REPORTING ON GENDER EQUALITY AND DIVERSITY
AN ANALYSIS OF THE GRI FRAMEWORK FOR SUSTAINABILITY REPORTS

Author:

Erica Lindblom

Supervisor:

Justin Makii

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Reporting on Gender Equality and Diversity: A Discourse Analysis of the GRI Framework for Sustainability Reporting

**Author(s)**
Erica Lindblom

**Abstract**
Organizations around the world increasingly publish voluntary sustainability reports. Stakeholders want more information than financial statements, and environmental and social concerns have grown in the past two decades. The Global Reporting Initiative (GRI) framework for sustainability reporting is used by most organizations today. This is an analysis of the indicators in the GRI framework used to report on gender equality and diversity. I have used Carol Bacchi’s method "What Is the "Problem" Represented to Be?" to discover how the "problems" of gender equality and diversity are presented in the framework and what effects those constructions of the problem might have.

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**Keywords**
Sustainability, diversity, gender equality, social sustainability, sustainability reporting, GRI, WPR
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1. INTRODUCTION

Organizations around the world increasingly publish voluntary sustainability reports (Simnett and Vanstraelen 2009). Stakeholders want more information than financial statements and environmental and social concerns have grown in the past two decades (Alonso-Almeida, Llach and Marimon 2014). Next year, in Sweden, reporting on sustainability indicators will have to be included in an organization's annual report by law (Government of Sweden 2015). Most organizations follow the reporting standards developed by Global Reporting Initiative (GRI) - 82% out of the 93% of the world's largest 250 corporations that report on sustainability, according to GRI's own website (GRI 2016a)

As someone who uses the GRI framework professionally and a student of Gender and Intersectionality, I am interested in what reporting using the framework might mean in regards to gender equality and diversity. Sustainability is usually divided into three categories: environmental, financial and social impacts, and gender equality and diversity are included in the social dimension (Kuhlman and Farrington 2010). According to Hubbard, the social dimension of sustainable development can be explained as an organization's responsibility for and impact on the society in which it operates (2009). Social sustainability is actually sometimes just referred to as social responsibility (Grankvist 2009). There seems therefore to exist an understanding that organizations should contribute to gender equality and diversity. So as sustainability reporting increases, these publications become an important outlet for companies to communicate how they work toward this. And with the GRI framework in practice being a global standard for sustainability reports - the framework's requirements and standards for reporting on gender equality and diversity could have an impact on this work.

As I will account for in chapter two, there is very little research on the effects of or connection between sustainability reporting using GRI and actual sustainability work in organizations, despite GRI's wide expansion and use across the world.

In this paper, I will use Carol Bacchi's 'What's the Problem Represented to be?' (WPR) policy analysis tool and apply it to the GRI reporting framework, to explore how gender equality and diversity is problematized in the framework and what effects those constructions of the "problem" of gender equality and diversity might have. WPR is a tool to assist in finding the meanings attached to terms in policies, not to measure outcomes of policies.
In addition, I have sent out a survey to 30 of Sweden's largest companies, asking them if reporting on sustainability with the GRI framework has had any impact on how they work with gender equality and diversity - to indicate actual effects of the problem representations in the GRI framework of gender equality and diversity, on actual work that organizations do.

1.1 Disposition/Outline
In this introductory chapter, I have outlined the scope and purpose of my study.

In the second chapter, I will discuss previous research and provide the background to my study and discuss the research questions I am working with. I have focused on GRI and its emergence as the global standard for sustainability reporting as well as previous research about the framework, effects of using it and its usefulness.

The methodological approach and theoretical framework will be discussed in the third chapter. I will also provide explanations of concepts such as gender equality, diversity and sustainability. Here I go through the analytical tool and foundations of Carol Bacchi's method which is comprised of six questions. I have chosen to focus on four for my analysis, and I will illustrate how I selected the questions and how I will use them.

In chapter 4, I present my material, an overview of the GRI framework and how I selected the GRI disclosures. This chapter also includes ethical considerations.

Chapter 5 contains my analysis and results. I discuss the GRI disclosures that I have selected, using the four questions of the WPR model, as well as the result of my survey.

Finally, I will provide a summarizing discussion of my research and concluding comments in chapter 6.
2. PRESENTATION OF PROBLEM

2.1 Background and Previous Research
The concept of sustainable development can be traced back to the Brundtland report or Our Common Future, released by the UN World Commission on Environment and Development in 1987. A classic definition was established:

"Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs."

(WCED, 1987)

Since then, one major development in the concept of sustainability is its interpretation in terms of three dimensions in harmony: social, economic and environmental (Kuhlman and Farrington, 2010). This idea of a trinity was made popular by Elkington when he coined the term Triple Bottom Line (TBL) and the three P's: People, Planet, Profit (1994). Sustainability reports in accordance with the GRI frameworks are based on these three perspectives (Frostenson, Helin and Sandström 2012).

Corporate Social Responsibility (CSR) is a central concept within sustainability reporting. The European Commission defines CSR as an organization's responsibility of its impact on society (2001). Thus, CSR-reporting or sustainability report means disclosing to shareholders how an organization's operations affect society and the environment.

Non-financial information was already being reported by large western corporations in the 1970's: product quality, employee rights and the company's contributions to local society (Fifka 2011). With the increasing global demands in the last decades, of actions that contribute to sustainable development, sustainability reporting has become an important communicative alternative for companies (Frostenson, Helin and Sandström 2012).

Despite continuous efforts, intergovernmental organizations like the UN or the EU or nation states and legislation have not been able to create a common framework to manage sustainability reporting (ibid.). Instead GRI managed to do that and is now considered the most influential institution in the world of sustainability reporting (Moneva, Archel and Correa 2006). GRI was founded in Boston in 1997 with the involvement of mainly three
actors: the Coalition for Environmentally Responsible Economies (CERES), the Tellus Institute and the United Nations Environment Programme (UNEP). The first version of the GRI guidelines was launched in 2000. Since its establishment, GRI has branched out substantially, expanding its strategy and building alliances with other sustainability giants, such as the United Nations Global Compact and the Organization for Economic Co-operation and Development. GRI's most recent standards for reporting were launched in October 2016, developed by the Global Sustainability Standards Board (GSSB). GRI hosts Global Conference and advise governments, stock exchanges, market regulators etc on sustainability policy development (GRI 2016a).

