

# **Corporate disability employment reporting: Stakeholder engagement in UK firms**

## **Abstract**

People with Disabilities (PWDs) defined as the world's largest minority stakeholder group, continue to face significant barriers to labor market entry and corporate inclusion. The associated social and economic costs of supporting non-working PWDs can be high and long-term. Yet, their potential contribution and impact on human capital, firm productivity and the innovative capacity of business entities is valuable but under-utilized. The employment of PWDs has institutional and managerial implications for equitable opportunities, social mobility and workplace diversity.

This study assesses the quality of corporate disclosure on disability issues by firms in the United Kingdom (UK), as a stepping stone for mainstreaming integration of PWDs into labor markets under the scope of corporate social accountability. We benchmark 274 UK sustainability reports against PWDs-adapted indicators of the Global Reporting Initiative guidelines, highlighting trends pertaining to disability employment. The findings suggest corporate disclosures on the employment of PWDs are lacking. The implications for PWDs are highlighted considering firm employee and managerial policies, national and transnational regulatory frameworks, towards more meaningful reporting for better alignment between PWD expectations and firm practices.

**Keywords:** Disability employment; corporate reporting; sustainable development; stakeholder engagement.

## **Introduction**

Almost 15% of humanity is living with a disability (World Health Organization (WHO), 2011; 2018). This has been increasing with the combined effects of a growing global population and extended life-expectancies (United Nations Fund for Population Activities (UNFPA), 2018; Albrecht, 2017; Hay *et al.*, 2016). Disability survival rates and quality of life are being increasingly affected by medical and technological advancements, genetics, the food-chain, disasters, conflict, and societal or environmental events (Moore *et al.*, 2017; Stough *et al.*, 2017, Patz *et al.*, 2005). An overall increase of 5% since the 1970s in the related population segment translates to more than one billion people having ‘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’ (Iriarte *et al.*, 2015, United Nations (UN), 2006).

People with disability/-ies (henceforth PWDs) are often characterized as the world’s largest minority group, whose rights are often discounted and who may be discriminated against (Bickenbach *et al.*, 2017; Luo and Wang, 2017; Quinn, 2009). Whilst 80% of PWDs live in developing countries (World Bank, 2018) and 20% of the poorest people have a disability (Disabled World, 2018; Eide and Ingstad, 2017), it is common across economic and cultural norms that PWDs remain highly vulnerable, regardless of whether the state adopts an individual or social governance model (Oliver, 1996; Priestley, 1998). Women and child PWDs’ life opportunities

have remained lowest across many countries (WHO, 2018; Organization for Economic Co-operation and Development (OECD), 2010).

Overall, only 45 countries have anti-discriminatory regulations and disability employment laws (UN, 2017). In the United States (US) and many European countries, the PWDs employment rate gap varies as much as 40%, compared to people without limitations (United Kingdom (UK), Hungary, Netherlands, Romania) and is higher in other countries e.g. Peru (UN, 2017). In Turkey, Luxembourg and Greece, PWDs employment rates are comparatively better. Even within the most highly educated and regulated nations (Priestley, 2007), the adoption of terms such as equal opportunities, human rights or diversity and inclusion by organizational systems and processes may represent a deterioration from the expected goals or social desires, indicating failed organizational change (Vornholt *et al.*, 2018; Williams, 2017; Tatli, 2011; Cannon and Edmondson, 2001), rhizomatic contested approaches to organizational life (Jackson and Carter, 2007; Reed, 2006) or corporate governance deviance (Aguilera *et al.*, 2018). The gap between policy design and firm implementation persists as PWDs face significant barriers to entry in their labor markets (Vornholt *et al.*, 2017; Kulkarni and Lengnick-Hall, 2014).

The UK has been a signatory of the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD: UN, 2006<sup>1</sup>) since 2009. In the UK there are more than 4 million PWDs of working age, i.e. 16-64 (Papworth Trust, 2016<sup>2</sup>;

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<sup>1</sup> See <https://www.un.org/development/desa/disabilities/convention-on-the-rights-of-persons-with-disabilities.html>

<sup>2</sup> There are more than 11 million disabled people in the UK and the employment gap is 44% to 84% (as of 2016). 44% of disabled people are economically inactive.

Disabled Living Foundation, 2017) of which 2.4 million claim Employment Support Allowance (ESA<sup>3</sup>) benefits (Vale, 2018). The prevalence of disabled people increases with age, i.e. 7% children; 16% working age; 43% elderly. This highlights the need for better transitioning from institutional to firm policy and the development of practices in demonstrating diversity in the workplace (Tatli *et al.*, 2012; Tatli and Özbilgin, 2009).

PWDs assert that discrimination and poverty issues are of particular concern to members of their minority group (Quarmby, 2016; Eide and Ingstad, 2017). Disabled people are more likely to face discrimination at a young age, in schooling, and may leave education early, compared to non-disabled peers (Weedon, 2017; OECD, 2012). This becomes a further disadvantage when competing to enter employment and gain work experience. Research confirms that the disability itself may also hinder promotional chances and that PWDs employees are often the first to be laid off in times of recession, or more likely to experience ‘rock bottom’ (Shepherd and Williams, 2018) compared to non-disabled workers (Kaye, 2010).

