the success of the company and its people. The company believes that its greatest strength is its diverse team of people and that its people deserve to feel comfortable being their authentic selves at work every day, regardless of gender, ethnicity, sexual orientation or other characteristics that make our colleagues unique. A diverse and inclusive workforce enables the company to better understand its equally diverse consumers and stakeholders.” (Annual Report 2019, p.169)

Nestlé: “A business thrives when it has a healthy, diverse and engaged workforce that reflects society. Cultural diversity makes businesses stronger, as it brings innovation and encourages different ways of thinking. We have a particular focus on gender balance and empowering women, while our new Nestlé Global Parental Support Policy extends gender-neutral support to primary and secondary caregivers.” (Progress Report 2019, p.24)

2.1.2. Commitment to people with disabilities within the sample

This indicator aims at identifying the level of commitment towards people with disabilities within the organisation. If there is no mention of disability⁷ at all in the report, I considered the lowest level of commitment. At the middle level, disability is occasionally mentioned in the report with no further attention to the employment of people with disabilities. It is then mentioned in different sections, most commonly in non-discrimination, diversity & inclusion or charity. Finally, if the report addresses disability with a specific section dedicated to the employment of people with disabilities, I considered the highest level of commitment (‘specific commitment on disability’).

⁷ Note: Or other keywords such as people with disabilities, disabled, differently able(d), impaired, hearing disorder, etc.

Table 3: Result of the question 'Is there a commitment to disability?'

Answer	In absolute number	In percentages
Disability is not mentioned	22	27%
Disability is only mentioned under non-discrimination, diversity, inclusion	28	35%
Specific commitment to disability	31	38%

38% of companies showed a specific commitment to disability. This means that they have a dedicated section of the report supporting the employment of people with disabilities and explaining the actions put in place for this purpose. It is interesting to note that more than half of those reports (18) did not come from the GRI database. This shows that some enterprises without a reporting requirement on disability such as with the GRI, still consider addressing disability meaningfully.

Furthermore, there are 35% of enterprises showing commitment to disability to a smaller degree. In this case, disability is still considered as a relevant topic, although specific actions on employment are not elaborated in the report. One thing I noted during the analysis is that many companies that have received awards do not mention their efforts in the reports. Still, a significant number of companies, more than a quarter, did not show any commitment towards disability in general.

Examples

L'Oréal: "The Company is committed to supporting Diversity and Inclusion and its achievements are widely recognised. The Group has set itself three targets in order to continue to make progress in this area: ensuring gender equality at all levels of the Company; recruiting more people with disabilities; reinforcing cultural and social diversity." (Annual Financial Report – Integrated Report Corporate and Social Responsibility, 2017, p.153)

Decathlon: "Decathlon seeks to promote and support employment opportunities for people with disabilities.

Our network of QVT⁸ specialists is helping Decathlon improve working conditions for our teammates. These 316 specialists are the liaisons for our disability policy, which focuses on four areas: employment and training, hiring practices, job retention and using disability-friendly work centres." (Declaration of extra-financial performance, 2018, p.13)

Accenture: "Our focus on enablement means we welcome people with different abilities. We provide access to technology and people-centric programmes that allow persons with disabilities to achieve success

⁸ QVT: Quality of Life at Work

in a barrier free workplace. These include using accommodation programmes, have raised our artificial intelligence (AI) to create applications that improve accessibility for people with hearing- or sight related disabilities. These efforts, which include public advocacy and the expansion of our internal visibility among clients, candidates and third-party partner organisations”. (Corporate Citizenship Report, 2019, p.37)

2.1.3. Endorsement for disability from the top

The tone at the top is the voice of the leaders that set the guiding values of an organisation. It voices the shared values. It is an important enabler for ethical conduct and encourages a certain attitude. Often, a company report contains an introduction with a message from the CEO or President. It usually consists of a review of the results for the reporting period regarding the corporate objectives as well as main targets for the next period. The message is addressed to the investors or any stakeholders interested in reading the report. Under this indicator, I looked at the message communicated by the leaders of the company in the report, I observed if the commitment regarding disability or diversity has been endorsed by the top management.

Table 4: Result of the question ‘has the commitment been endorsed by the top management?’

Answer	In absolute number	In percentages
Commitment to disability	2	3%
Only mentions diversity & inclusion or other socio-demographic identity groups	30	37%
No mention	49	60%

In the first indicator, I observed that 100% of the organisations showed a commitment to diversity & inclusion. However, for less than half of them, the commitment was communicated directly from the top. Only two organisations, Accenture and Sonova mention disability as part of a message from the CEO and/or President of the Board of Directors. The other 30, however, mention a commitment for diversity & inclusion in this statement about the objectives of the organisation. In this case, specific mention to

Example

Julie Sweet, CEO of Accenture: “Creating a barrier-free workplace. We have established an Accessibility Center of Excellence and a new Adjustment Request Tool to proactively address the assistive technology and equipment needs of our people with disabilities and enable them to succeed. Our goal is to increase our workplace accessibility to 100%. By the end of 2019, we reached 95%.” (Corporate Citizenship Report, 2019, p.4)

socio-demographic identity groups was not always mentioned. In the other 60%, neither diversity nor disability were mentioned as primary objectives relevant to communicate directly to stakeholders from the top management.

2.1.4. National regulations and international conventions

This indicator tracked whether organisations were referring to national or international anti-discrimination regulations regarding diversity and disability. I looked at mentions with charters, standards, regulations or conventions, local or international, such as the UN Convention on the Rights of Persons with Disabilities (UNCRPD) or the International Labour Organisation (ILO) charter on Global Business and Disability Network. This indicator could also mean that companies justify their commitment as an obligation to relate to these regulations which implies them to take initiatives.

Table 5: Result of the question 'does the report mention national or international regulations regarding employment?'

Answer	In absolute number	In percentages
None	41	51%
On diversity (specific or non-specific towards a socio-demographic identity groups)	32	40%
Only with regard to disability-specific regulation	0	0%
On both (diversity and disability)	8	10%

Only half of the firms mentioned national or international charters regarding diversity somewhere in the reports, with only 10% mentioning specifically legislations on disability employment. When national legislations are mentioned, it is generally applicable in the country of origin. For example, American companies mention the Americans with Disabilities Act and French companies mention the French Social Security Code or the UNEA charter (The French National Union of Adapted Enterprises). Out of the 8 companies that mention a legislation on disability, 6 of them are French and 2 Americans. Accordingly, I observed no mention of local Belgian laws.

I also noted that the Universal Declaration of Human Rights were largely mentioned in terms of employment, however, sometimes not specifically addressing disability or diversity & inclusion. In these cases, the organisations mention controlling decent work within their supply chain, mostly regarding their policies with suppliers. Therefore, in these cases, I did not take

into account the reference if no specific mention of disability, although equal rights for people with disabilities are part of human rights.

Examples

L'Oréal: “Since 2016, L'Oréal has been one of the companies that has signed the Global Business and Disability Network charter of the ILO (International Labour Organisation) aimed at promoting and including people with disabilities in companies.” (Annual Financial Report – Integrated Report Corporate and Social Responsibility, 2017, p.155) EDF: “(...) in 2017 the EDF group Chairman signed the International Labour Organisation's	“Business & Disability” Charter, in order to implement and share the actions of the Charter's 10 principles with all of the Group's entities, and demonstrate the Group's commitment to the issue since 1989.” (Reference Document, 2018, p.203) Procter & Gamble: “At P&G, we value diversity, including disability diversity, that's why 38 years ago we founded the People with Disabilities (PWD) Network aligned with the U.S. enactment of the Americans with Disabilities Act.” (Citizenship Report, 2019, p.88)
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2.1.5. Specific disability-inclusion programme

Out of the 31 companies that made a specific commitment to disability, 28 mentioned having a specific programme for inclusion in place, as it can be seen in *table 6* below. The fact that the companies implement a real strategic plan implies reinforcement of their commitment. This indicator tracks if the companies are more active than passive regarding the inclusion of people with disabilities. Active meaning that the commitment goes beyond awareness of inclusion, by actually putting in place actions to hire more people and become more inclusive. Another interesting point is to look at the monitoring mechanisms linked to this strategy. It can be seen in *table 7* that only half of the firms with specific programmes included evaluation mechanisms or quantitative tracking of the targets to measure their progress regarding disability inclusion. However, it is true that measuring and tracking diversity is extremely complex, as seen in the literature review.

Table 6: Result of the question 'Is there a description of a strategy or action plan for the reporting period to implement the commitment?'

Answer	In absolute number	In percentages
Yes	28	35%
No	53	65%

Table 7: Result of the question 'Does the strategy include monitoring and evaluation mechanisms?'

Answer	In absolute number	In percentages
Yes	14	50%
No	14	50%

Examples

IBM: “Neurodiversity is an emerging aspect of our persons with disabilities (PwD) programmes, because neurodiverse IBMers can offer different perspectives valuable to product development and client service. Working with non-profit agency Specialisterne, we launched the IBM IGNITE employment programme in the U.S. and through it have hired six IBMers with Autism Spectrum Disorder (ASD). We are expanding the initiative to Australia, Argentina, Brazil and Canada in 2019, with the goal of creating 300 jobs for individuals with ASD by 2020. Also in 2018, we launched People with DisABILITIES education to challenge preconceptions about PwD and help managers and employees be “disability confident” while advocating for a more inclusive workplace.” (Corporate responsibility report, 2018, p.34)

Unilever: “Becoming a more attractive workplace to people with disabilities is another priority. We’re focusing on building accessibility and breaking down barriers in this area, as well as on creating an inclusive culture. To show our commitment, we’ve set ourselves a target for people with disabilities to represent 5% of our workforce by 2025.” (Annual Report and Accounts, 2019, p.20)

LVMH: “Particularly concerned with attracting the best candidates regardless of disability, the LVMH group is deploying numerous initiatives aimed at selecting and training people with disabilities, and integrating them into its teams under the best possible conditions. Created in 2007, the Mission Handicap steers the Group's approach in this area, relying on a network of 40 disability correspondents in Homes.” (Translated from French, Document de référence, 2018, p.91)

2.1.6. Organisations representing people with disabilities

This indicator tracks if the report mentions organisations representing people with disabilities. In case there is a specific programme in place, the company could also mention if these organisations have taken part in the elaboration of an action plan. For instance, the collaboration could be made for employment, or help with adjustments and administrative tasks or to

understand the needs of disabled candidates. For example, the company BP is working with disability consultant ‘MyPlus’ for this purpose. Other firms, such as Total are also working with universities to train future managers to become familiar with managing people with disabilities. In *table 8* below, it can be seen that 21% of the companies mentioned a partnership with such organisations. This number represents half of the firms that have implemented a specific programme. This might suggest that companies addressing disability actively in the firm are valuing the partnerships with organisations to implement their action plans.

Table 8: Result of the question ‘Does the report mention organisations representing people with disabilities?’