According to GRI, 93% of the world's 250 largest corporations report on sustainability and 82% of those reports are based on the GRI framework (ibid.). In 2006, just over 500 GRI reports were produced and in 2010 almost 2000 (Alonso-Almeida, Llach and Marimon 2014).

Scholars agree that GRI is the most widely used standard for sustainability reports globally (Skouloudis, Evangelinos and Kourmousis 2009; Prado-Lorenzo, Gallego-Alvarez and Garcia-Sanchez 2009; Tsang, Welford and Brown 2009; Brown, de Jong and Levy 2009; Rasche 2009; Levy, Szejnwald-Brown and de Jong 2010; Roca and Searcy 2012; Christofi, Christofi and Sisaye 2012; Marimon, Alonso-Almeida, Rodriguez and Cortez 2012). Malmborg and Hedberg asked Swedish companies why they use the GRI framework, and conclude that most use the standards because they consider them to be the generally accepted standards (2003). Research on the GRI framework has focused on the contents of produced sustainability reports (Hahn and Kuhnen 2013), and predominantly consists of cross-sector or cross-country comparisons or studies of sustainability reporting within specific sectors or countries such as notable work by Marimon, Alonso-Almeida, Rodriguez and Cortez presenting a comprehensive overview of the adaption of GRI by geographical area (2012) and Alonso-Almeida, Llach and Marimon, adaptation by sector (2014). A lot of research on sustainability reporting has also been conducted from an accounting perspective (Berthelot et al. 2003; Burritt and Schaltegger 2010; Deegan and Soltys 2007; Lee and Hutchison 2005; Owen 2008; Parker 2005; Spence et al. 2010).

Ceulemans, Molderez and Van Liedekirke identify a research gap in terms of connections between sustainability reporting and actual sustainability work in organizations (2015). There are few papers on sustainability reporting and implementation and effects, and the few that
exist provide conflicting results (Hahn & Kühnen 2013). This is despite the 2002 survey of 107 corporations which showed that they placed GRI second as having greatest influence on their practices with regard to social responsibility (Berman and Webb 2003).

Szejwald Brown, de Jong and Lessidrenska, point out in *The rise of the Global Reporting Initiative: a case of institutional entrepreneurship*, that GRI's rise in international visibility has been remarkably quick. They discuss the development of GRI from an entrepreneurial perspective: How did they do it? What was their vision? Can we learn from their success? (2009). I am wondering that too, but from a different, more critical angle: What was their vision of gender equality and diversity? What forces are behind it? Who ensures the quality of the indicators in the GRI framework and what possible (negative or positive) effects can using these indicators produce?

### 2.2 Research Questions
The lack of research on the effects of using GRI on organizations' sustainability work and consequently work with gender equality and diversity is what made me want to take a closer look at some of the elements of the GRI framework itself. As mentioned in the introduction, I have chosen to use Carol Bacchi's method for policy analysis to do this. It does not measure outcomes or effects in regards to the "usefulness" of the GRI framework, but rather the effects of how a problem is represented (see chapter 3). My first research question is formulated out of WPR:

*How are the "problems" of gender equality and diversity represented in the GRI framework?*

For indications of possible actual effects on organizations' actual work with gender equality and diversity from using the GRI framework and from its problem representations of gender equality and diversity, I have decided to work with a second research question. I have sent out a survey via e-mail to the Head of Sustainability at 30 of Sweden's largest companies to answer my second question:

*Does using the GRI framework impact how organizations work with gender equality and diversity?*
So to summarize, this paper will contribute to existing research on the effects of worldwide GRI adaptation with a critical analysis of the gender equality and diversity elements of the framework, and their possible effects on organizations' work with gender equality and diversity. The context of my research will mainly be Sweden.

3. METHODOLOGY AND THEORY

3.1 Methodological Approach: What's the Problem Represented to Be?
Bacchi's WPR approach is widely used among researchers as a qualitative tool for discourse analysis and it has been applied to policy, law and politics - for example Pienaar and Savic's analysis of South Africa's 'National Drug Master Plan' (2016), Carson and Edward's analysis of law and policy on prostitution and sex trafficking in Sweden and Australia (2011), Månsson and Ekendahl's study on cannabis as a "high-profile problem" in Sweden (2015), Montalban's analysis of maternal health care policy in the Australian Defense Force (2017) and Fitzgerald and McGarry's analysis law and policy on prostitution in Ireland (2016). Angelique Bletsas and Chris Beasley, editors of Engaging with Carol Bacchi, mean that it is "...perhaps her most crucial contribution to intellectual inquiry and certainly one of the most innovative analytical frameworks developed in recent times." (2012).

I will elaborate on the theoretical foundations of WPR in chapter 3.4, but summarized, it is an analytical tool based in social constructionism and post-structuralism, as it is built on the assumptions that problems are socially constructed and maintained in discourse. The purpose is to question how a problem is defined, to discover the cultural values that enclose the problem, go beyond those values and find all the underlying assumptions needed for a certain political standpoint for example to be possible (Bacchi 2009).

WPR consists of six questions applied to policy (or other text or document), to question the representation of a problem itself. Its structured application provides comparability and makes visible the discourse clearly. By questioning problem representations, I can dissect the GRI framework deeper and find the underlying constructions of the concepts of gender equality and diversity. I have chosen this method as I believe it will be the most useful to discover the meanings attached to these constructions, and to further discuss the possible effects associated.
WPR emphasizes that institutions and agencies etc both of and beyond the state have the power to regulate and shape social behaviors (Bacchi and Eveline 2010). Furthermore, Bacchi points out that "problems" constructed by governments in particular take on lives of their own; engrossed in long-lived legislation or policy (Bacchi 2009). In the previous chapters I have described GRI's journey to becoming the "unofficial official" framework for sustainability reporting and with Sweden's recent addition of sustainability reporting legislation it is not difficult to call the GRI framework long-lived.