The focus of this paper is to examine opportunities to better address the most commonly stated issue by PWDs in the UK as firm barriers to employment (43%). We select the UK as it is recognized as a leading regulatory (e.g. Cadbury Code) and unique governance environment, e.g. social welfare, Comply or Explain; along with having established local firms internationalizing and international firms having headquarters there. Most recently, the impact of austerity in the UK has highlighted criticism by the UN concerning the human rights of disabled people (Bulman, 2017;

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<sup>3</sup> See: <https://www.gov.uk/employment-support-allowance>

Lambert, 2017). The government has since pledged to increase disability employment by 1 million over the next ten years (Brown and Powell, 2018).

We take a firm perspective, inclusive of the voices of PWDs, that highlights a gap between disabled and able-bodied (Mumby, 2008; Hughes, 2007), alerting to opportunities for encouraging and sustaining PWDs employment (Zijlstra *et al.*, 2017; Williams and Mavin, 2012; Foster, 2007; Harlan and Robert, 1998; Hearn and Parkin, 1993). The rest of the paper is structured as follows. The next section brings to attention firm diversity and PWDs' employability. This is followed by an overview of institutional arrangements for PWDs rights and public reporting by firms on PWDs issues. We introduce a stakeholder theoretical framework for firm understanding of PWDs before outlining the research approach and identifying the sample for our study. The findings are presented ahead of a discussion, including implications for firm employee and managerial policy design and practices.

### **Diversity and PWD employability**

Firm diversity as an employability issue has been investigated through single-level studies from firm process (French, 2001; Ryan and Haslam, 2009) and individual employee (Cornelius and Skinner, 2008) perspectives. Meanwhile, multi-level diversity studies give priority to other stakeholder pressures (Zanoni, 2011; Zanoni and Janssens, 2007). Typically, corporate responsibility agendas are aimed at corporate image protection and reputation enhancement rather than a genuine commitment to the employment of PWDs (Segovia-San-Juan *et al.*, 2017). The firm's emphasis is usually on social and cause-related marketing activities to support PWDs

(Min-Young *et al.*, 2009; Pelozo and Shang, 2011; Vauclair and Fischer, 2011) as critical for the firm's social acceptability (Klarsfeld *et al.*, 2012). But such actions from 'benevolent companies' are deemed to be insufficient as they keep PWDs at a distance and limit the possibility of integrating them into the value chain of an enterprise (González and Fernández, 2016).

The UK, being an advanced governance market, is unique in its neo-liberal economic and historical social benefits model (Özbilgin and Tatli, 2011). Yet, there remains very limited research pertaining to corporate disclosure on PWDs employment (Du, 2018) and examining the voluntary reporting practices by UK firms on PWDs employment. Our study seeks to address this inadequate 'functional diversity' (Romañach and Lobato, 2005).

PWDs are often in a unique position to enhance the human capital contribution within business entities (Konrad *et al.*, 2012). They can have more specialized and refined skill sets, e.g. numerical, memorization, attention to detail, higher IQs (Kakabadse and Jawad, 2018; Hashim and Wok, 2014). The call remains for firms and practices to be more accommodating of individual needs such as autism, dyslexia, stamina, and mental, physical or sensory impairments throughout their recruitment, selection, settling in and longer-term integration processes for PWDs (Schur *et al.*, 2005).

This may include more flexible timings, managing work load, greater care in team working and higher tolerances for emotional or physical constraints (Mackelprang and Salsgiver, 2016; Bruyere, 2000). To exemplify, tasks such as getting dressed in the morning or travelling into work can take longer for PWDs. The spirit of diversity

places an inclusive responsibility on the firm<sup>4</sup> to go beyond legal conformance to changing group thinking, firm culture and narrow perceptions of acceptable business practices (Oreg *et al.*, 2018). Thereby, PWDs become recognized as human resources of creativity, unique skills, innovative ideas and talent (Hernandez *et al.*, 2008; Buciuniene and Kazlauskaite, 2010; Hashim and Wok, 2014).

The significant advancements in science, technology, architectural and ergonomic design support the enhancement of opportunities for PWDs' skills and competencies, to make more effective work contributions (Pérez *et al.*, 2017; Barnes and Mercer, 2005). Empirical findings suggest that employees with disabilities exhibit higher levels of motivation, productivity, job retention and lower occupational accident rates compared to employees without disabilities (Houtenville and Kalargyrou, 2012; Hartnett *et al.*, 2011; International Labor Office (ILO), 2010; Markel and Barkley, 2009; Bradshaw, 2004). The employment of PWDs is not simply a pressing economic concern: it has deeper and more complex cultural and value stakeholder implications that emerge from corporate social responsiveness and sustainability agendas of firms (Markel and Barkley, 2009; Samant *et al.*, 2009; Kuznetsova and Yalcin, 2017; Waxman, 2017; Williams, 2017).