Answer	In absolute number	In percentages
Yes	17	21%
No	64	79%

Examples

Decathlon: “In 2018 Decathlon formed a partnership with the French Handisport Federation to promote employment for people with disabilities. Through this partnership, employees learn about disability through sport and they are put in contact with candidates with sporting experience during hiring.” (Declaration of extra-financial performance, 2018, p.13)

LVMH: “The Group has entered into several partnership agreements with AGEFIPH (the latest in 2014-2016), a benchmark partner in France on the subject of the employment of people with disabilities. Certain ‘Maisons’ have also concluded or renewed their own agreements with AGEFIPH, notably Sephora in 2017, and Maisons Hennessy, Christian Dior Couture and Parfums Christian Dior.” (Translated from French, Document de référence, 2018, p.91).

2.2. Employment policies

Below, the commitment for disability and diversity is further analysed in 8 different Human Resources areas. For each of these categories, I analysed if the principle of discrimination or equal opportunity is mentioned. Furthermore, I also looked at mention of disability specifically in these policies and if the report describes what the measures taken consist of.

Table 9: Employment policies – disability, equal opportunity and non-discrimination

Employment policies	Is the principle of non-discrimination or equal opportunity mentioned in these policies and procedures?				Is the issue regarding disability specifically included in these policies and procedures?				Does the report describe what the measures taken consist of?			
	yes		no		yes		no		yes		no	
Employment & Human resources	72	89%	9	11%	49	60%	32	40%	4	5%	77	95%
Recruitment and Selection policies	60	74%	21	26%	32	40%	49	60%	6	7%	75	93%
Training	47	58%	34	42%	25	31%	56	69%	1	1%	80	99%
Promotion	38	47%	43	53%	16	20%	65	80%	1	1%	80	99%
Health and Safety	34	42%	47	58%	16	20%	65	80%	3	4%	78	96%
Adaptation of jobs					18	22%	63	78%	10	12%	71	88%
job retention					17	21%	64	79%	6	7%	75	93%
specific procedures to address claims	27	33%	54	67%	6	7%	75	93%	2	2%	79	98%
awareness raising	61	75%	20	25%	26	32%	55	68%	8	10%	73	90%

Generally, we observe that non-discrimination and equal opportunity principles are quite often addressed, with nearly 90% of firms mentioning these principles in general employment and Human Resources policies. It stays quite significant when we look at recruitment and selection processes as well as promotion and awareness, where it is addressed by 75% of firms. However, it diminishes slightly with more specific policies such as trainings, promotion and health & safety. Furthermore, the least addressed topic was mentions of specific procedures to address claims related to discrimination or harassment, with only one third of the 81 firms mentioning it in their reports.

Regarding specific mentions for disability in these employment policies, it is generally less addressed compared to the first topic. Although often mentioned as part of non-discrimination principles recruitment, selection and development along with gender, culture, ethnicity, sexual orientation, age, etc. Awareness for instance is an essential process to promote a more inclusive workplace. However, only 32% of the firms mentioned having promotion events or specific trainings on the subject of disability. Furthermore, organisations rarely provide more information on what the measures taken consist of, by providing examples or describe in detail the initiatives. Below, can be seen different selected examples in each of the categories, providing relevant examples of how policies are managed regarding disability.

Examples

Employment & Human Resources

Unilever: “Equal Opportunities and Diversity: Consistent with our Code of Business Principles, Unilever aims to ensure that applications for employment from everyone are given full and fair consideration and that everyone is given access to training, development and career opportunities. Every effort is made to retrain and support employees who become disabled while working within the Group.” (Annual Report and Accounts, 2019, p.56)

DHL: We are committed to respecting human rights, to equal-opportunity recruitment and employment, and to promoting health and safety in the workplace. Our Diversity and Inclusion Statement also clearly spells out our position. For us, “diversity” includes all differences that make us unique as individuals; this extends beyond gender, national or ethnic origin, religion, age, sexual orientation and identity, disability or any other characteristic protected under law.” (Sustainability Report, 2019, p.28)

Recruitment & Selection

L’Oréal: “L’Oréal promotes the recruitment of people with disabilities in all countries, whether or not there is a legal obligation; In India, the Group has launched R.I.D.E (Recruitment Initiative for Disabled Enablement), an initiative facilitating support for new employees with disabilities”. (Annual Financial Report – Integrated Report Corporate and Social Responsibility, 2017, p.155)

Training & Promotion

UPS: (...) “the Transitional Learning Center (TLC), a cooperative effort between UPS and the Louisville-based Coalition for Workforce Diversity. The programme is designed for people with a range of disabilities including Down syndrome, autism, and visual and hearing losses. (...) In groups of six or fewer, participants undergo two weeks of classroom and hands-on training covering UPS-specific methods and procedures, in addition to soft skills like teamwork and stress management. They are encouraged to try several different operational jobs to determine the best fit. (Corporate sustainability progress report, 2018, p.23)

SportsDirect: “The Group endeavours to meet its responsibilities towards the training and employment of disabled people, and to ensure that training, career development and promotion opportunities are available to all.” (Annual Report, 2019, p.50)

DEME: “Diversity & Opportunity: This theme promotes inclusive working environments where everyone has the same opportunities for promotion and training regardless of their gender, age, religion, sexual orientation, nationality, culture, political conviction, mental or physical ability.” (Sustainability Report, 2018, p.24)

PageGroup: “The Group continues to give full and fair consideration to applications for employment made by disabled persons, having regard to their respective aptitudes and abilities. The Group’s employment policy includes, where practicable, the continued employment of those who may become disabled during their employment and the provision of training and career development and promotion, where appropriate.” (Annual Report, 2019, p.96)

Health & Security

Accenture: “(...) we have updated several of our processes and technologies to align with international standards. These include global processes for the safety and security of persons with disabilities.” (Corporate Citizenship Report, 2019, p.43)

Adaptation of jobs

L’Oréal: “one of the objectives of the Disability & Inclusion policy is to enable any employee with a documented disability to keep his/her position by making adjustments to the workplace if necessary, and to allow the employee to develop his/her skills and evolve in the Company; In China, L’Oréal and JD.com, the Company specialised in e-commerce, have created “Inclusive Beauty”, a training programme to provide people with disabilities with the skills required for online sales.” (Annual Financial Report – Integrated Report Corporate and Social Responsibility, 2017, p.155)

Job retention

SportsDirect: “The Group makes every effort to provide continuity of employment when our people become disabled. Attempts are made in every circumstance to provide employment, whether this involves adapting the current job role and remaining in the same job, or moving to a more appropriate job role. Job retraining and job adaptation are just two examples of how the Group works in the interests of its workforce to promote equal opportunities in order that an individual’s employment within the Group may continue.” (Annual Report, 2019, p.50)

LVMH: “Devices to improve the ergonomics of workstations are deployed and the workstations are

designed to meet the needs of employees. The Group pays particular attention to the working conditions of employees aged over 50, or with disabilities, in order to allow everyone to continue their professional activity in good conditions. This results in the installation of devices improving the ergonomics of work stations, and preventing arduousness, in particular with regard to the positions most exposed to physical or mental constraints in workshops and on production sites. With regard to employees declaring a disability, the Houses offer job-keeping solutions on a case-by-case basis, through job accommodations or support towards a change of activity.” (Translated from French, Document de référence, 2018, p.94)

Specific procedures to address claims

McKinsey: “Our Discrimination and Harassment Policy makes clear our expectation that all firm members must be able to work in an environment free from harassment and discrimination. (...) The policy strongly encourages reporting of all incidents of discrimination, harassment, or retaliation, regardless of the offender’s identity or position, with clearly designated reporting channels.” (Social Responsibility Report, 2018, p.54)

Orange: Combating discrimination is also included in the company collective agreement for the employment and integration of people with disabilities, signed in June 2017. Within the scope of that agreement, a great many actions were taken to make combating discrimination a high priority, such as: (...); providing the whistleblowing service Allodiscrim (external to Orange) to employees and external recruitment candidates to report and deal with

any situation of discrimination, and processing of any Group Diversity department.” (Universal Registration Document, 2019, p.315)

Awareness

Carrefour: “Conscious to move the lines and change the look on disability, Carrefour supports and participates in several disability awareness events or the inclusion of difference within teams. Again this year, Carrefour took an active part in the European Week for the employment of people with disabilities, organized for 22 years by the Association for the Social and Professional Integration of People with Disabilities (ADAPT).” (Translated from French, Document de référence, 2018, p.104)

Orange: “(...) this year, to mark the International Day of Disabled Persons, Orange launched a call for testimonials from its employees, at global level. The purpose of this internal campaign is to change people’s views of disability, give employees the chance to speak, and highlight the commitment of the Group and its employees to the inclusion of people with disabilities.” (Universal Registration Document, 2019, p.315)

L'Oréal: “internal communication and training are closely related to the success of L'Oréal's Disability & Inclusion policy with the main objective being to raise the awareness of employees about the integration of employees with disabilities.” (Annual Financial Report – Integrated Report Corporate and Social Responsibility, 2017, p.155)

AGC: “As preventative measures for mental problems, training regarding mental healthcare in the workplace for managers—who play a vital role in the mental healthcare of employees—is implemented along with training that provides the necessary knowledge and information so that employees can deepen their understanding of mental healthcare, in order to encourage independent mental health management.” (Sustainability Data book, 2019, p.42)

2.3. Data on employment rate of people with disabilities

These two indicators look at how companies communicate on one hand the total number of workers with disabilities in the company and, on the other hand, the share they represent among all the workers. It specifies if the organisations have shared information in a consolidated manner, meaning that companies disclose a global number merging all subsidiaries, only for some countries, or if it lists the data respectively for each subsidiary.

Table 10: Data on employment

Data on employment	Reports that mention the total number of employees with disabilities		Reports that mention the percentage of employees with disabilities in the enterprise or group	
	In absolute number	In percentages	In absolute number	In percentages
No information	63	78%	65	80%
Consolidated	7	9%	6	7%
Info for some countries	10	12%	10	12%
Info for all countries	1	1%	0	0%

Generally, we see that very few enterprises communicate the number of employees with disabilities. Often, when the information is present, it will only be communicated for the country of origin of the head office ('info for some countries'). For instance, it is often the case for French companies where quotas are imposed by the states. Enterprises then communicate information for their French subsidiary only. Besides, there can be independent initiatives coming from a specific country office, the company will then report on the initiative, provide data on the number of employees, but we see that the initiative is then not expanded to other countries. The commitment seems to be often very localised and not present in all countries. The only firm that seem to have exported the employment initiatives globally is BNP Paribas, that disclosed the number of employees with disabilities for all its subsidiaries.

In the coding grid, I also tracked if organisations were specifying other information on employment such as the type of contract (training, part time, short term,..), the professional categories (top management, middle-level management, administration, worker,..) as well as information on salary for employees with disabilities. Nevertheless, these data were inexistent in the reports (with an exception of 2 mentions in total for the 3 indicators). Accordingly, I decided not to report the results in the tables. However, it is essential to mention them as it is part of the requirements from the GRI and are essential indicators to identify sources of discrimination in the workplace.