3.2 WPR's Analytical Tool
WPR consists of six questions:

Q1. What is the "problem" represented to be in a specific policy?

Q2. What presuppositions or assumptions underlie this representation of the "problem"?

Q3. How has this representation of the "problem" come about?

Q4. What is left unproblematic? Where are the silences? Can the "problem" be thought about differently?

Q5. What effects are produced by this representation of the problem?

Q6. How/where has this representation of the "problem" been produced, disseminated and defended? How could it be questioned, disrupted and replaced?

(Bacchi 2009)

According to Bacchi, these questions are not to be applied as a sort of formula, the questions are simply to facilitate the analysis with the objective to encourage critical thinking (ibid.). I have decided to focus mainly on Q1, Q2, Q4 and Q5. For the research questions that I am working with, I believe that they will be sufficient in analyzing the problem representations and the assumptions behind the representations, as well as possible effects.
3.3 Survey
In working with my second research question, I sent out the following survey question via e-mail to the Head of Sustainability at around 30 of Sweden's largest organizations:

*Has the GRI framework affected your organization's work on gender equality and diversity and how?*

To confirm or reject a connection between using the GRI framework for sustainability report and actual work with gender equality and diversity issues, an investigation of a much larger scale would be necessary. I wanted to include a survey to provide me with an indication and to get first hand comments on the effects of GRI from the users of the framework. I received 12 responses and the results are included at the end of my analysis (ch 5.5).

3.4 Theoretical Framework
WPR is built on three pillars, or assumptions. The first basic assumption is that *individuals are governed by problem representations*. Problems are constructed, they "do not exist 'out there' in society, waiting to be 'solved'" (Bacchi 2009). WPR is a method for critically questioning adopted "problems" and the "solutions" to those problems, to find meanings attached to terms such as 'gender' or 'gender equality' through discourses, and ultimately how those meanings affect our lives. A term such as a 'equality' can never be ultimately defined: from a poststructuralist perspective, meanings are never essential but dependant on discourses, and can be defined and redefined again (ibid.). This is central to WPR, the idea of contested concepts, derived from the perspective of Foucault's power-knowledge nexus in which producing knowledges involves power and the power to shape people's lives lie in knowledges (Bacchi and Eveline 2010). This connects to problem representations in policies through language. Language is the common factor in analyzing social organization and meaning as well as power: existing discourses determine how we give meaning to things in our lives and how we live as conscious thinking subjects. In feminist post structuralism this means that subjectivity - how an individual understands herself and her relation to the world - as a product of the society and culture we live in, is produced historically and can change if the discourses change (Weedon 2006).

This also leads into the second pillar of WPR, *the importance of studying and analyzing those problem representations, not the "problems"*. Problems are constructed and maintained in discourse, limiting what can be said thought or expressed (Bacchi 2009). Critically
examining how we understand the world and ourselves is the basis of social construction theory. Knowledge is not derived from the nature of the world, but constructed between individuals through social interaction, and therefore closely connected to language and discourse (Burr 2015). With support in this perspective, Laclau and Mouffe argue that reporting is in fact a way for companies to build up, spread and maintain a reality that they wish for people to take part in (1985). For WPR this means the emphasis on knowledge as a social construction, knowledges existent only in the statements and/or signs that constitute them and the need to therefore scrutinize how we represent problems as they are constituted in discourse (Bacchi and Eveline 2010).

The last basic assumption of WPR is that the problem representations should be studied by examining the effects of how problems are represented. To assess the usefulness (or limitations, dangers etc) of a policy, WPR highlights three overlapping implications:

1. Discursive effects
Effects following from limits on what can be expressed, and what is silenced based on how problem representations "allow" us to think or speak of an issue - such as child-care being portrayed as a necessity for working women silences consideration of child-care needs for other women.

2. Subjectification effects
How problem representations influence how we feel about ourselves and others - such as how child-care policies may modify our thoughts on when to start a family. Also dividing practices - how problem representations can set groups of people in opposition to each other: the employed vs. the unemployed, problem gamblers vs. recreational gamblers etc.

3. Lived effects
Material impacts of problem representation and how they affect real lives, such as access to resources based on ones location within welfare categories.

(Bacchi 2009).
3.5 Ethical Considerations
As a user of Bacchi's method, I am not a detached analyst, but a researcher constructing and producing "a story of which he or she is a part" (Lykke 2011). Bacchi explains that reflexivity is necessary as "we are immersed in the conceptual logics of our era" and the very problem representations we are attempting to analyze have at least partly shaped who we are (2009). It would therefore be problematic to claim that an analysis like this is "correct" as it is based on my interpretations - and my interpretations are based on how I have been shaped by the world, of which problem representations of gender equality and diversity are parts. I have worked with GRI and sustainability reporting for a few years. As someone who can be grouped into more than one of GRI's categories, the possible effects of GRI's problem representations of gender equality and diversity could be lived effects in my own life. This is partly why I wanted to do an analysis of this framework for my master's thesis, but it will also inevitably shape said analysis. By careful explanation of the method and a transparent and thorough analysis, I will try to avoid situations where my personal conclusions are claimed as objective truths.

All the survey responses I received as a part of this study are included in the analysis anonymously. Although the respondents are professionals from different business sectors, it is important to note that the responses should not be seen as representative for all organizations in Sweden or that report on sustainability.

4. MATERIAL
4.1 The GRI Framework
The GRI Framework is a guideline and format for sustainability reporting. It consists of one mandatory part with disclosures or aspects that must be included in the sustainability report, and one part with aspects that are included based on materiality (whether it is material or not for the stakeholders of the organization). The entire GRI framework consists of guidelines on how to report on close to forty different topics, which are categorized as either environmental, economic or social sustainability (GRI 2016c).