### **Institutional policy and the UK**

An array of international norms and standards on human rights protection delineate the rights of PWDs. Being the most significant one, the UNCRPD (UN, 2006) sets forth the rights of PWDs around eight fundamental principles, such as dignity,

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<sup>4</sup> Firms are being encouraged to sign up to the Disability Confident Scheme in the UK.

accessibility and equal participation and inclusion (Art.<sup>5</sup> 3 UNCRPD). Art. 4 UNCRPD reflects general obligations for governmental bodies, which extend to organizations of the private sector. For example, it states parties to the UNCRPD must take all appropriate measures to eliminate discrimination on the basis of disability, by any person, organization or private enterprise (Art. 4(e) UNCRPD). The UNCRPD introduces a different approach to disability issues, which is based on the social model of disability. In essence, this considers the idea that disability is the product of negative social attitudes and/or external (usually architectural) barriers, which preclude PWDs from participating equally in social and economic life. Measures such as accessibility standards for public transport, or reasonable accommodation offered to PWDs as employees, enable PWDs to enjoy their human rights on an equal basis with others (Kayess, 2008).

Several UNCRPD rights have a direct bearing on the issue of disability employment, as well as disability employment disclosure. Art. 27 UNCRPD protects the right of PWDs to gain a living by working, freely chosen or accepted in a labor market and in a work environment that is open, inclusive and accessible. Art. 27 UNCRPD details an indicative list of measures to implement the right to work for PWDs. Chief among these is the prohibition of discrimination, equal opportunities for work and pay, and reasonable accommodations. Corporate Social Responsibility (CSR) with regards to PWDs must be guided by the UNCRPD, and PWDs employment disclosure must provide details on how businesses comply with Art. 27 UNCRPD. This approach is strengthened by Art. 31 UNCRPD, which places an

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<sup>5</sup> Art. – henceforth refers to Articles within CRPD.

obligation on states to collect appropriate information, including statistical and research data, to enable them to formulate and implement policies to give effect to UNCRPD rights. PWDs employment disclosure data is therefore of critical importance for protecting Art. 27 UNCRPD, because it provides vital information about how the right to work for PWDs is protected. In this sense, PWDs employment disclosure is not only a CSR issue, but also a UNCRPD issue. Under Art. 31 UNCRPD, PWDs employment disclosure must provide adequate and detailed data on all the aspects of Art. 27 UNCRPD.

It is clear that international human rights law provides robust protection to the right of PWDs to work. Even though several international laws or European Union (henceforth EU) policy documents aim to foster the right to work for PWDs, the protection afforded by the UNCRPD is more complete (Fasciglione, 2015). As mentioned, Art. 27 UNCRPD protects equal access to the labor market and also affords protection to PWDs during employment. Similarly, an integral part of effective protection is Art. 31 UNCRPD on data collection. Given the prominence of the UNCRPD for protecting the human rights of PWDs, it follows that CSR with regards to the employment of PWDs must be based on the particular elements of Art. 27 UNCRPD, and disability employment disclosure must provide full and accurate data to measure the implementation of the right to work under Art. 27 UNCRPD.

Likewise, the United Nations Human Rights Council (UNHRC)'s <sup>6</sup> Guiding Principles on Business and Human Rights (UNHRC, 2011; 2012) outline business responsibilities on human rights throughout their operation and networks, indicates

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<sup>6</sup>See <http://www.ohchr.org/EN/HRBodies/HRC/Pages/Home.aspx>

appropriate measures to assess human rights protection, including the rights of PWDs, and suggests relevant external reporting processes. In Europe, the European Disability Strategy 2010-2020 is built around eight priority areas that aim to promote an inclusive society and business opportunities from products and services accessible to all. Over the past decade, European countries have started to more actively promote the integration of PWDs into labor markets and have placed an increased emphasis on the stronger involvement of the private sector (OECD, 2010). Disability is promoted as an emerging investment priority through the European Structural and Investment Funds 2014-2020, with the business sector being in a unique position to actively promote the rights of PWDs. By embedding such rights into business models, businesses can potentially shape new and hard-to-imitate competitive advantages and achieve enabling conditions for ‘inclusive growth’, in line with the EU 2020 strategy (European Commission (EC), 2010). In 2014, the Council of the European Union introduced a directive on the disclosure of non-financial and diversity information by large corporations with the aim of enhancing the transparency and accountability of 6,000 business entities with more than 500 EU employees. With member states having two years to transpose it into national legislation, the first company reports will be published in 2018.

