



UNIVERSITÀ
DI PAVIA

**Dipartimento di Scienze Economiche e
Aziendali Corso di Laurea magistrale in
International Business & Entrepreneurship**

**From Commitment to Communication: A Study
of DEI Evidence and Symbolic Communication**

**Dall'impegno alla comunicazione: uno studio sulle
evidenze DEI e sulla comunicazione simbolica**

**Relatore:
Chiar.mo Prof. Alessandro Ghio**

**Tesi di Laurea
di Dina Sayed Abdelhay Abdelrazek Ibrahim
Matr. n.534501**

Anno Accademico 2025-2026

Contents

List of Figures.....	3
List of Tables.....	3
Riassunto.....	4
Abstract.....	6
1 Introduction.....	8
1.1 The background and the theme of the thesis.....	8
1.2 Problem statement.....	8
1.3 Research aim and research question.....	9
1.4 Thesis structure.....	10
2 Literature review.....	12
2.1 The evolution of the diversity concept.....	12
2.1.1 Diversity as recognised human difference.....	13
2.1.2 Diversity as legal equality (1960s–1980s).....	15
2.1.3 Diversity as managerial strategy (1980s–2000s).....	21
2.1.4 Diversity in the 2000s.....	29
2.1.5 Diversity in the 2010s.....	33
2.1.6 DEI currently.....	38
2.2 Overview of reporting frameworks and corporate reports.....	43
2.3 Measuring diversity: metrics and corporate practices.....	45
2.3.1 Quantitative metrics.....	48
2.3.2 Qualitative metrics.....	51
2.4 Content.....	55
2.5 Diversity targets.....	57
2.6 Theoretical framework.....	60
2.6.1 Stakeholder theory.....	60
2.6.2 Legitimacy theory.....	62
2.6.3 Impression management.....	65
2.7 Diversity wash.....	68
3 Methodology.....	74
3.1 Research philosophy.....	74
3.2 Research approach.....	75
3.3 Research purpose.....	76
3.4 Case selection.....	76
3.5 Data collection.....	78
3.6 Reflective interview.....	82
3.7 Data analysis and coding.....	83

3.7.1	Analytical weight	86
4	Findings.....	87
4.1	Selected companies overview	87
4.2	Gender communication	91
4.2.1	Main findings	91
4.2.2	Evidence types for gender.....	92
4.2.3	Symbolic gender communication	95
4.3	Race/Ethnicity communication	97
4.3.1	Main findings	97
4.3.2	Evidence types for race/ethnicity	99
4.3.3	Symbolic race/ethnicity communication	101
4.4	Disability communication	103
4.4.1	Main findings	103
4.4.2	Evidence types for disability.....	104
4.4.3	Symbolic disability communication	106
4.5	Substantive and symbolic diversity communication	108
5	Discussion.....	110
5.1	Diversity communication as a response to stakeholder expectations.....	110
5.2	Diversity communication and organisational legitimacy	111
5.3	Impression management in diversity communication.....	112
5.4	Stakeholders' reflective interview	113
5.5	Diversity washing across the three dimensions	114
6	Conclusion	116
6.1	Summary of the main findings	116
6.2	Answering the research questions	117
6.3	Contribution of the study.....	118
6.4	Recommendation for corporate transparency and accountability	119
6.5	Limitations	120
6.6	Final conclusion	121
7	References	122

List of Figures

Figure 1 Vodafone gender diversity target and representation data	92
Figure 2 IKEA Italy International Women's Day post.....	94
Figure 3 Walmart U.S. Workforce Representation by Race/Ethnicity.....	100
Figure 4 HSBC UK Pay, Salary and Bonus Gaps, 2025.....	100
Figure 5 L'Oréal disability representation	105
Figure 6 VodafoneThree's Communication of Disability Pride Month.....	107

List of Tables

Table 1 Diversity management approaches	14
Table 2 Summary of DEI development	41
Table 3 Case Selection Table	79
Table 4 Data sources used in the study	82
Table 5 Coding table	83
Table 6 Classification of qualitative evidence strength	84
Table 7 Overview of diversity evidence	88
Table 8 Gender evidence categories.....	96
Table 9 Analytical weight of Race/Ethnicity evidence	102
Table 10 Analytical weight of Disability evidence	107

Riassunto

La presente tesi esamina il modo in cui le aziende comunicano la diversità della propria forza lavoro interna. Lo studio analizza la comunicazione attraverso tre dimensioni della diversità: genere, etnia e disabilità. La tesi si concentra esclusivamente sull'analisi del modo in cui le aziende comunicano pubblicamente e si presentano, e sul fatto che le prove utilizzate a sostegno delle loro affermazioni in materia di DEI siano sostanziali o simboliche.

Lo studio adotta un approccio qualitativo, esplorativo e interpretativo e utilizza un disegno di ricerca basato su casi multipli. Sono state analizzate sedici multinazionali operanti in diversi settori. I dati sono stati raccolti dalle più recenti fonti aziendali disponibili al pubblico, relative principalmente al periodo 2024–2026; lo studio ha utilizzato fonti formali e informali quali relazioni annuali, rapporti Environmental, social, and governance (ESG) o di sostenibilità, pagine web dedicate alla DEI, dati sulla forza lavoro e social media. Le prove sono state valutate in base alla loro rilevanza e al loro peso analitico. Le prove sono state classificate in prove dirette e misurabili, prove a sostegno e comunicazione indiretta o simbolica.

I risultati hanno evidenziato che tutte le aziende selezionate hanno manifestato una qualche forma di impegno a favore della diversità, ma sono emerse differenze significative nella qualità e nella solidità delle prove fornite. Tra le tre dimensioni considerate, quella di genere è stata quella più ampiamente divulgata e misurata. La maggior parte delle aziende ha fornito dati sulla rappresentanza femminile nella forza lavoro, sul divario retributivo di genere e sugli obiettivi quantitativi. La divulgazione di informazioni relative all'etnia è risultata meno coerente e si è osservato che dipendeva principalmente dal contesto geografico e giuridico. Le aziende che operano in modo esteso negli Stati Uniti e nel Regno Unito erano più esplicite e fornivano maggiori dati sull'etnia; altre, invece, facevano maggiormente affidamento su concetti più ampi quali nazionalità, cultura e multiculturalismo. La divulgazione relativa alla

disabilità era limitata in termini di dati dettagliati sulla rappresentanza delle persone con disabilità nella forza lavoro; tuttavia, veniva comunicata principalmente attraverso misure di accessibilità, adeguamenti ragionevoli, reclutamento inclusivo, reti di dipendenti e sostegno alla neurodiversità.

Lo studio suggerisce inoltre che la comunicazione aziendale sulla diversità non è mai del tutto concreta né del tutto simbolica. La maggior parte delle aziende ha combinato, da un lato, dati misurabili relativi alla propria forza lavoro, alle politiche e ai programmi e, dall'altro, narrazioni, campagne e comunicazione sui social media. Il rischio potenziale di “diversity washing” aumenta quando esiste un divario significativo tra l'immagine positiva che l'azienda si è costruita e la quantità o la qualità DEI dati forniti sulla propria forza lavoro interna. Il rischio può inoltre variare a seconda delle diverse dimensioni della diversità all'interno della stessa azienda.

Lo studio ha concluso che l'equilibrio tra visibilità pubblica, dati concreti e coerenza è fondamentale per garantire una comunicazione sulla diversità credibile e affidabile. Dati dettagliati sulla forza lavoro, obiettivi misurabili e una comunicazione coerente attraverso i diversi canali, sia formali che informali, sono tutti elementi necessari per una comunicazione trasparente e responsabile. I dati a sostegno devono essere esaminati in modo critico per valutare la comunicazione aziendale, anziché basarsi esclusivamente sulle dichiarazioni pubbliche.

Abstract

This thesis examines how corporations communicate their internal workforce diversity. The study analyses communication across three diversity dimensions: gender, race/ethnicity, and disability. The thesis focuses on analysing the way companies publicly communicate and present themselves, and whether the evidence they used to support their DEI claims is substantive or symbolic.

The study adopts a qualitative, exploratory, and interpretivist approach and uses a multiple-case study design. Sixteen multinational corporations from different industries were analysed. The data were collected from the latest publicly available corporate sources, covering mainly the 2024–2026 reporting period; the study used formal and informal sources such as annual reports, environmental, social, and governance (ESG) or sustainability reports, DEI webpages, workforce data, and social media. The evidence was evaluated according to its relevance and analytical weight. The evidence was categorised into direct and measurable evidence, supporting evidence, and indirect or symbolic communication.

The findings showed that all selected companies communicated a form of commitment to diversity, but there were significant differences in the quality and strength of the evidence. Gender was the most disclosed and measured dimension among the three dimensions. Most companies provided data on women's representation in the workforce, gender pay gap and quantitative targets. Disclosure on race/ethnicity was less consistent, and it was observed that it depended mostly on the geographical and legal context. Companies that operate extensively in the United States and the United Kingdom were more explicit and provided more data on race/ethnicity; meanwhile, others relied more on broader concepts such as nationality, culture, and multiculturalism. Disclosure about disability was limited in terms of detailed data about the representation of people with disabilities in the workforce; however, it was mainly

communicated through accessibility measures, reasonable adjustments, inclusive recruitment, employee networks, and neurodiversity support.

The study also suggests that corporate communication on diversity is never entirely substantive or entirely symbolic. Most companies combined measurable evidence relating to their workforce, policies and programmes, on the one hand, with narratives, campaigns and social media communication, on the other. The potential risk of diversity washing increases when there is a significant gap between the positive image that the company has built and the quantity or quality of evidence provided on its internal workforce. The risk may also vary across the dimensions of diversity within the company itself.

The study concluded that the balance between public visibility, evidence and consistency is significant in order to have a credible and reliable diversity communication. Detailed workforce data, measurable targets and consistent communication across different communication channels, whether it is formal or informal, are all necessary for transparent and accountable communication. The supporting data have to be critically examined in order to evaluate corporate communication rather than relying only on public claims.

1 Introduction

1.1 The background and the theme of the thesis

Multinational corporations are increasingly expected to communicate their commitment to diversity, equity, and inclusion, as DEI is considered a crucial part of stakeholders' expectations (Morsing & Schultz, 2006). DEI is not only an internal human resources matter for companies, but it is a part of the way in which companies want to be associated and seen (Baker et al., 2024). They also expect that companies address inequality and exclusion in the workplace. These expectations come from various stakeholders such as employees, investors, regulators, and customers.

This thesis addresses corporate communication regarding DEI because it could be a potential area for diversity washing. The aim is to examine how companies publicly present themselves and their DEI efforts and practices regarding the internal workforce. The study examines whether the DEI claims are supported by evidence in their communication, such as workforce data, targets, progress indicators, and reported initiatives.

The study mainly examines the internal workforce diversity, with direct attention to communication regarding employees and workplace practices. The study focuses on three dimensions, which are gender, race/ethnicity, and disability, and examines how companies communicate these dimensions in relation to their employees and workplace practices. The three dimensions are used to examine whether corporate DEI communication is supported by substantive, publicly disclosed evidence or mainly relies on symbolic evidence.

1.2 Problem statement

This thesis addresses internal workforce diversity corporate communication and the extent to which their claims regarding DEI are supported by substantive evidence. Discrepancies between the strength of companies' claims and the evidence provided to support them create a

potential gap between their public image and the evidence they provide to stakeholders. The type and depth of the evidence to support the commitments can vary significantly. Organisations often try to present themselves as being committed to DEI, but the communication from them does not necessarily reflect the same level of detail or transparency. This may affect the way stakeholders who rely on public communication to assess whether a company's communication is substantive or symbolic.

Addressing this problem is important because companies can use DEI communication to build and maintain their legitimacy and may also function as impression management (Tata & Prasad, 2015). In some cases, companies would use DEI to prove their alignment with social expectations; however, their DEI communication may be vague or weakly supported and sometimes selective (van Rijswijk et al., 2025).

Therefore, the thesis examines how multinational corporations communicate about diversity regarding their internal workforce to the public, and the potential risk of diversity washing.

The analysis focuses on claims regarding three diversity dimensions, which are: gender, race/ethnicity, and disability and the evidence that supports these claims, and whether the communication is substantive, symbolic, or a combination of both.

1.3 Research aim and research question

The thesis aims to investigate how corporations communicate about their internal workplace diversity and to examine whether their claims are supported by substantive evidence or symbolic claims.

The main research question is:

How do multinational corporations communicate their internal workplace diversity, and how far are these claims supported by substantive evidence rather than symbolic communication?

To answer this question, the study had to answer other sub-questions:

- How do companies communicate their internal diversity regarding gender, race/ethnicity, and disability?
- What types of evidence do companies provide to support their communication?
- How do formal and informal communication channels differ in their approach to diversity?
- Where does diversity washing risk lie regarding internal diversity communication?

1.4 Thesis structure

The thesis consists of six chapters. Chapter 1 is the introduction in which the research topic is introduced, along with the research aim and research question. Chapter 2 discusses the evolution of diversity through multiple decades, how diversity can be measured and communicated, and theoretical frameworks including stakeholder theory, legitimacy theory, impression management and diversity washing.

Chapter 3 describes the methodology of the research, the research philosophy, research approach, case selection, data collection process and data analysis strategy. Chapter 4 includes the findings of the analysis of public corporate communication across the three selected diversity dimensions: gender, race/ethnicity and disability. It also compares substantive and symbolic forms of diversity communication.

Chapter 5 is the discussion part, where the findings are discussed in relation to the theoretical framework. It also describes how diversity communication meets stakeholder expectations, contributes to organisational legitimacy, serves as impression management, and may create a risk of diversity washing. Chapter 6, the final chapter, presents the thesis conclusions and

clarifies the contribution of the study, outlines the limitations, and recommends improvements to the transparency and accountability of corporate bodies.

2 Literature review

2.1 The evolution of the diversity concept

The term “diversity” has undergone significant development since ancient civilisations; therefore, it is a way to understand how societal, legal, and cultural perceptions have developed and continue to develop today.

Diversity refers to the acknowledgement of a wide range of differences among people that define and shape the identities of individuals and groups. Some of the most common social identity categories that contribute to diversity include Age, Sex, Race, Ethnicity, Disability, Neurodiversity, Sexual Orientation, Religion, Education, and Experience (Roberson, 2006).

The literature argues that diversity is not a neutral or natural concept. Diversity is a socially constructed phenomenon, as different actors define diversity in ways that serve their interests. It is a product of socio-historical contexts, whereas different contexts produce different meanings of diversity. Diversity can cause internal tensions, for example, corporate profit against equality and anti-discrimination and global corporate diversity programs against local cultural realities. It is a process that is shaped by power, where the actors that have more power can define what diversity means (Omanović, 2009). Given that the definition of diversity involves choices about what is considered important, professionals who translate diversity into measurable and reportable categories also influence how diversity is represented within organisations. These choices may be influenced by their backgrounds, values and assumptions. This means that diversity reporting is not seen as a neutral reflection of the organisation’s reality, but rather as a social practice that can contribute to the construction of that reality.

This is important given that accounting is created and consumed by human beings; professionals may be influenced by their backgrounds, values, and assumptions to decide what should be considered something worthy of being measured, reported, and made visible. This

corresponds to the concept that accounting is a social practice and makes the argument that accounting is not just reflecting the reality in organisations, but it helps in the creation of that reality (Potter, 2005).

Despite the wide use of the word diversity, there is no single universal definition to which all people would agree. Rather, there are many different approaches used to determine how diversity is measured. This implies that diversity is measured, perceived, and discussed differently within companies (Roberson, 2006). This vague definition leaves the path to diverse forms of measurement and raises the actual question of whether what we read in the outside reports is really the true picture of what is happening in an organisation, or merely a symbolic representation of diversity.

2.1.1 Diversity as recognised human difference

The differences between humans were recognised early, and it is rooted in human history, as historical societies recognised and organised these differences through social, legal, and political categories; for example, the Roman Empire, where they allowed people from diverse backgrounds to obtain citizenship to gain certain rights and privileges, and responsibilities, although these rights were not equal for everyone in the society (Wasson, 2016). This can be used as an early indicator of this recognition.

This early recognition provided an understanding of how diversity and inclusion have evolved and shaped over time, and it is not a modern matter. Looking at the way in which diversity has developed historically across different early societies will provide a conceptual foundation on which to understand how the interpretations of human difference have evolved to produce contemporary organisational approaches to diversity. In modern organisations, diversity has become a formal and crucial management matter within the organisational context, and it is managed through policies, practices, communication activities and organisational structure

(Ravazzani, 2016). Diversity began to be managed in the workplace using formalised policies, management methods, and organisational systems, which have an impact on how companies deal with, as well as communicate, human differences.

Diversity is not managed across companies using the same approach; Ravazzani (2016) identified three approaches in diversity management, as shown in Table 1:

Table 1 Diversity management approaches

Diversity management approach	Main focus	Key characteristics
Assimilating minorities	Equal opportunities and legal compliance	This is the most basic approach; it aims to give equal opportunities for underrepresented and protected groups, such as women, mainly through a quota system. It is more about legal compliance and fairness, rather than challenging the existing organisational culture. A quota system can show visible evidence of a company's commitment to diversity, but it does not indicate real inclusion.
Integrating diversity	Social expectations, employee well-being and corporate image	This approach focuses on meeting social expectations, improving employee well-being and enhancing the corporate image through addressing internal and external diversity. It goes beyond legal compliance. It often has a dedicated role and planning, but a limited budget. It is the most common approach in Italy.
Leveraging variety	Competitive advantage innovation	The goal is to achieve competitive advantages, because differences bring different knowledge, skills, ideas, and experiences, which can support innovation. Instead of legal compliance or focusing on giving equal opportunities, it values the value of the employees' differences.

2.1.2 Diversity as legal equality (1960s–1980s)

The period from the 1960s to the 1970s can be described as the decades of action and change. This phase signified a shift away from the practices that previously had been approved by the law to formal efforts in institutionalising fairness.

The idea that would subsequently be developed into the notion of diversity first emerged as an empirical reaction to deep-rooted inequality, rather than as an aspirational ideal. The Civil Rights Movement focused on legal interventions and avoided purely moral arguments.

In the United States, the Civil Rights Act of 1964 was a turning point in the development of equity and anti-discrimination policy. Title VII prohibited employment discrimination based on race, colour, religion, sex, or national origin and created the Equal Employment Opportunity Commission (EEOC), thus creating a national enforcement mechanism of equality in the workplace (Civil Rights Act (1964) _ National Archives, 1964).

The inclusion was further extended to the political sphere by the promulgation of the Voting Rights Act of 1965, through emphasising racial discrimination. This act highlighted that diversity was not just limited to the workplace but also covered political participation and citizenship. Based on this, the conceptualisation of inclusion was an organisational and civic principle (Civil Rights Act (1964) _ National Archives, 1964).

At the same time, executive efforts by President John F. Kennedy and later under President Lyndon Baines Johnson represented a transition from non-discrimination to affirmative action. Kennedy's Executive Order 10925 asked federal contractors to take "affirmative action", while Executive Order 11246 under Johnson supported equal employment opportunity through positive and continuing programmes in federal employment and among federal contractors. These policies, instead of just banning exclusion, promoted organisations to hire and promote

people who belong to historically underrepresented groups, thus redefining equality as an objective to be achieved, not a law to be followed (The American Presidency Project, n.d.).

Equity conceptualisation has been changed to include gender aspects, rather than being largely based on racial considerations. The Second Wave of Feminism led to a significant shift in gender equity, which was achieved in the 1970s, and demanded equal opportunities in education and the workforce and real equality in daily institutions. Women challenged the structural barriers that were imposed on them regarding education and other aspects of public life. The ratification of Title IX became a legal framework that prohibited any form of discrimination based on gender in federally funded learning institutions, therefore substantially increasing the access of women to academic and athletic opportunities. At the same time, the national discussions on the Equal Rights Amendment increased awareness of the structural barriers to the progress of women, which contributed to the development of the concept of the glass ceiling as a relevant phenomenon in the understanding of gender inequality (U.S. Department of Education, n.d.).

Conversely, the European style of gender equity had traditionally been associated with economic integration as opposed to being perceived as a civil-rights demand. The principle of equal pay for equal work was established in 1957 under Article 119 of the Treaty of Rome and promoted by France and reflected in the initial statutes of the European Economic Community. This was to ensure that wage differentials among member states would not create unfair competitive advantages. Although this principle had economic motives, it turned into a legal foundation for developing gender equality in Europe and formed the foundation of further claims and policies to achieve equity in the workplace (Briefing No 26 Women's Rights and the Enlargement of the European Union, 1998).

A major event in the institutional development of gender equality in Europe was the case of Belgian flight attendant Gabrielle Defrenne against Sabena, in which Defrenne sued her employer, Sabena, concerning unequal pay. This case resulted in the European Court of Justice affirming that equal pay between men and women was a legally binding rule among member states. European policy frameworks would shortly be based on this judicial foundation (EU-Lex, 1976).

This legal development was followed by European directives. The Equal Pay Directive (1975) and the Equal Treatment Directive (1976) meant that the member states had to modify national laws to address sex-based discrimination in the workplace. All these legal and regulatory trends are part of a wider trend in Europe toward acknowledging diversity not as a social fact, but as a formal issue of governance through the frameworks of organisations and workplaces (European Commission, 1975; House of Commons, 2002).

Europe witnessed a dramatic demographic change in the post-war period because countries experienced labour shortages, and increasing migration of workers and their families to other countries raised problems of racial diversity to the top of the social agenda and policy discussion.

In the United Kingdom, the post-World War II period was characterised by an active invitation to the citizens of the Commonwealth to engage in the reconstruction of the country, especially the Caribbean members of the so-called Windrush Generation and the South Asian communities. The majority of these newcomers faced extreme discrimination in the realms of housing, employment, and public life. This pressure from civil rights activists led to the passage of the Race Relations Acts of 1965, 1968 and 1976. These consecutive laws gradually obtained legal protection against racial discrimination in public spaces, housing, and the workplace, thus

becoming one of the first institutional recognitions of racial diversity in Europe (Race Relations Act 1976, 1976).

Germany's Gastarbeiter (Guest Workers) programme, started from 1955 to 1973 during the post-war economic boom as a solution to the severe labour shortages, brought in millions of temporary workers, mainly of Turkish, Italian and Yugoslavian origin, to Germany (GERMAN HISTORY, 1955; Rieder, 2024). Even though the original design of these programmes was intended to offer temporary jobs without any intention of permanent integration, most of them ended up staying in Germany and establishing families. Foreign workers became an important part of the German workforce, filling roles often deemed unattractive to local inhabitants (OECD, 2007).

On 23 November 1973, during the oil crisis and the growing economic pressures, West Germany formally stopped the recruitment of workers into the German market; the only exception was the workers who had already signed contracts. In other words, foreign workers who were already established in the country were allowed to stay; this prohibition marked the shift in policy and public opinion, which reflected the growing concerns over social integration and economic competition (German History Intersection, n.d.). As a result, the Gastarbeiter experience gave insight into how the post-war migration directly enabled the emergence of cultural and racial diversity in Germany, highlighting both the opportunities and the challenges of the introduction of the multicultural workforce into European societies; these challenges can be social and political, regarding belonging, settlement and equality (Özcan, 2004).

All these changes in the United Kingdom and Germany demonstrate that post-war migration and labour policies played a crucial role in bringing racial diversity to the consciousness and the institutional structure of the populations, which led to the further acknowledgement of diverse identities in European workplaces.

During the 1960s and 1970s, diversity also extended to include other groups such as LGBTQ+ communities and people with disabilities. In the United States, disability rights started to be framed as a civil right, and accessibility issues, rather than being discussed only as a medical concern. During the Section 504 Sit-ins in 1977, the protesters demanded enforcement of regulations under Section 504 of the Rehabilitation Act of 1973, which prohibited discrimination against people with disabilities and encouraged accessibility in public areas (Zinn Education Project, n.d.).

At the same time, the Stonewall Uprising of 1969 marked a significant turning point in LGBTQ+ rights activism. It started after a police raid on the Stonewall bar in New York City; the uprising became a symbol of resistance against discrimination and police harassment, contributing to the growing awareness and recognition of LGBTQ+ rights. The movement turned into a more visible demand for equity and introduced the early discussions about protection against discrimination (Zinn Education Project, 1969).