2.4. Accessibility

The topic of accessibility can be addressed in two main ways. First, in the way physical and virtual accessibility needs are addressed (access to the premises, adaptation of the website also

for job applications...). Secondly, how disability is included in the design process and access to products & services provided by the company. Regarding this last point, the firm could design products & services specifically targeted to people with disabilities, as it can be seen in the selected examples below. Or the firm could also design products & services that follow the Universal Accessibility Principles or ‘Design for all’. These concepts of Universal design were first introduced by several architects in the hope of creating a barrier-free environment in building which later expanded for products. The idea is to create a world where products, systems and services are thought and made accessible for everyone, regardless of their age or disability. Currently, there are some standards existing worldwide, but it is not yet a universal obligation (Steinfeld & Maisel, 2012).

Table 11: Accessibility

	Yes		No	
	In absolute number	In percentages	In absolute number	In percentages
Actions carried out to improve accessibility to the enterprise’s facilities and workplaces, including its web page	18	22%	63	78%
Does the enterprise report on its products and services that include Design for All and universal accessibility principles?	3	4%	78	96%
Does the enterprise have products or services specifically targeted to people with disabilities?	11	14%	70	86%

18 companies reported on the actions carried out to improve the accessibility to company’s facilities and workplaces as well as online accessibility to their website or online job applications. Under these 3 indicators, companies were able to report on the progress and innovations made to their point of access (physical or digital) as well as in their products and services to be more inclusive and touch more people. Some interesting examples can be seen in the boxes below. According to us, the number of companies reporting on accessibility is extremely low. Especially regarding physical accessibility knowing that there are countries that have mandatory accessibility standards in their legislation (European Union Agency for Fundamental Rights, 2014). Concerning products and services, the missing opportunities by the majority of firms is quite alarming with only 14 companies reporting on the last 2 indicators.

Examples

Physical and Digital accessibility

Volkswagen: “we concentrate on promoting health and providing future-oriented working environments with maximum accessibility. This includes enabling all employees – regardless of any disability – to find, access and use all buildings, information and communication facilities without outside help.” (Sustainability Report, 2018, p.70)

Accenture: “In fiscal 2019, we updated 60% of our high-traffic global internal websites to be accessible

and launched the Global Adjustment Request tool in Argentina, Brazil and the Philippines. This simplified online process provides all our people with disabilities access to accommodation support in an agile manner. (...) Physically accessible Accenture locations increased to 95% at the end of fiscal 2019 from over 84% in 2018. Our goal to increase our workplace accessibility to 100% remains.” (Corporate Citizenship Report, 2019, p.37)

Examples

Services specifically targeted to people with disabilities

BNP Paribas: “Everywhere, the Bank has set up systems dedicated to customers with disabilities or reduced mobility. (...) BNP Paribas Cardif launched a new service: Acceo, which allows deaf and hearing-impaired customers to access relation centres independently and to have information necessary for monitoring their savings, borrower insurance or individual pension plans. A sign language interpreter can guide clients by videoconference if necessary, within the adapted route implemented.” (Translated from French, Document de référence et rapport financier annuel, 2018, p.547)

Toyota: “Toyota is working towards the practical use of partner robots pursuant to a vision based on a concept of “MOBILITY FOR ALL” (...) By providing robots that support the self-reliance of elderly or disabled persons as well as by reducing the burdens on their caregivers, we can respond to the needs of future society with a low birth rate and an aging population.” (Sustainability Data book, 2018, p.28)

EDF: “EDF was a partner in a call for solutions on the topic “Vulnerabilities”. It focused on heads of projects developing innovative solutions and projects responding to vulnerabilities in the regions. (...) JIB, a connected home system specifically adapted to motor disability, and extended to seniors (from an ultra-ergonomic smartphone application, JIB acts as an interface between various systems managing a wide range of uses).” (Reference Document, 2018, p.168)

Decathlon: “(...) Decathlon Italy is making sport accessible to individuals with disabilities. Wheelchairs and spare parts have been available for purchase on the Decathlon Italy website since 2017. They are suitable for many different sports: basketball, tennis, fencing, swimming and handcycling (three-wheeled bicycles powered by the arms, mostly used by paraplegics).” (Declaration of extra-financial performance, 2018, p.13)

Orange: Other areas also present opportunities for Orange to develop its business model: to counter digital exclusion related to disability or age, Orange has been delivering a “designed for everyone” strategy for some years now. Its objective is to adapt products and services for the needs of these people, and design specific products that combine innovation, simplicity and ergonomics, either directly or in partnership with start - ups in an Open Innovation approach. Orange has thus developed a range of offers and products that meet the needs of disabled and senior persons, such as the multi - profile disability mobile app to help the Deaf and Hearing-Impaired (Roger Voice) or home assistance solutions to watch over dependent persons remotely.” (Universal Registration Document, 2019, p.317)

Examples

Design for all / Universal Accessibility principles

Ubisoft: “Ubisoft has strengthened its commitment to accessibility in order to provide a positive and lasting gaming experience for all players, regardless of their physical or mental condition. A project on the accessibility of video games to people with disabilities was launched in 2017 and is run through a dedicated working group. (...) This project pursues the goal of achieving a basic level of accessibility in all games by 2020.” (Translated from French, Document de reference, 2019, p.127)

Procter & Gamble: “P&G’s first ever Accessibility Leader, Sumaira (Sam) Latif, joined forces with Herbal Essences to make it easier for vision-impaired consumers to distinguish shampoo and conditioner products through the sense of touch. The new enhanced package features tactile indentations — stripes for shampoo and circles for conditioner — that help differentiate the bottles. Herbal Essences has been recognized by the Business Disability Forum with a Disability Smart Design Award in 2019 for designing outstanding products that recognize the needs of disabled consumers.” (Citizenship Report, 2019, p.84)

Volkswagen: “In 2018, a year after the world premiere of the SEDRIC, the Volkswagen Group presented the latest version of its mobility Concept for fully automated driving: the SEDRIC School Bus. With this bus, the Company is underpinning the goal it set out in the TOGETHER – Strategy 2025 future programme, namely becoming a global leader in the area of autonomous driving. In the future, we would

2.5. Suppliers and subcontractors

These indicators give information regarding the promotion of inclusion in the contracting process of multinationals. The first indicator analyses if multinationals specifically mentioned criteria relative to disability in their contracting processes for all suppliers and subcontractors. The second indicator looks at how many firms deal with suppliers or subcontractors that employ people with disabilities or are owned by people with disabilities.

Table 12: Suppliers and subcontractors

	Yes		No	
	In absolute numbers	In percentages	In absolute numbers	In percentages
Does the report mention specific policies and criteria relative to disability adopted in the contracting processes with suppliers and subcontractors?	0	0%	81	100%
Does the report mention contracts signed with sheltered workshops, cooperatives or self-employed workers with disabilities?	31	38%	50	62%

The first observation made for these indicators about supply chain inclusion of disability is that none of the reports mentioned specific criteria and conditions relative to disability adopted in the contracting process with suppliers. As already mentioned earlier, reports were often mentioning the respect of human rights in their supply chain. Although it did not specifically mention non-discrimination to people with disabilities. Nevertheless, some of them mentioned having supplier diversity programmes providing opportunities for suppliers that are owned by minorities, including people with disabilities. Especially companies originating from the US where disabled veterans' programmes are very common. However, I was quite disappointed to see that not more than 31 companies mentioned working with sheltered workshops or self-employed workers with disabilities.

Examples

L'Oréal: "In 2010, L'Oréal created Solidarity Sourcing, a global responsible purchasing programme which aims to open up the Group's calls for tenders to companies that employ people from economically vulnerable communities in order to enable them to have durable access to work and to income, as well as to companies that traditionally do not have access to the large calls for tenders of multinational companies.(...) The Solidarity Sourcing programme concerns for example: fair trade producers, companies which employ disabled workers, social insertion enterprises or companies owned by minorities."

(Annual Financial Report – Integrated Report Corporate and Social Responsibility, 2017, p.39; p.203)

Procter & Gamble: "When our supplier ecosystem reflects the diversity of our consumers, our business grows and the communities in which we live and operate thrive. P&G's Supplier Diversity programme in the United States aims to spend with businesses owned by minorities, women, LGBT+, disabled people and U.S. Veterans." (Citizenship Report, 2019, p.26)

Orange: “For five years, the amount of Orange’s procurement from the sheltered employment sector (STPA) has steadily increased (+34%), reaching 20.1 million euros in 2019. Procurement from this sector is also increasingly diversified.” (Universal Registration Document, 2019, p.314)

Beiersdorf: “We are committed to equal treatment and equal opportunities - against every form of discrimination. Beiersdorf also places orders with sheltered workshops. Beiersdorf’s green spaces in Hamburg, for examples, are looked after by Elbe-Werkstätten, Germany’s largest sheltered workshop of its kind.” (Sustainability Review, 2019, p.53)

2.6. Society and communities

The last indicator reports on the firms that described specific actions in the communities in which they operate. There are many ways to show a commitment to people with disabilities. This study has been focusing mainly on employment as a factor of exclusion for people with disabilities in society. But disabled people are often excluded from society more generally and initiatives such as the one selected below as examples are highly contributing to a better and fairer society. Only a third of the multinationals analysed as part of this study have reported on such initiatives. Moreover, the global office often reports on small local initiatives that are interesting, but these are not necessarily always part of a general strategy.

Table 13: Society and communities

	Yes		No	
	In absolute numbers	In percentages	In absolute numbers	In percentages
Does the report describe policies and specific actions aimed at identifying and addressing the organisation’s impacts on people with disabilities in the communities in which it operates?	28	35%	53	65%

Examples

IKEA: “In FY18, the IKEA franchisee, Al-Homaizi Group, began the Jobs for Dignity programme, which provides access to work in IKEA Retail Morocco for people with mental or physical disabilities, while promoting inclusive behaviours within IKEA stores. (...) As part of the Let’s Play for Change campaign,

IKEA Retail Kuwait²⁹ hosted a series of breakfasts for children with autism or mental disabilities. (Sustainability Report, 2018, p.50)

Unilever: (about brand's actions) “Activities like these don’t just benefit people and the environment,

they raise the profile of our brands among consumers. For instance, the markets in which Brooke Bond activated its campaign around mental health and disability grew faster than those where it was not activated in 2019. (...) Brooke Bond continues its campaign to break stereotypes around mental health and disability.” (Annual Report and Accounts, 2019, p.18)

LVMH: “The Group continues to support, in France and worldwide, numerous institutions recognized for their action in favor of children, the elderly and the disabled and in their fight against the major causes of suffering and exclusion. For example, with the Claude Pompidou Foundation which acts in favor of the

elderly and disabled.” (Translated from French, Document de référence, 2018, p.100)

Procter&Gamble: “In 2019, P&G Turkey celebrated its 15th year of partnership with Special Olympics whose mission is to give children and adults with intellectual disabilities continuing opportunities to develop physically and mental to inspire others to open their hearts to a wider world of human talents and potential. Our Special Olympics Project partnership with supermarket retailer Migros has enabled us to make a difference in the lives of 10,000 children and young people since 2004.” (Citizenship Report, 2019, p.83)

3. Discussion

In this chapter, I discuss the results of the analysis of MNCs reports and compare it with the existing literature in the field. As a reminder, the aim of this quantitative analysis was to provide answers to 4 sub-questions contributing more broadly to understand the role of diversity and disability on the CSR agenda of MNCs. As part of this quantitative study, I investigated the commitment of 81 multinationals for diversity and disability based on 24 indicators (see Appendix 1). Through a content analysis method, I identified statements of similar meanings and classified these patterns in the 24 indicators. This way, I was able to measure variables and draw statistics.