In the UK, the Independent Living Strategy (Office for Disability Issues, 2008) pinpointed actions required to ameliorate the quality of life of PWDs through better access to education, employment and to participation in community life, among other parameters. The UK has a combination of legislation and high societal awareness that drives increasing stakeholder expectations as well as upholding and evolving the

country's anti-discrimination legislation (Williams and Mavin, 2012; Habisch *et al.*, 2005; Samoy, 2010). The Equality Act 2010 underpins the rights of PWDs against discrimination by employers and sets forth requirements on workplace adjustments that employers need to attend to (Sainsbury, 2011). In this respect, *Roadmap 2025*, published by the Office for Disability Issues (2009), sets out the ambitious vision and strategic perspectives of the UK government to achieve disability equality by 2025, under the scope of 14 critical themes, where appropriate arrangements can lead to drastic improvements in the well-being of PWDs. These policies on disability however, have to be understood in the wider context of protecting disability rights in the U.K (Foster and Fosh, 2010). In October 2017, the UNCRPD Committee issued its concluding observations on the initial report by the UK concerning implementation of the UNCRPD. In relation to the right to employment, the Committee expressed its concerns, amongst other things, about 'the persistent employment gap and pay gap for work of equal value affecting persons with disabilities...', as well as the insufficient affirmative action measures and provision of reasonable accommodation to ensure that persons with disabilities can access employment on the open labor market, despite the obligations contained in European Union Directive 2000/78/EC on non-discrimination in the workplace (UNCRPD Committee, 2017). In this sense, despite any positive steps to ensuring accessibility to employment for persons with disabilities, it seems clear that difficulties still persist.

This raises the following questions: how is law and regulation influencing firm practices in reality? What are the governance and practical issues, e.g. social security and benefits, HR practices, in firm management attitudes? Why are the concerns of

PWDs not being appropriately addressed? What impact is firm reporting on PWDs having towards the integration of PWDs into long-term employment?

### **Public reporting by firms on PWDs**

Using cross-sectional data from sustainability reports, the European Network for Corporate Social Responsibility and Disability<sup>7</sup> (ENCSR+D, 2012) provides an outlook on disability issues disclosed by corporations actively engaged in PWDs issues and best-in-class sustainability reporters (see Table 1 below). Their findings denote that among the 16 companies selected: a) 31% disclose quantitative information on the PWDs workforce (in either absolute, percentage or relative figures), yet the data does not always point out trends over time or refer to compliance with laws; b) 25% explicitly state the critical importance of diversity (including aspects of disability) within their workforce; and c) 44% report on training programs, focus groups or workshops held to promote increasing awareness of their managers as well as the integration of PWDs employees.

Cordero *et al.* (2014) conducted a quantitative content analysis of PWDs employment-related issues, reported by 40 multinational corporations combined with qualitative data from experts' input. Their findings reveal that disability disclosures in sustainability reports leave much to be desired: less than half of the sample firms provide data on the PWDs workforce or a comprehensive strategy towards PWDs employment, whilst, strikingly, enterprises actively engaged in addressing disability

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<sup>7</sup> [http://integratedreporting.org/wp-content/uploads/2013/08/195\\_CSR-Disability-Indicators-combined-1.pdf](http://integratedreporting.org/wp-content/uploads/2013/08/195_CSR-Disability-Indicators-combined-1.pdf)

do not report on the related initiatives they endorse. In a similar vein, Segovia-San-Juan *et al.* (2017) examined the commitment of Spanish companies towards PWDs, through publicly disclosed sustainability performance indicators under four clusters (Stakeholders, Visibility, Human Resources and Accessibility). The study suggests that sample firms tend to place comparatively more emphasis on impression management and image enhancement rather than actions of genuine commitment with their PWDs employees.

Finally, the Global Reporting Initiative <sup>8</sup> (Henceforth GRI) (GRI, 2015) provides a guide for firms seeking to better understand the business value of disability and effectively communicate their commitment to respecting the rights of PWDs. Their report offers best-practice examples from large corporations around the world, as well as practical guidance on how to effectively report on a number of critical disability-related matters.

*(Insert Table 1 here)*

### **Stakeholder conceptual approach:**

Theoretical underpinnings of corporate PWDs reporting include stakeholder, and more widely, legitimacy conceptual frameworks.

Stakeholder theory posits that all business entities are affected by, as well as affect, various social constituents that they engage with (Freeman, 1984; Donaldson and Preston, 1995). Such a nexus of relationships justifies a fruitful management of

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<sup>8</sup>See <https://www.globalreporting.org/Pages/default.aspx>

stakeholder demands or claims, beyond mere shareholder value maximization objectives and towards a broader balancing of the more diverse set of stakeholder expectations (Goodpaster, 1991; Frooman, 1999). Stakeholder management (Freeman, 1984) sets forth approaches for the identification of critical-for-the-firm stakeholder groups<sup>9</sup> that require adequate attention and effective channels of dialogue. From the stakeholder perspective, PWDs disclosure serves as an instrument of meaningful communication and engagement between the reporting entity and PWDs-specific social constituents. It can constitute an effective instrument for the more primary negotiation of firm-PWDs relationships which currently seems a higher priority for the minority group (see Roberts, 1992).