This study extends to the parts of the GRI framework that pertain to social sustainability and in particular to gender equality and diversity. The environmental category include disclosures on environmental impact, resource and waste management and production. The economic category mainly includes disclosures on market presence, indirect economic impacts and anti-
corruption and the social category deals with work environment and conditions, human rights, gender equality, diversity and health and safety (ibid.).

4.2 Selection of disclosures
The material I have selected consists of the GRI disclosures that pertain to gender equality and diversity, under the umbrella of social sustainability. They include one general disclosure, and two topic specific standards:

GENERAL DISCLOSURE
GRI 102-8: Information on employees and other workers

TRAINING AND EDUCATION
GRI 404: Average hours of training per year per employee

DIVERSITY AND EQUAL OPPORTUNITY
GRI 405-1: Diversity of governance bodies and employees
GRI 405-2: Ratio of basic salary and remuneration of women to men

The disclosures I have selected include the terms 'diversity', 'equal', 'equality', 'gender' or 'women' (see selected disclosures in full in the analysis (ch 5.1-5.4) and in Appendix I). These criteria distinguish the disclosures suitable for the purpose of this study, and at the same time provide a selection manageable within the time frame and scope.
4.3 Demarcation
The total number of social sustainability indicators included in the GRI framework is 19. I have included only those disclosures which explicitly refer to gender equality or diversity, and not for example disclosures GRI 412: Human rights assessment, GRI 406: Non-discrimination or GRI 419: Socio-economic compliance - which could have been included under different conditions for a more in-depth analysis of the entire social dimension of the framework.

GRI 411: Rights of indigenous people could have potentially been included, but it did not specifically fit the criteria and the background and history that would have been necessary to provide for this disclosure extend beyond the scope of this study.

GRI 401: Employment was excluded because it overlaps GRI 102-8: Information on employees and other workers, even though it fits the criteria.

5. ANALYSIS
In this chapter I will analyze the four selected GRI disclosures by applying the WPR questions to each disclosure, to answer my first question:

What is the problem represented to be in the GRI framework regarding gender equality and diversity?

This chapter also contains a breakdown and conclusions drawn from the survey responses I received, to answer my second question:

Does using the GRI framework impact how organizations work with gender equality and diversity and in what way?

A summarized analysis and discussion is provided in chapter 6. The disclosures and survey responses in full are also included in the appendices, with GRI's reporting recommendations for each disclosure.

Here are the four WPR questions that I have applied to the disclosures:
Q1. What is the "problem" represented to be in a specific policy?

Q2. What presuppositions or assumptions underlie this representation of the "problem"?

Q4. What is left unproblematic? Where are the silences? Can the "problem" be thought about differently?

Q5. What effects are produced by this representation of the problem?

5.1 GRI 102-8: Information on employees and other workers
In GRI 102-8: Information on employees and other workers, the organization shall report:

a. Total number of employees by employment contract (permanent and temporary), by gender.

c. Total number of employees by employment type (full-time and part-time), by gender.

The fact that women to a greater extent than men work part time in Sweden shows clearly in statistics. About one in three employed women works part time, compared to one man out of ten. Women are also over-represented among employees with temporary contracts (Statistics Sweden 2016). Working backwards here using WPR, the change or goal proposed in this disclosure seems to be that more women should hold permanent, full-time positions in the reporting organization, and so the problem is constituted to be the lack of women in full-time permanent positions. This representation of the problem is underpinned by a view on the world in which we value work highly - the ability and willingness to work full-time and loyalty to employers.

What is left unproblematic or silent in this problem representation is why more women work part-time and what they are doing instead of work with the rest of their time. Taking care of children is the second most common reason for women to work part time and studies the fifth. For men, studies come in second and taking care of children sixth. The reasons why are different as well: men working part-time is more often a matter of choice and women often work part time because they cannot find anything full-time (SCB 2016).
In Sweden, the discursive effects of this problem representation are very present. Generally, the focus is on full-time work, the right to full-time work. This is pronounced also among women's rights organizations and Sweden's feminist political party: the Swedish Women's Lobby demand legislated right to full-time work for women along with individualized parental leave and more accessible child care (The Swedish Women's Lobby 2015), while Feminist Initiative want 6 hour work-days, individualized parental leave, and to make full-time, permanent positions standard to "solve the problem of women's involuntary part-time unemployment" (Feminist Initiative, 2015). What is left unproblematic and silent in the problem representation - why more women than men work part-time - is left out of the discourse.

This problem representation is a good example of dividing practices: here full-time workers are set in opposition to part-time workers, permanent to temporary, influencing how they feel about themselves and how others feel about them. A hierarchy is implied, where one side is privileged and valued more than the other (Bacchi, 2009). Possible associations here are for example full-time = able, willing, career-driven and part-time = unmotivated, not able. This is true whether one chooses to interpret the representation of this problem to be the lack of women in full-time, permanent positions or simply part-time, temporary jobs in general. Men who work part-time can also be seen and see themselves as unmotivated and not able. However, when the Swedish Delegation for Gender Equality compared over 300 court cases of work injury and sickness compensation appeals (sick leave being one reason for part-time work), the results actually showed that for women, work load at home, family situation, personal lifestyle, motivation and willingness to work were more often factored into the judgments (2014).

Not addressing the underlying causes of part-time work and simply trying to fix the "problem" could have negative effects on people's lives. Because of all kinds of different reasons why women (or men) work part-time and hold temporary positions, full-time work for everyone could create a lot of stress in people's lives. Because of all these reasons why, working full-time would be impossible for some workers. For example, both members of a household of two adults working full-time means that if they have children, someone else has to take care of them and that service is in most countries only available to those who can afford it.
5.2 GRI 404: Training and education

In GRI 404: Training and education, organizations shall report *a. Average hours of training that the organization’s employees have undertaken during the reporting period, by: i. Gender*

Here the problem is considered to be women's lack of training. Notice that the indicator is worded "hours of training that the organization’s employees have undertaken", and not "hours of training that the organization’s employees have received/been offered". There is a slight implication that this is partly up to the employees themselves, to make sure that they further themselves career-wise. So the problem is actually represented more as women not undertaking as much training as men.