Research question 1. Do MNCs mention diversity & inclusion as a CSR issue in their reports?

In the first part of this thesis, we have seen that the topic of diversity in the workplace is an important concept of Corporate Social Responsibility. Therefore, according to the literature, more companies are starting diversity management programmes and policies. On the one hand, there is a legal obligation for social inclusion as it is a fundamental right to give everyone equal opportunity to work. In this case, we talk about non-discrimination policies within the firms. On the other hand, more organisations understand that diversity management can also be used

as a strategic tool. Indeed, creating an inclusive workplace has proven to support positive growth in performance, cost savings as well as leading to significant competitive advantages.

Accordingly, as part of this study, the first question to answer by means of a quantitative study was whether multinationals consider diversity & inclusion as an important CSR issue in their reports. We can affirm that all multinationals analysed as part of this study have mentioned diversity in their report, meaning that they ought to be important to communicate about this topic to stakeholders.

However, to analyse the extent of the commitment, we looked at other categories such as employment policies or messages from the CEO. Generally, we observed that non-discrimination and equal opportunity principles are quite often addressed, especially for general employment policies, in recruiting people and raising awareness. However, the possibility for people to speak up anonymously through specific claim procedures is not often mentioned. This type of channel would help the company track its inclusive environment by making sure no one experiences harassment or discrimination. Besides, less than half of the firms mention diversity and inclusion as one of the main objectives to communicate to stakeholders through a message directly given from the leaders of these multinationals.

In comparison with other studies (Ball et al., 2005; Cordero et al., 2014; Antoniou, 2017; Khan et al., 2018), the results of this analysis are quite positive regarding diversity and inclusion in general. It shows that it is increasingly addressed by multinationals as an important issue. More specifically, specific employment policies were significantly more inclusive of non-discrimination principles, in comparison with Cordero et al. 2014 study for the ILO. Although, it showed that in many cases gender equality was repeatedly more addressed than other socio-demographic identity groups, which lead to the second research question.

Research question 2. Are disabled employees mentioned in these policies?

Among the different socio-demographic identity groups, we observed frequent mention of gender equality as an important topic of diversity. Many firms mentioned initiatives promoting gender balance, especially for women's empowerment and access to top positions as well as non-discrimination for career development. It is a very encouraging point for diversity and

inclusion. Although next to this, other minority groups are therefore less addressed. In the literature, we saw that there was indeed, generally more emphasis on ethnicity, culture, gender, sexual orientation and background (Ball et al., 2005; Vandenberghe, 2015; Antoniou, 2017; Khan et al., 2018). These authors also demonstrated that disability was a topic addressed only in a limited manner and that people with disabilities were significantly more discriminated. Nevertheless, while this study confirmed that equal opportunity regardless of gender and culture were more addressed by multinationals, we observed that mentions on disability, however, appeared third in the list, before mentions of sexual orientation, age and religion under non-discrimination. While this appears as a positive aspect, it does not, however, contradict the fact that too few multinationals are showing specific commitment to disability inclusion, as studied by scholars such as Ball et al. (2005), Cordero et al. (2014), Kulkarni & Rodrigues (2014) and Antoniou (2017). Indeed, the number of multinationals showing a specific commitment to disability still remains quite low (38%). Even lower than some of the studies mentioned here above.

For nearly all of these companies showing a specific commitment, the latter is often translated into a specific action plan. It shows evidence that the commitment is directly linked to a strategic approach. Regarding these specific action plans, the use of monitoring mechanisms and partnerships with organisations representing people with disabilities does not seem to be enough valued by these firms. Although these are strong enablers for CSR strategies according to Cordero et al. (2014) and the GRI.

Research question 3. Is the commitment towards disability mentioned elsewhere in the reports?

In the literature, some authors have highlighted the poor results in terms of employment initiatives for disability in CSR reporting (Kuznetsova, 2012; Heera et al., 2017), which is why we have looked further in the commitment of multinationals through a number of other indicators. In fact, it is very difficult to evaluate if the commitment of an organisation towards CSR issues is genuine or go beyond compliance and risk management. For instance, scholars have demonstrated that companies usually fail to provide relevant information on recruitment, promotion and retention plans regarding disability. Moreover, organisations tend to adopt a 'commercial posture' regarding disability (Khan et al., 2018). Which is why we were looking at how the firms communicate about employment policies and specific initiatives.

Looking at the results, although more than half of the firms mentioned having specific employment policies regarding people with disabilities, when we look more into details, we have seen that mentions elsewhere in the reports are quite low. From the results, we can see that specific attention to disability remains lower than non-discrimination principles, with less than half of the mentions regarding recruitment, promotion, retention and adaptation of jobs. Besides, only very few disclosed data on the number of employees. Although, the GRI suggests to disclose the total number of employees with disabilities, broken down by gender, region, employment contract and employment type (GRI & Fundación ONCE, 2019). Moreover, monitoring and evolution mechanisms are necessary to assess the effectiveness of the policies (Cordero et al., 2014). Yet, no firms mentioned information on gender or type of contract and position level in the firm although these are needed indicators to identify sources of discrimination in the organisation. Nevertheless, we have seen in the literature the difficulty of tracking mechanisms related to disability employment for a number of reasons, which might explain why so little firms reported on these numbers. Indeed, disability is not always recognised by the people themselves and are subject to a lot of confidentiality.

Furthermore, I was surprised to see that the subject of accessibility was not much tackled by multinationals. Physical barriers are one of the main explanations for disabling people as we have seen in the social model for disability. Accordingly, it is essential to put objectives for allowing people to access digitally or physically their job. Moreover, few companies are investing in design for all principles which is an important opportunity loss for these firms, as we know that disability concerns an important part of the global population (over one billion).

Another way for firms to act on reducing the inequalities and have an impact on disabled lives is to engage in social projects or to encourage business that employs people with disabilities. Around one third of the organisation work with sheltered workshops or invested in projects improving the lives of people with disabilities or their families.

Generally, an observation that was made is that some organisation mention having received an award for being a disability champion or mentions to be part of a global strategy such as the Valuable 500. However, these firms then do not report on the initiatives taken in the reports. This observation was also made by Cordero et al. In 2014 where companies that were known to be very engaged did not report on the initiatives or redirect to other reports or their web page.

Research question 4. Is there a positive evolution?

One of the purposes of this study was to bring consistency with past research to reinforce the need for standardisation for the purpose of scientific research and evolution of CSR. The study also aimed at showing possible evolutions compared with past research.

While comparing the conclusion of studies in the field from the past few years, I cannot affirm that there is a true positive evolution in terms of the role of disability on the CSR agenda of multinationals. Indeed, the conclusions seem to continuously claim that a number of multinationals show commitment towards disability as part of non-discrimination and equal opportunity. However, when looking more into details at the employment policies, very few reports on having a clear action plan. While I was wondering if the new GRI guidelines that started to include disability indicators from 2014 might have had an influence on the fact that not a lot of firms reported on such initiatives, I was not able to prove any positive impact through this study concerning the general commitment regarding disability.

Nevertheless, there seem to be improvements in the area of diversity and inclusion in general, where most companies recognise the importance of the subject as a strategic concern on top of a CSR issue. These actions are most of the time related to gender equality and culture non-discrimination.

Part 3: Qualitative analysis

1. Methodology

1.1. Purpose of the qualitative analysis

In the first part of this empirical analysis, I have analysed quantitatively the role given to diversity and disability in the CSR agenda of multinationals. By looking at how MNCs report on the subject, I was able to provide facts on how diversity & disability policies are globally managed. Also, by analysing these corporate communications, I got a sense of the importance given to the issue and how important it is in the eye of investors and stakeholders. The results of this quantitative study showed that the subject of disability employment is still a forgotten category compared to other groups. This data confirmed the information that had been seen in the literature. Nevertheless, a non-negligible number of MNCs still take disability as an important HR issue and address the subject in different manners. These practices will also define the role given to diversity and disability. Accordingly, as part of this study, it was also interesting to look at the meanings given to disability and how it is managed internally.

Accordingly, this qualitative part of the study consists of results and analysis of 10 semi-structured interviews with Human Resources, diversity or disability experts and managers in Europe, with a focus on Belgium. The questions posed and discussions raised within the interviews were linked to issues discovered through the literature review, preliminary results of the quantitative study undertaken in the first part of this thesis and larger societal debates regarding the issue of diversity. The purpose of these interviews was to start a broader discussion on the subject, see how it is addressed by the company, what are the challenges and the key success factors. But also, the possible improvements and evolution for the future.

1.2. Method

In scientific research, there are different methods of qualitative data collection. The two most frequently used are collective and individual interviews, each of them using different techniques. The two main types of collective interviews are focus groups and discussion groups. In individual interviews, the different approaches are linked to the level of flexibility of the discussion, from directive to open. For this study, I have decided to use the semi-directive

individual interviews. This method is the most commonly used form of interview in Management Science research. It is extremely rich in terms of the information collected, enable comparative analysis between respondents and provide flexibility in the analysis (Gavard-Perret et al., 2008; Jacquemin, 2017).

1.3. Data collection

1.3.1. Interview guide

The interview guide, available in Appendix 4, was divided in three parts preceded by an introduction. The introduction consisted first of a presentation of the interviewer as well as the context and purpose of the study. It was then followed by a presentation of the interviewee and its responsibilities within the company. During this moment, I also took the opportunity to ask if the interview could be recorded. All interviewees accepted.

Then, the three categories were structured in the same pattern as the literature review. I first explored the Corporate Social Responsibility in the company in general. It was then followed by questions regarding HR policies and how the firm is structured in terms of decision-making, particularly regarding HR policies and objectives (e.g. *“Are the HR objectives global or local?”*). In this first part, I also looked for expression of the corporate culture and values of the firm (e.g. *“How would you describe the ideal employee?”*). Secondly, I dived into the subject of diversity and how it is managed by the firm (e.g. *“How does the company make sure that everyone feels included?”*; *“What diversity, inclusion, and cultural competence training has the supervisors had?”*). Finally, the last part of the interview was about disability where we discussed disability inclusion programmes and initiatives, success factors and challenges of disability employment, with a focus on Belgium. To conclude the interview, I always ended with a discussion about possible evolutions for the future of diversity and disability inclusion.