Strongly intertwined with social accounting and reporting, legitimacy theory places business activity within the broader social system and stresses the need to conform to societal norms and expectations. According to Suchman (1995), the notion of legitimacy reflects ‘a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions’ (p.574). Such a legitimacy ‘lens’ of analysis sets forth a broader form of ‘social contract’ between business and society. Society supplies firms with a diverse set of skills and resources to conduct their for-profit activities, in return for socially-accepted (i.e. legitimate) business behavior (Mathews, 1993; Deegan, 2002). In this respect, PWDs disclosure (as part of the organizational reporting channels) can be a fruitful legitimization instrument to signal to society that

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<sup>9</sup> Primary stakeholders have a direct relationship with firm and secondary stakeholders have an indirect relationship. Are PWDs primary for the firm, as much as employment in the firm is for PWDs?

the reporting entity is in line with social norms and expectations while seeking to achieve (at least) a socially-benign performance (Lindblom, 1994).

Stakeholder theory offers a focused framework to a better understanding of the firm perspective in giving priority to PWDs and is our theoretical lens. More broadly, our study may further contribute to legitimacy theory in the wider understanding of social acceptability as business-society relations.

### **Research approach and sample**

The meaningful voluntary disclosure of disability issues through corporate media and reporting channels potentially provides a stepping stone for mainstream integration of PWDs into labor markets and in consolidating social inclusion under the scope of equal opportunities for a more equitable and fairer society (Papworth Trust, 2016; ENCSR+D, 2012). Relevant management and performance specific information can assist in highlighting best practices, prioritizing needs and facilitating the appraisal of relevant policies, plans and initiatives that are already in place. At the highest level, international multi-stakeholder organizations such as the GRI and the World Business Council for Sustainable Development (WBCSD) are making a substantial effort in this direction. They encourage business entities to publicly report on their human rights impacts through their sphere of influence, including endorsing diversity in the workplace through the disclosure of quantitative and qualitative indicators covering disability-related matters.

This study seeks to reveal gaps and trends in corporate disclosures on the employment of PWDs and evidence whether and how aspects of disability are mainstreamed through the discourse of leading business entities (Williams and Mavin, 2012). Focusing on the UK business sector, we examine publicly published sustainability reports during 2016 (n=274). The disability-adapted indicators of the GRI G4 (GRI-G4) guidelines are employed, utilizing a numerical scoring system. Taking into consideration that the CSR and disability literature is still sparse, the paper paves the way for a more systematic empirical investigation of PWDs within the enterprise, its reporting (i.e. stakeholder engagement) channels, and how such social sustainability perspectives are materialized through the CSR agenda.

### **Method and analysis**

Voluntary disclosure on disability employment was assessed utilizing excerpts from the GRI-G4 sustainability reporting guidelines. GRI has been a primary mover of voluntary disclosure on organizational sustainability issues including human rights protection and non-discrimination in the workplace. The GRI-G4 guidelines include a stand-alone section of reporting requirements on diversity and equal opportunity consisting of: (i) the disclosure of the reporting entity's management approach to the specific issue and (ii) quantitative information regarding the composition of governance bodies and workforce per employee category according to indicators of diversity (gender, age, minority groups, etc.). These aspects describing an inclusive work environment were adapted to assess management mechanisms and policies in

place as well as absolute and relative figures of disability employees within the enterprise (see Table 2 below).

*(Insert Table 2 here)*

We focused on the sustainability reports as they have emerged in the past few years as the new ‘business card’ of a company, incorporating critical aspects of non-financial performance in a stand-alone document. A web-based search was conducted between September and December 2016 in order to gather the latest reports published by UK companies (i.e. for the reporting period of 2015). We relied on the GRI database ([database.globalreporting.org](http://database.globalreporting.org)), where business organizations are invited to voluntarily subscribe and submit their sustainability/non-financial reports. In total, 274 UK reports were collected which comprised the sample for analysis.

A five-scale grading scheme for the two aforementioned categories was employed on the basis of information quality and comprehensiveness. Non-disclosure equals to a zero score, ‘fuzzy-brief’ statements are assigned 1 point; coherent yet limited coverage receives 2 points; extensive and systematic ‘full’ disclosures (i.e. in terms of consistent and concise GRI requirements) are assigned 3 and 4 points respectively. The assessment includes cross-references to other corporate communication channels and publications only when specific web links or other publicly available information were denoted in the report. Likewise, information pertaining to non-discrimination and/or employee diversity without explicit reference to disability perspectives have

not been taken into account in the assessment, as it is unclear whether the reporting entities of such disclosures demonstrate a clear commitment to employing PWDs.

A selection of quotations are included in the presentation of findings (see Table 6), in an attempt to illustrate the corporate discourse surrounding PWDs employment. While generalizations with regards to reported information are pointed out in the following section, impressions such as ‘sample companies tend to’, ‘a few of the assessed firms’ or ‘the majority of sustainability reports’ are used when more (less) than 50% of the sample firms reported in a similar manner.