In Europe, the May 1968 protests in France challenged the traditional social norms and promoted the emergence of new social movements, including feminist and LGBTQ+ movements in France. Such developments helped to shape movements, such as the Movement de Libération des Femmes in France and promoted wider discussion about gender and sexuality (Gavroche, 2018).

Some of the early legal changes included the Sexual Offences Act 1967 in the United Kingdom, which partially decriminalised consensual same-sex relations between adult men in private in England and Wales. However, this reform had limitations, and it was not applied initially to Scotland or Northern Ireland (UK Parliament, 2026).

In Europe, during the early 1960s, there was the Thalidomide Tragedy, as the drug was prescribed to pregnant women, and it caused more than 10,000 children to be born with severe

deformities. This drug was sold in many countries, including European countries (Vargesson, 2015). In the UK, even though this tragedy affected only a small number of people, it uncovered major problems such as inadequate welfare support, weak public services, exclusion of disabled people and lack of financial protection. It was a public welfare crisis that helped to change disability into a policy and political problem (Hampton, 2018).

In 1969, the normalisation principle was introduced in Sweden; it argued that people with disabilities should be able to have an ordinary life and make it as similar as possible to people with normal circumstances, by giving them the same rights and obligations as any other citizens (Phillips, 2023).

The Union of the Physically Impaired Against Segregation (UPIAS) aims to remove segregated facilities and change everyday living conditions. In the UK, in the 1970s, disability activists viewed disability differently, as it distinguished between impairment and disability; according to UPIAS, disability is not only because of the physical impairment, but it is also the barriers, such as rigid work routines that are imposed on people with disabilities that isolate and exclude them from areas such as education (UPIAS, 1976).

This type of activism and initiatives emphasises the rise of the role of self-advocacy. People with disabilities started to speak for themselves and demanded their rights, rather than being represented only by charities. The UPIAS addressed disability in a way that put it beyond being only a private medical condition to becoming a policy and political issue (UPIAS, 1976).

In Italy, the Law of 180, also known as the Basaglia Law, was introduced in 1978; it introduced the gradual closure of psychiatric asylums and increasing community-based mental health services. This law aims to deinstitutionalise, protect human rights for people with mental health disorders and give them back full citizenship; it also restricted coercion and redefined involuntary treatment, which resulted in the protection of personal autonomy (Mezzina, 2018).

This showed how disability had become a matter of civil rights and social justice rather than being only a medical issue.

2.1.3 Diversity as managerial strategy (1980s–2000s)

The 1980s to 2000s era marks a significant phase in the development of diversity, as the idea slowly became embedded in organisational and managerial practices. These decades were also characterised by the fact that the previous civil rights achievements started to be turned into formal regulations, workplace policies, and diversity management initiatives. Both in the United States and Europe, there was a growing focus on equality in the workplace, anti-discrimination law, and the acknowledgement of different diversity dimensions and aspects, such as gender, race, disability, and sexual orientation. Consequently, diversity started to become more of a strategic managerial concern within organisations, more than just a social and political issue (Kelly & Dobbin, 1998).

In the United States, the 1980s were characterised by a conservative political shift during the Reagan administration that was actively working against affirmative action, specifically the quota-based approaches that had been formed in the preceding decades. The resistance, however, did not end the call for equality in the workplace, but it led companies to develop internal policies and practices (Kelly & Dobbin, 1998).

Despite the federal pullback, many large corporations realised that in order to prevent huge discrimination lawsuits and manoeuvre through the repeal of federal affirmative action enforcement, they started to conduct so-called early versions of diversity training. At this point, the early diversity initiatives were linked to legal compliance and risk management to prevent any lawsuits, where the emphasis was on preventing lawsuits and not promoting cultural inclusion.

The most significant moment of the 1980s was not a protest or a law; it was a report commissioned by the Department of Labour and conducted in 1987 by the Hudson Institute, and its title was Workforce 2000. The report forecasted that in the period 1985-2000, only 15% of newcomers into the American labour force would be native-born white males. A significant percentage of the new workers would be women, minorities, and immigrants (Kelly & Dobbin, 1998).

The Business Case for diversity started to develop in this period because of the publication of Workforce 2000 predictions, as many American corporations paid more attention to the fact that they would run out of talent unless they learned how to recruit and manage a diverse workforce. Diversity has officially changed its status from mainly a compliance issue into a bottom-line business necessity (Kelly & Dobbin, 1998).

The influence of the feminist movements of the 1960s and 1970s had increased the role of women in the labour market substantially by the 1980s. Women were joining professional and corporate sectors that had been male dominated. Nevertheless, even with this achievement, equality in the workplace was still limited, as women were still faced with structural barriers which limited their progress into high leadership positions (Johns, 2013).

These barriers were broadly described by the term “glass ceiling”, which refers to the invisible obstacles and limitations in an organisation that do not allow women and other underrepresented groups to become top executives, yet they possess the required qualifications. It became a significant concept in the mid-1980s and emerged prominently as an approach to explaining gender inequality in organisations (Johns, 2013; Kagan, 2017).

Meanwhile, the matter of sexual harassment was legally acknowledged. In *Meritor Savings Bank v. Vinson*, the Supreme Court of the United States decided that sexual harassment is a type of sex discrimination that Title VII of the Civil Rights Act of 1964 prohibits. This ruling

meant that organisations had to work out formal policies and procedures to prevent and deal with hostile working environments, and the result of this is that companies started to implement human resources protocols and training in the workplace (Meritor Savings Bank v. Vinson, 1986).

At the same time, the outbreak of HIV/AIDS in the early 1980s had severe effects, especially on the gay community. The slow response of the government and social stigma caused the emergence of activist organisations like ACT UP, which was founded in New York in 1987 as a political action group in response to the AIDS crisis, which asked for medical research, access to treatment, and a better response to the AIDS crisis (Rabkin et al., 2018).

Discrimination in the workplace against people living with HIV/AIDS and LGBTQ+ workers in general was also brought to light by such movements. Consequently, the activism of this era assisted in influencing organisations to look at non-discrimination rules and health insurance for domestic partners, which would form the basis of future LGBTQ+ labour protections.

The discourse of diversity and inclusion in Europe in the 1980s was different from that in the United States because of the social and political context of the era. As American organisations were becoming more and more inclined to define diversity as a risk-management approach to corporations, European societies were facing far more extensive cultural discussions about national identity, immigration, and social integration.

The labour migration after the Second World War provided millions of workers from former colonies and partner countries to aid in the economic reconstruction. The children of these migrants who had been born and brought up in Europe were now adults, and they were called the “second generation” by the 1980s. Although they were formally citizens or long-term residents, they increased the discussion of integration and social inclusion, as many of them experienced social exclusion, high unemployment, and poor relations with state institutions,

especially law enforcement. These tensions helped to develop the anti-racism movements in many European countries (Akgündüz, 2012; Crul & Vermeulen, 2003).

In France, for example, the emergence of the far-right party under Jean-Marie Le Pen and the National Front caused a massive backlash on the ground, an anti-discrimination response. Activists created SOS Racisme; it was founded in 1984 with a well-known slogan of *Touche pas à mon pote* (Hands off my friend), as a symbol of anti-racism campaigns led by youth and promoting equality and social inclusion (SOS-RACISME.ORG, n.d.).

Another event that made racial tensions very apparent in the United Kingdom was the Brixton riots, which prompted the government to order the Scarman Report. The report denied the idea that institutional racism existed in Britain, but it did not deny that ethnic minorities were highly disadvantaged socially and economically, which led to more policy focus on urban inequality (The National Archives, n.d.).

Meanwhile, the European LGBTQ+ communities were organising to deal with the HIV/AIDS crisis and the oppressive political measures. The initial slow reactions of the government led to the significant role of civil society organisations like Terrence Higgins Trust in the United Kingdom, which was the first charity in the UK to respond to the HIV epidemic, while in France, AIDES was founded in 1984 to support people who are affected by HIV/AIDS and defend their rights, such as access to healthcare and support services (Terrence Higgins Trust, n.d.).

However, progress was uneven. In 1988, the Margaret Thatcher government introduced Section 28, which banned the promotion of homosexuality by local authorities and schools. The act caused numerous demonstrations and led to the unification of LGBTQ+ movements in the United Kingdom (Local Government Act 1988, 1988).

The other important aspect of the European inclusion agenda was gender equality. Following the previous European Economic Community directives on equal pay, the 1980s witnessed growing attempts to enforce the political representation and social protection of women. Some political parties started trying a gender quota to deal with the long-standing imbalance in political leadership. For example, the German Green Party adopted a quota system for gender representation in 1986. This had an impact on wider discussions on gender representation in European politics (Lang, 2009).

In contrast to the United States, where gender issues were often concerned with breaking the corporate leadership ceiling, in Europe, gender issues were often discussed in the context of social policy, such as childcare, parental leave, and part-time worker protection, thus making gender equity a part of the wider welfare state and work-family balance agenda (León, 2009).

1990 was a major turning point in the development of diversity and inclusion in the United States. This decade highlighted the so-called business case of diversity and expanded the legal and conceptual definition of who should be protected by anti-discrimination policies. This decade was distinguished by social and political tensions, since major civil rights progress was made, along with both legislative and cultural opposition (Kelly & Dobbin, 1998).

Among the greatest legal changes of the decade was the enactment of the Americans with Disabilities Act (ADA) of 1990. The act was one of the most comprehensive civil rights acts that had been enacted in the United States since the Civil Rights Act of 1964. The legislation forbade discrimination against persons with disabilities in employment, in the delivery of public services and in the use of public spaces. It also obligated employers to make reasonable accommodations for employees with disabilities and to improve accessibility to buildings and transportation systems for the public. Consequently, the Act greatly broadened the inclusion scope by focusing on the structural and environmental barriers that had excluded marginalised

individuals with disabilities from complete participation in social and economic life (ADA.gov, n.d.; EEOC, 2008).

At the same time, corporations started to consider diversity as a strategic advantage instead of a compliance issue. With the increasing pace of globalisation and the move by companies into more diverse domestic and international markets, numerous organisations believed that having a diverse workforce might enhance innovation, decision-making and market understanding. This perspective became widely known as the "business case" for diversity and led to the expansion of corporate diversity programs. In particular, numerous large corporations and public entities established supplier diversity initiatives that aimed to expand contracting opportunities to minority-owned and women-owned businesses. Thereby, diversity considerations would be integrated into larger economic networks (Cox & Blake, 1991).

The 1990s were also characterised by the increasing power of the concept of intersectionality, which was initially presented by a legal theorist, Kimberlé Crenshaw, in 1989. Intersectionality highlighted that social identities like race, gender, and class cannot necessarily be analysed in isolation, as individuals can face multiple forms of discrimination at the same time. This framework was a challenge to the traditional anti-discrimination laws that considered categories like race and gender separately. With time, the concept gained more power in academic literature, civil rights movements, and organisational diversity practices, providing a more nuanced view of workplace inequality (Crenshaw, 1989).

Although these changes have occurred, the decade was also characterised by a prominent level of social conflict in matters related to race and LGBTQ+ rights. The 1992 Los Angeles riots were triggered by the acquittal of police officers who participated in the beating of Rodney King in 1992, which created a lot of discussion regarding the issue of systemic racism, police brutality, and economic disparity in urban communities (Britannica, n.d.).

Meanwhile, the LGBTQ+ community became more visible in popular culture, but legislation was still weak. In 1993, the U.S. military introduced the policy of Don't Ask, Don't Tell, according to which gay people could serve in the army, but only on the condition that they would hide their sexual orientation. In 1996, Bill Clinton signed the Defence of Marriage Act (DOMA), a federal definition of marriage as a union of a man and a woman and allowed the states to decline to recognise same-sex marriage. These developments are combined to demonstrate the intricate and paradoxical course of diversity and inclusion in the United States in the 1990s (National archives foundation, 2016; Defense of Marriage Act (DOMA); Clinton Digital Library, 1996).

The 1990s have been a period of radical political and institutional change in Europe, which has had a profound impact on the evolution of DEI. In contrast to the United States, where diversity was more and more being discussed in terms of a business case, the European discourse on equality was influenced by significant geopolitical shifts, such as the Fall of the Berlin Wall in 1989 and the collapse of the Soviet bloc. These occurrences led to redefining European political identity and the formation of the European Union by the signing of the Maastricht Treaty in 1992. Consequently, the discussion on diversity and inclusion began to transform in the context of national labour policies into supranational human rights frameworks.

One of the key achievements in this change was the Treaty of Amsterdam, which was signed in 1997. Before this treaty, the European legal power on matters of equality was dominated by the gender aspect, especially equal pay between men and women. Nevertheless, the introduction of Article 13 of the treaty increased the competence of the European Union to fight discrimination in various aspects, such as sex, racial or ethnic origin, religion or belief, disability, age, and sexual orientation. This provision was the legal basis for future anti-

discrimination directives of the EU and encouraged the member states to align their national legislation with the prevailing European equality standards (Ioutridou et al., 2000).

Another concept that was presented on the policy level was gender mainstreaming by the European Commission in 1996. This approach did not focus on gender equality as a single programme but instead demanded that gender issues be systematically incorporated in every sphere of policymaking (European Commission, 2004). Within the framework, legislation, policy programmes, and budgetary decisions were supposed to be reviewed for how they could affect gender equality. Incorporating gender concerns into the general legislative procedure, the European Union aimed at changing equality from a professional policy domain to a structural principle of governance.

Although these institutional advances were made, there were also important levels of social tensions during the decade. The collapse of Yugoslavia and the resultant Yugoslav Wars created the greatest refugee crisis in Europe since the Second World War. Masses of displaced people were finding refuge in Western European states, especially in Germany and Sweden. Such flows of migration fuelled the discussions around the issues of integration, asylum policy, and national identity, and also led to the development of nationalist and anti-immigration political forces in several European nations (UNHCR, 2000).

Simultaneously, the growth of human rights institutions also helped to achieve a gradual advance in the rights of LGBTQ+ individuals. During the 1990s, the European Court of Human Rights began to play a greater role in the issue of discriminatory legislation related to sexual orientation. For example, in *Modinos v. Cyprus* (1993), the court decided that the criminalisation of homosexual acts was a violation of the right to privacy as stipulated in the European Convention on Human Rights. These decisions put pressure on the member states to amend national legislation and were part of the larger legal trends that would subsequently

facilitate the recognition of civil partnerships and same-sex marriage in many European states in the early 2000s (Case of *Modinos v. Cyprus* (1), 1993).

All these developments together indicate that the 1990s created the institutional and legal framework of a more comprehensive European approach to equality and anti-discrimination.

2.1.4 Diversity in the 2000s

Moving to the 2000s, the beginning of the millennium was an important period in the discussion and implementation of DEI in American organisations. Although the previous decades of the 1980s and 1990s were mostly focused on complying with anti-discrimination laws and the explanation of a business case behind diversity, the 2000s were characterised by a major shift to inclusion and strategic retention of diverse talent. This period realised that it was not enough to increase demographic representation but to develop an internal culture of belonging and psychological safety, and thus the idea of Diversity (numbers) was transformed into Inclusion (culture) (Roberson, 2006).

One of the events that shaped diversity discourse in the United States was the September 11 attacks and, as a result, the priorities of DEI activities. Its immediate aftermath was marked by an increase in Islamophobia and discrimination against people perceived to be Muslim, Arab, Sikh, or South Asian American in all aspects, including jobs. This national trauma required a radical restructuring of DEI models, which forced organisations to include the factor of religious accommodations, deal with acute xenophobia, and put the psychological safety of marginalised workers in a more securitised setting at the centre of priorities (Civil Rights Division, n.d.).

The other meaningful change during this time was the institutionalisation of diversity leadership by the introduction of the Chief Diversity Officer (CDO) position. In the past, diversity programmes were managed mainly by the human resources departments, and, in most

cases, they were compliance-based or recruitment-based. The emergence of the CDO in large corporations and universities, however, marked the beginning of a transition into incorporating diversity and inclusion into the larger organisational strategy, employee retention processes, and corporate culture (Wilson, 2013).

The 2000s were a turning point in the LGBTQ+ civil rights movement in the United States as the battle shifted towards achieving basic visibility to an effective fight towards complete legal equality. One of the most famous Supreme Court decisions was in 2003, *Lawrence v. Texas*, which struck down state laws that criminalised consensual same-sex intimacy, forming a fundamental legal basis on which future progress was to be made. Massachusetts was the first American state to legalise same-sex marriage in 2004, the first state in a larger movement towards marriage equality. At the same time, employers started to broaden benefits to cover domestic partners, as this was viewed as a strategic need to attract and retain talent (Iannacci, 2016; *Lawrence v. Texas*, 2003).

As the internet continued to enter all aspects of life and work, the idea of accessibility was extended to the digital realm, not only physical space. This was enforced by the implementation of the Rehabilitation Act in the 2000s through the enactment of Section 508, which required federal electronic and information technology to be accessible to people with disabilities, which impacted wider technological development by adding accessibility features such as screen readers, closed captioning, and accessible web design (Section 508, n.d.).

Moreover, the entry of Millennials into the workforce at the end of the 2000s brought a new generation outlook. Compared to past generations, Millennials did not see diversity and inclusion as a nice addition or a compliance burden, but as a core demand of any employer, which prompted corporations to focus on work-life balance, mental health, and genuine representation.

On the other hand, while the United States of the 2000s was concerned with the institutionalisation of DEI in organisations, which was most significantly achieved by the creation of executive roles, such as the Chief Diversity Officer; Europe was characterised by a decade of legal consolidation and geographic expansion. While the 1990s laid down a base of human rights promises on the supranational level, the 2000s were marked by the application and enforcement of the principles in the member states.

One of the key events during this time was the introduction of the EU Equality Directives in 2000, which offered a legal basis for anti-discrimination in Europe. The Racial Equality Directive banned discrimination based on racial or ethnic origin in a broad spectrum of activities such as employment, education, healthcare, and access to goods and services (Council Directive 2000/43/EC, 2000). In addition to this, the Employment Equality Directive covered workplace discrimination based on religion or belief, disability, age and sexual orientation. Collectively, these guidelines obliged the EU member states to substantially amend their national legislation, in effect bringing the anti-discrimination standards in the Union into harmony (Council Directive 2000/78/EC, 2000).

The other highlight of the decade was the expansion of the European Union, especially in the years 2004 and 2007, when several Central and Eastern European countries became a part of the European Union. This growth increased intra-European migration; with individuals being able to move freely, millions of people could find jobs in Western Europe (The end of transitional arrangements, 2011). Despite the economic opportunities this mobility has brought, it also revealed structural inequalities such as exploitation of migrant workers, language barriers and the East-West socio-economic disparities that prevailed.

Also, the expansion brought to the surface a new interest in the marginalisation of the Roma communities, leading to such initiatives as the Decade of Roma Inclusion (2005-2015), which

is focused on the systemic exclusion, poverty and inequalities affecting the Roma communities (European Commission, 2019; The Decade of Roma Inclusion 2005 – 2015, 2005).

The context of post-9/11 also played a critical role in the discussion of diversity in Europe, especially concerning religion and national identity. Just like in the United States, Europe recorded an increase in Islamophobia after the attacks and other subsequent incidents like the Madrid (2004) and London (2005) bombings. The European reaction was, however, different in that it focused more on integration and assimilation rather than multiculturalism. This change was manifested in the policy of compulsory language and citizenship requirements for immigrants.

One notable case is the 2004 law on secularism (*laïcité*) in France that made it illegal to wear conspicuous religious symbols in schools. Though officially neutral, the law created much controversy because of the perceived effect on Muslim women wearing the hijab, extending to the issue of religious freedom versus state neutrality (Vaïsse, 2004).

Lastly, Europe was established as a leader in LGBTQ+ rights in the 2000s. The Netherlands was the first nation in the world to legalise same-sex marriage in 2001, and many other European nations did the same in the decade (CRARY David & CORDER Mike, 2021). This legal development was strengthened by the Charter of Fundamental Rights of the European Union, which was declared in 2000, and which expressly banned discrimination based on sexual orientation in Article 21 (Official Journal of the European Communities, 2000). These changes made Europe a leader in the promotion of legal equality of LGBTQ+ people at this time. In general, the 2000s in Europe signified the shift of norm-setting to enforcement, as DEI became more integrated into legal frameworks and influenced by the struggles of enlargement, migration and the changing discourses of identity and inclusion.

2.1.5 Diversity in the 2010s

The 2010s were characterised by a major acceleration in the development of DEI in the United States. Though the 2000s were characterised by the formalisation of inclusion in organisations, this decade was characterised by increased visibility, online activism, and increased structural change demands. With the popularity of social media, the normalisation of smartphone documentation, and a more polarised political environment, DEI became not merely an internal corporate activity, but a high-profile and highly controversial one.

One of the most evident characteristics in this decade was the expansion of digital activism, which allowed oppressed groups to avoid traditional media and raise awareness about the systemic injustices in real time. Black Lives Matter (BLM) was a movement founded in 2013 after George Zimmerman was acquitted of killing Trayvon Martin. It was central to reframing racial inequality as a structural problem; it was an online movement that used the hashtag #BlackLivesMatter (Britannica, 2025). It gained more visibility after the Ferguson protests in 2014 and reached a worldwide peak in 2020 after the murder of George Floyd (Silverstein, 2021). The movement compelled organisations to go beyond symbolic diversity practices to more explicit anti-racist commitments.

Likewise, the popular movement that was called #MeToo in 2017 demonstrated the prevalence of sexual harassment and gender-based power imbalances. It resulted in greater accountability in industries; the movement also resulted in changes in workplace harassment policies and better examination of practices like non-disclosure agreements. Collectively, these movements expanded the DEI discourse to cover power, accountability, and systemic reform (Department of Children, Equality, Disability, Integration and Youth, 2022; Riso, 2024).

The 2010s were also characterised by significant legal and social progress in the rights of LGBTQ+ people and new points of contention. An important institutional change occurred in

2011 when the military repealed the Don't Ask, Don't Tell policy, allowing openly gay, lesbian, and bisexual service members to serve in the military (Obergefell v. Hodges, 2015).

This was followed by another important event in 2015 when the Supreme Court decision in Obergefell v. Hodges made same-sex marriage legal throughout the country. The court ruled that the Fourteenth Amendment to the U.S. Constitution requires states to license same-sex marriages and recognise same-sex marriages that have been legally performed in other states (Obergefell v. Hodges, 2015).

Nonetheless, as marriage equality was being obtained, the focus started to shift to transgender rights. Increased visibility was also met with resistance in politics, especially in the form of legislation like the so-called bathroom bills that aimed to limit access to public facilities such as bathrooms, locker rooms and changing rooms according to the sex assigned at birth or the official gender identification. This shift marked the beginning of the departure from the larger LGBTQ+ recognition towards more complicated and polarised discussions of gender identity and inclusion (Schilt & Westbrook, 2015).

In the 2010s, corporate strategies on DEI were more transparent, quantitative, and publicly reviewed. In 2014, this was significant because large technology companies started to release diversity statistics, which uncovered that women and minorities are underrepresented; this underrepresentation was clear in technical positions. This disclosure resulted in longer-term efforts and initiatives to improve diversity in recruitment, retention, and leadership programmes (Verge Staff, 2014).

Meanwhile, employee activism became a strong influence in organisations. Employees were also demanding that businesses publicly engage in social and political matters, and this gave birth to the phenomenon of so-called CEO activism. CEO activism is when a business leader (CEO) takes a public position regarding issues that are not business-related; these issues could

be social and environmental. The silence of corporations was frequently viewed as a failure to respond to urgent social issues (Chatterji & Toffel, 2016).

The broader political context of the 2010s contributed significantly to the development of DEI. The federal policies during the Obama administration were focused on inclusion and civil rights protection, which included the Deferred Action for Childhood Arrivals (DACA) programme and the broadening of LGBTQ+ protections. These steps were indicative of systemic inclusion and federal intervention (Ten Years of DACA _ The Obama Foundation, n.d.).

However, the election of Donald Trump in 2016 started a shift towards strong criticism and a more aggressive opposition to identity-based policies. This period witnessed increasing criticism of DEI initiatives, commonly in the form of divisiveness or incompatibility with merit systems. In 2020, with the end of the decade, Executive Order 13950 was issued, which limited some types of diversity training in federal agencies and contractors. Even though it was rescinded later, it marked the beginning of an even larger movement that challenges DEI frameworks (Paretti & Goldstein, 2014).