It seems that the underlying problem of this problem is under-representation, in positions of leadership. Carol Bacchi and Joan Eveline give an example of this in their chapter on WPR in *Mainstreaming politics* about leadership training-programs for women: "In many countries leadership training programs for women are offered as a means of increasing women’s representation in positions of influence or in higher-paying jobs. So, training programs, it is implied, will help to ‘solve’ the ‘problem’ of women’s under-representation." (Bacchi and Eveline 2011).

What is left unproblematic here is connected to the previous indicator - do organizations invest in women? They take more sick leave, more parental leave and more often work part-time, and, as we saw in the analysis of the previous article that is often associated with unwillingness or lack of motivation to work or focus on a career. Representing this problem of women's lack of training as women not undertaking enough training, reduces the organizations responsibility and increases women's own responsibility in furthering their careers in a workplace.

The divide here is between those who undertake training and those who do not. Those who do not, are they perhaps unmotivated? Not willing to invest in their careers? Or not interested to move up in their workplace? Being away from work means that an employee can miss a lot. The absence can be because of part-time work, parental leave or sick leave - of which we know that women do more than men. Representing the problem of lack of training as the
employees own responsibility means that the employer renounces their duty to facilitate for those who have more obstacles in the way of undertaking a lot of training, and they will continue to undertake less.

**5.3 GRI 405-2: Ratio of basic salary and remuneration of women to men**

For GRI 405-2: Ratio of basic salary and remuneration of women to men, the organization shall report:

*a. Ratio of the basic salary and remuneration of women to men for each employee category*

By basic salary, GRI means "fixed, minimum amount paid to an employee for performing his or her duties, excluding any additional remuneration, such as payments for overtime working or bonuses" and remuneration "basic salary plus additional amounts paid to a worker" (GRI 2016b). The Swedish Women's Lobby run a campaign every year called Lön hela dagen, which basically translates to pay all day. This campaigns highlight the fact that with the 12.5% pay gap between men and women in Sweden, women work for free after 4 pm in a regular 8-5 workday. The numbers are based on Statistics Sweden's reports (The Swedish Women's Lobby 2017). But the indicator is formulated as women's ratio of salary to men's, so the problem is represented as women's lower wages, and not necessarily as the wage gap between men and women.

The best explanation for the wage gap is according to Statistics Sweden is the difference in wages between professions considered to be "male" or "female" and that sectors where more women work than men (child care, elderly care, nursing, administration etc) generally offer lower wages than sectors dominated by men (Statistics Sweden 2004). Although I do not consider this a logical or sufficient explanation, it does at least serve as proof of the fact that gender based discrimination exists: what women do is valued less than what men do. Other explanations provided are the fact that women take more parental and sick leave and more often work part-time (ibid.) so what is mainly left unproblematic is the relational connection between the three gender equality indicators in the GRI framework. This indicator could almost be seen as the end result of the other two. It would be interesting to compare reports to see if organizations generally "score" similar results on all three, to see how connected they are in each organization. I think that might be a useful way of finding where organizations need to do more work.
Problematizing a group or something that a group does or has can put blame for the "problem" on the group (Bacchi 2009). There is a risk that representing the problem as women's wages makes it their problem. Maybe they are not very good at negotiating? Organizations that start to look over their remuneration policies will not get to the actual, underlying issues of the difference in wages.

5.4 GRI 405-1 Diversity of governance bodies and employees
In GRI 405-1 Diversity of governance bodies and employees, the organization shall report:

a. Percentage of individuals within the organization’s governance bodies in each of the following diversity categories:
   i. Gender;
   ii. Age group: under 30 years old, 30-50 years old, over 50 years old;
   iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).

b. Percentage of employees per employee category in each of the following diversity categories:
   i. Gender;
   ii. Age group: under 30 years old, 30-50 years old, over 50 years old;
   iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).

This is the only GRI disclosure in which the reporting organization reports distribution over several diversity categories. What categories exactly is not specified other than gender and age, but minority or vulnerable groups are given as examples. The "problem" of diversity is represented in the GRI framework as representation (or lack thereof) - women represented in the management team or people belonging to a minority group represented among the board members. Widell and Mlekov mean that from and organizational and management strategy perspective, diversity is about taking advantage of all different types of human capital and discuss factors such as age, ethnicity, disabilities and gender. So working with diversity means focusing on the mix of different resources and how they can foster and advance the organization (2013). The "problem" of diversity is represented as quantitative in the GRI framework. This means that within a team there are different representatives of age, gender, religion, ethnicity, disability, sexual orientation and cultural background (Fägerlind 2012).
Percentage of individuals within the governance bodies are to be measured separately, by each category. So diversity is not represented as the complex concept it is, but as something that can be measured by looking at its parts, isolated and one by one.

What is left unproblematic in this representation of diversity is where the 'problem' is. How much of this representation of the 'problem' is simply mirroring a social problem on a much larger scale - is the fact that we do not have any managers with disabilities a problem in our organization or a more general problem? Who is chosen for a managerial position? Who applies for said position? Do we as an organization reach out to people of different ages, cultural background, with disabilities etc? What does our organization look like from an outsider's view? Who can see themselves working here? These are some of the questions organizations must ask themselves.

What is also left unproblematic here are ethical or legislative concerns around measuring diversity quantitatively. A diverse distribution according to this GRI indicator is based on gender, age and "other indicators of diversity". And there is actually no standard definition of diversity in Sweden, as compared to for example gender equality (Fägerlind 2012). GRI is a global framework and it is possible that a more specific indicator on how to report on diversity would not be possible in that context, but my own professional experience from working with GRI is that many organizations are not diverse enough and they know it, but do not know how to change this. They go where they can and start counting, only to realize that most things are hard to measure because of privacy protection and the fact that most employers simply do not have this type of information about their workers.