## **Findings**

The findings reveal that voluntary disclosure on the employment of PWDs is varied and leaves much to be desired. It is not clear whether most sample firms are strongly committed to employing PWDs and a ‘disability-confident’ work environment. Most reports fail to provide a comprehensive (i.e. strategic) implementation plan for recruitment, promotion and retention of PWDs employees. They tend to retain a rather ‘commercial’ posture on disability, emphasizing internal awareness-raising initiatives and charitable contributions related to PWDs causes, while lacking descriptive (roles, functions, levels of responsibility, level of education and job profile of PWDs employees) and quantitative (aggregated data and disaggregated by type of contract, disability, gender or other firm-specific criteria) metrics to allow stakeholders to assess organizational performance on disability and facilitate decision-making processes. Regardless of the type or level of coverage of inclusion policies and mechanisms in place, 175 companies (64%) provide

information in qualitative and/or quantitative terms. These 175 reporting entities are broken down by industry and size in Tables 3 and 4 and Figures 1 and 2 respectively.

*(Insert Tables 3-4 here)*

Companies pertaining to financial services sectors and other service industries represent 17% of the reporting entities; all other industries comprise less than 10% of sample firms. Likewise, large firms are the majority of those providing information on disability employment (116 firms; 66%), followed by multinational enterprises (MNEs) (57 corporations; 33%) and a mere 1% are small and medium enterprises (SMEs) (2 enterprises).

*(Insert Figures 1-2 here)*

The disclosure of management approaches and policies, plans or programs in place in order to address disability employment is mostly brief and pertains to vague statements. This is mainly communicated through fragmentary references to disability incorporated into sections of the report, discussing the promotion of diversity, non-discrimination and equal opportunities in the workplace. ‘We aim to build a diverse and inclusive workforce ensuring there are equal opportunities and no discrimination in terms of race, gender, age, marital status, sexual orientation, religious beliefs or disability’ is a catch-all phrase commonly found in most reports.

Indeed, while diversity tends to be pinpointed as an important aspect of organizational culture, recruitment of PWDs is seldom identified as a critical parameter, defining core values and sustaining social inclusion. Only 10 reports extend such statements to clarify their management approach to disability employment, while a mere 2% (five large corporations) dedicate a notable part in the report to providing extensive information on their approach and policy to endorse and monitor the employment of PWDs within the organization and its entire value chain (suppliers and related partners).

For instance, BT Group and Carillion<sup>10</sup> point out the Two Ticks disability stamp received from the UK Government, reflecting five commitments to being a fairer employer to PWDs, with the latter to indicate a target of 10% ‘hard-to-reach’ groups<sup>11</sup> to develop skills in order to enter employment (Carillion, 2015). GlaxoSmithKline (GSK) partnered with the UK Government’s Disability Confident campaign to raise disability awareness across the company, remove barriers and ensure that PWDs have adequate opportunities. Moreover, GSK promotes disability employment of veterans in small businesses pertaining to its supply network through diversity programs (GlaxoSmithKline, 2015). Likewise, in collaboration with social enterprise ‘business disability international’, GSK assesses its disability performance utilizing a set of well-established global standards.

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<sup>10</sup> Carillion collapsed in January 2018 and puts a focus on the UK’s private finance initiative (PFI) outsourcing model of public contracts to private sector firms. See <https://www.ft.com/content/8763b88c-fd11-11e7-a492-2c9be7f3120a>

<sup>11</sup> Carillion defines as ‘hard-to-reach’ those social groups with either real or perceived barriers to employment.

Tables 5 and 6 below, along with Figure 3, outline the main findings related to the disclosed management approach on PWDs employment.

*(Insert Tables 5-6 & Figure 3 here)*

Employment data on disability among UK reporters is scarce. Companies tend to place more emphasis on diversity indicators in terms of gender and race in top and/or middle management positions as well as the general workforce, compared to PWDs employees within the enterprise and its sphere of influence (i.e. suppliers and corporate partners). More than 92% of sample reports (pertaining to 253 large and MNEs) do not disclose relative information whilst a mere 4% and 3% disclose either brief statements or aggregated data respectively. Comprehensive disclosure in terms of GRI requirements and/or linking data with specific targets is provided by only three firms (1% of sample). Likewise, it is only 1% that report on trends over a time series, regarding the share of employees with disabilities in the total workforce figures. Armor Group is one of the very few companies in our sample providing data on employees with disabilities (i.e. 2.4% of the Group's workforce; down by 10% in comparison with the previous year's figures). Sky discloses the relative and absolute number of employees with disabilities for the previous and the reporting period in reference. Similarly, PayPoint and BT Group provide the relative number of employees with disabilities, with the latter providing data for a timeline (2011-2015) and broken down between managerial and non-managerial (team) members. Providence Financial reports on the percentage of employees with disabilities and compares it with the national average figures. Crossrail benchmarks its performance

on employees with disabilities against the national Contractors' Group (UKCG) industry data, including the performance of the company's contractors and supply chain partners.

Tables 7 and 8 below, along with Figure 4, outline the main findings related to the disclosed quantitative data figures related to PWDs employment.