1.3.2. Sample

In order to understand the landscape of diversity as part of CSR in Europe and disability as a diversity issue in multinationals, I first contacted specialists of the industry. Consequently, I had the opportunity to have discussions with two of them: Marie-Laure Jonet, founder of DiversiCom and Sharon Jeske executive member of the LEAD (Leading Executives Advancing Diversity) Network. The first organisation, DiversiCom is a non-profit organisation based in

Brussels that promotes diversity at work and facilitate the employment of people with disabilities. The organisation was created following the observation that Belgium was a lot behind other European countries in terms of employment and that numerous barriers were existing. Their mission is threefold. First, they accompany candidates in their job search on the basis of their skills and match them with a suitable position. Second, they also advise firm in administrative and onboarding activities. And finally, they also promote the inclusion of people with disabilities and share good practices. With the interview of Marie-Laure Jonet, I collected information on how disability is managed in Belgium by the State and by small to large firms, including multinationals. The LEAD Network, however, does not focus exclusively on disability but is looking at diversity in general and more specifically gender equality in the retail and consumer goods industry. As executive member of this network, Sharon Jeske, based in Paris, provided me with interesting insights on the expansion of diversity in Europe.

Thanks to their people network, I contacted more than 20 HR partners of different multinationals. In the end, six companies from different industries gave a positive answer, and I managed to conduct eight interviews on top of the two experts' interviews, totalling approximately nine hours of discussions. In Appendix 5, can be found the list of interviewees and their position in the company. The names of the HR partners were changed into pseudonyms to guarantee anonymity. The interviews were conducted in French and English. All of these interviewees gave me interesting insights. The results are presented in the next section.

1.3.3. Method of Analysis

To analyse the interviews, I followed the methodology of qualitative analysis as described by Jacquemin (2017). First, I transcribed each audio file in verbatim, totalling nearly 55,000 words⁹. The transcription of the interviews can be seen in Appendix 6. In order to compare and later summarise the findings, I first carried out a first floating reading, to get a general idea of the data and highlight the first relevant codes or main themes. Once the different codes were created, I identified pieces of analysis in the interviews and attached them to a certain theme, working with a colour code for each interview. The coding was evolving all along the analysis.

⁹ The two conference call interviews with Pfizer are not included in this count. The two interviews could not be transcribed as there was a technical issue with the recording audio. However, thorough notes were taken during the interviews that both lasted 30 minutes.

Finally, I was then able to restructure and summarise the findings for each topic discussed as well as providing comparison between the cases analysed and the literature.

2. Analysis of findings

In this chapter, I present the results of the qualitative analysis. It is divided in three sections. For each section, the paragraphs represent the summary of a specific topic discussed with the different interviewees.

2.1. Corporate Social Responsibility and Human Resources policies

As seen in the literature review, more companies are showing commitment towards CSR in their corporate governance and strategy. Especially multinationals and listed companies who are under pressure due to the highly competitive global environment and shareholders expectations. All companies analysed in this part have shown a commitment in solving environmental and social issues. Some of them mentioned that most CSR activities are focusing on initiatives linked to their core business. For instance, AB InBev, an MNC active in the consumer goods sector, is working a lot on climate issues as it is strongly linked to their needs in farming to brew beer. On the other hand, GSK, an MNC of the pharmaceutical industry, has developed strong partnerships with NGOs such as UNICEF in order to reach their purpose of “helping people do more, feel better, live longer” (GSK Annual Report, 2019). Through research for innovation and development, which is their core activity, they create affordable vaccines in order to provide worldwide accessibility to healthcare.

Next to this, companies are encouraging their employees to get involved in local societal initiatives. Either by suggesting them to initiate and lead a project contributing to the Triple Bottom Line. Or by allowing them time to participate to social actions organised by the firm. In the case of Decathlon, a multinational sporting goods retailer, the firm is encouraging employees to initiate social projects. In the other cases, employees are encouraged to participate to volunteering activities for a day or even a couple of months in the case of GSK. If done in teams, as highlighted by Sylvie from Solvay, an MNC also active in the pharmaceutical industry, “*these are good team building activities with a better purpose than going to play bowling for instance*” (personal communication, March 2020).

Furthermore, most companies strongly emphasised the tone from the top as a significant enabler in CSR. At GSK and Solvay for instance, two female CEOs were recently appointed, Emma Walmsley and Ilham Kadri. They really pushed for a movement in diversity in the company. According to the two persons interviewed, when the messaging comes directly from the top management, it really sets the direction regarding the activities in each country. Diversity expert, Sharon Jeske also insists on the need for engagement from the leadership, setting a role model. By showing the way in what they implement, for instance, *“now many companies are encouraging the men when they have a child to also take paternal leave. So then if the CEO himself happens to be a man and if he has a child, he takes the paternal leave for a few weeks, then he sets the tone and shows that others can do it without feeling bad. So I think from the top is important for the policy to work”*. (Sharon Jeske, personal communication, February 2020). Furthermore, Sylvie from Solvay also says that when the leader is greatly involved in a topic, it provides a strong support for initiatives to come to reality and more investment is possible for a better impact. For instance, the CEO of Solvay invested in a lot of projects for women in STEM, they were then able to organise events and awards providing scholarships for universities around the world. Besides, she also took the initiative, as part of a global policy, of extending the maternity/paternity leave for the whole group to 16 weeks, regardless of gender. Parallely, GSK’s new CEO implemented a new objective to become a ‘modern employer’ focusing on gender diversity, LGBT, cultural & ethnic diversity and disability. Nevertheless, although there is this strong direction line set by the top management, as mentioned by George from GSK, *“it is important to realise that it is not a stroke of a ‘magic wand’ that will do the trick”* (personal communication, April 2020). Indeed, people’s mind takes time to shift. It is not because a CEO imposes something that from one day to the other, things will completely change, on the contrary, a change in culture and mindset require time.

Still regarding the tone from the top, again here, the comparison is made with the company Decathlon that works more with bottom-up approach rather than top-down. The company has been working on a liberated form of enterprise which differs highly from the other companies analysed. The employees have personal objectives which are followed by coaches. One example for these objectives could be to engage in a social project which will be encouraged by the firm if it brings value for the Triple Bottom Line. But the issue with this is that if no employees suggest local projects, then there is nothing in place. However, David recognises that employees at Decathlon have shown interest in doing more activities as they miss the social aspect of their daily work.

In most cases, there seems to be a general direction communicated by the global office regarding the Corporate Social Responsibility agenda. The local offices then report on how they implement the strategy locally. However, the rigidity regarding the coherence between subsidiaries varies from one company to another. For instance, the company Decathlon is way more detached from its head office in France, meaning that initiatives are exclusively local and best practices are shared between countries only. In the other cases, the global office makes sure the countries are aligned with the global objectives while also permitting micro-initiatives and different partnerships with local actors. According to the interviewees, a more precise but global focus allows them to have more impact. *“We will certainly have a better impact if we choose globally where we are going to focus rather than having everyone doing small activities here and there.”* (George, personal communication, April 2020). Regarding HR policies more specifically, the global office could impose quotas or targets as it is the case for Engie for instance especially regarding gender equality.

Coming back to the notion of culture, we have seen that the values of the firm are often translated in recruiting and other HR practices as it represents the attitudes and beliefs shared by everyone and that brings together people in the same organisation (Kuznetsova, 2012). It is an interesting point as part of this study as we have seen that corporate culture can be a discriminatory factor of disability on the labour market. Especially with the idea of the ideal employee as productive and capable (Jammaers, 2016). This is why I have also asked questions on this aspect as part of these interviews. Each culture is unique, but the subject that was the most recurrent in the interviews was how recruiters had the tendency to select people that are like them. This is an observation made by most of the firms analysed that pushed them to invest time to work on unconscious bias. For instance, Decathlon has recently discovered existing inequalities, thanks to an internal analysis. Indeed, they calculated that there was a 20% difference in chances to be offered a fixed contract at Decathlon for a Belgian man in comparison to a woman, born in another country. Moreover, *“At the level of leaders, we have many leaders who are men. So there, I don't have the exact figures, but I think we must be close to 90%.”* (David, personal communication, February 2020). This finding made them realise about the bias existing in the company. As the company is in a process of liberation, it went in this direction naturally, especially because at Decathlon the recruiters are the team themselves. Though, according to David from Decathlon, *“that has positive aspects too, it means that we share similar values. So, at full level it is positive, in fact, in the short term it is easy because*

you can make decisions quickly, somehow it is quite agile. But on the other hand, in the long run you risk on missing the assets of the exchanges.” (personal communication, February 2020). To cope with unconscious bias, companies have started to implement trainings. Deborah from Decathlon for instance mentioned that they are developing workshop sessions to work on those biases for people that are interested, hoping that it will make a snowball effect. Another example is how Solvay has linked this with their purpose which is “to bond people, ideas and elements to reinvent progress” (Sylvie, personal communication, March 2020). The people they will look for will be people that are collaborative and creative. They are convinced that to reach this objective, the collaboration should be made between very different ideas and therefore hire diverse people. The watchword is “don’t hire someone like you!”, which lead us to the next section about how diversity is managed.

2.2. Diversity

As we have seen earlier in this report, diversity is a topic addressed by the majority of firms nowadays. The business case for diversity is no longer a subject of interrogative and the benefits as well as the strategic feature of diversity in the workplace are clear for all of the interviewees. However, companies have different approaches to manage diversity and ways to make sure everyone feels heard and included in the organisations. According to Anna from AB InBev, the key is that diversity & inclusion are deeply rooted in their culture. And the reason why is mainly because the global company is creating a lot of awareness on the subject. By communicating heavily on diversity, participating to events such as the LGTB pride, it helps making people feel free to come to work as they are and reduce bias that people may have in the company. This strategy is also used by Pfizer, Solvay and GSK. As Paul from Pfizer mentioned it, the strategy is to start with intense awareness programmes and when it is well anchored, start with more concrete actions.

To make sure everyone can have a voice in the firm, some of them have created Employee Resource Group (ERG) that are employee-led groups gathering people interested to discuss or to engage regarding a common topic. At GSK for example, they have 4 ERG: The Women’s Leadership Initiative, discussing the topic of gender equality and women’s empowerment; Spectrum, for subjects related to LGBTQ+; Embrace, group discussing ethnicity, culture, race, religion subjects; and finally, the Disability Confidence Network, aiming at giving confidence to people with disabilities in the organisation. Each of these ERG has its own agenda with

specific objectives and activities to raise awareness on the topic it supports. It is a space for discussion, providing confidence and engaging for actions to have a more inclusive workplace. It was highlighted at Solvay that even if the HR team is very open and there is globally careful listening in place, they know they are not immune to discrimination or harassment because they do not witness everything, and some people are scared to open their voice.

To make sure everyone feels included in a team, the leader plays an important role. This is why, during the interviews, I wanted to give attention on the responsibility of managers. While all the firms seem to invest a lot on awareness for diversity & inclusion and the HR teams are often aware and trained on unconscious bias, all firms seem to lack of proper trainings for specific skills of managing diverse teams. Yet, the managers are key actors in this inclusion. The managers are responsible for the personal development of their team members and to make sure everyone feels included and encouraged. However, it might not always be the case and people might feel discriminated. To cope with this, AB InBev for example has initiated ways to control that line managers are inclusive. The organisation runs engagement surveys allowing people to anonymously give their opinion on diversity and inclusion. Besides, people can turn to other referents in case they are not comfortable with their leader.