Where the 2010s in the United States were characterised by digital activism and demands for systemic change, the 2010s in Europe were characterised by a significant stress test of the social, political, and institutional structures of the continent. In this decade, DEI was shaped by large-scale migration, strong regulatory intervention, and rising political division.

The migrant crisis in 2015 was one of the most significant events of the decade, as more than one million refugees and asylum seekers, mostly from Syria and other conflict areas, arrived in Europe (UNHCR, 2015). This influx pressured the national systems and changed the landscape of the DEI. First, there were some leaders, most notably the Chancellor of Germany, Angela Merkel, who made the acceptance of refugees a humanitarian responsibility and an economic opportunity, especially in the face of ageing populations and labour shortages. But

the scale and speed of migration quickly exposed the structural limitations, like housing shortages, labour market barriers, and integration challenges.

Consequently, the discussion shifted toward multicultural inclusion, integration, assimilation and national identity. The crisis also led to the emergence of right-wing populist parties in Europe, which were gradually developing the theme of migration as a threat to social cohesion and security (Gallegos Torres, 2023). As a result, the effort of DEI at this time focused on the integration of refugees, acquisition of language, and the fight against xenophobia, but it had to work in a more controversial political landscape.

Regarding gender equality, unlike the more voluntary, corporate-led strategy that is witnessed in the United States, the European nations sought legislative measures to promote gender equality.

Some countries also produced binding quotas to enhance female representation in corporate boards. In France, the Copé-Zimmermann law of 2011 required a minimum of 40 per cent of the board of directors to be occupied by women, and in Germany, a comparable quota law was enacted in 2015 (Mongourdin-Denoix, 2011; Worland, 2015). These actions were indicative of a wider European inclination to intervention by the state to rectify structural imbalances, with enforcement mechanisms comprising financial penalties and nullification of non-compliant appointments.

There was also an increase in efforts to address the gender pay gap. One such case is the 2018 equal pay certification law in Iceland, which made companies prove their pay equity by conducting regular audits (Government of Iceland, 2020). This was a change from voluntary commitment to legally binding accountability, which strengthens the state in enhancing equality in the workplace.

Global social movements were significant in influencing European DEI discourses, but they were frequently modified to local cultural and historical backgrounds. In 2017, the movement known as MeToo was extremely popular in Europe, which led to the popularisation of the discussion regarding sexual harassment and gender inequality. Its reception, however, was mixed, with certain countries accepting its demands of accountability, and some countries arguing over cultural norms and social behaviour. This brought out the tension between global activism and local cultural structures (European Parliament, 2023).

Equally, the emergence of anti-racist movements, especially following the international protests against racism, pushed European societies to address their colonial pasts and institutional legacies. Initiatives such as the removal of controversial monuments and the repatriation of cultural artefacts reflected a broader effort to address historical injustices and rethink national narratives. These discussions marked a shift of DEI out of the workplace into education, culture, and public memory (European Parliament, 2020).

The period of the 2010s also saw an increasing rift in Europe on the issue of LGBTQ+ rights, with a conflict between EU-wide values and national politics. Western European nations kept progressing in legal protection, and some of the most notable achievements included the legalisation of same-sex marriage in Ireland in 2015, by a national referendum, and in Germany in 2017. These were the steps that solidified the role of Western Europe as an LGBTQ+ equality leader (German Law Journal, 2017; John, 2015).

On the contrary, a growing opposition to LGBTQ+ rights was witnessed in Eastern European countries, which was often associated with nationalist regimes and politics. In countries like Poland and Hungary, policies and local actions showed increased resistance to what was being presented as LGBT ideology, which caused tension with the European Union's human rights and non-discrimination commitments (European Commission, 2021). This brought into serious

question whether the EU could impose its core obligations to human rights and non-discrimination on member states.

2.1.6 DEI currently

The present decade is the turning point in the history of DEI. By 2026, the approaches to address DEI will be different between the United States and Europe. Although the U.S. is facing major political and legal opposition to DEI, the European Union is moving forward to bind regulatory frameworks that make equity a requirement. Meanwhile, multinational companies are coping with this disjuncture by changing their strategies to navigate complex and sometimes conflicting environments.

At the beginning of the early 2020s, DEI received more attention than it had ever had, especially after the Black Lives Matter protests in 2020, which led to massive corporate investments and commitments to racial equity by individuals. But this tide was succeeded by a fast and well-organised political backlash. One of the most significant points was the 2023 ruling in *Students for Fair Admissions v. Harvard*, which held that race-conscious admissions programmes at Harvard and the University of North Carolina violated the Equal Protection Clause of the Fourteenth Amendment (*Students for Fair Admissions, Inc. v. President and Fellows of Harvard College*, 2023). This decision did not just limit itself to academia, but it introduced a wider legal ambiguity regarding diversity-related programmes in the business world.

In response, several states within the United States put forward laws that limited or prohibited DEI initiatives in government entities, such as restrictions on diversity offices, compulsory training, and utilising diversity statements in the employment process (Advocacy & Policy _ CSWE, n.d.). Policy changes at the federal level have also strengthened this trend, as the executive takes action to decrease or abolish the DEI-related structures in government

operations and federal contracting (The White House, 2026). Together, these changes indicate a broader ideological shift in which critics of DEI are increasingly perceived as incompatible with the principles of a merit-based system.

Many companies have reacted to this environment by adopting a strategy of strategic reframing. Instead of giving up on diversity initiatives, companies are re-packaging them in less politically charged language like inclusion, belonging, or as part of more comprehensive Environmental, Social, and Governance (ESG) programmes. For example, Disney, instead of abandoning DEI altogether, changed the way the company can present and measure DEI, moving from clear DEI language to connecting DEI to business outcomes and talent strategy (Chmielewski & Varghese, 2025). This change is an indication of a change of the direct language of social justice to risk management, compliance, and talent retention, which would enable companies to maintain their DEI-related practices without much legal and reputational risk.

In contrast to the U.S., the European Union has started a period of strong regulatory intervention, placing equality principles into formal legal frameworks. One of the key changes is the introduction of the Gender Balance on Corporate Boards Directive that creates mandatory thresholds on the proportion of the underrepresented sex in big, listed companies by 2026: 40 per cent of the underrepresented sex among non-executive directors or 33 per cent among all directors (European Commission, 2025). Companies that fail to comply may face penalties. This is indicative of a more European style of focusing on the law as opposed to voluntary corporate action.

At the same time, the Pay Transparency Directive involves stronger measures and policies to help to overcome the gender pay gap that still persists. It now requires companies to report pay gap information and explain why the gaps are there if the pay gap exceeds 5 per cent;

employees are now entitled to more rights to access pay information (Directive (EU) 2023/970, 2023.). These measures are an indication of the change in direction towards initiative-taking, monitoring and accountability, instead of reactive compliance.

In the future, the changing equality policies of the European Union tend to focus more on the new and technology-related types of inequality. This involves combating gender-based online violence, controlling bias in artificial intelligence systems, and protecting the rights of LGBTQ+ people in cases of political disagreement among member states. The EU has also adopted actions in this direction, for example, the 2024 Directive on combating violence against women and domestic violence, which involves online forms of abuse. EU AI Act does not classify all artificial intelligence the same, as some are considered high-risk because they can affect people's rights, opportunities, or treatment in society; AI can be used, for example, in recruitment, hiring and law enforcement (EUR-Lex, 2024; European Commission, 2026). Consequently, Europe is also emerging as a world leader in regulatory DEI governance, especially on matters at the interface of technology and social policy.

In the case of multinational corporations, standardised approaches to diversity and inclusion have proven to be limited in the 2020s. Rather, organisations need a more flexible and context-specific approach. One main issue is overcoming the differences in regulations and cultures in different regions. What is considered to be a standard practice in one environment, e.g. the gathering of demographic information in the United States, however, in Europe it might be limited or even banned, as it is more complicated because, according to the GDPR, information that reveals an individual's race or ethnicity, religion, sex orientation, and health are considered sensitive personal data; the privacy law is stricter (European Commission, n.d.; van Bekkum & Zuiderveen Borgesius, 2023).

Artificial intelligence and digital technologies are changing the way organisations think of DEI. Although tools based on data provide new possibilities to detect bias and enhance judgement, they also raise the question of reproduction of past inequalities through training data. This two-sided dynamic makes AI a source of both promoting equity and a potential source of various kinds of discrimination.

Lastly, the scope of DEI as such is growing. Neurodiversity, generational diversity, and digital accessibility are becoming important considerations of inclusion by organisations. Mental health, flexible work arrangements and inclusive digital design are no longer a peripheral issue but are featured on the list of organisational strategies. This is indicative of a wider change in the view of inclusion as a complex and dynamic concept, which is formed through the influence of demographic, technological and social transformation (Mahto et al., 2022).

The 2020s can be defined as the period of institutional separation and strategic adjustment in the history of DEI. When the United States is described as a country of political contestation and retrenchment, Europe is developing a system of regulatory enforcement and legal accountability. In this fractured landscape, companies are repositioning their diversity and inclusion on a case-by-case basis as they juggle conflicting forces, as a way of coping with modern technology, globalisation and social change pressures. These dynamics, together, demonstrate how DEI is becoming more and more complex and contentious in the modern world.

Table 2 Summary of DEI development

Period	United States	Europe	Main development

1960s-1980s: Legal equality	Civil Rights Act 1964, Voting Rights Act 1965, affirmative action, Title IX, Rehabilitation Act 1973 and Section 504 activism	Treaty of Rome equal-pay principle, Equal Pay Directive 1975, Equal Treatment Directive 1976, Race Relations Acts, disability activism and de-institutionalisation	Diversity was discussed through civil rights, anti-discrimination law, and equal treatment.
1980s-2000s: Managerial strategy	Diversity training, Workforce 2000, business case for diversity, ADA 1990, intersectionality and formal workplace policies	Anti-racism movements, gender quotas, social integration policies, Treaty of Amsterdam and wider EU anti-discrimination authority	Diversity was no longer only legal compliance, but was treated as human resources management, organisational risk management and competitive advantage.
2000s: Inclusion and consolidation	Growth of Chief Diversity Officer roles, inclusion and retention strategies, religious accommodation, digital accessibility and LGBTQ+ workplace benefits	EU Racial Equality and Employment Equality Directives, EU enlargement, Roma inclusion measures, Charter of Fundamental Rights and marriage equality	Diversity expanded beyond only representation to inclusion, belonging, organisational culture and enforcement of anti-discrimination standards.
2010s: Visibility and accountability	Black Lives Matter, #MeToo, marriage equality, transgender-rights debates, workforce-data disclosure and employee activism	Refugee integration, board-gender quotas, pay-equity legislation, #MeToo, anti-racism debates and divisions over LGBTQ+ rights	DEI has become more visible, measurable and subject to public opinion through social media, regulatory requirements and pressure from stakeholders
2020s: Institutional separation and strategic adjustment	Political and legal opposition to DEI, restrictions on diversity initiatives and corporate	Gender-balance regulation, pay-transparency rules, AI regulation, protection from gender-based	In the USA, there is a growing political and legal opposition to DEI, while Europe puts greater

	reframing toward belonging, talent and business outcomes	violence and stronger legal accountability	emphasis on regulation and legal accountability.
--	--	---	--

Table 2 shows the main developments in DEI throughout different decades across Europe and the USA.

2.2 Overview of reporting frameworks and corporate reports

Companies usually communicate their DEI efforts through formal reporting channels, such as sustainability reports, annual reports, integrated reports or other corporate disclosures to stakeholders. This type of communication channels is the official source of information about companies' DEI commitments, policies and performance.

The focus of these reports is environmental, social and governance issues, and they usually include information and data related to workforce diversity and inclusion. The annual report, on the other hand, contains financial performance, governance and strategic goals, and it may also include sustainability and workforce information, in particular when companies integrate ESG issues into their business strategy.

There are many reporting frameworks that companies use to disclose sustainability and DEI information. The Global Reporting Initiative (GRI) Standards are a modular system of interconnected standards that enable any organisation to understand and report on its impacts on the economy, environment and people comparably and credibly. Thereby increasing transparency on their contribution to sustainable development. In addition to companies, the Standards are highly relevant to many stakeholders (The Global Standards for Sustainability Impacts, n.d.).

GRI 405 Diversity and Equal Opportunity require organisations under 405-1 to report on the percentage of individuals within the organisation's governance bodies and the percentage of employees per employee category in the diversity categories: gender, age group, and other indicators of diversity. And under 405-2, organisations are required to report on the ratio of the basic salary and remuneration of women to men for each employee category (GRI 405: Diversity and Equal Opportunity 2016, 2018). Also, GRI 406 Non-discrimination requires organisations under disclosure 406-1 to report on incidents of discrimination and corrective actions taken (GRI 406_ Non-Discrimination 2016, 2018).

In Europe, there are the Corporate Sustainability Reporting Directive (CSRD) and European Sustainability Reporting Standards (ESRS). It is considered an important development in sustainability reporting; it requires certain companies, usually large ones, to adopt the previous non-financial reporting. It covers different aspects of sustainability issues, including social matters. Companies must identify their material sustainability opportunities, risks and impacts (Directive (EU) 2022/2464, 2022). It introduced the principle of double materiality assessment, which requires companies to report on financial materiality, that is, how sustainability issues are affecting their business (outside-in), and the other side is impact materiality, which is how their business activities affect society and the environment (inside-out).

Under the CSRD, there are ESRS 1 and ESRS 2; they are cross-cutting general standards and rules that companies should follow. ESRS 1 explains the concepts and principles that companies must follow. ESRS 2 provides the reporting requirements that companies must apply when disclosing information under the topical standards (Drude, 2025).

The ESRS S1, own workforce, is the topic that discusses the relationship between a company and its employees. It includes sub-topics of working conditions, equal treatment and opportunities for all, and other work-related rights. Regarding diversity, the ESRS S1 covers

gender equality, employment and inclusion of persons with disabilities, training and skills development, measures against violence and harassment in the workplace, and workforce diversity in general (ESRS Foundations, 2024).

Another framework, which is the Sustainability Accounting Standards Board SASB, provides industry-specific disclosures regarding sustainability issues that may impact the company's financial performance. Because it is industry-specific, the topics can differ from one sector to another (SASB Standards Overview - SASB, n.d.).

Under the SASB Standards, workforce diversity, inclusion and engagement are treated as a human-capital issue, besides labour practices and employee health and safety. Only the industries that have clear evidence of financial impact include these topics.

2.3 Measuring diversity: metrics and corporate practices

Although there has been an increased interest in DEI, organisations are now facing social pressure from their stakeholders, such as investors, customers, and the communities where they operate. Such pressure has led to the implementation of international reporting frameworks like the Global Reporting Initiative (GRI), which offers standardised guidelines on sustainability reporting and is extensively used by organisations across the globe to report on their economic, environmental, and social impacts. Nevertheless, there is still a serious conceptual and technical gap: organisations do not have rigorous and universally validated tools that will be effective in measuring the performance of DEI.

Furthermore, there is also a conceptual uncertainty regarding the relationship between the different dimensions of DEI. Research demonstrates the disagreement between experts on that matter, with some experts viewing the constructs as independent of one another and others viewing them as interdependent (Bowe et al., 2023).

Moreover, multinational organisations have to deal with the issue of global and local contextualization; whereas frameworks such as the GRI require standardised reporting, DEI is inherently localised. What is considered marginalised in one area, for example, race in the United States, might not be marginalised in another, for example, caste, religion, or language, in other parts of the world (Jonsen et al., 2011).

To understand this challenge better, it is necessary to differentiate the three dimensions of DEI since each of them needs a different approach.

Diversity is usually used to denote the demographic composition of an organisation. However, modern measurement should take into consideration intersectionality, the fact that the experiences of employees at the workplace are influenced by the intersection of multiple identities, such as race, gender, and class combined, and not by individual demographic groups (Crenshaw, 1989).

Equity goes further than representation and is concerned with fairness in organisational results. It is present in the absence of systematic bias in the distribution of opportunities, rewards, or penalties, and is measured by examining whether outcomes, e.g. promotions or compensation, are affected by these intersecting demographic traits (Bowe et al., 2023; Crenshaw, 1989).

Inclusion is the most complex dimension, as it shows the extent to which people feel respected, valued, and capable of being full participants in decision-making processes. Since inclusion depends on subjective variables like perception, belonging, and organisational culture, it is necessary to measure it using a mixed method (Roberson, 2006). Quantitative surveys alone do not always reflect the complexity of employee experience; organisations will have to supplement statistical data with qualitative information, such as focus groups, structured interviews, or sentiment analysis.

These challenges highlight the importance of understanding measurement itself as a process of translating abstract, socially constructed concepts into concrete indicators. Surveys and audits are some of the tools that can be used in the context of DEI to gather data and assess DEI constructs through statistical methods such as confirmatory factor analysis (Bowe et al., 2023). However, the validity and reliability of this data are largely based on psychological safety and organisational trust (Edmondson, 1999). Since demographic and inclusion data are self-reported, a lack of trust may result in extreme self-selection bias, in which marginalised employees will either refuse to answer surveys or give falsely positive responses due to the fear of retaliation.

Finally, the process of auditing and measurement, including the definition of constructs, data collection, and testing validity, should be linked to systemic change. The most significant disparity in contemporary DEI practices is the data actionability. Collecting data merely to satisfy compliance or reporting frameworks is insufficient (Dobbin, F., & Kalev, 2016). In order to be effective, organisations should go beyond measurement and incorporate these indicators in their core business strategy and tie them directly to leadership accountability and structural organisational reform.

Organisations have moved beyond simple ways of measuring diversity, such as headcount, to more sophisticated, data-driven approaches. Companies are shifting away from static workforce snapshots to use metrics that can track trends over time. Metrics that include aspects like hiring, promotions, and retention patterns, along with variations across different organisational levels. These methods enable companies to pinpoint structural inequalities and uncover where specific groups may face barriers.

The shift shows the growing demand for more accountability and transparency from stakeholders. As a result, organisations are adopting structured frameworks and evidence-based

methods. They use these approaches to highlight their authenticity. This is why DEI measurements have become an essential instrument for evaluating whether companies are genuinely driving change.

Diversity can be measured using quantitative metrics, qualitative metrics, modern strategic frameworks, and implementation challenges and best practices.

2.3.1 Quantitative metrics

Quantitative Metrics: data that can be captured by a number and measured exactly. Tells us how often, how much, or how many, is factual, fixed, gathered by counting and measuring, and often interpreted through statistical analysis (Natasha Thakkar, 2025). They offer a baseline of understanding of the demographic makeup of the workforce and the structural fairness of an organisation. These are metrics that are usually created using Human Resource Information Systems (HRIS) and allow firms to monitor representation and detect differences at various organisational levels. However, even though this kind of data may give an impression of objectivity and transparency, they do not necessarily reflect actual progress. Organisations can choose to report positive statistics or use aggregate statistics that hide disparities in certain groups or levels of hierarchy. Consequently, quantitative measures may serve as accountability tools and as impression management tools, which is why they should be subject to critical analysis when assessing the veracity of corporate DEI claims.

- a. Demographics across the organisation levels (representation): usually, we can observe diversity at the entry level, but it is rarely observed in leadership roles.

The Demographic Representation Rate (DRR) can be calculated by (ClearlyRated, 2025):

$$DRR = \frac{Di}{P} \times 100$$

Where:

- DRR = Demographic Representation Rate (expressed as a percentage)
- D_i = Number of individuals belonging to a demographic category i
- P = Total population at the organisational level of analysis

This equation determines the baseline rate of representation of any particular demographic group in a specific organisational unit, and can be implemented across levels, for example, senior management, mid-level, board, by adjusting P accordingly (ClearlyRated, 2025).

- Retention and turnover rates: By studying how long employees remain in an organisation, it can provide valuable insight into the effectiveness of the DEI strategy, and the organisation can identify which groups of employees may feel excluded or unsupported. If there is a specific group of employees who have high turnover, it may indicate an underlying issue in the workplace or a gap in DEI initiatives (ClearlyRated, 2025).

Retention can be calculated using this formula (ClearlyRated, 2025):

$$\text{Retention rate} = (\text{Total employees} - \text{Employees who left}) / \text{Total employees} \times 100$$

- Promotion and advancement rates: This can clarify whether an organisation gives equal opportunities in terms of career growth to all the diverse groups. Fair, just and consistent promotion outcomes indicate a strong DEI commitment (ClearlyRated, 2025).

Promotion and advancement rate can be calculated using this formula (ClearlyRated, 2025):

$$\text{"Promotion Rate"} = \text{Number of employees promoted} / \text{Total employees in the group}$$

The rate should be calculated across the demographics, such as gender and ethnicity, to identify the disparities and the trends.

Research by McKinsey showed that there is a persistent gap in promotions, as women still receive fewer promotions compared to their male peers, particularly women of colour (ClearlyRated, 2025).

- d. Adverse impact analysis: This analysis evaluates whether employment practices that appear neutral, like hiring or promotions, have a disproportionate adverse effect on particular groups. It helps organisations to assess the fairness of their diversity practices, and it allows the organisation to identify unintended bias.

The adverse impact may be calculated by using a formula called the 4/5ths rule, also known as the 80% rule, which compares selection rates across groups (ClearlyRated, 2025):

Adverse Impact Ratio = Selection rate of the protected group/ Selection rate of the most favoured group

For example, if 60% of men are hired and 30% of women are hired, the ratio is 0.5; this result, as it is below 80%, shows potential adverse impact.

Identifying these disparities would reveal systemic barriers, prompting organisations to change their recruitment practices, enhance their diversity strategies, and better support the underrepresented groups (ClearlyRated, 2025).

- e. Equal pay and pay equity are required to have a diverse and inclusive workplace; the pay gap based on gender, race, or any other factors may necessitate corrective action.

To assess the pay gap, the average hourly wages for similar roles across groups must be compared. It is calculated by taking males and females as an example of groups (ClearlyRated, 2025):

Pay Gap (%) = [(Male average pay – Female average pay) / Male average pay] × 100

For example, when men receive incomes of 50/hour, and women receive incomes of 42/hour, the difference is 16%.

According to the Pew Research Centre data, the gender pay gap has been decreasing, but the average wages of women remain approximately 85 per cent of the wages of men, and the disparities are smaller among younger employees (ClearlyRated, 2025).

- f. Psychological safety index: this index measures how safe employees feel and how comfortable they are to share their ideas, ask questions or make mistakes without fear, criticism, or negative consequences. It is typically assessed through surveys to obtain the perceptions of trust in peers and leadership, detect the missing points in team dynamics, and inform the specific interventions that will facilitate the culture of transparency and innovation (ClearlyRated, 2025).

2.3.2 Qualitative metrics

Quantitative metrics cannot be used alone to describe the complex nature of DEI, particularly the inclusion aspect and the employee experience, because quantitative data show who is in the room, while qualitative data show us how they actually feel. To address these limitations, organisations are increasingly relying on qualitative metrics to include dimensions of DEI that cannot be completely covered through numerical data. They are critical when it comes to inclusion and belonging.

To measure inclusion and belonging effectively, organisations need to have a systematic way of measuring their employee's sentiment through a clear and well-defined sense of what inclusion really means. This will enable timely and informed action based on the findings. Gartner research presents guidance on how to put numbers into concept, quantify the kinds of leadership behaviours that can be used to drive meaningful change, and what pitfalls to avoid during the process.

Gartner Inclusion Index was built in two stages. They first conducted qualitative interviews with more than 30 DEI executives and reviewed the academic literature and the indices, which resulted in seven major dimensions of inclusion. The second stage was surveying close to ten thousand employees around the world, asking them to rate their agreement with forty-five

statements across those seven dimensions, and statistically reducing each dimension to the single statement that best reflected it (Romansky et al., 2021).

The seven dimensions are (Romansky et al., 2021)

- Fair treatment: Employees who contribute to achieving the organisation's strategic objectives are rewarded and recognised fairly.
- Integrating differences: Employees at an organisation respect and value each other's opinions.
- Decision making: Ideas from all team members are fairly considered.
- Psychological safety: Employees feel welcome to express their true feelings at work.
- Trust: Communication employees receive from the organisation is honest and open.
- Belonging: Employees in the organisation feel a sense of care.
- Diversity: Managers at an organisation are as diverse as the broader workforce.