*(Insert Table 7-8 & Figure 4 here)*

### **Discussion and concluding remarks**

This study's findings uniquely contribute to the very limited research covering the accounting of and reporting on the employment of PWDs as an aspect of both sustainability and inclusive diversity (Nazli and Mutlu, 2018; Zijlstra *et al.* 2017; Williams and Mavin, 2012; Gallego-Alvarez, 2008; Duff, Ferguson and Gilmore, 2007) that has to better integrate firm and PWDs perspectives.

The findings suggest that an effectiveness deficit by UK private sector firms towards this minority stakeholder group (and all interested social constituents) remains (Vornholt *et al.*, 2017; Williams, 2017; Harlan and Robert, 1998, Hearn and Parkin, 1993). The lack of good quality information and its use to demonstrate human capital and social impact persist as disclosure concerns that could seek more direct contributions from PWDs themselves (Waxman, 2017). Furthermore, the firm emphasis is towards strategic sustainability and CSR agendas (Hussain *et al.*, 2018; Ioannou and Serafeim, 2017; Schur *et al.*, 2016; Khan and Korac Kakabadse, 2014),

whereas PWDs attention is more on social factors, e.g. quality of life, access and opportunities to develop or well-being, as human resource considerations (Cavanagh *et al.*, 2017; Procknow and Rocco, 2016; Santuzzi and Waltz, 2016) in judgments of corporate performance.

Closer integration in evidencing longitudinal progression as change towards fruitful firm-PWDs stakeholder engagement is needed. This draws attention towards the need for firm employee policies to more explicitly and broadly demonstrate accountabilities in their reporting, e.g. access and facilitation of doing one's job may extend from work-life to home-life factors, and employee retention rates could support the promotion opportunities and flexible working patterns inclusive of PWDs needs.

Furthermore, the study demonstrates that there is a noticeable gap between the demands of disability rights under the UNCRPD and the way that disability employment disclosure, and firm CSR agendas, are being understood with regards to PWDs. As early as 2012, the UN report *Corporate Responsibility to Protect Human Rights* acknowledged that businesses must respect human rights declarations such as the International Bill of Human Rights. The report argues that businesses may have to follow additional human rights standards if their activities pose a risk to the rights of individuals belonging to specific groups or populations that require special attention, such as PWDs.

Our study indicates that the policy implications of UNCRPD rights with regards to CSR extend beyond the remit of Art. 27, that refers to the right to employment, including disability employment disclosure. This is because Art. 31 UNCRPD

requires governments/states to collect appropriate information, including statistical and research-based data, to enable them to formulate and implement policies that will give effect to UNCRPD rights. Such national datasets could establish key performance indicators and draw on firm reporting of these for policy formation. Significant differences remain between countries in their national regulatory framework's adoption of UNCRPD rights and their reporting of this.

The foremost transnational regulatory implication of UNCRPD rights is that disability employment disclosure must provide far more detailed data with regards to business compliance with crucial aspects of Art. 27 UNCRPD. A second transnational regulatory implication is that CSR with regards to disability employment must respect Art. 27 UNCRPD more explicitly. Thus, the disability-related indicators of the GRI guidelines (GRI-G4) must align to the content of Art. 27 UNCRPD. In the absence, as yet, of a general comment on the right to employment by the UNCRPD Committee, the business sector should follow more closely the interpretation of Art. 27 in each relevant jurisprudence. For example, in the case of *Jungelin vs Sweden*, (UNCRPD Committee, 2011) the UNCRPD Committee had an opportunity to clarify the scope of reasonable accommodation under Art. 27 UNCRPD.

Our findings suggest significant regulatory gaps between global, regional and national regulatory definitions, implementation and reporting practices and their alignment for PWDs (Hay *et al.*, 2017; Zijlstra *et al.*, 2017; Cavanagh *et al.*, 2017; Stanley *et al.*, 2011). Furthermore, in those countries that require the most support, i.e. Global South or economically weaker countries, the lack of strong government effectiveness in prioritizing this minority group's issues impacts their life chances and

quality of life. In such governance environments, the onus then falls on private organizations to be inclusive. However, this is more often considered an act of benevolence rather than fulfilling rights and obligations. Contrastingly, in more regulated environments, i.e. the UK, the firm seeks to meet only narrowly defined mandatory regulations, rather than incentivizing voluntary best practices. Improved national datasets will support more informed national policy formation, e.g. sector or firm incentivization, towards engaging PWDs in employment, as well as better understanding about the range of different disabilities (Cavanagh *et al.*, 2017).

More specifically, if firm primary stakeholder agendas differ from PWDs concerns (Mumby, 2008; Hughes, 2007), this indicates variations in degrees of legitimacy in what is regarded and respected as organizational policy, practice and initiatives towards the employability of PWDs (Schur *et al.*, 2016). Thus, better integration, fairness and consistency, as demonstrable to PWDs in employment, rises as a critical theme of a firm's diversity and sustainability strategies and as a focus for reporting practices (Vornholt *et al.*, 2017). More meaningful key performance indicators are warranted as a catalyst for endorsing greater quality reporting and inclusive practices as impactful non-discrimination in the workplace. Ultimately, managers themselves must be trained to understand that PWDs consider themselves normal. Thus social bias may better influence and categorize managerial perceptions and their behaviors in distinguishing between people who are able-bodied and PWDs.