Moreover, for many of the cases analysed, managers usually play an important role in the selection of talents. At Decathlon for instance, literally, the teams themselves are the recruiters. Even when the HR takes care of the recruitment, for instance at Solvay, the manager of the team involved still has the final say. The issue is that often, they are not trained as well as the HR teams regarding these biases and tend to hire people that are like them putting down all the efforts made for diversity.

2.3. Disability

While switching completely to the topic of disability during the interviews, the first step was to understand how high disability is on the CSR agenda of the MNCs analysed and with what actions or programme. Here the answers were very diverse. For example, AB InBev does not have a specific policy related to disability as part of their diversity agenda. Although they are intensively active in areas such as gender equality, LGBTQ+ or cultural diversity, disability is not yet a topic addressed directly by the firm. According to the person interviewed in the company, a specific messaging with a clear policy is needed. It should come from the European

or global level to push for initiatives, the creation of specific trainings or an inclusion programme. Indeed, certain organisations need to work with a clear frame set by the top management to start working on such initiatives. Furthermore, MNCs such as AB InBev are highly held accountable by stakeholders that they will prefer not to address the issue than addressing it only partly. It was also emphasised by expert in disability, Marie-Laure Jonet from DiversiCom, that some companies omit to address disability because they might not yet be aware or informed enough. It might also be because they have not yet explored the question but will be next on their diversity journey. However, she also insists on the fact that it should also come sometimes directly from the people inside the firm questioning the absence of such policies in order to initiate a movement. And this is exactly what happened for Decathlon Belgium with the project “Accessible” initiated by David who told me a little bit more about the project. It relies on 3 axes: first, working on reducing discrimination against people with disabilities, essentially through playing sport and working together; next, they are also working on developing an offer targeted to people with disabilities; the last axis is related to accessibility to employment and the buildings. Often these policies or programmes on disability are divided in different axes with focus areas on employment, internal awareness, accessibility and finally, connexions with the communities. Nevertheless, as highlighted by people at Pfizer, these policies or programmes are often led by operational people volunteering as a side project but sometimes it tends to be left out or dropped if big deadlines are coming or the workload turns heavier.

Targets and quotas

Regarding the subject of quotas and targets, none of the firms analysed had quantified targets for the Belgian office, yet, the opinions on the subject were very mitigated. As a reminder, Belgium does not impose any quotas for the employment of disabled people in the private sector. Private firms are then free to decide if they want to set themselves objectives for hiring more people with a disability. Some says targets for disability employment are more complex than for instance targets on gender equality, according to Emma for Engie. It can also come from the complexity of the legislative context in Belgium as highlighted by Pfizer where the comparison was made with Germany where quotas are imposed by the state and therefore encourage companies to engage in the topic while supporting them. This practice is for instance advocated by Sylvie from Solvay who thinks it is too bad they do not use them as she thinks it would encourage the company to do more effort in this area. However, she also recognises the complexity of targets for disability employment in comparison again with gender equality. In

her opinion, mentalities are to be changed before starting to impose anything. According to George from GSK, imposing a quota is not a good idea and leads to affirmative action: *“I am always afraid of objectives in this domain [...], we must not fall into positive discrimination either. I mean, we are not going to start forcing the employment of people with disabilities only because there is a KPI on it and that it must be achieved. If, in the end, our first obligation is to research, manufacture and market vaccines. We are not going to miscarry this objective, because all of a sudden, we want to force a specific recruitment, while it is not necessarily the candidate that is needed. I think the first obligation is a professional obligation to do our job well.”* (personal communication, April 2020). This view on targets is also highly supported by Decathlon. Taking the example of the situation in France, where the parent office is located, the country imposes a 6% quota employment. However, it does not mean that the quotas are respected. In case they have to pay a fine to the government, that is what they will do. For David, ideally, the teams voluntarily hire 6%. He also thinks that it is very negative for people to be part of a quota and should again come from the will of hiring someone because of its competencies. However, he recognises that it can help to be more effective and make things move.

Subsidies, Adaptation and retention

Regarding subsidies, Decathlon, for example, claims that they don't really like to ask the help of the state by asking for money, they prefer to be autonomous. They further explain that *“the issue with subsidies is that it is not stable in time”*. *“If you rely on subsidies for a person hired with a permanent contract and that suddenly the subsidies disappear, it will be problematic.”* (David, personal communication, February 2020). Also, they see subsidies as negative and say they hire someone because they believe in their capabilities. However, if necessary, the point of sale will be responsible for the adaptation of the workstation. Indeed, it will usually be the case that the company provide accommodation if necessary. There, the company will dialogue directly with the person to understand her/his needs to perform their work. This is also true for retention on acquired disabilities. While some interviewees had never heard of cases of acquired disabilities, others such as people at Pfizer mentioned dealing with it by helping the people keep their job and provide adaptation for them. Adaptations of the workspace often have to be tailored to the specific needs of people but can be supported thanks to subsidies. Nevertheless, Emma from Engie mentioned the intense workload that it requires administratively. HR people are uninformed regarding this and it is not user-friendly. This is why the partnership with

organisations such as DiversiCom is essential to help companies with the administration and implementation.

Disability and job performance

In the reasons explaining the social disadvantage of people with disabilities, we have seen in the medical vision of disability that it is associated with lower performance than abled-bodied individual. This is why I wanted to tackle this subject with the interviewees to understand what the view of the firm regarding people with disabilities is. On the contrary, some of them were highlighting the fact that some people with disability are hired especially because they are more performant than others in some areas. Two examples were given by GSK and Engie. One mentioned that people with a hearing impairment were actually compensating with an excellent vision and were hired for missions that required this capacity. The other example was how an autistic person was performing exceptionally well in his job while it was maybe a little more complicated to integrate him/her at first. Indeed, Emma from Engie recognises that the onboarding in the team for people with disabilities will take more time compared to people without impairment, however, she highlights the benefits of working in diversified team that are clear after a while. Sylvie from Solvay, however, recognises that it might happen that people with disabilities will take more time to evolve in the firm. But only in the case that they are working part-time or with flexible schedules meaning that expectations might be lower compared to a full-time contract.

Other barriers to inclusion

All of the people interviewed recognised that there were numerous challenges in implementing an action plan for the inclusion of people with disabilities on the labour market. In the previous paragraphs, I already cited some of these hurdles as they were answering questions on diversity management. In this section, I highlight the results of questions where I specifically asked the interviewees what came into their minds when they thought of the barriers for the inclusion of people with disabilities in the workplace.

According to the different people interviewed, the most significant barrier to disability inclusion comes from the mindset of people regarding disability. There are important unconscious biases that lead to discrimination in recruiting and in the integration of the person in the teams. A fear for what is different, what people are not familiar with. Which is probably

why the inclusion of people with disabilities is way behind gender equality, for instance. Indeed, as Sylvie from Solvay expresses it, while we all have a mother, a wife, a sister or a daughter, disability is less familiar. Although, Marie-Laure Jonet from DiversiCom highlighted that disability concerns 1 out of 4 families in Belgium. Regarding this, Sylvie went on by saying that indeed, at Solvay, these people will generally be more open to include someone with a disability in their team, though when that person is your niece or another close relative, you are more familiar, but when it is a stranger, it is again a fear of the unknown. This apprehension might also come from the memory of previous unsuccessful integrations. Indeed, in some cases (Solvay, Decathlon and Engie), there were several bad experiences with people with disabilities that raised concerns for future contracts. Moreover, as already mentioned the onboarding process often takes a little bit more time in some cases which is not motivating even though the collaboration can go very well afterwards. Furthermore, the mindsets of managers as already been highlighted as a major barrier of integration as they are usually the persons holding the final say for a vacancy. It has also been highlighted by Emma that the issue with managers is that they are a lot more under pressure for efficiency. They are driven by different objectives than the HR teams, aiming more at financial performance. The mindset issue is also present with volunteering activities. Sylvie observed at Solvay that while people are very open and involved to act for the communities in their local sphere, they tend to show less interest in activities concerning people with disabilities. Helping disabled people seems to have less popularity among activities related to the environment or initiatives involving helping animals for instance.

Another challenge is the physical barrier that some people might experience. According to the people interviewed, it can lead to social exclusion or be a strong burden. For instance, at Decathlon, at the premises I visited where the interview took place, the personnel rooms were only accessible via stairs. They had a case of a person in a wheelchair that had to eat lunch alone, etc. Also, in the case of Decathlon for instance, the job can become highly physical with an average of 10 km of walk per day. There is also a lot of complexity linked to the access to the workplace or commuting. One example was also given by Solvay, when a blind person working in the company was accompanied by a guide dog which caused a lot of trouble. Indeed, some colleagues were allergic, and it also caused sanitary issues in the cafeteria for instance.

Finally, another challenge that stems from these afore mentioned barriers, the negative experiences, as well as the stereotyped discursive constructions, is that people might be afraid

to open up about their disability. As mentioned by George from GSK, there are invisible disabilities and there are people that decide not to recognise it to their employer. All disabilities are different, and each individual has its own story and does not want to be labelled according to its impairment. Some people have issues of self-confidence because of this and there are not always safe spaces available in the firm to support these people, as pointed out by Sylvie from Solvay. However, people at Pfizer and GSK, for instance, have created Employee Resource Groups, as I mentioned earlier, that serve as confidence networks for these people and back them in being open about their disability and offer a space for discussion and support for their professional and personal development. These networks are extremely beneficial and create a sense of belonging as well as reinforce the inclusive culture within the firm. Nevertheless, there are also some drawbacks because, as it was stressed by George from GSK, these internal networks often work through a kind of social network easily available for people in office positions with access to a computer. However, people working in more manual jobs are therefore less touched by these networks. It is important to take this into account while looking for inclusive practices. Decathlon for example tries to enhance more self-confidence through sport.

Success factors for disability inclusion

While discussing the different topics in the interview, several best practices emerged from the discussion. As most of these companies have policies or programmes in place, they were indeed also able to recognise the success factors and where their efforts were paying. For example, aware from the negative effect of unconscious bias, the firms are acting in different manners hoping to shift the current mentality in place. The vision of Decathlon is to “*create moments together*”, through sports or with work “*when there is an exchange between teams and people*”. This way, “*it's making people meet, to see that they are in fact autonomous, that they are motivated, and that they are people like you and me.*” (David, personal communication, February 2020). They organise sports sessions together, which can be compared to recruiting sessions, as they meet the people in person and are able to share a moment with them, get to know them better. “*I think that the greatest power there is in meeting the other. It's creating moments. In fact, sport surpasses discrimination and that we have a great axis with Decathlon which is sport. For me it is the best lever, it is well you will play sport with the person.*” (personal communication, February 2020). By doing so, David, initiator of the ‘accessibility’ project at Decathlon, hopes to break down the barriers of difference and avoid people to stay focused on the disability exclusively. Similarly, Decathlon and other firms such as Pfizer,

Solvay or GSK also organise activities where people can put themselves in the shoes of someone with a physical disability (using a wheelchair, blinding people...). The aim of these activities is to raise awareness and make people realise the way society disables these people by experiencing the barriers faced by these people.