Another modern strategic framework that shifts the focus from performative metrics to outcome-based measures is the FAIR framework, developed by Lily Zhang, who is a DEI strategist and consultant.

The FAIR framework is human-centred and was built on four principles to enhance focus, mitigate backlash, and gain support from stakeholders (Zheng, 2025).

- Outcomes Over Intentions: Unlike traditional DEI relying on proxies such as leadership commitment and communication in other words, effort-related metrics the FAIR framework places more emphasis on outcome-based assessment, where measurable impact is the focus rather than the intended impact.

Metric Shift: Organisations are advised to measure the outcomes of such initiatives not by the rate of participation, but by whether these initiatives lead to any tangible results,

such as a decrease in the rate of bias-related complaints or the promotion of underrepresented groups.

- **Systemic Over Individual:** Instead of self-help interventions that can only alter the behaviour or mindset of a single person at a time, FAIR activities are able to alter behaviour on a large scale by transforming the unfair workplace systems of policies, processes, practices, and culture into fairer and human-centred ones.

For example, differences in promotion results should not be addressed individually, such as through interventions such as confidence training, but critically by looking at the organisational systems such as promotion criteria, performance assessment procedures, and decision-making frameworks.

- **Coalitions Over Cliques:** rather than assigning the cause of a problem or the burden of problem-solving to identity groups, FAIR initiatives are realised by wide coalitions that unite people despite their differences to assume responsibility and develop solutions that are beneficial to everyone.

This strategy aims at sharing the responsibility more fairly among the involved parties, so that the initiatives are widely supported and not overloaded with marginalised populations.

- **Win-Win Over Zero-Sum:** Instead of pursuing development of some groups and not others or discussing change in zero-sum terms, FAIR work is to address the underlying factors of unfairness and, in the process, create a new status quo that is more advantageous to everyone.

As an example, transparency and consistency in hiring processes can be used to increase fairness to all applicants, which will help reduce resistance and increase organisational support.

FAIR stands for the four main outcomes, which are (Zheng, 2025):

- Fairness: Everyone is set up to succeed and protected against discrimination.
- Access: Everyone can fully participate in an experience or environment.
- Inclusion: Everyone feels respected, valued, and safe for who they are.
- Representation: Everyone trusts their representatives to act with their needs in mind.

Although DEI have become more sophisticated, there are still persistent limitations. As quantitative metrics seem objective and neutral, they can be used selectively, disclosed, aggregated, or even decontextualised, and this lets organisations deceive stakeholders by showing only a positive image and hiding their structural inequalities. On the other hand, qualitative metrics like inclusion and belonging are considered subjective metrics and depend heavily on employee perception and the trust the organisation may have; as a result, qualitative metrics are more likely to be biased and sometimes manipulated. These limitations may lead to a critical gap between what is internally measured and what is actually communicated externally. Considering that, DEI metrics can function as a double-edged phenomenon; while they should enhance accountability, they can also be an impression management tool, as they will allow organisations to mislead their audience because they allow them to participate in symbolic compliance or diversity washing instead of real organisational change; they emphasise legitimacy and reputation.

Corporate communication is a critical part of how organisations communicate their DEI efforts, as they need to communicate with a wide range of stakeholders, including internal stakeholders such as employees and external ones such as customers. They can be formal and informal channels; formal channels, such as annual reports, sustainability reports, any other DEI-dedicated disclosures, and the organisation's website, are structured and controlled. The informal channels are usually less structured and controlled; informal channels tend to capture

the lived experiences and perceptions of stakeholders. Examples of informal channels include social media, media coverage, and public discussions, as well as current or past employees' reviews on platforms such as Glassdoor.

Those channels can be distinguished according to their directions, such as one-way, which is the stakeholder information strategy, where communication is from companies to stakeholders for public information about their DEI activities and initiatives (Morsing & Schultz, 2006).

Two-way asymmetric communication, which is a stakeholder response strategy where the communication between the organisation and the stakeholders is imbalanced; they get feedback from the stakeholders only to adjust the message to persuade the stakeholders to accept their DEI efforts, not to change their behaviour. It is a combination of sensemaking and sense giving; even after the feedback, the control remains with the organisation (Morsing & Schultz, 2006).

The other type of communication is the two-way symmetric, which is the stakeholder involvement strategy where an organisation engages with its stakeholders in balanced, ongoing dialogue, and the communication is back and forth where both of them influence one another. Persuasion can happen, but it stems from both stakeholders and the organisation, each trying to convince the other to make changes. It depends on a progressive process of sensemaking and sense giving in an iterative manner (Morsing & Schultz, 2006).

2.4 Content

The content of the communication can vary from one organisation to another depending on the nature of their activities and their stakeholders. They usually include quantitative and qualitative data. Quantitative data such as workforce diversity and representation, for example after reviewing reports from different organisations, they track several key performance indicators (KPIs) regarding diversity, almost all the reports include gender representation regarding women in management, for example BMW reported 22%, demographic breakdown

as it usually contains headcount tables that allow for years-over-year comparisons, in addition to other indicators such as gender gaps, recruitment, and leadership representation (BMW, 2025; Nestlé, 2025).

Moving to the equity part of DEI, organisations include the internal structures that they try to verify their fairness and avoid being observed as biased. They would include board oversight, which indicates the committees, for example Beiersdorf's Personnel Committee, which are responsible for DEI strategy (Beiersdorf, 2025).

The reports would typically contain reporting about safety that highlights the anti-discrimination policies and also the formal codes of conduct they adopt, as Esselunga mentioned its 2024 policy against harassment and bullying. They will report on the effectiveness of the whistleblowing channels and the number of cases of discrimination and harassment that have been reported and resolved (Esselunga, 2024).

Regarding the inclusion aspect, organisations would report on inclusion initiatives that may make the employees feel valued and supported, such as the activities of Employee Resource Groups (ERGs), the use of parental leave and their retention rates, which is a widely used indicator of the inclusive culture, and the celebration of international Diversity Days to ensure a space where employees feel they belong (BMW, 2025; Nestlé, 2025).

They also report on their impact on external stakeholders, and how their products are designed to be inclusive and accessible for everyone, and diversity in their supply chain, the positive influence and impact on the communities where they are operating (BMW, 2025; Esselunga, 2024; Nestlé, 2025).

The content usually projects an aspirational future; to communicate inclusion, they usually use words that suggest they are warm and welcoming, such as a culture of dialogue and

empowerment. They will include images that are like evidence by showing real faces and inclusive spaces; these visuals and images may be used as representations of diversity and inclusion. This aims to fill the gap between the corporate policy and the lived experience of the employees (Hirst, 2024).

Organisations are using diversity targets as a part of their ESG disclosure to show their commitment to improving their workforce and their image. The effectiveness and credibility of these targets can be different because such targets may indicate an actual organisational change or symbolic communication to stakeholders.

2.5 Diversity targets

Organisations are more likely to disclose diversity targets when they have the willingness and ability to achieve these targets (Cai et al., 2024).

The willingness refers to the potential benefits that an organisation may gain from having a diverse workforce. This way, they may be able to repair their reputation. Regarding reputation, when a firm faces negative or positive media coverage, it may be more willing to disclose diversity targets as a response to the negative to save its reputation. Second, it could be that a firm has a large pay gap among employees, such as a high CEO-to-median employee, this will create pressure from employees and other stakeholders who are socially aware to indicate fairness and responsibility. In addition, social movements such as #MeToo and Black Lives Matter have increased public awareness about DEI (Cai et al., 2024).

Stakeholder pressure and media exposure can influence corporate disclosure. Organisations that have strong stakeholder commitment and more media exposure are more likely to disclose social and environmental information. This supports the idea that organisations that are subject to public monitoring have incentives and motivations to disclose their commitment to diversity (Michelon, 2011).

Ability refers to whether they can achieve the targets, and it is associated with the cost that a firm would bear from setting such targets. Factors that impact diversity targets include financial strength, as larger and more profitable firms can invest more in DEI initiatives as they have more resources; thus, firms with higher return on assets (ROA) are expected to disclose more diversity targets. Next, firms with a diverse board are more likely to set diverse targets because they reflect an existing inclusive culture or the board is pushing for DEI. In addition to a blue-collar-heavy workforce, for example, a firm with lower median employee pay can more easily increase diversity through scaling (Cai et al., 2024).

After announcing the diversity targets, firms indeed improve their diversity, as they hire more diverse employees; this can be shown in the Diversity score. This suggests that firms generally are committed to their targets. But firms are more likely to announce their targets after they already have an increased level of sustainability in the years prior to the disclosure. This pattern suits voluntary disclosure, where firms with better performance are more likely to disclose. The target disclosure is partly Ex post signalling; a firm is already performing well, and Ex ante commitment to future improvement (Cai et al., 2024).

Under the voluntary disclosure of targets, organisations can select what information to disclose; they can choose information that will favour them. Managers have little motivation to disclose information that external stakeholders cannot verify the existence of the undisclosed information. The absence of disclosed diversity targets does not indicate the lack of a diversity strategy, but it concentrates the stakeholders' ability to assess future commitments (Dye, 1985).

For the diversity targets to have credibility, they need to be numerical targets so they can be verified because they are specific and measurable. They minimise what is called the “cheap talk” because the external stakeholders are able to check whether the firm was able to achieve its targets. Usually, firms with numerical targets have more improvement regarding diversity

than firms with vague targets because firms with concrete targets tend to be more disciplined regarding their performance management (Cai et al., 2024).

However, having numerical targets does not guarantee accountability. To ensure it, a target should define a baseline, a deadline, and what organisation level to which it will apply. Without this information, stakeholders cannot assess whether progress is being made, even though there are measurable targets.

Targets have to be forward-looking, as they will motivate the firm to commit to the future, not just report past achievements, because firms with forward-looking targets are associated with a significant increase in diversity; they also increase accountability, as they function as internal targets but are made public (Cai et al., 2024).

Rank-and-file employee targets mean they focus more on substantive outcomes rather than cosmetic ones; targets that emphasise only the executives or the board and do not give attention to the other workforce are more noticeable and visible and can be more prone to greenwash, so the rank-and-file targets need broad workforce changes that will eventually be difficult to fake (Cai et al., 2024).

Broadly, we can get intended and unintended effects from diversity targets or initiatives. They can improve the outcomes for the targeted groups. Unintended effects are categorised into two categories: backfire, which is when they harm the target group, and negative spillover, which is when they harm the non-target group; for example, discrimination claims become less credible if a company has visible diversity programs. Another example: some initiatives can increase the sense of unfairness among the non-targeted employees; this could result in resistance and lower levels of engagement (Leslie et al., 2025).

Diversity targets do not have a negative impact on employee quality; after the commitments, firms become more selective, and the hiring quality gets improved. It is worth mentioning that investors do not reward or penalise diversity targets (Cai et al., 2024).

2.6 Theoretical framework

This study is based on three theories: stakeholder theory, legitimacy theory and impression management theory. These theories are used to examine how organisations communicate their DEI. Each one of the theories gives different perspectives, but they are complementary. Stakeholder theory helps to understand and identify the groups to whom organisations are communicating and engaging, and whose expectations they want to meet. Legitimacy theory explains the reasons why organisations try to demonstrate their alignment with societal values and expectations. Meanwhile, impression management theory helps to understand how organisations select, frame and present DEI information in ways that can influence stakeholders' perceptions. Altogether, these theories provide a framework to study and understand the purpose of corporate communication on DEI and how it is presented, in order to identify the potential diversity wash.

2.6.1 Stakeholder theory

The stakeholder theory is the core of corporate social responsibility (CSR) and DEI; it was introduced to management theory by Freeman. He argued that firms must have a comprehensive approach to be able to manage different stakeholders and different problems, because these different groups are critical and urgent to the firm's mission and purpose, as Freeman considered stakeholders to be "strategically essential". Freeman defines the stakeholder as "Any group or individual who can affect or is affected by the achievement of the firm's objectives." This definition opposed the traditional idea that focused only on

shareholders, but it expanded the company's responsibility to include the interests of a wider range of stakeholders (Morsing & Schultz, 2006).

Firms used to view stakeholders as an element that needed to be managed or controlled, but this view shifted to focus on building and managing the relationship itself with them through a relational and process-oriented view. Firms should focus on maintaining long-term relationships with the stakeholders rather than focusing on short-term benefits or profit through ongoing interaction, trust, dialogue, and responsiveness. When firms have good relationships with the stakeholders, they usually have positive financial outcomes. Participation, dialogue, and involvement are at the core of the theory, and the meaning of this dialogue is the co-creation of shared understanding by firms and stakeholders. Having a strong relationship with stakeholders is considered a competitive advantage, and it will eventually generate what are called relational rents, which are benefits that are gained from collaboration, such as shared knowledge, complementary resources, effective governance, and relationship-specific assets (Morsing & Schultz, 2006).

Stakeholder theory is fundamental for communication as it explains why communication about social responsibility, which includes DEI, should be done differently, and how that communication can be shaped based on the stakeholders' expectations. Corporate social responsibility is more than merely doing good; it is about how to manage complex issues (Morsing & Schultz, 2006).

Nowadays, stakeholders care about different matters regarding CSR, and they are considered moving targets; firms need to consider that they must stay aligned with the expectations of the stakeholders as they are changing. The stakeholder theory emphasises that firms need to pay attention to the expectations of the stakeholders; it is also necessary to adapt and change according to shifting stakeholder expectations, but also to influence those expectations, because

firms' survival and legitimacy depend on the stakeholders; therefore, their expectations cannot be ignored (Morsing & Schultz, 2006).

CSR communication has a powerful impact on stakeholders, both positive and negative. The messages can receive praise, but also criticism, scepticism or accusations of hypocrisy; this is called the "self-promoter's paradox", which means that the more the firm emphasises its good actions, the more stakeholders will suspect that the company has something to hide. This dynamic is explained by stakeholder theory, as stakeholders not only value and consider what the company does, but also how and why it communicates. In addition, the theory changes communication from being a monologue to a dialogue (Morsing & Schultz, 2006).

Because stakeholder expectations constantly change, firms are under pressure to show they align with society's expectations and shifting values. If firms are not able to manage the dialogue successfully, they will run the risk of losing the support of their strategically essential audience. The approval of stakeholders to survive and operate leads to the Legitimacy Theory. Although Stakeholder Theory determines the particular audiences that a corporation should be accountable to, Legitimacy Theory describes the larger social process at work: how organisations communicate to gain and sustain their general credibility and acceptability in society.

2.6.2 Legitimacy theory

The legitimacy theory describes how organisations can use communication to align with the norms and expectations of society so that they can keep their social acceptance and credibility. Legitimacy "is a generalised perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions (Suchman, 1995)."

From the definition, legitimacy has three distinctive characteristics; it is generalised as it is seen as an “umbrella evaluation” that goes beyond specific individual acts or incidents. It depends on historical events, so not only one single event will ruin a firm’s legitimacy. So, firms with an elevated level of legitimacy are able to endure scandals, mistakes, or crises since the audience assumes that this incident or failure is not the norm of the firm, but it is an exception. The second characteristic is perception or assumption; it is about how the audience views and thinks of a firm, as legitimacy does not depend on the actual reality of the firm. It is subjective as it is created by people’s interpretation; however, it is objectively possessed because a firm may break a rule or violate a norm but maintain its legitimacy, as long as it was not observed. The final characteristic of legitimacy is that it is socially constructed; it depends on the public audience because legitimacy is a manifestation of congruence between the behaviour of a firm and the common cultural beliefs, since it depends on collective audiences, not individual opinions. Even when some of the publics do not agree, legitimacy is still guaranteed, as long as the majority does not reject the firm or deny its legitimacy. From these characteristics, legitimacy is assumed to be durable, interpretive, and collective (Suchman, 1995).

The literature identifies three types of legitimacy. Pragmatic legitimacy is based on the audience’s self-interest calculations. An audience is likely to support an organisation or a firm because it gives them something they value. It also involves direct exchanges or broader interdependencies, such as political and social, in a way that impacts the organisation’s actions and the audience’s well-being. The pragmatic has three subtypes: exchange legitimacy, the most basic level of support, which is the support of an organisational policy based on the value that it is perceived to have to a given group of constituents. Influence legitimacy is support that is given when the constituents feel that the organisation is responsive to their broader interests, usually through the integration of these interests into policy-making systems; the audiences

feel they have something to say in what the firm does. Dispositional legitimacy refers to organisations perceived to have the best interests of the audience, or to align with their values (Suchman, 1995).

The second type of legitimacy is moral legitimacy, which reflects a positive normative evaluation of the organisation and its activities. It is sociographic, as it is based on whether the company is doing the right thing; it is usually in four forms: consequential legitimacy: it is founded on the judgments of what the organisation does. Procedural legitimacy: garnered by embracing socially accepted techniques and procedures. Structural legitimacy: depending on whether the structural features of the organisation place it in a morally preferred taxonomic category; for example, it is the right organisation to do the job. Personal legitimacy: it is based on the personal charisma of the leaders of the organisation (Suchman, 1995).

Last type is cognitive legitimacy which involves either affirmative backing for an organisation or acceptance of the organisation as necessary or inevitable based on a taken-for-granted cultural account, this acceptance is because this organisation just make sense, it is based on cognition rather than interest or evaluation; it has two variation comprehensibility due to the presence of cultural models which provide plausible and predictable explanations of the organisation and its activities. Taken-for-grantedness the most powerful form of legitimacy, where the organisation is so ingrained in social structure that it is literally inconceivable to think of alternatives (Suchman, 1995).

2.6.2.1 The legitimacy gap

The legitimacy gap is the result of a critical mismatch between the actions of an organisation and the existing values in society, which arises in three different conditions. This gap comes in when an organisation changes its behaviour that was acceptable in the past and the expectations of society do not change; when the societal norms change, and organisational practices do not

change; and worst of all, when both change in opposite ways. This expanding divide, no matter the cause behind it, is an indication of a lack of adherence to the social contract, and it puts the survival of the firm at risk and requires strategic action to help the firm regain its position.

Corporate communication is at the centre stage of organisational legitimacy in the context of DEI. Organisations aim to show that they are in line with the expectations of society, in terms of diversity and inclusion, through disclosures in reports, websites and other forms of communication. Nevertheless, with the flexibility of information presentation, this type of communication can highlight positive performance and minimise or avoid areas of poor performance. Therefore, DEI communication is one of the main processes through which organisations aim to control legitimacy, particularly in the case of a legitimacy gap between the expectations of society and the reality of corporate actions. To close this gap, firms may either engage in substantive organisational change or rely on symbolic communication. When there is a lack of substantive data, firms tend to decouple their external communication from their internal reality. This process, by which firms accomplish this symbolic decoupling by emphasising positive DEI narratives to conceal their bad performance, can be explained by Impression Management Theory, which is an organisational tool that ultimately facilitates the practice of diversity washing.

2.6.3 Impression management

Based on corporate communication, stakeholder expectations, and organisational legitimacy, in some cases firms may tend to disclose their DEI activities or information in a subjective or biased manner. This kind of communication is usually influenced by the need to react to external pressures and to fill the possible gap between the expectations of the society and the actual organisational practices, this gap is known as incongruence, there are two types of incongruences: negative the organisation's current image is perceived worse than the company

desired image, this will create more pressure to respond, the positive when an organisation current image is being perceived better than their desired image, in this case the pressure is lower, but the organisation may still communicate to manage the stakeholder expectations (Tata & Prasad, 2015). Regarding this, impression management provides a practical perspective through which organisations can be viewed as strategically constructing and presenting information to shape the way external audiences view them (Frutos-Bencze et al., 2024).

Impression management is “*ordinary work situations present himself and his activity to others, the ways in which he guides and controls the impression they form of him, and the kinds of things he may and may not do while sustaining his performance before them*”(Goffman, 1956). Originally, this concept was based on the individual level. However, organisations use impression management strategies to shape customers' and stakeholder perceptions. This is known as organisational impression management (OIM). OIM strategies are described as actions and activities that firms may get involved in to control and influence the perception of stakeholders about them; it is also a way to build, maintain, or repair the public image (Frutos-Bencze et al., 2024). OIM strategies can have a positive impact on firm reputation and image. OIM can protect its legitimacy from threats by ensuring that its actions align with social norms (Frutos-Bencze et al., 2024).

There are tactics of OIM; they are grouped into two big groups:

- Assertive OIM tactics, when a firm tries to create a positive image; this group includes four subtypes (Frutos-Bencze et al., 2024):
 - Assertive Ingratiation (AC): communication that makes the organisation seem attractive, inspiring and caring. For example, encouragement, inspirational and achievement messages (Frutos-Bencze et al., 2024).

- Assertive Organisational Promotion (AOP): communication in which the firm shows its competence, effectiveness, and success, for example, promoting products or services and emphasising technological achievements (Frutos-Bencze et al., 2024).
- Assertive Conforming (AC): communication that portrays the firm as following the standards, regulations, or sustainability norms, such as announcements about adoption of green standards, or new initiatives for SDGs (Frutos-Bencze et al., 2024).
- Assertive Exemplification (AE): communication that represents the firm as ethical, socially responsible, and of moral worthiness, for example, announcements about fundraising, donations, and helping the community (Frutos-Bencze et al., 2024).
- Defensive OIM is when a company responds to a threat to its image; it is used to protect the firm when something goes wrong (Frutos-Bencze et al., 2024).
 - Defensive Enhancement (DE): communication that focuses on the positive actions regardless of the negative overall outcomes, as a firm would highlight its achievements and ignore the problems and short-term outcomes (Frutos-Bencze et al., 2024).
 - Defensive Excuses Apologies/ Justifications (DEAJ): communication that explains or apologises for wrongdoing to deflect blame (Frutos-Bencze et al., 2024).
 - Defensive Disclaimer/Warning (DDW): communication that explains or warns before potentially embarrassing action (Frutos-Bencze et al., 2024).

In the context of DEI, these OIM tactics can be used by organisations when they discover a gap between their actual internal diversity metrics and the stakeholders' expectations. For example,

an organisation that has no substantive diversity in its board or top management may rely on assertive exemplification by prominently announcing a single donation to a minority-oriented charity or using defensive enhancement such as they would announce about the slightly increased numbers in entry-level hiring and ignoring the fact that leaders are not diverse. By using such tactics, organisations are able to build a socially responsible image of themselves through symbolic communication to maintain legitimacy, despite a lack of substantive data; this will eventually allow and facilitate diversity washing.

2.7 Diversity wash

Diversity washing is defined as significant discrepancies between companies' external stances on DEI and their hiring practices (van Rijswijk et al., 2025). For example, making vague DEI claims without evidence or using diversity for marketing, but there is not an actual diverse workplace. The diversity washing concept is discussed as part of ESG and CSR washing practices and other misleading practices, which include selective disclosure of information to portray an organisation as a better place than it should be. Early studies on greenwashing provided the basis for understanding how companies can mislead and deceive stakeholders about environmental performance; following studies applied the same reasoning to other areas, including social concerns like diversity, equality, and inclusion DEI. Therefore, diversity washing is often discussed with greenwashing since both are characterised by the discrepancies between symbolic communication and substantive action (Baker et al., 2024).

Several factors may motivate organisations to engage in diversity washing, including hiding discrimination, because the DEI language can be used by organisations to cover up ongoing racism, discrimination, and exclusion. Another important motivation is the business case for diversity because organisations can place themselves strategically as inclusive to be perceived positively, so they gain financial benefits. A third factor could be institutional pressure and

isomorphism, which originates from the desire to mimic other organisations' behaviour to align with the practices adopted by the more successful actors in the organisational field. These factors seek and maintain legitimacy to maintain the positive image of an organisation among the stakeholders (van Rijswijk et al., 2025).

There are some strategies that washers use; these strategies include linguistic tactics and deceptive administrative practices.