One of the effects of diversity being quantified and constituted a problem of representation, is that we only talk about it in terms of numbers. By just measuring the numbers, we will not know if a company is truly taking advantage of all different types of human capital. We may also be deceived into thinking that once we achieve a diverse representation, that the job is done. When we have diverse groups, we also have different cultural backgrounds, religions, generational contexts, nationalities and perhaps languages to work with.

We sometimes hear people say things like "I don't want a doctor that got the job just to fill the women quota" or something like that. One of the more negative effects of looking at diversity (or gender equality) as representation is that people that belong in different diversity
categories may feel like they only got the job or they are only included to make the organization look good. And this may be true: organizations may put more effort into diverse appearance than actual diversity work.

5.5 Survey responses
I sent out a one-question survey to 30 of Sweden's largest companies that report on sustainability using the GRI framework. I wanted to be clear in that I was after the connection between the GRI framework and how the company works with gender equality and diversity, not the connection between for example sustainability demands from stakeholders and the work they do. This is the survey questions I sent out:

Has the GRI framework affected your organization's work on gender equality and diversity and how?

The original e-mail transcripts in Swedish are included in full in Appendix II. All translations are my own.

Based on the 12 responses I received, in general, the companies agree that the GRI framework has not impacted their work with gender equality and diversity:

1. "GRI-reporting has not had any affect what so ever on this work, that is completely ruled by what we at X think is important and focus on."

2. "GRI does not affect how we work with issues like for example diversity, GRI for us is a tool for reporting but not does not influence how we deal with these issues."

3. "The answer is no. We just had a diversity project that finished just before we started reporting with GRI. This enabled us to bring the conclusions, initiatives and key ratios from the diversity work into the sustainability work."

4. "No GRI is not a guiding framework for X, we ensure through for example materiality analysis, macro-trends and driving forces for our business that we follow up and have goals for what is important and material for the company."
6. "The fact that we report using GRI has not affected how we work with gender and equality. These are issues we would have worked with whether we report using GRI or not. For us diversity (in its broadest definition) is a way to take advantage of business opportunities and thereby reflect the society we operate in."

8. "No, the reporting requirements of GRI does not drive our work with these issues, there are other driving forces and expectations from society and the employees of more relevance."

10. "We report according to GRI guidelines and have done so for several years. GRI is not specifically the background to why we work with gender equality and diversity issues, this is something we have worked with for a long time."

Some respondents acknowledge that GRI have contributed to highlighting gender equality and diversity issues and facilitated transparency and comparability:

5. "Gender and diversity is something X has worked with for many years and consider important for long term business success. The work has not been affected substantially by the reporting, however some key performance indicators have been emphasized in the reporting and that may have increased focus on certain areas."

7. "Generally, demand for information and data contribute to an increased focus on looking at how we handle, measure and follow up different sustainability matters, even those that fall within the HR area."

9. "I don't think the GRI reporting has affected HOW we work with these issues. But we publish more detailed and transparent statistics since we started using the GRI framework."
   ..."Common frameworks have value, not least for comparability."

11. "The GRI indicators has increased our understanding of how close gender quality/diversity issues are related to sustainability. The GRI indicators have broadened the image of what factors can affect both gender equality/diversity issues and sustainability. Reporting with the GRI indicators has facilitated and legitimized a more streamlined
reporting from the different countries of operations. Reporting with the GRI indicators facilitates a continuous focus on those areas followed over time."

12. "Not really, I wouldn't say. Gender equality and diversity is very important for us and we had worked with it even if we did not report using GRI. But it is possible it is highlighted in a more concrete way in the reporting because it is one of our material aspects and we set and follow up goals within this area."

Some described the difficulties to report on diversity indicators:

7. "We strive to report on more of the GRI indicators, but in several cases it is not possible as the information is not available on group level, for example distribution over gender or minorities."

8. "But we are not able to or want to report other possible divisions into ethnicity, religion, sexual orientation, disability etc. It does not feel compatible with the type of privacy protection practiced in Sweden."

11. "We report differences in gender and age, but we have difficulties reporting the numbers required by GRI regarding minority groups in that we cannot register and measure these. This applies to immigrants, people of different cultures and religions as well as people with different disabilities."

I previously discussed the difficulties in measuring diversity in the analysis of the GRI disclosures. These survey respondents bring up ethics as another dimension of this. As I mentioned in the analysis of the GRI indicators, quantitative diversity in organizations means focusing on a certain composition or distribution in employees. To measure this, a set of diversity indicators or aspects will have to be determined. This motivates mapping employees based on for example ethnicity and nationality, which could be seen as a violation of the employees’ integrity. Perhaps in Sweden there is also an underlying, historical fear of categorizing and registering people? This fear has some validity: the police registry of Swedish Roma families that was uncovered in 2013 is perhaps the last (so far) on a long list of such trespasses since the dawn of the racial biology era in Sweden in the late 1800's (Broberg and Tydén 2005).
Apprehension and negative comments around the GRI framework was mentioned most explicitly in the following responses:

1. "Perhaps the GRI-indicators we have chosen to report on makes us settle for them and become less creative/open to define other key factors that can be important to follow in our company."

9. "It is an important principal for us that frameworks and reporting does not control our progress too much (that we do not work with diversity to report well etc) but that it is the benefits for our operations and society that guide us."

A framework affecting an organization’s actual work does not, in my opinion, have to be inherently problematic. But as someone who is critical towards GRI, I was afraid that the result of these survey responses would turn out to be that the organizations based their entire sustainability work on the GRI-indicators and that they found the framework very useful in their gender equality and diversity work. But the result of the survey is that all respondents agree that GRI does not affect how they work with gender equality and diversity. Other effects mentioned are instead increased comparability and transparency and that GRI helps manage, measure and follow up on sustainability and put more focus on these issues.

Previous research show that Swedish companies use the GRI standards because they consider them to be the generally accepted standards which legitimate the reports and because they provide the best outlet to communicate comparable, transparent information to stakeholders (Malmborg and Hedberg 2003). This corresponds with the results from this survey.