Voluntary reporting on disability employment by managers should assist stakeholders in the appraisal of organizational, non-financial performance in a coherent manner. This translates into robust data-gathering mechanisms, explicit

policies and concrete plans, supported by well-aimed, periodic, disability-specific target progress, as well as indicators to track performance (Hussain and Rigoni, 2018; Lindblom, 1994). To avoid duplication and to ensure completeness, companies could utilize links in their sustainability reports to other corporate documents and/or sources where detailed PWDs-related information could be available.

PWDs employment may be considered an issue with varying materiality among companies, as their impact depends on the industry they pertain to, their business model and the regulatory framework in place. Nevertheless, equal treatment and personalized management style are both material for all business entities, regardless of size or type of activity.

With this in mind, managerial accountability could be more refined, e.g. with respect to job advertising, interviewing and managing PWDs as employees, and evaluating aspects of the rights of PWDs with the highest relevance to their operation. This may feed into formal reporting mechanisms to increase transparency and refine sustainability performance appraisal (Hussain *et al.*, 2018; Cavanagh, 2017; Williams and Mavin, 2012). In establishing their commitment to PWDs employment, companies should redefine their diversity management policies and social sustainability goals beyond the presumption that the rights of PWDs are legally protected and therefore should be excluded or disregarded from reported issues (Vornholt *et al.*, 2017).

Managerial implications would then be prioritized towards more personalized integration of PWDs with employees who are able-bodied that measures towards achieving (and reporting on) disability diversity as being more robustly underpinned

by equality considerations. Art. 27 UNCRPD protects the right to equal access to employment. In this sense, multinational corporate diversity policies, measures and reporting mechanisms, (e.g. head office to subsidiary), or across different national environments, must be enhanced, and clearly aim to foster and comprehensively inform on equality in employment for PWDs. Yet, even in the UK a gap remains between institutional rights and business practices with respect to the inclusion of disabled people (Zijlstra *et al.*, 2017).

In line with previous studies (Segovia-San-Juan *et al.*, 2017; Hernandez *et al.*, 2008), our assessment demonstrates a need for more corporations to act as ‘disability champions’ and more pro-actively advocate the recruitment, hiring, continuance of employment and career advancement of PWDs. Such advocacy can be built around leadership programs for disability employment in collaboration with third sector organizations (charities, community groups, NGOs and social entrepreneurs), as well as opinion leaders who can collectively influence policy towards mainstreaming disability in the workplace and the labor market.

In the UK, the government has pursued austerity measures since the banking crisis of 2007/8 (Knyght *et al.*, 2011). This has particularly impacted local government budgets and services, including transportation, health, education, housing, care services provision, and individual benefits such as Disability Living Allowance (DLA) and Personal Independence Payment (PIP). At the same time, Job Centre support services have been criticized. 37% of disabled people believe firms will not hire them and PWDs apply for 60% more jobs than non-disabled people. These are all impacts of local government budget cuts of up to 40%. Put simply, the most

vulnerable in society have been impacted – including disabled people. Most recently the UN inquiry into disability ruled that the British government is failing, and disability Minister Esther McVey had to do a U-turn in a row over payments to people with mental health conditions, following a High Court ruling. Our study is important as it highlights an up-to-date urgency for improving reporting and integrated policy-firm practices that are hindering minority groups in their capacity to contribute to society and support themselves. We extend existing knowledge by drawing attention to managerial accountabilities as bottom-up mechanisms of change. We note more broadly a recommendation that, through difficult financial periods, it is the most vulnerable in society that need protection and require opportunities to make economic revival happen and humans flourish.

### **Future research and limitations**

Future research could explore corporate PWDs reporting in other national contexts, drawing on the variety of institutional arrangements found in different regions and countries. This would allow comparative studies and theory-building on organizational accountability to PWDs, shedding further light on drivers, motivational factors and organizational identities (Du, 2018; Williams, 2017; Weedon, 2017; Waxman, 2017; Williams and Mavin, 2012). Action research studies may better frame the enabling conditions, barriers or bottlenecks in the recruitment, selection, training and career advancement of PWDs within the enterprise. The call remains for multi-level inquiries and integrative frameworks to better address PWD concerns.

Our study is limited to using secondary published data. Other researchers could employ more current qualitative interview approaches to reflect differing viewpoints, attitudes or perceptions of employers, managers and individual PWDs (currently employed or seeking employment), offering richer descriptions. Publicly published data is historical, but policy and managerial practices need to be developed as proactive, forward-looking changes. Another limitation is that our sample is within a UK context. Other governance environments may vary, e.g. service or manufacturing sectors; skills and capabilities; cultural norms; demographics. Regardless, collective institution-firm-PWDs engagement reporting ultimately needs improvement and it is managerial accountabilities and practices within the firm that impact this stakeholder group the closest.

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