- Discursive and Communication Strategies:
 - Multivocal Communication: Multivocal messages are common in organisations and can be understood and used to satisfy the contradicting stakeholder's demand including the need to balance the business case of diversity with social justice expectations, in addition to the word “diversity” can be used strategically as less confrontational and softer word to equity and inclusion which enables organizations to indicate a symbolic dedication to inclusion without engaging in more structural concerns(van Rijswijk et al., 2025).
 - Aspirational, vague and exaggerated claims (cheap talk): for organisations to improve their social image, they will have forward-looking vision and promises that are not fulfilled yet; they will use vague claims instead of solid and accurate diversity claims; however, this increases the possibility of being perceived as diversity washers if the stakeholders detect the lack of evidence(Baker et al., 2024; van Rijswijk et al., 2025).
- Symbolic Administrative Actions:
 - Policy Documentation as Evidence: Organisations tend to have detailed DEI policies that function as a symbolic form of evidence of their compliance and

commitment to hide the ongoing discrimination or marginalisation (van Rijswijk et al., 2025).

- Symbolic Staffing: Some organisations employ diverse staff members with the main aim of meeting the regulatory requirements, but they usually feel that their work is not valued or they are only employed to manage their image (van Rijswijk et al., 2025).
- Publicising Diversity Awards: Companies will show striking diversity awards on their websites, even when such awards are just a reaction to past or current anti-diversity litigation (van Rijswijk et al., 2025).
- Deceptive Practices:
 - Shame interview, which is a case of diversity washing in which an organisation will hold interviews with applicants to vacancies that have already been assigned, merely to increase diversity rates.
 - Synthetic Data in AI: In technology, organisations can apply synthetic data to shallowly diversify datasets for machine learning, which only deals with diversity on a surface level, rather than improving representation (van Rijswijk et al., 2025).
- Business and Image Management:
 - Access-and-Legitimacy Approach: Diversity is commonly considered as a method of employer branding to enhance the image of a firm and attract a larger customer base (van Rijswijk et al., 2025).

Despite the public commitment to diversity, they tend to show a decline in workforce diversity in the years after the disclosures, as they tend to hire fewer diverse candidates from different backgrounds; this trend is also observed in senior-level managers and junior employees (Baker et al., 2024). Diversity washers are more likely to get involved in discrimination-related

violations and also tend to get negative publicity, such as legal issues and negative media coverage, since they have more Equal Employment Opportunity Commission (EEOC) violations and negative ESG and human capital-related news compared to other firms (van Rijswijk et al., 2025). It is common for these types of firms to develop ESG policies without measurable targets, not only regarding diversity but also other ESG areas. Moreover, their performative focus on DEI extends beyond financial reports to other channels that are frequently used to communicate ESG-related information, such as CSR reports and social media platforms like Twitter.

Diversity washers tend to be large, well-established firms; they also tend to be less profitable and have lower stock returns with higher volatility, compared to similar companies. So, the focus on diversity discussion is to draw attention away from the financial condition (Baker et al., 2024).

As said before they tended to use vague language in the disclosures, they use “weasel words” to avoid having concrete commitments, because of the increase in lawsuits against them for failing to achieve their commitments these words can serve as disclaimers that enable firms to engage in nonactionable corporate puffery that can help to avoid legal consequences, these words include “believe, can, commonly, could, help, leading, like, many, may, maybe, might, often, possibly, probably, rarely, seem, some, up to, virtually, widely” (Baker et al., 2024).

Diversity washing has a significant impact on how an organisation is rated by ESG rating agencies; it also impacts its ability to attract investment from investors that are socially conscious, which usually leads to inflated scores and misallocation of investment. Diversity washers often receive higher ratings from commercial ESG agencies as they get higher overall ESG scores and social scores than non-washers; the overrating is because rating agencies rely on voluntary disclosures of firms as a main source of data and input, which are difficult to

verify by external stakeholders. Washers show approximately a 12% higher score both for ESG and social, from Refinitiv, than non-diversity washers. These ratings are strongly correlated with the amount of DEI discussion in financial filings but not with workforce diversity. This suggests that rating agencies may be misled by the public promotion of DEI commitments (Baker et al., 2024).

Diversity washers also have much higher ownership by ESG-oriented funds and norm-constrained institutional investors. They attract 10.4% more ownership by Socially Responsible Investment (SRI) funds than non-washer firms. These investors seem to be misled by disclosures rather than actual diversity; SRI ownership is more closely correlated with firms' DEI "talk" than with actual hiring practices. The gap between firms' "talk" and performance has negative consequences for the financial market. Selective disclosure results in economic and social losses for investors who seek to support a diverse and inclusive workplace, because of the misallocation of capital (Baker et al., 2024).

The misrepresentation affects customers, as it becomes difficult for them to assess a company's true ESG performance. Director and officer (D&O) insurance providers have raised concerns about potential future costs of shareholder litigation as a result of misleading diversity practices (Baker et al., 2024).

In conclusion, the literature shows a potential risk for organisations engaging in diversity washing through decoupling symbolic communication and substantive actions. The discursive strategies, symbolic administrative measures, and vague language used to please stakeholders and inflate ESG scores are insufficient to depend only on voluntary disclosures to assess an organisation's commitment to DEI.

In order to understand how diversity washing operates, it is important to understand the difference between substantive communication and symbolic communication of DEI.

Substantive communication is supported by measurable and verifiable organisational change such as publishing concrete demographic data, demonstrating pay equity, or proving diverse representation at the executive board level.

On the contrary, symbolic communication is completely dependent on assertive and defensive impression management tactics that were previously described. Diversity washing relies on symbolic communication. Firms can decouple their public front-stage image from their back-stage image by only communicating their forward-looking targets, by signing public pledges or by overcommunicating generic narratives about diversity and inclusion. Therefore, diversity washing is mainly used as a deliberate communication strategy to keep organisational legitimacy without making real change, not because the organisation failed to achieve their DEI targets.

3 Methodology

This chapter establishes the methodological framework and processes of the study on how multinational corporations (MNCs) measure and report their diversity performance. MNCs were chosen because they operate across different cultural, organisational, and institutional contexts; this may influence their approach to diversity communication. MNCs also provide a different perspective on DEI as they operate across many countries and regulatory systems. They also communicate with a wide range of stakeholders through different communication channels.

The key issue of the study is the extent to which the reported diversity outcomes are consistent with external corporate communication across different channels such as annual reports, sustainability reports, corporate websites and social media, and whether such communication is substantive in nature, representing the real organisational commitment and the actual progress, or symbolic, which serves as a tool of reputational management and building legitimacy. To achieve these objectives, this chapter discusses the research philosophy, research design, case selection, data collection, cross-channel comparison, and the analytical framework that was used to interpret the data.

3.1 Research philosophy

This study adopts an interpretivist research philosophy, which focuses on understanding how individuals interpret and assign meaning to their experiences in social and cultural settings. Unlike positivism, which seeks objective and measurable facts, interpretivism emphasises subjective meanings and human experiences (Pervin & Mokhtar, 2022). This view is closely related to the Social Constructionism view that “reality” is not something that exists separated from us, but it is socially constructed through interactions, language and meaning systems. This study reviews corporate communication channels to understand how language is used to create

a particular diversity narrative that attempts to align with societal expectations (Burr & Dick, 2017).

Interpretivism focuses on the meaning and interpretation of social phenomena, not variables. This approach is suitable for this study since corporate communication is not only about providing and presenting facts, but it is a process of social meaning-making in which organisations shape stakeholders' perceptions, communicate value and gain legitimacy.

DEI disclosures are not only about what a firm is doing, but it is about the way they communicate and frames its commitments in response to stakeholders and societal pressures. To study and understand these disclosures, it is necessary to use an approach that is sensitive to context, language, and meaning.

3.2 Research approach

Qualitative research offers an appropriate approach to investigate the possibility of diversity washing because qualitative research focuses on studying complex social and organisational phenomena, as it seeks to understand meanings, interpretations, and context rather than statistical relationships and hypotheses. As this study is about organisational communication and representation, an interpretive and contextual approach is required (Islam & Aldaihani, 2022).

In particular, the aim is to study the alignment between diversity performance and external communication across various channels, and to assess whether this communication appears substantive, which reflects reality, or is just for seeking legitimacy. A qualitative approach facilitates an in-depth understanding of the communication strategies used to report the diversity performance of an organisation, how they frame this communication across different channels, and whether this information is consistent across these channels.

3.3 Research purpose

This study is exploratory in nature. Exploratory research aims to gain insights, identify patterns, and develop a better understanding of the phenomenon under investigation rather than to provide final and conclusive answers (Swaraj, 2019). This approach is the most suitable because diversity washing is a relatively evolving concept in the academic literature; there are only a small number of studies, which shows that research on diversity washing is still limited and emerging (van Rijswijk et al., 2025). Empirical research has also identified discrepancies between corporate DEI communication and actual organisational practices, suggesting that some firms may overstate their diversity commitments in external disclosures (Baker et al., 2024). Additionally, corporate DEI communication is a tool that is used to create a positive narrative and image to align with stakeholder expectations rather than present a real situation through aspirational talk. In this sense, diversity washing is a disconnect between messages and practices and is an appropriate subject for explorative study.

This study employs a multiple case study design. This method emphasises the real-world setting and phenomena, and their context. A multiple case study depends on examining several case studies to provide evidence and identify a common pattern by comparing the cases. The multiple case study enables the comparison of how organisations measure and communicate their diversity performance in different settings and recognises similarities. It will enhance the validity of the findings, as it minimises the focus on a single case and enables the identification of patterns in substantive and symbolic communication. In this study, fifteen distinct cases will be investigated.

3.4 Case selection

In order to select the cases, purposive sampling is employed as it is relevant to the research objectives. This method allows for gathering the information that is in line with the research

parameters, context and objectives. It involves an intentional selection process of the cases based on predefined criteria. This approach provides a deeper insight into a complex phenomenon (Memon et al., 2025).

There are five criteria that are used to guide the case selection. First, all companies are multinational corporations that operate in different regions. These kinds of firms have more exposure to various types of stakeholders and different expectations from them; they are also under pressure and more watched regarding DEI. This makes them suitable for the study.

The second criteria, these companies must publicly disclose DEI, workforce diversity metrics and policies, because such information is necessary to compare their actual performance against their external communication.

The third criteria: the firms that were selected have external communication regarding their DEI commitments through various communication channels, such as annual reports, sustainability reports, their websites, and social media platforms. This is necessary to assess how they communicate and form their messages about DEI to different stakeholders.

The fourth criteria: firms have to be from different industries in order to cover different organisational practices, communication strategies, and reporting approaches. Having firms from different sectors prevents industry bias and makes the results more dependable.

The final criteria the study favours firms with a high public profile because these organisations have reputational risk and are more likely to engage in strategic legitimacy activities. The companies which were selected are those with detailed, accessible, and comparable disclosures to ensure consistency and accuracy in analysis. Overall, these criteria ensure that the cases are appropriate for investigating the potential of diversity washing among different organisational

settings. Based on the purposive sampling and the criteria, sixteen multinational companies were selected.

3.5 Data collection

The goal of the study is to examine and analyse the communication of diversity to external stakeholders to seek legitimacy, therefore all the data were collected from the latest publicly available corporate communication materials of the selected companies.

The publicly available communication is formal and informal. The formal communications are the most recent annual reports, sustainability reports, career webpages, diversity and inclusion webpages, policies. These formal communications are used for the identification of the official targets, commitments and representation data of diversity. Informal communication is used to understand the way diversity and inclusion are presented and communicated to stakeholders, in a visual way such as a video or a photo about diversity and inclusion on social media platforms like Instagram, YouTube, and LinkedIn. Having multiple communication channels helps to compare and assess the consistency of the information presented across formal and informal channels, and to assess if claims that are made in one channel are supported by evidence in another.

The main focus of the data collection was on three diversity dimensions: gender, ethnicity/race, and disability. These dimensions are highly visible when it comes to corporate communication, and companies are consistent in reporting them; also, they can be used to gain legitimacy, as they may be used to represent diversity symbolically, and they are comparable across formal commitments.

The study investigates how companies communicate DEI regarding employees, employee networks, recruitment, accessibility, promotion, workplace culture, leadership representation, and inclusion policies.

As shown in Table 1, the selected companies included multinational companies that operate across different industries; these industries are retail, technology, consumer goods, banking, food service, health care, energy, telecommunications, automotive, and sportswear. This selection aims to examine how diversity is valued and communicated, and to compare the way in which companies across different industries and different organizational context present diversity through their formal and informal communication. Some firms provide detailed data about workforce representation and measurable targets, and some others rely more on inclusion programmes, general commitment, or diversity and inclusion policies. This industry-based analysis helps to understand whether diversity is communicated in diverse ways depending on the industry. This variation is also helpful for examining the differences between substantive workforce disclosure and more symbolic forms of communication.

Table 3 Case Selection Table

Company	Industry	Region	Selection reason	Strongest DEI dimensions
Amazon	Technology/retail	US	Large multinational with extensive workforce disclosure and formal DEI reporting	Gender, race/ethnicity
Enel	Energy/utilities	Europe	Strong formal sustainability and inclusion reporting	Gender, disability
Accenture	Consulting/technology	Global	Advanced workforce representation disclosure and employee networks	Gender, disability, race

HSBC	Banking /finance	Global	Transparent gender and ethnicity reporting across markets	Gender, race/ethnicity
IKEA	Retail /furniture	Europe/global	Strong workplace culture and inclusion communication	Gender, disability
H&M	Fashion retail	Europe/global	Global workforce diversity and inclusion strategy	Gender
Johnson & Johnson	Healthcare/pharmaceuticals	Global	Strong internal inclusion structures and ERGs	Gender, disability
L'Oréal	Beauty/consumer goods	Global	Strong gender and disability reporting with internal inclusion initiatives	Gender, disability
McDonald's	Fast food/hospitality	Global	Large workforce and critical DEI repositioning case	Gender, race/ethnicity
Walmart	Retail	US/global	Extensive workforce demographic reporting and belonging data	Gender, race/ethnicity
Nestlé	Food & beverage	Global	Strong disability and gender inclusion policies	Gender, disability

Nike	Sportswear/retail	Global	Strong workforce representation disclosure and accessibility initiatives	Gender, race/ethnicity
Samsung	Technology/electronics	Asia/global	Strong gender and disability inclusion strategy	Gender, disability
Unilever	Consumer goods	Global	Strong formal inclusion strategy and workforce communication	Gender
BMW	Automotive	Europe/global	Strong gender and disability workforce disclosure	Gender, disability
Vodafone	Telecommunication	Europe/global	Strong measurable inclusion and employee network structures	Gender, race/ethnicity, disability

The data were collected from the latest publicly available corporate communication channels. These sources were chosen as the primary ways a company uses to communicate its diversity efforts and values. As presented in Table 2, there is a variation in the sources; this variation would help to gain a much wider view and understanding of how companies are communicating about diversity. The data were collected from the latest publicly available corporate communications covering the years from 2024 to 2026.

Table 4 Data sources used in the study

Source type	Formal or informal	Examples	Purpose in the study
Annual / ESG reports	Formal	Sustainability reports, annual reports	To examine official and structured DEI disclosure
DEI webpages	Formal	Corporate DEI pages, careers pages	To examine official public workplace inclusion communication
Workforce data	Formal	Representation reports, pay gap reports	To identify measurable internal DEI evidence
Social media	Informal	LinkedIn, YouTube, Instagram	To examine employee-focused communication and symbolic framing

As formal and informal communication were already defined before, Table 4 shows how each source of data was used in this study. Formal sources were mainly used to identify the diversity commitment of a company and the evidence of this in the workforce. Both measurable workforce disclosure and other general diversity communication were analysed using these sources. While informal, such as social media, were analysed based on content that is either related to employees, workplace culture, or internal inclusion. External marketing, customer, or product-focused content was not treated as supporting evidence for internal workplace diversity.

3.6 Reflective interview

Two semi-structured reflective interviews were conducted to support the study. The participants are university students; both of them are generally familiar with the DEI issue, but they are non-experts. The interviews lasted approximately 20 minutes. The purpose of these interviews was to understand how external stakeholders may react to and interpret the study's results, and what they think about the patterns identified.

The main findings were presented to the participants; they were asked to reflect and give their opinions on issues such as the amount of evidence provided by companies, the use of formal and informal communication channels, and the possible risk of diversity washing. The interviews were used as supporting material. The answers were analysed qualitatively by identifying the repeated opinions or answers and the concerns raised by the participants.

3.7 Data analysis and coding

After the selection of companies, the same coding structure was used for the data collection for each company: the source type, the main DEI dimensions, and whether the evidence is linked to the internal workforce. The analysis also included a distinction between the presence and the absence of specific data, for example, numbers and targets and the general or symbolic nature of the communication.

The evidence was divided into three categories: core, supporting, and excluded. Core evidence is related to the internal workforce or workforce diversity, such as pay equity and leadership diversity. Supporting evidence is related to diversity communication but did not address the workforce outcomes. Evidence that is not related to employees is excluded evidence, as they are mainly about external marketing, consumer representation, community campaigns or supplier diversity.

Table 5 Coding table

Code category	Meaning	Example
Core	Directly related to internal workforce or workplace DEI	Gender representation in leadership
Supporting	Related to DEI communication, but less directly connected to workforce outcomes	Employee story about inclusion

Excluded	Not directly related to internal workplace DEI	Customer-facing diversity campaign
-----------------	--	------------------------------------

After coding the data, the qualitative thematic approach is adopted to interpret the data and to explain how companies communicate internal diversity. The study explores the nature of evidence companies use, and how diversity was framed and presented through the different communication channels.

The analysis was conducted in three stages. In the first stage, the evidence was coded for each one of the chosen companies, as each one was viewed independently. This step helped to understand how each company communicates the three selected dimensions of diversity: gender, race/ethnicity, and disability. The study looked for clear and measurable data for each dimension. This could include pay gap, recruitment data, or leadership diversity. This is critical for the study, as the general statement about diversity does not support the diversity claims of a company as much as the specific evidence.

In the second stage, after the evidence for each company was coded individually, the companies were compared by diversity dimension. The comparison did not combine the companies into a single numerical score. Instead, recurring patterns were identified according to the presence and type of evidence disclosed by each company. Companies providing several forms of direct workforce evidence, such as representation data, leadership data, pay-gap information or measurable targets, were interpreted as providing stronger evidence for that dimension. Companies relying mainly on policies, programmes, employee networks or general diversity narratives were interpreted as providing more mixed or supporting evidence. Where evidence was mainly indirect or symbolic, the evidence was considered weaker. These comparisons were then used to identify broader patterns across the selected companies.

Table 6 Classification of qualitative evidence strength

Evidence strength	meaning
Strong direct evidence	Different forms of evidence are provided, such as workforce-specific and measurable evidence.
Mainly direct evidence	Direct workforce evidence is present, but it is more limited in scope or detail.
Mixed direct and supporting evidence	A combination of measurable workforce evidence and supporting policies, programmes or narratives is provided.
Mainly supporting evidence	Communication relies mainly on policies, programmes, employee networks or narratives, with little measurable workforce evidence.
Mainly indirect evidence	Evidence relates to broader concepts such as culture, nationality or inclusion but does not directly demonstrate the specific diversity dimension.

Table 6 shows the qualitative categories used to classify the strength of evidence identified for each company and diversity dimension.

The third and final stage focuses on how companies framed their communication regarding diversity. In this study, the term framing means the way a company gives meaning to diversity and how they relate it to its broader organisational goals. Diversity may be seen as a workplace equality problem, a value of the business, a talent and recruitment strategy, or a reputation issue. These frames were identified to understand the main reason for companies to disclose diversity and whether it is an ethical obligation, a business opportunity, to meet stakeholders' expectations or a way to maintain their legitimacy.

For this study, it is important to clearly distinguish between substantive and symbolic communication, as there is a possibility that corporate communication can be used in a way that creates a positive image rather than providing a real internal change. When there are diversity claims that are supported with specific evidence such as pay gap information or a percentage of the workforce, this is substantive communication. On the contrary, in the case of

symbolic communication, there are only claims about diversity without clear indications and evidence of the outcome regarding the workforce.

This study aimed to gain an understanding of the communication of internal diversity through public communication, how they support their claims about diversity, and the difference between the communication style by industry and the diversity dimensions themselves. The study aims to discover how companies are communicating and how the messages are being framed, and whether the evidence is presented.

3.7.1 Analytical weight

The study assigned different analytical weight to each type of evidence, since there is evidence that directly reflects workforce outcomes, and others that mainly support broader DEI efforts. Analytical weight reflects the importance of each type of evidence that is communicated on DEI. Evidence that directly reflects measurable data such as pay equity and representation data was assigned higher analytical weight than supporting evidence such as initiatives and employee networks. The analytical weight was used only as a qualitative guide to make a distinction between the stronger form of evidence and the supporting form of evidence; it was not used to calculate numerical scores for the companies. This approach was applied to the dimensions of gender, race/ethnicity and disability.

4 Findings

The findings are presented in terms of the three dimensions of diversity adopted in this study, which are gender, race/ethnicity, and disability. This chapter compares the quality and type of evidence that companies provide and examines how internal diversity is framed in different industries. The aim is to understand and distinguish the patterns of corporate communication related to diversity and to differentiate between the evidence provided, whether it is measurable or more narrative-based, general and meant for symbolic communication.

4.1 Selected companies overview

All companies in the selected companies presented a sort of diversity communication. However, the communication approach was different from one another. Some of them used detailed workforce data such as representation, diversity in leadership, pay-gap reporting, and measurable targets. Other companies used other ways as their main diversity communication, such as policies, employee networks, training programmes, workplace culture statements or employee stories. This indicates that communication about diversity is not merely about the presentation of diversity; it is about the type and the quality of the evidence they are using to prove their claims.

Across the selected companies, there is an observed pattern that is the gender was the most visible and regularly reported dimension. Many companies are more likely to provide detailed information on women in the workplace, in leadership, gender equality targets, pay equity or development programmes that are women-centred. Moving to the race/ethnicity dimension, the analysis shows that reporting on them are more uneven, as some companies reported on it strongly, and these are mainly in the US and the UK; regarding the other companies, the reporting was not direct; it was shown through terms, for example, nationality, cultural background, multicultural inclusion, anti-discrimination or other similar terms. Regarding the

disability dimension, it was also visible in many of the selected companies, but it was usually included in accessibility, reasonable adjustments, disability networks and inclusive recruitment, and it is rarely presented in detail in terms of the percentage of the workforce.

Evidence that is measurable data, such as workforce percentage or leadership targets, is stronger than evidence that is policy-based, such as anti-discrimination policies or accessibility commitments, because the first type shows the reality of internal diversity. Social media posts, employees' stories and awareness events were helpful to understand how a company communicates workplace diversity; however, they were also weak as evidence unless they are tied to specific workplace practices. For this reason, the findings differentiate between the strong evidence that is based on the workforce and the more generic and broader symbolic communication.

In general, internal diversity information is communicated in ways that include a mix of data, policies, programmes, and narratives; this can be observed across the selected companies. The strongest examples are those companies that give workforce data such as gender statistics, accompanying with internal actions, such as the training they provide or the recruitment programs. A weaker one is when a company just has general claims; for example, they will use phrases such as "we value diversity" without providing data or explaining how they value diversity.

Table 7 Overview of diversity evidence

Company	Gender evidence	Race/ethnicity evidence	Disability evidence	Observation
Amazon	Strong direct evidence	Strong direct evidence	Mixed direct and supporting evidence	It has strong workforce data, especially on gender and race/ethnicity.

Enel	Strong direct evidence	Mainly indirect evidence	Strong direct evidence	It has strong gender and disability evidence; race/ethnicity is more indirect.
Accenture	Strong direct evidence	Strong direct evidence	Strong direct evidence	It has strong evidence across all three dimensions.
HSBC	Strong direct evidence	Strong direct evidence	Mainly direct evidence	It has strong gender and ethnicity evidence; disability is present but less quantified.
IKEA	Strong direct evidence	Mixed direct and supporting evidence	Strong direct evidence	It has strong gender and disability evidence; race/ethnicity is less detailed.
H&M	Strong direct evidence	Mixed direct and supporting evidence	Mainly supporting evidence	The gender dimension is strongest; disability evidence is weaker.
Johnson & Johnson	Strong direct evidence	Mainly supporting evidence	Strong direct evidence	It has strong internal policies and disability practices; race/ethnicity evidence is mainly policy-based rather than measurable.
L'Oréal	Strong direct evidence	Mainly direct evidence	Strong direct evidence	It has strong gender and disability evidence; race/ethnicity is less globally measurable.
McDonald's	Strong direct evidence	Strong direct evidence	Mainly supporting evidence	Strong gender and race/ethnicity evidence, but a critical diversity repositioning case.