Another way to deal with these invisible biases and change the mentalities is to promote a more inclusive corporate culture through internal communication. First, thanks to a strong tone from the top, showing high engagement on the subject of diversity. We have seen that the leader voices had significant impact on people's actions. Accordingly, creating policies and setting targets are important enablers in the field of diversity. Sharon Jeske, expert in diversity, *"you need to have a really clear direction on where you're going. It should be very a very focused end point. And then you create your path to get there. [...] all of those processes and procedures that you put into place in a company need to be, you know, very clear and well thought out."* (Sharon Jeske, personal communication, February 2020). As part of internal awareness, I also mentioned that the lack of knowledge and familiarity with disability created apprehension in the teams. To cope with this, Engie for instance always support the teams by accompanying them in the integration and informing them on the specific disability. It was highlighted at several occasions that trainings and info sessions were extremely helpful along with the activities mentioned above this paragraph organised at Decathlon. The aim is to demystify disability, showing that it is not a barrier for the firm nor for the team but rather an asset.

Some of the interviewees also mentioned external communication as an enabler for diversity inclusion. For instance, some of the organisations are participating to the CAP48 corporate citizenship award for solidarity. It provides recognition for the efforts done and motivate the teams to achieve a reward. Reporting is also a way to communicate the initiatives and show to the stakeholders how the company is contributing to a fairer society. Also, as highlighted by AB InBev, it also provides visibility for candidates, by showing that the company is open and inclusive, more people will tend to apply. Moreover, according to the experience of Sharon Jeske, expert in diversity, learning from others is an important success factor. Sharing best practices while preparing policies between organisations that have succeeded in their transition.

Another strong enabler for inclusion is freeing the voices of people with disabilities in order for them to craft positive identities in the workplace through more confidence. The creation of Employee Resource Groups at GSK and Pfizer or the creation of engagement surveys and

communication channels at AB InBev are examples of ways to foster this openness and support. The aim is to remove any fear from showing or talking about a certain disability openly in the workplace. In several cases it has proven to be extremely effective and motivating for those people. For instance, one quote from an employee at Pfizer illustrates this thought: *“Being authentic: It is hard to disclose your disability (requires tremendous courage) but it is only when you share your story in an empowering way, you remind yourself and the people around you that you’re human. In order to be the best version of yourself, you need to not be afraid to show your true self”* (Zhao, L., 2020).

Comparably to the importance of raising voices from the people with disabilities, sharing success stories to people in the organisations of even beyond for society in general is a successful practice that companies & experts have put forward in the interviews. Provide evidence by sharing the stories of successful experiences is one of DiversiCom mission, for example. Because they are convinced that sensitising people about the topic is a strong success factor and it has shown to be real in some of the cases analysed, Solvay is doing it as well as GSK and Engie in collaboration with DiversiCom.

Discussion about other MNCs, evolution?

By seeing the growth of the Lead Network, Sharon Jeske can really observe the evolution for diversity and inclusion in general. *“I think it's becoming definitely a movement. So, more and more companies and individuals are seeing the value that it brings to them personally, to their companies and teams. And their industry. So really it goes three levels. I see it growing, but we know that the results of the studies done by the World Economic Forum, it still shows that it's going to take [...] like seventeen years before gender parity comes to the world that if we continue at the same rate, so it still is going to take a long time. But we need to accelerate that.”*. Indeed, *“some people say it'll just come naturally. But if it's the case, then we wouldn't have this conversation today and Lead network wouldn't exist. So if it doesn't happen naturally, some things have to be engineered. You know, in a way that you can encourage diversity to happen.”* (personal communication, February 2020)

According to Marie-Laure Jonet, founder of DiversiCom, there is a social maturation in progress regarding the discourses concerning disability. However, we must accept that it will take time to change, mentalities, repeat things many times and in different ways to change things gradually. One of the best methods for Marie-Laure is to provide proof by example, to

tell stories of people who have the abilities despite a medical handicap. “*The more we tell these stories, the more we explain why it works pragmatically, the more we will gradually change the mentality and then the behaviours*” (personal communication, February 2020). We observe that there are positive developments thanks to different actors and initiatives, people carrying their voice and being ambassadors for diversity. If in the past people were hiding disabled people in their families, today we are looking at exploits and inspirations in the media. For instance, with sports, the person in a wheelchair breaking records, a deaf lawyer making advocacy in front of hundreds of people, a blind pianist or Josef Schovanec, autistic radio commentator. All of these examples contribute in the story of people with disabilities that breaks the discourses around ableism.

Next to these two comments from experts in diversity, I asked to the diversity managers what possible evolutions they saw for the future of disability inclusion in MNCs. According to Emma from Engie, “*organisations should have the reflex to see the possibilities rather than the barriers [...] though, it is not always an evidence.*” (personal communication, April 2020). Moreover, disability is a very complex topic in the case of Engie, mostly linked to its industrial feature. Jobs are manual, industrial and risky in terms of health and security. So, it is not always linked to a size criterion, because we tend to say that multinationals have a greater impact than smaller structures. For Emma it is more linked to the type of business, the sector. For her, there are clearly jobs that can be more disability-friendly. More generally, companies should be more guided in this inclusion through less complexity with legislation and better access to potential candidates.

Correspondents from GSK and Decathlon accuse a greater societal issue. They denounce the mindsets of the society in general, beyond the enterprise environment. George for instance, questions the position given to minorities in our current society (« *quelle est la place qu'on réserve à nos personnes en situation de handicap ?* »). To illustrate his saying, he also referenced a citation from the Swiss constitution, quoted by Josef Schovanec saying that “*the strength of the community is measured by the well-being of its weakest members*” (personal communication, April 2020). Accordingly, the responsibility of the firm is also to include disabled and the ageing population in its organisation. Similarly, David from Decathlon suggests that the current model of productivity of the firm has to be reviewed. It should go to a more solidary model, encouraging more empathy.

On its side, Sylvie from Solvay questions where the responsibility to act should come from. For a more inclusive labour market, should the initiatives come from the State, the employer or people in general? According to her, *“it is everybody’s job”*. Everybody has the power to change things, to start a movement. It should more come from the individuals themselves, initiates proposals, talking about it, advocating. *“We should be more open about the subject in general, put the subject on the table.”* (personal communication, February 2020) But she also recognises the value of the tone from the top, creating a positive impulse from the top, in order for people to bring a message home and act on the whole society. People in the firms are a reflect of society. Bigger firms therefore mean touching more people, which is why multinationals have a more important role to play. She also mentions the importance of the media in such battle, which should include disability on the same level that it does for gender, culture, sexual orientation, etc.

Finally, while discussing for a second time with Pfizer, an interesting topic for the future of disability inclusion came up. We are in the middle of a crisis brought by a fierce virus that forced us to change our working and living habits. This crisis has pushed every organisation in the world to question their model and how it will evolve in the future. While they have observed substantial physical hurdles for the inclusion of people with disabilities in the workplace, they have realised that the virtual workplace, however, eliminates numerous barriers. According to Phillip, correspondent of Pfizer in Germany, in a virtual world, the workplace can be more equal. And they are highly looking into this for the future of disability inclusion in their organisation, at least for people working from a computer workstation. People do not face mobility issues to reach the workplace, they are more comfortable working at home with specific adjustment. While discussing this subject, I also questioned the social exclusion that could be a negative effect of teleworking which hinders social interactions. It was a comment they were totally aware of and during the lockdown they were able to test this for everyone and organised several activities to make sure it did not happen.

3. Discussion

In this chapter, I discuss the results of the qualitative analysis in order to answer the last two research questions of this thesis. I have contacted companies that are known to be diversity champions in their field. Having the insights from diversity managers helped me to understand the daily challenges of such management. On top of these companies, I have also contacted

diversity and disability experts from two different organisations in order to get a broader view of the subject.

Research question 5. What are the challenges and key success factors for disability inclusion?

All along this dissertation, I have put forward at many occasions the fact that people with disabilities clearly hold a disadvantaged position on the labour market. Along with the explanations given in the literature review, ideal inclusion still represents a significant challenge for many organisations. On the ground, the issue is that there are many barriers to integration on the market and within the workplace. Fortunately, the people interviewed as part of this study were well positioned to disclose the challenges they are facing as they are all pushing for more integration of disability in the workplace. Analysing these challenges as well as the success factors will help us understand later how it can positively evolve in the future.

From the analysis of the interviews, we can classify the challenges in four different categories: unconscious bias, physical barriers, complexity and legislation. The key factors for successful integration of disability in the workplace are then linked to how firms have overcome these challenges in their strategies.

Unconscious bias

Throughout the discussions, the biggest challenge that clearly came forward as one of the main impediments to an ideal inclusion of disability in the workplace, was the mindset of people in general. Unconscious bias has been identified as the main cause of discrimination in the firms, slowing down the process of integration and strategies in place. While some firms believe they are open and diverse, in the end they realised that they tend to always hire the same profiles. These unconscious biases can be present at the selection level from the HR recruiting teams. However, while the recruiting teams are often trained on these biases and are encouraged to push for more diversity, it is less often the case for managers and employees. Although, in the end, these are the people really approving a newcomer in the team, as they will be the people interacting the most. There were numerous blockers identified at this specific level.

To work on these unconscious biases, the best tools are education and communication. First, a strong message should be communicated directly from the top. Indeed, most companies

strongly emphasised the tone from the top as a significant enabler in CSR. Today, leaders of multinationals are expected to be responsible leaders, aware of their responsibility towards society and that can bring people together for reaching a common goal. To do so, leaders must walk the talk by implementing initiatives on a global scale. However, there was a divergence in opinion of whether local or global impact is the most impactful. While some of the interviewees argue that with a global direction, the impact is stronger, others mention that employees can initiate a movement by questioning the absence of policies. Here, the difference is seen with the budget, projects initiated from the top will usually benefit more investment, especially if you are able to reflect it on the Triple Bottom Line with measurable targets.

For instance, to work on unconscious bias, imposing quotas could be a solution. In line with this discussion of global vs. local impact is the question regarding targets and quotas for diversity and disability. Quotas can lead to affirmative action as we have seen in the literature, however, this method has shown to lead to even more discrimination as it stereotypes the person as a representation of the minority and not for its competencies. It does not provide real equal opportunity. Moreover, you risk of forcing the selection of candidates that does not fit the position, which will not benefit both the candidate and the firm.

While the tone from the top is an important enabler, some interviewees also emphasise that it cannot work on its own. Working on unconscious bias and changing the mindset of people is a very slow process and ask to invest in a lot of awareness and trainings to achieve a shift in the organisation. For instance, the leader in a team is responsible to make sure everyone is included in the team. However, they do not seem to be really held accountable or have had trainings on how to manage diverse teams. Another explanation put forward was because managers are often under a lot of pressure for efficiency and financial performance, and while the onboarding of people with disabilities can sometimes take more time, some managers are not willing to give up this time although it is the right candidate. However, this can also be because they are persuaded that disability is linked to lower performance or longer onboarding process, they will then be less open to hire someone with a disability. And here, we go again for awareness and trainings to change this mindset.