I find this comment in one of the responses interesting:

1. "Personally I hope and think that in Sweden, at least in many of the large corporations, should have gone long past gender equality and diversity work being controlled by GRI-reporting."

I personally experience that in Sweden, we consider ourselves to be quite good at gender equality and diversity. It is not uncommon to hear someone say that we have come far compared to other countries. But in the survey responses it becomes apparent that many
organizations find it difficult to account for or show how their diversity work is going, quantitatively. This is also my experience from working with GRI - the discussion often ends up in one about ethics and integrity. What can we measure and disclose, what is OK?

Perhaps as I mentioned, this fear is greater in Sweden and Europe because of our history. To be able to work with diversity in different ways can be positive; each organization can do it based on their own needs and ability. But the risk factor is that organizations do not know what to do or how and end up not doing enough. Use of the diversity disclosure in GRI is materiality-based and with fear of making mistakes or overstepping, organizations may opt for simply not including it in their reports.

6. CONCLUSION

What became clear in the analysis of the GRI indicators was the degree of connection between them. For the gender equality indicators, it showed how "problems" regarding training, full-time, permanent work and remuneration are interrelated, affect each other and share underlying causes and explanations such as women's parental and sick leave. This connection or interdependency between the indicators is not reflected in the framework as they are all reported separately. For the indicator on diversity of governance bodies and employees, simple measures would be required to highlight this connection: by asking the reporting organization to include accumulated or compiled statistics, such as how many people in leadership positions are women AND members of a minority group. As it is now, these women are invisible in GRI reports.

Certain power structures and overall discourse also became visible in this analysis. The indicators on gender equality focus on equal pay, training and full-time work for everyone and has an unmistakable career-focus, while the diversity indicator is about representation - simply being included in the numbers. It would be interesting to do this analysis from a postcolonial perspective.

The results from my small-scale survey show that the organizations I asked do not see a connection at all between GRI reporting and how they work with gender equality and diversity. This does not rule out the discursive effects, subjectification effects or lived effects
that I discuss in the analysis of the framework, but shows that there are no effects known to the organizations. What stood out most in the result was the difficulty and ethical considerations in measuring sustainability as mentioned by a few respondents, which may be a factor in organizations not reporting on diversity at all.

6.1 Discussion and suggestions for further research
The two research questions I have worked with in this study did not marry as well as I first thought. But I wanted to include some interaction with GRI users as to not look at only theoretical effects. Theory can explain reality but might not be how reality is experienced by users. A lot of people use or consume things without theoretical glasses on and I was interested in actual lived effects.

During the time I have worked with this essay I sometimes felt like I asked the wrong questions, or the wrong people. I find the wariness and almost unwillingness around measuring diversity very interesting considering Sweden’s historical context. As I mentioned in the analysis, I believe this might be more of an issue in Europe and in Sweden especially, considering among other things our history with racial biology. To understand the "problem" of diversity in Sweden I believe that further research on its connection to our minority policies, earlier assimilation policies and integration policies is necessary.

Bacchi explains that a WPR approach presumes that particular problem representations will benefit the members of some groups at the expense of others. It also takes the side of those who are harmed (2009). Thus, the possible effects of how gender equality or diversity is problematized in the GRI framework may not befall on Heads of Sustainability at large companies in Sweden, but the employees of those companies. Or those who did not get the job.

If I had e-mailed and received responses from 100 companies about how GRI affects their work - they probably would not have given answers that extended much further than their current work and strategies. As I mentioned in chapter 2, there is not a lot of research on the connection between sustainability reporting and actual work toward a more sustainable world, or the effects of the reporting on said work. It would be interesting to look at this connection in a long-term outlook; analyzing trends and how GRI reporting and other factors may have
influenced how organizations work with gender equality and diversity over time, in ways we might not notice or be aware of in the present.
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SOURCES

*GRI framework for sustainability reporting:*

Available in full at: https://www.globalreporting.org/standards/gri-standards-download-center/

Appendix I.

*Survey responses*

Appendix II. and III.
GENERAL DISCLOSURES

Disclosure 102-8: Information on employees and other workers

Reporting requirements:

The reporting organization shall report the following information:

a. Total number of employees by employment contract (permanent and temporary), by gender.

b. Total number of employees by employment contract (permanent and temporary), by region.

c. Total number of employees by employment type (full-time and part-time), by gender.

d. Whether a significant portion of the organization’s activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees.

e. Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries).

f. An explanation of how the data have been compiled, including any assumptions made.

Reporting recommendations

1.3 When compiling the information specified in Disclosure 102-8, the reporting organization should:

1.3.1 express employee numbers as either head count or Full Time Equivalent (FTE), with the chosen approach stated and applied consistently;

1.3.2 identify the contract type and full-time and part-time status of employees based on the definitions under the national laws of the country where they are based;

1.3.3 use numbers as at the end of the reporting period, unless there has been a material change during the reporting period;

1.3.4 combine country statistics to calculate global statistics, and disregard differences in legal definitions. Although what constitutes a type of contract and employment type varies between countries, the global figure should still reflect the relationships under law.
TRAINING AND EDUCATION

Disclosure 404-1: Average hours of training per year per employee

*Reporting requirements:*

The reporting organization shall report the following information:

a. Average hours of training that the organization’s employees have undertaken during the reporting period, by:

i. gender;
ii. employee category.

*Reporting recommendations*

2.1 When compiling the information specified in Disclosure 404-1, the reporting organization should:

2.1.1 express employee numbers as either head count or Full Time Equivalent (FTE), and disclose and apply the approach consistently in the period, and between periods;

2.1.2 use data from Disclosure 102-7 in *GRI 102: General Disclosures* to identify the total number of employees;

2.1.3 draw from the information used for Disclosure 405-1 in *GRI 405: Diversity and Equal Opportunity* to identify the total number of employees by employee category.
DIVERSITY AND EQUAL OPPORTUNITY

Disclosure 405-1: Diversity of governance bodies and employees

Reporting requirements:
The reporting organization shall report the following information:

a. Percentage of individuals within the organization’s governance bodies in each of the following diversity categories:
   i. Gender;
   ii. Age group: under 30 years old, 30-50 years old, over 50 years old;
   iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).

b. Percentage of employees per employee category in each of the following diversity categories:
   i. Gender;
   ii. Age group: under 30 years old, 30-50 years old, over 50 years old;
   iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).