Walmart	Strong direct evidence	Strong direct evidence	Mainly direct evidence	Very strong workforce disclosure across gender and race/ethnicity, but with critical rollback context.
Nestlé	Strong direct evidence	Mixed direct and supporting evidence	Strong direct evidence	It has strong gender and disability evidence; race/ethnicity is broader and less measurable.
Nike	Strong direct evidence	Strong direct evidence	Strong direct evidence	It presents strong workforce representation and accessibility evidence.
Samsung	Strong direct evidence	Mixed direct and supporting evidence	Strong direct evidence	Gender and disability evidence is strong; race/ethnicity is more indirect.
Unilever	Strong direct evidence	Mainly direct evidence	Mixed direct and supporting evidence	Strong gender evidence: race/ethnicity and disability are present but less quantified.
BMW	Strong direct evidence	Mainly indirect evidence	Strong direct evidence	Gender and disability evidence is strong; race/ethnicity mainly through cultural diversity (indirect).
Vodafone	Strong direct evidence	Strong direct evidence	Strong direct evidence	It shows strong measurable evidence across all three dimensions.

Table 7 provides a qualitative overview of the strength and type of evidence identified for each company across the three dimensions of diversity. This is a descriptive summary based on the coding framework. They are not numerical scores of corporate performance.

4.2 Gender communication

In order to analyse gender communication, aspects such as women's representation, leadership participation, pay equity, recruitment, career development, mentoring, parental support, and employee networks that focus on women were examined. There was stronger evidence that included workforce percentages, leadership data, pay-gap evidence, gender targets and internal development programmes; and the campaigns that are general and public about women were eliminated.

4.2.1 Main findings

As previously mentioned, gender was the most visible and reported dimension of internal diversity. However, it does not mean that all companies showed progress regarding gender equality, but it indicates that it was the most supported dimension with strong workforce evidence. A significant number of the selected companies provided qualitative data or information regarding women in the workforce, in management, or in senior leadership.

The visibility of gender is because gender is a more tracked aspect of diversity, and it is more reported compared to other aspects. There are many companies that collect data about gender diversity across their global workforce, as in some countries it is required and expected by regulators, investors and other stakeholders for companies operating in them to disclose the gender pay gap or leadership representation. For this reason, it is often a major part of internal diversity communication.

But the evidence also indicates that gender communication needs to be carefully analysed. In some cases, a company may have a high percentage of women employees, but it shows a very

low percentage of women in leadership, board positions, and other higher organisational levels. Therefore, gender communication can be an indicator of real workplace improvement and, at the same time, remaining inequality. For example, companies like Walmart, Nike, and L'Oréal provide useful evidence as they show the gender representation within the organisation, not just in the total workforce. This helps to check if women are represented in the whole organisation or only concentrated at the lower levels.

4.2.2 Evidence types for gender

The companies that had strong gender evidence were those that gave measurable data. Vodafone, Walmart, Nike, HSBC, L'Oréal these companies are examples for the ones that provided a disclosure on gender related indicators such as the percentage of women in the total workforce, senior leadership, board-level positions, recruitment, promotions or reporting pay gaps. For example, Vodafone reported different gender indicators like women on the Board and women on the Executive Committee. For example, women represent 39% of employees and 38% of the Board; they also announced their target to reach up to 40% women in management roles by 2030 (Vodafone Group Plc Annual Report 2025, 2025). This makes Vodafone one of the strongest examples regarding gender communication.

Figure 1 Vodafone gender diversity target and representation data

Gender diversity

Goal: We aim to have 40% women in management roles by 2030.

We have reached 36%, which is on track towards our ambition. We continue to drive progress through programmes, policies and leadership incentives.

	2025*	2024
Women on the Board	38%	42%
Women on the Executive Committee	45%	33%
Women in senior leadership positions ¹	37%	37%
Women in management and senior leadership roles ³	36%	35%
Women as a percentage of external hires	44%	44%
Women as a percentage of graduates	55%	53%
Women as a percentage of employees ⁴	39%	39%

Source: Vodafone Group Plc Annual Report 2025, [p. 15](#).

L'Oréal reported the representation of women in its workforce, among recruits, promotions, and at the management level.

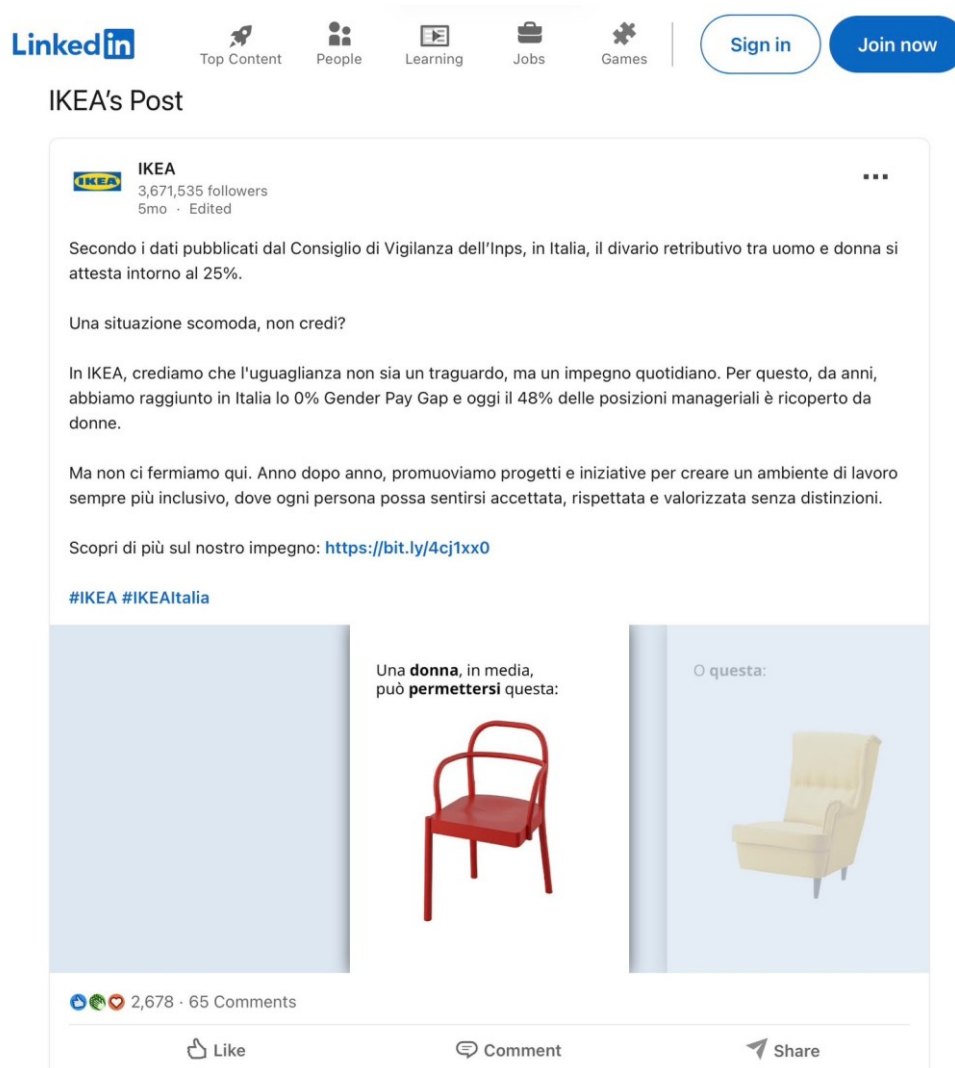
Accenture and Unilever also communicated about gender through means such as workplace policies and career development initiatives. Regarding Accenture, some of its gender communication was more narrative and value-based compared to a company that gave detailed percentages such as Vodafone. Unilever showed gender related evidence in its ED&I strategy and its annual report; since it communicated gender as a workplace strategy, this includes indicators such as retention and pay gap issues.

In 2025, Nestlé provided detailed disclosure on gender; women represented 40.4% of its total workforce and 36.6% in senior management, which increased by 0.6% from the previous year. Women also represented 46.9% of new hires, 53% of the total promotions and 48.9% of middle management positions (Nestlé non-Financial Statement, 2025).

Unilever also disclosed data on gender across several organisational levels. In 2025, women accounted for 37% of the total workforce, 55% of management-level, and 40% of the board. Unilever also reported a gender pay gap of 52%. Unilever explained this gap by the composition of its workforce; it includes a higher proportion of male employees in lower-paid roles and a higher proportion of female employees in high-paid roles (Unilever Annual Report and Accounts, 2025).

IKEA also reported that women represented 53.4% of the workforce and 49.8% in management and leadership positions (Ingka Group Annual Summary and Sustainability Report, 2025). IKEA Italy posted on social media that they have reached a 0% gender pay gap and 48% in managerial positions (Ingka Group Annual Summary and Sustainability Report, 2025).

Figure 2 IKEA Italy International Women's Day post



Source: IKEA Italy, LinkedIn, International Women's Day post, 2025. [View post](#)

However, these are only examples, not proof of full gender equality in these companies. However, it proves that gender is one of the most communicated dimensions regarding internal workplace diversity. However, gender is still a concern topic because the data showed some gaps, especially in areas like the number of women in senior leadership positions, as some companies often may communicate a high presence of women in the workforce while showing lower representation at the executive or board level. An example of these companies is that women represent around half of the workforce, but this representation decreases at higher organisational levels. For this reason and contradiction, gender communication can be seen in

two different ways one it is the easiest aspect of diversity to track and to measure, but at the same time it can be highlighted and pushed by companies to show that they have internal diversity and to hide their failure and inequality regarding other diversity dimensions, to build or maintain legitimacy or to respond to their stakeholders' expectations.

4.2.3 Symbolic gender communication

Symbolic and narrative communication was also observed, using employee stories, posts on social media for International Women's Day, women in technology initiatives and leadership stories. Companies used this type of communication to demonstrate their gender diversity and inclusion as a part of their workplace culture. Unless they were directly linked to internal workplace practices such as recruitment and promotions, they were used in the study as supporting evidence, rather than core evidence.

For example, Vodafone define gender inclusion as a part of a wider culture of belonging in a video they published on their social media, but this symbolic communication is significant because it is not merely a claim, but it is supported by measurable evidence through formal reporting. For example, the annual report of 2025 clearly states that Vodafone "We work to achieve gender diversity when resourcing for senior leadership roles", "Executive Committee has five positions held by women 45%", "Across early careers programmes, 50% of hires were women" (Vodafone Group Plc Annual Report 2025, 2025).

Another example is L'Oréal for symbolic gender communication. They have posts on social media about empowering women and another social media campaign showing themselves as supportive of women's confidence, their visibility, beauty and age. This type of communication gives L'Oréal a positive image regarding gender diversity and inclusion, and they are referring to women in society or consumers, not the workforce or the workplace. This kind of

communication cannot be treated as direct evidence of internal diversity in the workplace; it should be considered symbolic, not core evidence.

However, L'Oréal should not be considered to depend only on symbolic communication. It also offers formal evidence on gender through its DEI report; in it, they disclose women's representation; for example, they state in the DEI report of 2025 that "women accounted for 48% of strategic positions", and "40% of members of the Board of Directors" (L'ORÉAL ADVANCING A CULTURE OF INCLUSION, 2025).

Overall, the symbolic communication of gender was important because it shows how it is used to create a positive image of companies about gender diversity. However, it was weaker evidence than workforce data and reporting pay gaps. Therefore, gender related stories, campaigns and social media posts were mainly used to understand framing and impression management, and the reliable evidence came from the internal workforce data that are measurable.

Table 8 Gender evidence categories

Evidence type	Usage	Analytical weight
Workforce representation	Percentage of women employees	High
Leadership representation	Women in management, senior leadership, board or officer roles	High
Pay equity / pay gap	Gender pay gap or equal pay disclosure	High
Targets	Stated goals for women in leadership or management	High
Development programmes	Mentoring, sponsorship, women in tech, leadership programmes	Medium/high

Employee networks	Women's networks or women-focused groups	Medium
Social media/stories	Employee stories, Women's Day posts, campaign content	Supporting

Table 8 presents the types of evidence identified for the gender dimension and explains how they were addressed in the qualitative analysis, based on the coding framework used in the study.

In the context of diversity washing, the findings on gender communication suggest that symbolic communication is not always misleading. But in cases where it is not supported by measurable evidence, it can be misleading and used to gain legitimacy. This difference between companies depends on measurable evidence, and the ones that only depend on narrative are important, because gender can be a measurable problem in the workplace and a reputation communication strategy.

4.3 Race/Ethnicity communication

Race/ethnicity communication was studied by analysing the ways in which companies discussed racial, ethnic, cultural and national diversity in relation to the workplace. The analysis was about internal diversity evidence, for example workforce ethnicity data and targets, anti-discrimination policies, multicultural inclusion groups and representation in the leadership. Nationality, origin, multicultural background and identity were used carefully, because they do not necessarily give direct evidence of race/ethnicity representation in a workforce.

4.3.1 Main findings

It was observed across the selected companies that Race/ethnicity was less communicated and consistent than gender. Gender was generally communicated through clear workforce data; on the other hand, race/ethnicity was more discussed in different and less organised ways

compared to gender. For example, some companies give direct evidence, such as ethnicity in workforce data, leadership representation figures, ethnicity pay gap information, data about the less represented ethnicity groups or race/ethnicity focused employee networks. Other companies communicated race through cultural diversity, antidiscrimination and belonging; in this case, they did not communicate detailed information as the first group.

This difference in communication was particularly noticeable between the companies that were more United States- and United Kingdom-oriented, and companies that have a European or global context. The companies in the United States and United Kingdom were more likely to provide more detailed information, such as workforce ethnicity data. For example, companies with U.S. and U.K. context like Walmart, Nike, Amazon, HSBC, and Vodafone show stronger and more direct evidence of the race/ethnicity dimension.

On the contrary, companies with European and global context like Enel, Nestlé, BMW, Samsung, and IKEA are more likely to communicate the race/ethnicity dimension in an indirect manner, such as multicultural workplaces or general antidiscrimination commitments. This type of evidence shows that these companies are aware of differences and the necessity for inclusion in their workplace, so it can be considered relevant. However, it remains vague and does not represent the reality of the representation of race/ethnicity among employees, managers or senior leaders, unlike workforce ethnicity data.

Despite this finding, a lower level of race/ethnicity disclosure does not necessarily mean that companies do not have diversity commitment regarding race or ethnicity. Other aspects to consider that may affect the availability of the data are national laws, cultural norms and reporting traditions. In some countries, collecting or publishing data about the race/ethnicity dimension is not expected nor required by law. Therefore. The scope of this study is to understand how the race/ethnicity dimension is being communicated through public corporate

communication, and whether the communication is aligned with the internal workforce diversity.

This is significant for the study because using general and generic language about culture, belonging, or multiculturalism can create a misleading, inclusive and diverse image. This may influence the stakeholders' perception and can also be used as well to keep or gain legitimacy. For this reason, companies need to provide evidence such as workforce representation and leadership data regarding race/ethnicity to defend their claims; otherwise, it may lead to the risk of symbolic communication or cause diversity washing. This is why the race/ethnicity dimension was used as a more sensitive and uneven dimension in the analysis.

4.3.2 Evidence types for race/ethnicity

Companies that offered measured data or information regarding their workforce are who had the strongest race/ethnicity evidence. This covered workforce ethnicity data, leadership representation,

ethnicity pay gap reporting, targets for race/ethnicity, employee networks and development programmes for underrepresented groups. This type of evidence had high analytical weight because they are directly related to the workforce and the workplace.

Companies that are U.S. based provided strong and clear evidence about race/ethnicity in the selected companies. For example, Walmart provided a good example. In its FY2025 ESC report, it reported about their U.S. workforce ethnicity and also showed ethnicity data at the managerial level. U.S. management was reported to be composed of 11.5% African American/Black, 14.9% Asian, 12.0% Latino and 56.3% Caucasian (Walmart Delivering

Shared Value ESG Report, 2025). This is strong evidence because it shows detailed, measurable data about the internal workforce.

Figure 3 Walmart U.S. Workforce Representation by Race/Ethnicity

U.S. Workforce— Ethnicity/Race	Hourly ¹⁴	Management ¹⁵	Officer ¹⁶	Total U.S. Workforce
African American/ Black	20.7%	11.5%	7.7%	20.1%
Asian	4.4%	14.9%	9.8%	5.1%
Caucasian	46.9%	56.3%	71.0%	47.6%
Latino	22.4%	12.0%	5.4%	21.7%
Native American/ Alaskan Native	1.1%	0.8%	0.5%	1.1%
Native Hawaiian/ Pacific Islander	0.4%	0.3%	0.0%	0.4%
2+ Races	3.1%	3.8%	5.2%	3.1%

Source: Walmart Inc., FY2025 ESG Report, [p. 19](#).

Another example is HSBC; they offer ethnicity evidence by reporting on representation and the pay gap. As stated on their Gender and ethnicity data by market web page, “We are creating an accurate and transparent view of our workforce. HSBC provided measurable evidence through its voluntary disclosure on the ethnicity pay gap. In 2025, the mean pay gap was 9.8% for all ethnic minorities, 7.8% for Asian employees and 27.8% for Black employees (HSBC UK Pay Gap Disclosures, 2025).

Figure 4 HSBC UK Pay, Salary and Bonus Gaps, 2025

Diversity	Pay gap		Salary Gap		Employee Population Receiving Bonus %	Bonus gap	
	Mean	Median	Mean	Median		Mean	Median
All Ethnic Minority Groups	9.8%	7.3%	5.4%	4.4%	91.1%	18.4%	10.6%
Asian	7.8%	6.8%	4.9%	4.1%	91.0%	13.3%	8.0%
Black	27.8%	25.8%	20.0%	22.1%	89.4%	45.8%	37.2%
Mixed Race	-8.2%	-13.5%	-11.8%	-13.8%	91.8%	-0.2%	-26.0%
Other Ethnic Minority Groups	-10.2%	-22.9%	-12.3%	-21.0%	94.7%	-5.0%	-44.8%
White					95.5%		

Note: Only employees who have disclosed their ethnicity are included in the EPG metrics (2025 - 82% 2024 – 81%)

Source: HSBC Holdings plc, 2025 UK Pay Gap Disclosures, [p. 3](#).

Vodafone showed senior leadership ethnicity data and specific ethnicity-related targets. Amazon and Accenture provided workforce demographic disclosure through official workforce data or EEO-1¹ related reporting.

Nike provided data from the U.S. workforce; in 2024, Asian employees made up 18%, Black or African American 9% and Hispanic/Latino 8.8% of the total workforce. At the director level and above, 13.9% were Asian, 7.5% Black or African American and 7.5% Hispanic/Latino. These are measurable, direct pieces of evidence because Nike reports race/ethnicity across both the overall corporate workforce and leadership positions.

On the other hand, companies with European and global context such as Enel, the way Enel communicate race/ethnicity is indirect, it does not report a detailed data about race/ethnicity, but rather they frame as a broader and general concept such Cultural integration they stated that its policy aims to increase fairness and to build an inclusive workplace, also to increase the richness of diversity, culture, and ability. This way, they connected diversity to their workplace through a general and broader language. It does not provide evidence about race/ethnicity representation, leadership or the pay gap. While Enel's communication supports the diverse and inclusive image, they lack measurable evidence to support its claims.

4.3.3 Symbolic race/ethnicity communication

Because the race/ethnicity dimension was uneven due to companies that did not provide measurable evidence about the workforce, this showed a higher risk of symbolic framing than gender.

¹ The EEO-1 report is a mandatory annual data collection that requires all private sector employers with 100 or more employees, and federal contractors with 50 or more employees meeting certain criteria, to submit workforce demographic data, including data by job category and sex and race or ethnicity, to the EEOC.

Nestlé is another example of a company that communicates diversity indirectly. It promotes that they include race/ethnicity in its DEI but provides nationality-based evidence of its race/ethnicity diversity.

L'Oréal also provides another example of symbolic communication. In 2025, it discussed socio-economic and multicultural diversity; it reported that its workforce includes 95,000 employees from 169 nationalities (L'ORÉAL DIVERSITY, EQUITY & INCLUSION REPORT, 2025). It also reported on internal initiatives, such as the AfroSOU in Brazil. Despite that, the company presented evidence, but they remain less measurable, as there is no workforce breakdown.

The key issue with the nationality-based evidence is that companies use it to show diversity of their workforce by the number of nationalities or the percentage of local managers in different countries. This may not reflect the reality, as having a large number of nationalities in the workforce may be perceived as multiculturalisation but does not necessarily mean equal representation, promotion, recruiting or pay of racial or ethnic groups. Nationality is different from race or ethnicity; for example, people can have the same nationality, but they are from different racial or ethnic groups; also vice versa, people from the same race or ethnic groups but having different nationalities. For this reason, nationality-based data can hide inequality if it is used as evidence for race/ethnicity.

For this reason, this type of evidence was treated as indirect or lower-analytical-weight evidence in the analysis. However, it was helpful to understand how companies perceived diversity but is not sufficient as evidence of race/ethnicity.

Table 9 Analytical weight of Race/Ethnicity evidence

Type of evidence	Usage	Analytical weight
Workforce race/ethnicity data	Percentage of employees by race or ethnicity	High

Leadership representation	Race/ethnicity data for management or senior leadership	High
Pay-gap reporting	Ethnicity pay-gap disclosure	High
Targets	Race/ethnicity or underrepresented-group targets	High
Employee networks	Race, ethnicity, multicultural or heritage networks	Medium/high
Development programmes	Leadership or career programmes for underrepresented groups	Medium/high
Anti-discrimination policies	Policies covering race, ethnicity, origin or cultural background	Medium
Nationality/cultural diversity	References to nationalities, cultures or backgrounds	Indirect/supporting
Awareness events/stories	Black History Month, multicultural posts, employee stories	Supporting

Table 9 presents the types of evidence identified for the race/ethnicity dimension and explains how they were addressed in the qualitative analysis, based on the coding framework used in the study.

4.4 Disability communication

The core of the disability communication analysis is the companies' discussions of disability inclusion regarding topics such as employees, recruitment, and accessibility of the workplace. The analysis considers how employees with disabilities are supported in the workplace, rather than simply being mentioned.

4.4.1 Main findings

Across the selected companies, disability was observed in companies' DEI communication but was mostly communicated through accessibility and supporting measures. For example, a company may communicate their application adjustments, neurodiversity support, inclusive recruitment and accessibility digital tools. Therefore, disability communication is mainly

addressed by companies as a matter of workplace diversity and inclusion, particularly through accessibility, support and accommodation, rather than being just a matter of numerical representation.

However, the disability evidence was less supported by detailed workforce representation data. Although many companies positively addressed disability diversity and inclusion, they have not always disclosed the numbers of disabled employees they have, or whether they have equal opportunities for promotion and career growth. For this reason, it was challenging to compare disability across the entire set of selected companies.

4.4.2 Evidence types for disability

The companies connected disability inclusion to workplace practices, which covered reasonable accommodations, recruitment processes that consider the different types of disability, neurodiversity, disability networking, training related to disability and disability targets. These types of evidence were considered the strongest because of the connection between the disability dimension and workplace practices, not just general claims.

Many companies provided this type of workplace-related evidence. For example, Vodafone, in its 2025 Annual Report, mentions that its efforts regarding disability inclusion are focused on having “an accessible digital and physical workplace to support colleagues to be at their best.” They communicate about application adjustments, accessibility training, “VodABILITY”, its disability inclusion network, and allyship programmes (Vodafone Group Plc Annual Report, 2025).

Also in the same annual report, Vodafone provides a guide to recruiters and managers on reasonable adjustments in performance development processes. This is an important matter because disability inclusion is not only limited to hiring but also considers the support for employees with disabilities and their career progress within the workplace.

Another strength of Vodafone is digital accessibility; according to the 2025 Annual Report, they provide education to their workforce, as it states, “about accessibility features available in our core tools by the introduction of Microsoft Copilot (Vodafone Group Plc Annual Report, 2025). We adhere to global standards, such as Web Content Accessibility Guidelines (‘WCAG’) 2.1, through establishing and training developers on our accessibility design guidelines.” This indicates that disability inclusion is connected to the digital work environment, which is critical to telecommunications.