Because of these mindsets and stereotyped ideas, people might not be comfortable in talking about their disability with their employer or categorise themselves as a 'minority'. This is why, it is also important to provide spaces for people to share how they feel. Some firms have

mentioned the need for more groups such as ERG as sometimes people do not communicate this to the HR teams. These groups are essential and can give a safe space for people that are discriminated to speak up. However, for these groups to exist, it should be initiated either by the top or there should be a substantial number of employees ready to create one.

Another way to deal with these received ideas about disability is to create moments together through volunteering activities, sports, etc. The aim is to demystify the subject of disability as it is still unfamiliar for many people.

Physical barriers

The second main challenge is related to the barriers linked with physical mobility which can sometimes become a hurdle for mental health and motivation. Some have mentioned experiences where reaching the workplace was a difficulty and led to exhaustion of the person. There are sometimes accessibility issues of the premises when they are not adapted for PMR, which can lead to social exclusion. According to us, these are hurdles that can be more easily overcome and should be part of objectives to provide equal access, especially since some countries have mandatory accessibility standards in their legislation. Also, providing accessibility is one of the basic rights of disabled people according to the United Nations. Companies should make sure this does not happen as we have seen in the literature that physical barriers in the environment are one of the main reasons for social exclusion. Society was built in a way that disables people with impairments and segregate them as a minority. However, it should be thought in a way to provide equal access to participation on the labour market.

Complexity

The third category of challenges is the complexity associated with managing disability in the workplace. It was often emphasised that all disabilities are different, which brings important complexity in managing it for the organisation. On the one hand, there is a lack of knowledge from the HR teams. And on the other hand, managing disabilities ask a lot of administrative work if the company wants to benefit from subsidies for instance. Henceforth, the role of partners such as DiversiCom comes very handy as it supports the HR teams in understanding the needs for any type of disability. The fact that all disabilities are different is also a factor of motivation to communicate to the teams as it also supports the idea that one negative experience

does not mean it will happen again. It is important not to stigmatise people for their disability. Not associate them only to this but look at their competencies and personality, like anyone else.

Legislation

Finally, the last challenges are strongly linked to the external environment of the organisations. For example, the legislation in Belgium was at several occasions blamed as an important impediment for the integration of people with disabilities. The high complexity of the system generates an important workload for the Human Resources which is very discouraging. Moreover, in order to receive financial help, the administrative procedures are also very complex and time consuming. Also, several organisations mentioned the lack of channels to link the candidates with the firm. Some companies also defend that they are open, but people don't apply, which also justifies the lack of specific policies or programme. Furthermore, the lack of safety net for subsidies is an important concern both for the employer and the employee, an issue that does not motivate both actors to exist together.

Research question 6. What are the possible improvements for the future?

Thanks to the discussions with diversity and disability experts or managers, I was able to target some of the pain points of implementing policies and strategies. The main issues were located in the mindsets of people, physical barriers & accessibility, the supposed complexity linked with disability as well as the difficulties of the legislation in Belgium. It is also important to highlight that many positive aspects came out of these discussions, which will help us to discuss the future as a number of new challenges await. It is time for multinationals to take actions for diversity as the subject has been the heart of CSR in human resources for the past 50 years.

The main area of improvement is to work on corporate culture. Many firms have worked on awareness, but efficiency comes when the message is communicated from the top and translated into a strong culture of inclusion in recruiting teams and all people in the firm. The corporate culture is the only thing that join together people in the firm. So, it is essential to act on this and put the accent on what diversity can offer as we have seen in the literature review. To do so, companies must create a welcoming place for everyone, create a lot of awareness, participate to event advocating diversity, give space for ambassadors to share their experience. This way, people in the firm will become more open in time. Next to the corporate culture, leaders in the teams are essential actors to make this inclusive culture come true in daily work.

Of course, this culture should be coupled with policies and action programmes implemented by the top as well as encouraging initiatives that come from the bottom. These policies have to target employment, training and awareness. Furthermore, specific contracts such as ‘discovery placements’ or ‘Professional Adaptation Contract’ that I have mentioned earlier in this report, have proven to be extremely effective for the inclusion of people with disabilities, according to several organisations. It is the occasion for the employer as well as the candidate to evaluate its inclusion in the team as well as its competencies for the job. It is also a way to make sure the collaboration can be durable, and that the firm can then ensure a stable contract without fearing to lose allowances or possible subsidies.

Externally, we have seen that there were issues with the legislative system in Belgium, which is too complex and does not facilitate the inclusion of people with disabilities. The comparison was made with the organisations for Germany and France where the system is facilitating more inclusion, through quotas and help from the government. While it exists in Belgium, it should be seen as a facilitator rather than a barrier, which is not the case today, and I see here a lot of room for improvements. Nevertheless, there are organisations that can really be helpful in this area. Working together with partners seems necessary perhaps indispensable. Public services, NGOs and non-profit organisations such as DiversiCom, Actiris or organisations supporting a specific disability are essential partners to help with administrative tasks, adjustment needed for different disabilities, or linking potential candidates with the organisations.

These organisations could also help for external communication, an important tool for attracting talents and showing that they are open. In general, external communication about disability inclusion is also something that could be more developed by organisations in the future. Sharing stories and showing that more firms are including it in their reporting, participating to awards such as CAP48,.. By partnering with organisations such as DiversiCom or the Lead network, it will accelerate the pace of diversity inclusion in society and in organisations.

Regarding the future, companies should start thinking of a post-Covid society where teleworking could be facilitated. It could actually be a strong enabler for more inclusion of disability on the labour market. With this crisis, some companies have realised how interesting teleworking could be for disability inclusion. Organisations need to leverage the potential of teleworking for disability in the future while not causing social exclusion of these people.

Final conclusions

1. Purpose of this research

The objective of this study was to understand the role of 'diversity' and 'disability' on the CSR agenda of MNCs and seek contribution for scientific, managerial and societal purposes. Indeed, all along this thesis, the analysis was motivated to bring value on these three levels. First, provide scientific consistency to the subject by contributing to current literature and encouraging standardisation in CSR reporting by looking at the current state and interpret the evolutions. Then, I intended to provide keys on how to manage diversity and disability, by sharing best practices. Finally, the societal aim of this thesis was to research on the disadvantaged position of people with disabilities on the labour market, identify the barriers and provide clues for improvements.

2. Main findings

The analysis of the literature has shown that while more companies are demonstrating commitment to CSR in their corporate governance and strategies, we see that explicit commitment to disability is often missing. Multinationals and listed companies are more and more put under a lot of pressure and held accountant for their social responsibility. These pressures come from the growing demand for more transparency from investors and other stakeholders. This has emphasised the need for more disclosure and reporting. In parallel with data showing that people with disabilities are stigmatised and discriminated on the labour market, specific attention to disability in CSR reporting has also been missing.

In light with these theoretical discoveries, my aim was first, to identify quantitatively the extend of commitment from multinationals to reduce these inequalities, by analysing the content of their reports. With this analysis, I was able to observe the attention given to disability, and how far this commitment goes. We have seen from the results of this study that, although there are great initiatives and diversity concerns are clearly growing, all in all, few multinationals mention disability as part of their CSR agenda. Indeed, few MNCs develop concrete action plans linked to measurable incentives. Disability is also missing when we look at specific employment policies or accessibility, which are important enabler to foster equal rights.

Moreover, there seems to be an important gap between the demand for disability employment disclosures of the UNCRPD, the GRI or the EU.

Secondly, following these observations, I wanted to know more about the reasons for this disadvantaged position in society by looking more into details at multinationals that had good practices in terms of diversity and more specifically disability. To do so, the topic of diversity & disability management was discussed with experts and managers to understand more into details the challenges and success factors of such policies. By looking at these, I was able to see what possible improvements for the future it could lead to. The results of the discussion have made me conclude that there were four types of barriers that impede the achievement of ideal inclusion: unconscious bias, physical barriers, complexity and legislation. However, on the other side, these discussions also showed that there are a lot of great initiatives which shows that companies are on their way to more inclusive and diverse workplaces if they managed to deal with these challenges.

3. Managerial implications

More concretely, this study has shed light on the need for managers to act for a strong inclusive culture as well as transparent disclosure of initiatives and measurements of performance in diversity inclusion. For the request of transparency and responsibility to act socially, companies need to act on social issues such as non-discrimination which is a basic human right where Businesses need to act for a positive impact.

The most significant barrier seems to come from the general stereotyped idea of disability that people may have. To cope with unconscious bias, companies should encourage education and promote diversity in the workplace through internal communication. To have a real impact, it should be integrated within the firm culture through a strong tone from the top. Through an inclusive culture, the company can raise awareness for disability and provide trainings for managers are also key for a successful inclusion. Moreover, this inclusive culture also gives spaces for people to speak up and feel empowered.

After having invested in strong awareness programmes, companies can start implementing specific actions and employment policies, from recruiting and selection to the development of people within the firm. This also includes removing all the barriers that can impede people to

feel discriminated or disabled in this path. Dealing with these specific actions can be supported by partnering with organisations such as DiversiCom, to be accompanied in more complex tasks, for instance, in order to make the inclusion more successful.

However, we have seen that when implementing concrete action plans, it tends to be dropped as the workload gets heavier. This is because the people leading these projects do it as a side activity and there are no clear incentives. For a strategy to be effective, though, it is necessary to link specific measurable objectives that can be reflected on the Triple Bottom Line quantitatively.

External communication is also an important enabler of diversity and CSR in general. Sharing best practices between firms, for instance through networks such as the LEAD network. It is needed to reinforce the disclosure of initiatives made by companies. To do so, companies should go for a standardised approach by following the GRI guidelines. This will also reinforce the importance of the GRI and the need to use disability indicators.

4. Limitations and suggestions for further research

The first limitation of this study comes from the method used in the quantitative section. We have seen in the methodology section that the content analysis method comported numerous drawbacks, of which one of them is the subjectivity aspect of single human coding. It could have been more accurate to work with a second analyst to collect the data. Besides, I wonder if this method is sufficiently representative to exhibit the reality of multinationals as we only take the visible part into account, and what these firms decide to show us. Moreover, we have seen that one of the challenges of this type of study about CSR reporting is that it is difficult to understand the true meanings behind the discourses, making abstraction of greenwashing. Also, we have seen that some companies known to be highly engaged in diversity and disability inclusion did not report all initiatives taken in their annual report but redirect to a web page or other communications. Accordingly, while this study only focused on annual and CSR reports, further research could also include the content analysis of the corporate website, specific reports on disability or information in the press or on social media of the selected sample.

Besides, in the discussions with diversity experts and managers, one aspect that came up as a significant barrier was the position of the State. It could be interesting to look more into the role of this actor and provide recommendations for the State as a partner in this inclusion.

Finally, this thesis has introduced some early observations made by MNCs in regard to the current Covid-19 crisis and what it will imply in the future. It could be interesting to look at the implications in the coming months and year and how it can support diversity in the firm. Parallely, it could be interesting to look at the influence of teleworking on the inclusion of people with disabilities in an organisation. Probably the main drawback is that it could lead to more social exclusion. Companies need to analyse the pros and cons of this modern way of working. This subject is currently at the heart of questions for the future of the workforce and is already on the agenda of scholars in management.

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