Reporting recommendations
2.1 When compiling the information specified in Disclosure 405-1, the reporting organization should use data from Disclosure 102-7 in GRI 102: General Disclosures to identify the total number of employees.

Disclosure 405-2: Ratio of basic salary and remuneration of women to men

Reporting requirements:
The reporting organization shall report the following information:

a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.

b. The definition used for 'significant locations of operation'.

Reporting recommendations
2.2 When compiling the information specified in Disclosure 405-2, the reporting organization should base remuneration on the average pay of each gender grouping within each employee category.
Hej XX,

Jag läser en master i genusvetenskap på Linköpings universitet och skriver min uppsats nu där jag tittar på hållbarhetsrapportering enligt GRI och hur företag arbetar med genus och mångfald. Som en del av min analys skickar jag nu ut en fråga om detta till ca 30 stora företag med framstående hållbarhetsarbete. Det jag skulle vilja veta är:

*Har hållbarhetsrapportering enligt GRI påverkat hur ert företag arbetar med genus och mångfald och i så fall hur?*

Även en kort kommentar är värt mycket för att kunna jämföra. Om du inte har tid att svara kanske du kan hänvisa mig till någon annan hos er som skulle kunna göra det.

Stort tack!

Med vänlig hälsning,
Erica Lindblom
APPENDIX III. Survey Responses

1. Intressant masteruppsats. Just den här kopplingen har jag inte sett tidigare, det brukar vara mer kring påverkan längre ut i värdekedjan t ex mot leverantörer, mot kunder, närsamhällen, volontärande el liknande. Personligen hoppas och tror jag att vi i Sverige, åtminstone i många av storbolagen, bör ha kommit långt förbi att jämställdhets- och mångfaldsarbete styrs av GRI-Rapportering. Men det vore intressant att höra vad du kommer fram till.

Vad gäller din fråga så är svaret kort och gott; GRI-rapporteringen har inte haft någon som helst påverkan på det här arbetet utan det är helt styrt av vad vi inom XX anser vara viktigt och har fokus på.
Det finns andra områden där GRI-rapporteringen har hjälpt till att få vissa frågor i fokus men mångfald och jämställdhet tillhör inte dessa.

2. Mitt korta svar på din fråga är nej. GRI påverkar inte hur vi jobbar med frågor som t ex mångfald, utan GRI är för oss ett verktyg för rapportering men inte styrande i hur vi driver frågor.

3. Svaret är nej. Vi har just haft ett mångfaldsprojekt som avslutades precis före vi tog oss an att påbörja vårt arbete med att rapportera enligt GRI. Vi kunde därför ta med oss de slutsatser, initiativ och nyckeltal från mångfaldsarbeitet in i hållbarhetsarbeitet.

4. Svar: Nej
GRI är inte ett vägledande ramverk för XX, vi säkerställer snarare genom ex.vis väsentlighetsanalyss, makro-trender och drivkrafter för våra affärer att vi följer upp och har mål på det som är viktigt och väsentligt för bolaget. Då en stor majoritet av XX:s konsumenter är kvinnor är denna del av mångfald ett givet fokusområde på XX.
5. Genus och mångfald är något som XX arbetat med under många år och anser är viktigt för en långsiktig affärsframgång. Arbetet har inte påverkats nämnvärt av rapporteringen. Däremot har vissa KPI:er lyfts fram mer i och med rapporteringen och det i sig kan ha ökat fokuset på specifika områden.


7. Generellt sett bidrar efterfrågan på information och data till ett ökat fokus på att överväga hur vi hanterar, mäter och följer upp olika hållbarhetsfrågor, även de som faller inom HR-området. Vi eftersträvar att rapportera enligt fler av GRIs indikatorer, men i flera fall är det inte möjligt då informationen inte finns tillgänglig på gruppnivå, bl a när det gäller könsfördelning, fördelning över minoriteter, osv. Då vi inför nya rapporteringssystem, tar vi i beaktande t ex GRIs riktlinjer, för att där så är önskvärt säkerställa att fler indikatorer kan uppfyllas i framtiden.

8. Nej, rapporteringskraven i GRI driver inte arbetet i dessa frågor, det finns andra drivkrafter och förväntningar från samhället och medarbetarna som har större bäring. Indikatorerna är ok vad gäller rapportering per män/kvinnor. Däremot vare sig kan eller vill vi rapportera andra tänkbara indelningar i etnicitet, religionstillhörighet, sexuell läggning, funktionsnedsättning etc etc. Det känns inte förenligt med den typ av integritetsskydd som tillämpas i Sverige.

9. Jag tror inte GRI-rapporteringen i sig har påverkat HUR vi jobbar med frågorna. Däremot publicerar vi mer detaljerad och transparent statistik sedan vi började följa GRI ramverket. Nu har vi exempelvis könsindelning, ålderindelning och personalkategoriindelning med avseende på personalstatistik, utbildningsstatistik, lön etc. I form av mer detaljerad uppföljning belyser man ju också var riskerna för ojämlikhet finns, men det påverkar som sagt inte hur man


Vi rapporterar skillnader i kön och ålder, däremot ser vi svårigheter med att rapportera de sifferuppgifter som GRI anger vad avser minoritetsgrupper i och med att vi inte kan registrera och mäta dessa. Det gäller både invandrare, människor med olika kulturer och religioner och även människor med olika handikapp. Jämställdhet och inte minst mångfald är mycket viktiga och intressanta frågor, vilket kanske inte riktigt avspeglas i GRI, med tanke på att det inte finns så många indikatorer avseende dessa.
12.