Neurodiversity is another subject that is mentioned in the same report, which has set up a dedicated website to support recruiters and managers to act on disability inclusion. This also gave the disability evidence more credibility because Vodafone includes non-visible disabilities and provides workplace adjustments, not just physical accessibility. L’Oréal presented measurable evidence, as in 2025 it reported that employees with disabilities represented 2.1% of its global workforce (L’ORÉAL ADVANCING A CULTURE OF INCLUSION, 2025). In 2024, Samsung disclosed that employees with disabilities in Korea represented 1.9% of its Korean workforce. This number has increased from 1.8% in 2023. It was also reported on Stellar Forest subsidiary-type standard workplace for people with disabilities employed 301 individuals with developmental disabilities, fully owned and operated by Samsung Electronics (Samsung Electronics Sustainability Report, 2025).

Figure 5 L’Oréal disability representation

2,062 L’Oréal employees with disabilities¹⁰.

2.1% of the global workforce, reaching the Group’s 2025 objective of 2%.

As at 31 December 2025.

New objective: 3% of direct employment by 2030.

10. Employees (direct employment) who have declared their disability and are recognised as having a disability in accordance with local legislation or practice.

It is worth mentioning that Enel disclosed data on disability among employees belonging to protected categories, which represent 3.4% of the workforce (Enel ESG Focus for Investors, 2026).

There were other companies that provided the same type of evidence, such as Nike, which also provides evidence through initiatives to help to ensure accessibility, which are specifically designed to support disability inclusion. Accenture highlighted the issue of disability through accessibility measures, inclusive workplace practices and employee support programmes, whilst BMW provided evidence relating to the workforce in relation to disability.

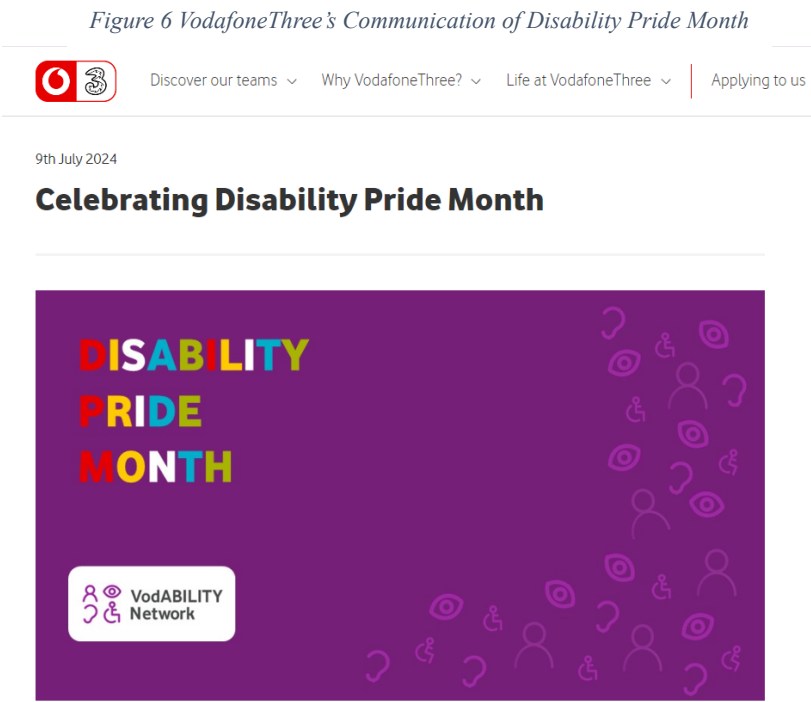
4.4.3 Symbolic disability communication

Disability was addressed through a symbolic and more narrative way, such as awareness days, employee stories, and public messages that are related to accessibility and inclusion. This type of communication was treated as supporting evidence unless they were connected to internal workplace practices.

Such communication on disability using words such as accessibility, belonging and inclusion can build a positive image for a company, as these terms have a high emotional weight. If these communications are not supported by clear evidence from the workplace, they are considered symbolic.

Among the selected companies, some provided evidence about disability inclusion that was more general or less measurable. In such cases, disability was just presented using inclusive language, raising awareness and employees' stories. However, these sorts of evidence were still relevant because they show how companies communicate publicly about disability inclusion. They did not carry a higher analytical weight in the analysis, as they do not provide measurable outcomes.

For example, sharing on social media about disability, such as a post about Disability Pride Month, would give the impression that this company cares and recognises disability inclusion, but it is weak evidence; it does not explain how employees with disabilities are supported.



Source: [VodafoneThree \(2024\), Celebrating Disability Pride Month.](#)

Table 10 Analytical weight of Disability evidence

Disability evidence	Usage	Analytical weight
Disability workforce data	Percentage or number of employees with disabilities	High
Disability employment targets	Stated targets for disability employment or inclusion	High
Reasonable adjustments	Adjustments in recruitment, work or performance processes	High
Workplace accessibility	Physical and digital accessibility measures	High
Inclusive recruitment	Accessible application processes and recruiter training	Medium/high

Employee networks	Disability or neurodiversity employee networks	Medium/high
Neurodiversity support	Neurodiversity programmes, guidance or quiet spaces	Medium/high
Training and allyship	Disability awareness, accessibility or allyship training	Medium
Awareness posts/stories	Disability Pride Month, employee stories or general messages	Supporting

Table 10 presents the types of evidence identified for the disability dimension and explains how they were addressed in the qualitative analysis, based on the coding framework used in the study.

4.5 Substantive and symbolic diversity communication

Within the selected companies, companies communicate about diversity using substantive and symbolic approaches. Substantive when companies provided measurable data regarding their workforce and workplace practices. On the other hand, symbolic approaches occurred when companies provided only claims with no measurable evidence.

The findings reveal that corporate communication regarding diversity was rarely pure substantive communication or pure symbolic communication. Most companies used a combination of both. For example, a company might be transparent about one of the dimensions by providing evidence and reporting in detail about its workforce, but for other diversity dimensions they communicate in a more symbolic way, such as publishing social media posts or messages in the style of marketing campaigns to create a positive image about their diversity and inclusivity. This also does not mean that every symbolic communication is diversity washing. However, it can turn into a diversity-washing activity if it is not supported by evidence.

The study treated diversity-washing as a matter of risk and degree, based on the relationship between companies' claims regarding diversity, equity and inclusion (DEI) and the evidence used to support them, rather than as a matter of classification of companies.

The risk of diversity washing is found to be the highest when there is a gap between the strength of the communication and the strength of the evidence. For example, a company heavily promotes diversity and inclusion by using positive and emotional language, yet it provides only weak or minimal evidence of the internal workforce diversity. In this case, the gap is significant because it can mislead stakeholder perception of the company and lead to the interpretation that the company is more diverse and inclusive than the actual reality.

Diversity washing in the study was not a simple yes-or-no assessment; it was considered a matter of risk and degree. The companies that provided strong and measurable evidence were less likely to have a risk of diversity washing. Companies that have narrative-style communication and general claims have higher symbolic risk. There is also the case of using a mixed approach; the risk varied across the dimensions. Some provided strong measurable evidence on one dimension but not the same level of strength for the other dimensions; for example, strong evidence for gender, but weak evidence for ethnicity and race. This last case showed that diversity washing can be selective because they can be transparent on one dimension but vague on another.

5 Discussion

In this chapter, the findings will be discussed in relation to the theoretical framework. It explains that companies use internal information such as workforce data, policies, and employee initiatives to communicate with stakeholders.

It also highlights how companies use their diversity to meet stakeholders' expectations and to build or retain their legitimacy and shape the perception of them. It also addresses the risk of diversity washing when the claims are not supported by evidence.

5.1 Diversity communication as a response to stakeholder expectations

The reason for companies to communicate their internal diversity is partially to respond to stakeholders' expectations, as diversity is a main concern for the stakeholders both, external and internal, also the expect from multinational corporations to prove their diversity and whether they are socially responsible. For this, diversity communication can be seen as a response to pressure from the stakeholders.

This was observed across all the selected companies; every company communicated some kind of diversity commitment. Companies presented diversity as something central to their identity, workplace culture, and business strategy, although the level of evidence varied. Nowadays, diversity has become a main part of corporate communication, as diversity is no longer only an internal human resources matter, but it is a response to stakeholders to show their fairness and awareness.

Companies approach diversity from the employee point of view, including their experiences, sense of belonging, leadership representation, recruitment, career development, accessibility and employee networks, because employees are an important stakeholder group regarding internal communication about diversity. This shows that companies view diversity as an integral part of their relationship with the employees. By communicating their diversity and

inclusion efforts, they seek to convince and assure their current and future employees that they can belong, progress and get the support they need within the organisation.

The response to the stakeholder's expectation pressure varied from one company to another across the selected companies. Some used measurable data, others used general and broader language. This difference shows that stakeholders' pressure does not guarantee transparent disclosure, as a company may respond with symbolic language to create a positive view without providing the full information. However, stakeholders' pressure can also have a positive impact on the corporation to communicate and be more open and transparent about its diversity efforts.

5.2 Diversity communication and organisational legitimacy

Findings also show that diversity communication is strongly tied to the legitimacy of the organisation because, according to the findings, it is a means to manage legitimacy. In the study, legitimacy is the idea that companies have to appear to be aligned with the values, norms, and expectations of society, as society and other stakeholders expect this for corporations, particularly multinational high-profile corporations. Companies would use internal communication about diversity to convince society about their understanding of the social expectations regarding diversity.

However, the findings suggest that legitimacy is not the same across all the chosen diversity dimensions. In the study, legitimacy was linked to a specific dimension. A company can appear legitimate in one dimension and not in the other dimensions because, in the first case, it provided strong and direct evidence, but the other ones are less transparent and provide weak, indirect evidence. The legitimacy of a company should not be assumed because they only perform well on one of the dimensions; legitimacy should not be considered a characteristic of a company. For example, a company may build legitimacy in gender through providing detailed workforce data about it, but not the same level of data for race/ethnicity, as it is less measurable.

This disparity can lead to diversity washing. The issue is not the lack of communication about diversity, but it is because the selective nature of the communication. In this case, diversity washing appears when the public image of a company is stronger than the evidence they provide in its communication.

The communication regarding diversity can have a positive impact on a company by building legitimacy and a negative impact by creating legitimacy risk. It can result in a risk when it is communicated as a broad corporate identity while the evidence is uneven across all the diversity dimensions.

5.3 Impression management in diversity communication

Diversity communication can also be considered a form of impression management. Corporate communication is not neutral, and it is designed to shape the way stakeholders perceive and view an organisation. Companies are not only disclosing information about diversity, but they choose the way in which they present this information, which area or dimension to highlight, and which to give less attention.

According to the findings, companies used selective narrative as an impression management strategy. They usually gave attention to the dimensions where they have strong evidence. In the findings, gender was the most obvious example, with many companies disclosing more information such as women's representation, leadership targets, and pay gap. This made gender very visible in communication about diversity. On the contrary, race/ethnicity and disability communication were less consistent and less direct.

An impression management strategy observed was the use of positive language or framing. Some companies in the selected companies communicated diversity by using words and terms such as belonging, empowerment, respect, equal opportunity, and accessibility in order to create a positive image of fairness and responsibility. A company having a positive image is

not a problem itself, but it becomes relevant if the rhetoric is stronger than the evidence. In this case, it might be only for image building rather than transparent disclosure.

Employee stories and symbolic narratives are another strategy. Many companies use marketing-style messages, employees' profiles, videos, and awareness-raising posts to present diversity and inclusivity in a human and emotional way. This way, diversity will be more visible and relatable to the stakeholders. For example, sharing stories about women's career development. However, having positive stories does not indicate that the employees have equal opportunities.

Some companies create a positive image not only by highlighting their diversity and positive information but also by leaving out or hiding the negative ones or by sharing only partial information. This was evident during the analysis of race/ethnicity, where the measurable evidence was less consistent. In this case, the problem was that the communication was incomplete, not because the information was incorrect.

These strategies may create a risk of diversity washing by creating an image that is stronger than the evidence.

5.4 Stakeholders' reflective interview

The reflective interviews provide an insight into how external stakeholders may perceive the study findings. The participants valued the communication more when they were supported by evidence, specifically when they are measurable. One of the participants believes that organisations that provide figures and targets are more credible, especially when they describe whether these targets have been met and what obstacles and challenges they faced. Another participant highlighted the importance of providing percentages and plain language by simplifying the technical terms to be accessible to a wide range of audiences; they also stated that numerical evidence helps to compare progress over time.

The participants were also concerned about the differences in the communication on the three dimensions of DEI. The participants viewed the communication on gender positively because it was supported by most evidence, but they were sceptical because of the inconsistency of the communication regarding race/ethnicity and disability. One participant noted that there might be legal restrictions; this could be the reason that some companies provide less data about race/ethnicity; however, they stated that missing information could affect transparency negatively. About disability, the participants expressed that policies related to accessibility demonstrate the commitment of these companies, but they are not sufficient when there is no evidence to support them.

Regarding the communication channels, the participants expressed that formal channels are more trustworthy than informal channels. However, they stated that social media can reach a larger audience. One stated that it is unlikely that an average person would read the official reports. Another stated that social media is more accessible and engaging, but companies need to have the same level of accountability for informal channels as for formal channels.

The participant linked claims about diversity that lack sufficient evidence and the risk of diversity washing. A participant stated that communication without providing evidence can be considered a marketing or public relations strategy. Another stated the same thing: the lack of evidence can lead to questioning the claims. Overall, the interviews stressed the importance of evidence, transparency and consistency because it is the way external stakeholders may perceive an organisation's communication on DEI.

5.5 Diversity washing across the three dimensions

Diversity washing and its risks did not appear the same across the three chosen dimensions. Companies did not communicate diversity regarding each dimension the same way. As a result, diversity washing cannot be analysed at the company-wide level; every dimension should be

analysed and assessed separately. Because companies can communicate strong evidence for one dimension but not for another, they would rely on symbolic and indirect communication.

Diversity washing risk regarding gender was lower because gender was the most visible and measurable dimension across the selected companies. Many companies provided data about this dimension, like the pay gap. However, there is also a chance of diversity washing risk, especially when the communication was more narrative, like storytelling and general empowerment messages without linking it to the internal workforce. However, across the selected companies, companies use a mixed method to communicate their gender dimension.

Regarding race/ethnicity, this dimension was at higher risk of diversity washing. This unevenness was very clear between the companies that operate in Europe and those that operate in the US and the UK. The companies that have more of a US and UK scope provided more measurable evidence, such as information on leadership and evidence of the representation of under-represented groups. Unlike the companies with a European scope, they discussed race/ethnicity in terms of nationality and culture. This type of communication may support the positive image of diversity and inclusion, but it does not reflect reality. The race/ethnicity dimension was a sensitive dimension and more likely to be diversity washing.

In the case of disability dimension, the risk was different. Disability was often communicated through forms like accessibility and reasonable adjustments. This form of internal evidence is significant for disability because the inclusion of individuals with disabilities depends on accessibility and accommodations. But it can be symbolic when companies rely on more communication in the form of awareness days and similar forms of communication and do not link them to the workforce. The disability dimension has more of a moderate diversity-washing risk.

6 Conclusion

This chapter concludes the study by summarising the main findings and explaining how the research aim was addressed. This study focused on how multinational corporations communicate their diversity, regarding gender, race/ethnicity, and disability. The study relied on public corporate communication, including, for example, annual reports, ESG reports, sustainability reports, diversity and inclusion web pages, and social media content. The target was to understand how internal diversity is being communicated, presented, supported and framed to the public.

6.1 Summary of the main findings

The findings indicate that all the selected companies communicated their commitment to internal diversity. But the strength of the evidence they provided differed depending on the company and the dimension itself. Some companies provided direct and strong evidence linked to the workforce and the workplace, such as targets, pay gap, policies, leadership, and accessibility measurements; on the other hand, some companies depended more on a general claim of their commitment to diversity, employees' stories, and the use of inclusion language.

The most visible and measurable of the three dimensions was gender, as many companies provided strong and direct evidence. The race/ethnicity dimension was more uneven, and the strongest evidence mainly came from the companies that operate primarily in the US and UK, while the rest of the companies addressed it using broader concepts such as nationality and cultural background. Disability was mainly communicated through accessibility, inclusive hiring, and reasonable adjustments and support for employees; however, it was less communicated using detailed data about workforce representation.

The risk of diversity washing is often going to be different across the diversity dimensions. A company may provide strong evidence regarding one dimension, but weak evidence for another

dimension. For this reason, diversity should be understood by examining each dimension alone, the available evidence regarding this specific dimension, and whether this internal evidence is stronger or weaker than the public image.

6.2 Answering the research questions

The main research question asked how multinational corporations communicate their internal workplace diversity and to what extent these claims are supported by substantive rather than symbolic communication. The study showed that DEI corporate communication is not a binary choice between substantive and symbolic communication, but rather a continuum. Most companies generally use both forms to communicate, as they may provide a combination of substantive communication, such as measurable workforce data and targets, and symbolic communication such as campaigns and employee stories. The issue is not whether symbolic communication exists, but whether it is supported by evidence for stakeholders to assess whether they represent reality.

Regarding the first sub-question, the three diversity dimensions were communicated differently and not communicated with the same level of visibility. Gender appeared to be the most consistent in terms of being measured and reported, as companies give many indicators of workforce representation and leadership representation. Race/ethnicity dimension depended mostly on the geographical location and regulatory system; as a result, it was uneven. Accessibility and accommodation are the primary ways of communicating disability; rather than demographic representation, it is done through inclusion practices. This implies that the visible “diversity” in corporate communication reflects what companies can measure, can be expected to measure, or are required to measure.

The second sub-question examined the evidence used to support diversity claims. The study found that not all evidence is equally effective in proving internal diversity. Workforce data

such as pay gaps make the claim more assessable as they have the ability to compare results and monitor progress. Policies and networking indicate an organisation's diversity activity, but do not always show outcomes. This difference is significant because a company can communicate a wide range of DEI activities but does not provide enough evidence to show the impact of these activities on the workforce.

The third sub-question examined differences between formal and informal communication. Formal communication channels provided the strongest evidence, while informal communication channels helped to build public visibility and build the identity of an inclusive organisation. Informal communication is important when it reflects the evidence in the formal communication, to avoid the risk of diversity washing.

Overall, the study shows that the credibility of diversity communication depends on the relationship between visibility, evidence and consistency, and that this relationship can differ across diversity dimensions within the same company.

6.3 Contribution of the study

This study tends to focus more on external image, branding, and advertising. However, the focus of the study was internal communication about diversity within the workplace and understanding how they communicate about diversity in terms of employees, support, accessibility, policies, leadership, and recruitment.

Diversity-washing risk should not be examined as an issue at the general company level; instead, the risk should be dimension-specific. Because companies in the selected sample provide strong gender evidence, but this was not always the case for the other dimensions. This is the reason each dimension should be analysed separately.

Finally, the study emphasises the importance of differentiating between substantive and symbolic communication. When the communication is supported by workforce data, workplace practices, policies, and targets, this is considered substantive. On the other hand, symbolic communication still has meaning, but it carries more risk if it is not supported by internal evidence. This distinction is critical because it shows how companies may build a positive image by highlighting their strong area and shadowing their weak areas.

6.4 Recommendation for corporate transparency and accountability

Based on the findings, improving the credibility of diversity communication requires coordination between companies that issue the communication, managers who implement diversity practices, and policymakers who set the disclosure system.

For companies, they need to improve transparency and accountability in their communication about diversity. This can be achieved by providing clearer internal data on their workforce. When companies report on diversity, they should report on each dimension of diversity separately, by including some form of measurable information, such as workforce representation, leadership representation, hiring, retention, and targets. Reporting only general commitment using inclusive language alone is insufficient to prove diversity.

Companies should separate internal workplace diversity communication from external communication like marketing and branding. Through this distinction, the risk of diversity washing will decrease. For example, campaigns for women's empowerment or multiculturalism can result in only a positive image, which may not reflect reality.

To improve accountability, companies need to report on their progress, which should be more regular and consistent by reporting not only the positive and what they achieved but also the target, the timeline to reach the target, the challenges that they may face or have faced, and also the areas that they need to improve. This will make their communication more reliable and

credible, which eventually would help stakeholders to differentiate between what is substantive workforce commitment and what is symbolic, that is, just to build a positive image.

For managers, specifically those who are in charge of applying diversity policy in daily practices, accountability should be based on measurable outcomes. Data at the team level need to be collected and reported to senior managers, such as hiring, promotion, and retention rates for diversity dimensions, to support corporate communication to stakeholders, and not only through narratives or involvement in symbolic communication; their performance should be judged by the quantitative results of their teams' inclusion efforts.

For policymakers, based on the findings, there is a need to strengthen and standardise the existing diversity disclosure framework, as well as enhance the enforcement mechanism by imposing proportionate penalties on companies that fail to comply with the disclosure requirements; this may reduce selective reporting in particular, the dimensions that are less consistently reported. Policymakers can mandate companies to provide an explanation when they do not report direct workforce data.

6.5 Limitations

There are several limitations. First, the study relies only on publicly available corporate data because internal communications, interviews with employees or internal diversity documents were not accessible. As a result, the study examined how companies presented themselves to the public; therefore, it cannot be verified whether the available data reflect the reality of the internal workplace.

Second, the data available and the level of detail were different from company to company. Other companies provided detailed data on the workforce and workplace practices; others gave more general claims and data about the workforce and selected examples. This made it difficult to have a direct comparison, specifically in race/ethnicity and disability.

Third, there is a difference in the reporting period used in the comparison, because the study used the most recent available data from each company, but not all companies published their reports for the same year. Some had data for 2024, while others had data for 2025 or 2026.

Finally, the availability of informal communication channels varied across the selected companies. Some companies were actively communicating about diversity through these channels, such as social media, videos, and employees' stories, while others used their social media mainly to market their products and to promote their brands. This is why social media content was carefully treated as evidence, and it was used as supporting evidence.

Another limitation was regarding the reflective interviews; the interviews were conducted with a small number of participants, and they were non-expert participants. Therefore, their opinions cannot be generalised to all stakeholders. The study aims to understand how external stakeholders may see DEI corporate communication.

6.6 Final conclusion

The thesis suggests that diversity communication should not be taken at face value or as it is presented. It should be evaluated by comparing the strength of the company's communication with the strength of the evidence supporting its claims. It is essential to conduct a critical analysis of the communication to determine whether the presented information is a substantive commitment or mainly symbolic to build reputation.

7 References

- Akgündüz, A. (2012). Guest worker migration in post-war Europe (1946–1974): An analytical appraisal. In M. Martiniello & J. Rath (Eds.), *An introduction to international migration studies: European perspectives* (pp. 181–209). Amsterdam University Press. https://pure.uva.nl/ws/files/4491586/125374_guest_worker_migration_in_post_war_Europe.pdf
- BAKER, A. C., LARCKER, D. F., McCLURE, C. G., SARAPH, D., & WATTS, E. M. (2024). Diversity washing. *Journal of Accounting Research*, 62(5), 1661–1709. <https://doi.org/10.1111/1475-679x.12542>
- Beiersdorf. (2025). *Annual report 2025*. https://reports.beiersdorf.com/annual-report/2025/_assets/downloads/mag-highlights-beiersdorf-ar25.pdf
- BMW Group. (2025). *BMW Group Report 2025*. https://www.bmwgroup.com/en/report/2025/index.html#delivery_vehicles
- Bowe, A., Drame, E., Duval-Diop, D., Mawhinney, L., & Melaco, C. (2023). Measuring DEI within workplaces: questioning the theoretical, empirical, and practical models. *BMS Bulletin of Sociological Methodology/ Bulletin de Methodologie Sociologique*, 159(1), 75–89. <https://doi.org/10.1177/07591063231184252>
- Briefing No 26 Women's rights and the enlargement of the European Union. (1998). <https://eur-lex.europa.eu/legal-content/EN-DE/ALL/?uri=CELEX:52007DC0424&from=DE>
- Britannica. (2025). *Black Lives Matter*. <https://www.britannica.com/topic/Black-Lives-Matter>
- Britannica. (n.d.). *Los Angeles riots of 1992*. <https://www.britannica.com/event/Los-Angeles-Riots-of-1992>
- Burr, V., & Dick, P. (2017). Social Constructionism. https://www.researchgate.net/publication/316052889_Social_Constructionism
- Cai, W., Chen, Y., Rajgopal, S., & Azinovic-Yang, L. (2024). Diversity targets. *Review of Accounting Studies*, 29(3), 2157–2208. <https://doi.org/10.1007/s11142-024-09831-x>
- Case of *Modinos v. Cyprus*. (1993).
- Chatterji, A. K., & Toffel, M. W. (2016). Assessing the Impact of CEO Activism.
- Chmielewski, D., & Varghese, H. M. (2025). Learn more about Disney tweaks DEI programs to focus on business outcomes, memo says.
- Clinton Digital Library. (1996). *1996 Defense of Marriage Act (DOMA)*. <https://clinton.presidentiallibraries.us/collections/show/86>
- ClearlyRated. (2025, April 10). DEI Metrics: A Comprehensive Guide to Measuring Diversity, Equity & Inclusion. <https://www.clearlyrated.com/blog/dei-metrics>
- Council Directive 2000/43/EC. (2000). Council Directive 2000/43/EC of 29 June 2000 implementing the principle of equal treatment between persons irrespective of racial or ethnic origin. <http://data.europa.eu/eli/dir/2000/43/oj>
- Council Directive 2000/78/EC of 27 November 2000 establishing a general framework for equal treatment in employment and occupation. (2000).
- Council Directive 75/117/EEC of 10 February 1975 on the approximation of the laws of the Member States relating to the application of the principle of equal pay for men and women. (1975).
- Cox, T. H., & Stacy Blake. (1991). Managing Cultural Diversity: Implications for Organizational Competitiveness. *The Executive*, 5(3), 45–56. <http://www.jstor.org/stable/4165021>

Crary, D., & Corder, M. (2021). The Dutch went first in 2001; who has same-sex marriage now? AP News. <https://apnews.com/article/europe-africa-netherlands-job-cohen-western-europe-e08b053af367028737c9c41c492cc568>

Crenshaw, K. (1989). Demarginalizing the intersection of race and sex: A Black feminist critique of antidiscrimination doctrine, feminist theory and antiracist politics. *University of Chicago Legal Forum*, 1989, Article 8. <https://chicagounbound.uchicago.edu/uclf/vol1989/iss1/8>

Crul, M., & Vermeulen, H. (2003). The second generation in Europe. *International Migration Review*, 37(4), 965–986. <https://doi.org/10.1111/j.1747-7379.2003.tb00166.x>

Council on Social Work Education. (n.d.). *Advocacy & policy*. <https://www.cswe.org/advocacy-policy>

Decade of Roma Inclusion 2005–2015. (2005). *The documentation of the Decade of Roma Inclusion*. Regional Cooperation Council. https://www.rcc.int/romaintegration2020/romadecade_p/17/decade-of-roma-inclusion-2005-2015

Defrenne v. Sabena, Case 43/75 — official EUR-Lex page: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:61975CJ0043>

Department of Children, Equality, Disability, Integration and Youth. (2022). *The prevalence and use of Non-Disclosure Agreements (NDAs) in discrimination and sexual harassment disputes*. <https://www.gov.ie/en/department-of-children-disability-and-equality/publications/the-prevalence-and-use-of-non-disclosure-agreements-ndas-in-discrimination-and-sexual-harassment-disputes/>

Directive (EU) 2022/2464. (2022). <http://data.europa.eu/eli/dir/2022/2464/oj>

Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms. (2023). *Official Journal of the European Union*, L 132/21. <https://eur-lex.europa.eu/eli/dir/2023/970/oj/eng>

Dobbin, F., & Kalev, A. (2016). *Why diversity programs fail: And what works better*. Harvard Business Review. <https://hbr.org/2016/07/why-diversity-programs-fail>

Drude, M. (2026, August 20). *ESRS 1 and ESRS 2: The cross-cutting requirements*. ESRS 1 and ESRS 2: The Cross-Cutting Requirements. <https://www.getsunhat.com/blog/esrs-cross-cutting-standards>

Dye, R. A. (1985). Disclosure of Nonproprietary Information. *Journal of Accounting Research*, 23(1), 123–145. <https://doi.org/10.2307/2490910>

Edmondson, A. (1999). Psychological Safety and Learning Behavior in Work Teams. *Administrative Science Quarterly*, 44(2), 350–383. <https://doi.org/10.2307/2666999>

Enel ESG Focus for Investors. (2026). <https://www.enel.com/content/dam/enel-com/documenti/investitori/informazioni-finanziarie/2026/esg-focus-for-investors-2026.pdf>

ESRS foundations insights into sustainability reporting October 2024. kpmg.com. (2024). <https://assets.kpmg.com/content/dam/kpmgsites/xx/pdf/ifrg/2024/isg-handbook-esrs-foundations.pdf.coredownload.pdf>

Esselunga. (2024). *Il nostro impegno 2024*. <https://www.esselunga.it/it-it/sostenibilita/area-download/il-nostro-impegno-2024.html>

EUR-Lex. (2024). Directive (EU) 2024/1385 of the European Parliament and of the Council of 14 May 2024 on combating violence against women and domestic violence. <http://data.europa.eu/eli/dir/2024/1385/oj>

European Commission. (2004). *Incorporation of equal opportunities into Community policies* [Summary]. EUR-Lex. <https://eur-lex.europa.eu/EN/legal-content/summary/incorporation-of-equal-opportunities-into-community-policies.html>

European Commission. (2021, July 15) *EU founding values: Commission starts legal action against Hungary and Poland for violations of fundamental rights of LGBTIQ people* [Press release]. Shaping Europe's Digital Future. <https://digital-strategy.ec.europa.eu/en/news/eu-founding-values-commission-starts-legal-action-against-hungary-and-poland-violations-fundamental>

European Commission. (2025, January 3). *New EU rules to improve gender balance in corporate boards enter into application* [Press release]. IP/25/22. https://ec.europa.eu/commission/presscorner/api/files/document/print/en/ip_25_22/IP_25_22_EN.pdf

European Commission. (2026). AI Act: Why do we need rules on AI? <https://digital-strategy.ec.europa.eu/en/policies/ai-factories>

European Commission. (n.d.). *Legal grounds for processing data*. https://commission.europa.eu/law/law-topic/data-protection/information-business-and-organisations/legal-grounds-processing-data_en

European Parliament. (1998). *Women's rights and the enlargement of the European Union* (Briefing No. 26, PE 167.735). https://www.europarl.europa.eu/enlargement/briefings/pdf/26a1_en.pdf

European Parliament. (2000). *Charter of Fundamental Rights of the European Union*. https://www.europarl.europa.eu/charter/pdf/text_en.pdf

European Parliament. (2020, June 19). *Parliament condemns all forms of racism, hate and violence and calls for action*. <https://www.europarl.europa.eu/news/en/press-room/20200615IPR81223/parliament-condemns-all-forms-of-racism-hate-and-violence-and-calls-for-action>

European Parliament. (2023, June 1). *European Parliament resolution of 1 June 2023 on sexual harassment in the EU and MeToo evaluation (2022/2138(INI))*. https://www.europarl.europa.eu/doceo/document/A-9-2023-0178_EN.html

Federal Communications Commission. (n.d.). Section 508 of the Rehabilitation Act.

Foreign Worker Recruitment Ban (November 23, 1973). (1973). <https://germanhistory-intersections.org/en/migration/ghis:document-107>

Fresno, J. M., Lajčáková, J., Szira, J., Mačáková, S., Karoly, M., & Rossi, M. (2019). *A meta-evaluation of interventions for Roma inclusion*. Publications Office of the European Union. <https://doi.org/10.2760/641471>

Frutos-Bencze, D., Bachmann, P., Gigliotti, R., & Ježek, B. (2024). Posting to impress? Organizational impression management tactics multinational firms employ to showcase innovations supporting SDGs. *Journal of Cleaner Production*, 480. <https://doi.org/10.1016/j.jclepro.2024.144055>

Gallegos Torres, K. (2023). The 2015 refugee inflow and concerns over immigration. *European Journal of Political Economy*, 78. <https://doi.org/10.1016/j.ejpoleco.2022.102323>

- GERMAN HISTORY. (1955). "Guest Workers" in their Living Quarters in Frankfurt. <https://germanhistorydocs.org/en/occupation-and-the-emergence-of-two-states-1945-1961/ghdi:i>
- German Law Journal. (2017, July 24). *German Parliament votes to authorize same-sex marriage*. <https://germanlawjournal.com/same-sex-marriage/>
- Global Reporting Initiative. (2016). *GRI 405: Diversity and equal opportunity 2016*. GRI. <https://www.globalreporting.org/publications/documents/english/gri-405-diversity-and-equal-opportunity-2016/>
- Global Reporting Initiative. (2016). *GRI 406: Non-discrimination 2016*. GRI. <https://www.globalreporting.org/publications/documents/english/gri-406-non-discrimination-2016/>
- Global Reporting Initiative. (n.d.). Standards.
- Goffman, E. (1956). The presentation of self in everyday life.
- Government of Iceland. (n.d.). *Equal pay certification*. <https://www.government.is/topics/human-rights-and-equality/equality/equal-pay-certification/>
- Hampton, J. (2018, April 16). *Thalidomide and the UK welfare state: How a unique tragedy showed the problems of all people with disability*. Carleton University Disability Research Group. <https://carleton.ca/disability-research-group/2018/thalidomide-and-the-uk-welfare-state-how-a-unique-tragedy-showed-the-problems-of-all-people-with-disability/>
- Hirst, N. (2024). The power of visual content for driving diversity - Diversity and Inclusion Leaders – Accelerating workplace inclusion. <https://dileaders.com/blog/the-power-of-visual-content-for-driving-diversity/>
- HSBC UK Pay Gap Disclosures. (2025). www.hsbc.com/diversitycommitments
- Iannacci, N. (2016, May 17). *Before Obergefell, there was Goodridge: The birth of same-sex marriage in America*. National Constitution Center. <https://constitutioncenter.org/blog/before-obergefell-there-was-goodridge-the-birth-of-same-sex-marriage-in-ame>
- IFRS Foundation. (n.d.). Understanding the SASB Standards. <https://www.ifrs.org/issued-standards/sasb-standards/>
- Ingka Group Annual Summary and Sustainability Report. (2025). <https://www.ingka.com/annual-summary-and-sustainability-report/social/>
- Islam, A., & Aldaihani, F. M. F. (2022). Justification for Adopting Qualitative Research Method, Research Approaches, Sampling Strategy, Sample Size, Interview Method, Saturation, and Data Analysis. *Journal of International Business and Management*. <https://doi.org/10.37227/jibm-2021-09-1494>
- John, T. (2015, November 16). *Same-sex marriage is now legal in Ireland*. Time. <https://time.com/4114286/ireland-same-sex-marriage-legal/>
- Johns M. L. (2013). Breaking the glass ceiling: structural, cultural, and organizational barriers preventing women from achieving senior and executive positions. *Perspectives in health information management*, 10(Winter), 1e.
- Jonsen, K., Maznevski, M. L., & Schneider, S. C. (2011). Diversity and its not so diverse literature: An international perspective. In *International Journal of Cross Cultural Management* (Vol. 11, Number 1, pp. 35–62). <https://doi.org/10.1177/1470595811398798>
- Kagan, J. (2017). *The glass ceiling: Definition, history, effects, and examples*. Investopedia. <https://www.investopedia.com/terms/g/glass-ceiling.asp>

- Kelly, E., & Dobbin, F. (1998). How affirmative action became diversity management: Employer response to antidiscrimination law, 1961 to 1996. *American Behavioral Scientist*, 41(7), 960–984.
- L'ORÉAL ADVANCING A CULTURE OF INCLUSION. (2025). <https://www.loreal.com/-/media/project/loreal/brand-sites/corp/master/lcorp/3-commitments/2026/for-the-people/promoting-diversity-and-inclusion/lorealdiversityequityinclusionreport2025acc.pdf>
- Lang, S. (2009). Contested Institutionalisation: Women's Policy Agencies and Challenges to Gender Equality in Germany. *German Politics*, 18(1), 55–70. <https://doi.org/10.1080/09644000802649346>
- Lawrence v. Texas, 539 U.S. 558. (2003).
- León, M. (2009). Gender Equality and the European Employment Strategy: The Work/Family Balance Debate. *Social Policy and Society*, 8(2), 197–209. <https://doi.org/10.1017/s1474746408004727>
- Leon, R. A. (2014). The Chief Diversity Officer: An examination of CDO models and strategies. *Journal of Diversity in Higher Education*, 7(2), 77–91. <https://doi.org/10.1037/a0035586>
- Leslie, L. M., Kim, Y. L., & Ye, E. R. (2025). Diversity initiatives: Intended and unintended effects. In *Current Opinion in Psychology* (Vol. 61). Elsevier B.V. <https://doi.org/10.1016/j.copsyc.2024.101942>
- Local Government Act 1988. (1988).
- LOUTRIDOU, M., BUTT, M. E., & BAUER, L. (2000). SOCI 105 EN - Prospects for an anti-discrimination policy - Prospects for an anti-discrimination policy (Social Affairs Series SOCI 105 EN). https://www.europarl.europa.eu/workingpapers/soci/105_en.htm?textMode=on
- Mahto, M., Hogan, S. K., Hatfield, S., & Sniderman, B. (2022). A rising tide lifts all boats Creating a better work environment for all by embracing neurodiversity A report from the Deloitte Center for Integrated Research. www.deloitte.com/us/cir.
- Memon, M. A., Thurasamy, R., Ting, H., & Cheah, J. H. (2025). PURPOSIVE SAMPLING: A REVIEW AND GUIDELINES FOR QUANTITATIVE RESEARCH. *Journal of Applied Structural Equation Modeling*, 9(1), 1–23. [https://doi.org/10.47263/JASEM.9\(1\)01](https://doi.org/10.47263/JASEM.9(1)01)
- Meritor Savings Bank v. Vinson, 477 U.S. 57. (1986).
- Mezzina, R. (2018). Forty years of the Law 180: The aspirations of a great reform, its successes and continuing need. *Epidemiology and Psychiatric Sciences*, 27(4), 336–345. <https://doi.org/10.1017/S2045796018000070>
- Michelon, G. (2011). Sustainability disclosure and reputation: A comparative study. *Corporate Reputation Review*, 14(2), 79–96. <https://doi.org/10.1057/crr.2011.10>
- Mongourdin-Denoix, S. (2011). French law to increase number of women directors. Eurofound.
- Morsing, M., & Schultz, M. (2006). Corporate social responsibility communication: stakeholder information, response and involvement strategies. *Business Ethics: A European Review*, 15(4), 323–338. <https://doi.org/10.1111/j.1467-8608.2006.00460.x>
- Natasha Thakkar. (2025, June 2). 12 Key DEI Metrics and KPIs You Should Track in 2025, Plus Examples. <https://www.oleeo.com/blog/dei-metrics/>
- National archives foundation. (2016). Past Featured Records.
- National Archives. (1964). Civil Rights Act (1964).

- Nestlé Non-Financial Statement. (2025).
<https://www.nestle.com.au/sites/g/files/pydnoa356/files/2026-02/non-financial-statement-2025.pdf>
- Obergefell v. Hodges, 576 U.S. 644. (2015).
- Omanović, V. (2009). Diversity and its management as a dialectical process: Encountering Sweden and the U.S. *Scandinavian Journal of Management*, 25(4), 352–362.
<https://doi.org/10.1016/j.scaman.2009.09.001>
- Özcan, V. (2004). Germany: Immigration in transition. Migration Policy Institute.
- Paretti, J., & Goldstein, D. (2014). Biden revokes Trump executive order on diversity and inclusion, adopts policies “advancing racial equity” and extending LGBT protections. *Littler*.
- Pervin, N., & Mokhtar, M. (2022). The Interpretivist Research Paradigm: A Subjective Notion of a Social Context. *International Journal of Academic Research in Progressive Education and Development*, 11(2). <https://doi.org/10.6007/ijarped/v11-i2/12938>
- Phillips, K. (2023). Normalization. EBSCO Research Starters.
<https://www.ebsco.com/research-starters/political-science/normalization>
- Potter, B. N. (2005). Accounting as a social and institutional practice: Perspectives to enrich our understanding of accounting change. In *Abacus* (Vol. 41, Number 3, pp. 265–289).
<https://doi.org/10.1111/j.1467-6281.2005.00182.x>
- Rabkin, J. G., McElhiney, M. C., Harrington, M., & Horn, T. (2018). Trauma and Growth: Impact of AIDS Activism.
- Race Relations Act 1976. (1976).
- Ravazzani, S. (2016). Understanding approaches to managing diversity in the workplace: An empirical investigation in Italy. *Equality, Diversity and Inclusion*, 35(2), 154–168.
<https://doi.org/10.1108/EDI-08-2014-0062>
- Rieder, M. (2024). *Gastarbeiter (guest workers)*. Historisches Lexikon Bayerns.
[https://www.historisches-lexikon-bayerns.de/Lexikon/EN:Gastarbeiter_\(guest_workers\)](https://www.historisches-lexikon-bayerns.de/Lexikon/EN:Gastarbeiter_(guest_workers))
- Riso, S. (2024). *After #MeToo: Changes in sexual harassment policy at work*. Eurofound.
<https://www.eurofound.europa.eu/en/publications/all/after-metoo-changes-sexual-harassment-policy-work>
- Roberson, Q. M. (2006). Disentangling the meanings of diversity and inclusion in organizations. *Group and Organization Management*, 31(2), 212–236.
<https://doi.org/10.1177/1059601104273064>
- Romansky, L., Garrod, M., Brown, K., & Deo, K. (2021, May 27). How to Measure Inclusion in the Workplace. *Harvard Business Review*. <https://hbr.org/2021/05/how-to-measure-inclusion-in-the-workplace>
- Samsung Electronics Sustainability Report. (2025).
https://www.samsung.com/global/sustainability/media/pdf/Samsung_Electronics_Sustainability_Report_2025_ENG.pdf
- Schilt, K., & Westbrook, L. (2015). Bathroom Battlegrounds and Penis Panics. *Contexts*, 14(3), 26–31. <https://doi.org/10.1177/1536504215596943>
- Silverstein, J. (2021). The global impact of George Floyd: How Black Lives Matter protests shaped movements around the world.
- SOS Racisme. (n.d.). *Qui sommes-nous ? Origine, valeurs & combat*. <https://sos-racisme.org/qui-sommes-nous/>

Students for Fair Admissions, Inc. v. President and Fellows of Harvard College, 600 U.S. 181 (2023). https://www.supremecourt.gov/opinions/22pdf/20-1199_hgdj.pdf

Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. In Source: The Academy of Management Review (Vol. 20, Number 3).

Swaraj, A. (2019). Exploratory Research: Purpose And Process. <https://www.epw.in/journal/2016/46/.../challenge-doing->

Tata, J., & Prasad, S. (2015). CSR Communication: An Impression Management Perspective. *Journal of Business Ethics*, 132(4), 765–778. <https://doi.org/10.1007/s10551-014-2328-z>

Terrence Higgins Trust. (n.d.). How Terrence Higgins Trust began.

The American Presidency Project. (n.d.). *The American Presidency Project*. University of California, Santa Barbara. <https://www.presidency.ucsb.edu/>

The end of transitional arrangements. (2011). Frequently asked questions: The end of transitional arrangements for the free movement of workers on 30 April 2011. <http://ec.europa.eu/social/BlobServlet?docId=2757&langId=en>

The Labour Market Integration of Immigrants in Germany (OECD Social, Employment and Migration Working Papers, Vol. 47). (2007). <https://doi.org/10.1787/238411133860>

The National Archives. (n.d.). The Brixton riots and the Scarman Report. <https://www.nationalarchives.gov.uk/explore-the-collection/stories/the-brixton-riots-and-the-scarman-report/>

The Obama Foundation. (n.d.). Ten years of DACA. <https://www.obama.org/stories/daca-10-years/>

The White House. (2026). Fact sheet: President Donald J. Trump addresses DEI discrimination by federal contractors. <https://www.whitehouse.gov/fact-sheets/2026/03/fact-sheet-president-donald-j-trump-addresses-dei-discrimination-by-federal-contractors/>

U.S. Equal Employment Opportunity Commission. (2008). The ADA: Your Employment Rights as an Individual With a Disability Notice Concerning The Americans With Disabilities Act Amendments Act Of 2008. https://www.eeoc.gov/laws/statutes/adaaa_notice.cfm

U.S. Department of Education. (2026). *Title IX and sex discrimination*. <https://www.ed.gov/laws-and-policy/civil-rights-laws/title-ix-and-sex-discrimination>

U.S. Department of Justice, Civil Rights Division. (n.d.). *Introduction to the Americans with Disabilities Act*. <https://www.ada.gov/topics/intro-to-ada/>

House of Commons, European Standing Committee B. (2002, February 13). *1976 Equal Treatment Directive* [Hansard record]. UK Parliament. <https://publications.parliament.uk/pa/cm200102/cmstand/eurob/st020213/20213s01.htm>

UK Parliament. (2026). Regulating sex and sexuality: the 20th century. <https://www.parliament.uk/about/living-heritage/transformingsociety/private-lives/relationships/overview/sexuality20thcentury/>

UNHCR. (2000). The state of the world's refugees 2000: Fifty years of humanitarian action. Oxford University Press. <https://www.unhcr.org/sites/default/files/legacy-pdf/3ebf9bb8e.pdf>

UNHCR. (2015). *Over one million sea arrivals reach Europe in 2015*. <https://www.unhcr.org/ie/news/stories/over-one-million-sea-arrivals-reach-europe-2015>

Unilever annual report and accounts. (2025). <https://www.unilever.com/files/unilever-annual-report-and-accounts-2025.pdf>

UPIAS. (1976). Union of the physically impaired against segregation aims.

Vaïsse, J. (2004). Veiled meaning: the French law banning religious symbols in public schools. <http://lesrapports.ladocumentationfrancaise.fr/BRP/034000725/0000.pdf>

van Bekkum, M., & Zuiderveen Borgesius, F. (2023). Using sensitive data to prevent discrimination by artificial intelligence: Does the GDPR need a new exception? *Computer Law and Security Review*, 48. <https://doi.org/10.1016/j.clsr.2022.105770>

van Rijswijk, J., Curseu, P. L., Maathuis, C., & Mertens, G. (2025). Diversity washing: a systematic literature review and future research agenda. In *Corporate Governance* (Bingley) (Vol. 25, Number 8, pp. 195–214). Emerald Publishing. <https://doi.org/10.1108/CG-11-2024-0600>

Vargesson, N. (2015). Thalidomide-induced teratogenesis: History and mechanisms. In *Birth Defects Research Part C - Embryo Today: Reviews* (Vol. 105, Number 2, pp. 140–156). John Wiley and Sons Inc. <https://doi.org/10.1002/bdrc.21096>

Verge Staff. (2014). Silicon Valley works to fix its diversity problem. *The Verge*.

Vodafone Group Plc Annual Report 2025. (2025). <https://reports.investors.vodafone.com/view/897876789/i/>

Walmart Delivering Shared Value ESG Report. (2025). <https://corporate.walmart.com/content/dam/corporate/documents/esgreport/2025/FY2025-Walmart-ESG-Report.pdf>

Wasson, D. L. (2016). Roman Citizenship - World History Encyclopedia. <https://www.worldhistory.org/article/859/roman-citizenship/>

Wilson, J. L. (2013). Emerging trend: The chief diversity officer phenomenon within higher education. *Journal of Negro Education*, 82(4), 433–445. <https://doi.org/10.7709/jnegroeducation.82.4.0433>

Worland, J. (2015, March 6). *Women Corporate Boards Germany: Law to require inclusion of more women*. *Time*. <https://time.com/3736023/women-corporate-boards-germany/>

Zheng, L. (2025). THE FAIR FRAMEWORK. <https://www.lilyzheng.co/fair-framework>

Zinn Education Project. (1969). *This day in history: Stonewall riots*. <https://www.zinnproject.org/news/tdih/stonewall-riots/>

Zinn Education Project. (n.d.). *April 28, 1977: Disability rights sit-ins force enactment of Section 504*. <https://www.zinnproject.org/news/tdih/sit-ins-force-504>.