


RESEARCH ARTICLE

Corporate social responsibility as a framework for gender equality: Mapping of gender equality standards for sustainable development

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Abstract

Corporations address gender equality issues in the context of corporate social responsibility (CSR) and sustainable development. As in other areas of CSR, various standards, certifications, and similar initiatives have been proposed to promote gender equality. Despite an increasing number of self-regulation and signaling schemes being proposed, their study has been overlooked by the scholarly literature. This article tries to shed light on these standards through a two-stage exploratory study. First, the main worldwide initiatives that focus on gender equality standards are scrutinized and mapped. Second, their main characteristics are analyzed, based on a content analysis of the information disclosed by organizations that foster the most relevant initiatives. A systematic analysis of relevant gender equality standards is provided. This work highlights a dispersion and lack of uniformity in terms of missions, results, measurement, and even the definition of gender equality or the term used to refer to it. No framework has prevailed. Gender equality standards lack gender mainstreaming and intersectionality is invisible. The business case appears to be the main driver of gender equality standards. The present study is one of the first attempts to thoroughly examine the institutional design of gender equality standards, their standard-setting process as well as their enforcement. We suggest a rethink of the policies that promote the gender equality standards in organizations, as well as a need for collaborative work between managers and policymakers towards the use of common terminology, indicators, and uniformity regarding the terms to be certificated.

KEYWORDS

certifications, content analysis, corporate social responsibility, gender equality, standards, sustainable development, voluntary sustainability standards

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1 | INTRODUCTION

Standardization is a significant aspect of society and standards are used in more and more areas (Brunsson & Jacobsson, 2000). The growing concern related to social and environmental issues (Cantele et al., 2023; Gazzola et al., 2022) has led to commercial certification systems based on voluntary sustainability standards (VSS) increasingly appearing on the international agenda (Fernandes Martins et al., 2022), as they are considered a major governance tool for sustainability (Bissinger et al., 2020; Rubio-Jovel, 2023). These standards are voluntary codes, guidelines, or processes used by organizations to formalize, systematize, and legitimize a very diverse set of managerial activities or tasks (Boiral & Heras-Saizarbitoria, 2015), and they tend to use a similar methodology regarding their creation, structure, implementation process and monitoring by a third party (Testa et al., 2018).

These voluntary social and environmental standards, together with codes of conduct and sustainability reporting can be considered part of Corporate Social Responsibility (CSR) initiatives adopted by the firms, which can be seen as a manifestation of private governance (Moratis, 2018) and a tool to support a firm in improving their sustainability performance (Arora & Jyoti, 2019). CSR standards are useful tools that reflect voluntary rules to guide, assess, verify, and communicate an organization's good practices (Camilleri, 2022; Fonseca et al., 2022; Marcuzzi et al., 2023). Indeed, CSR means that companies must integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis (European Commission, 2001, p. 8).

More recently, within the framework of CSR and stakeholder theory, gender and diversity are emerging as a new area of research (Grosser et al., 2017; Grosser & Moon, 2019; Kilgour, 2013; Pearson, 2007). Women have historically and for social reasons been marginalized and left out of the process of considering stakeholders and CSR (Grosser, 2015; Kilgour, 2013). Nevertheless, the importance given to stakeholder theory and the incorporation of employees among the main stakeholders (Jamali, 2008) could explain the increase in the research that analyzes the links between gender equality and CSR (Grosser, 2011; Rao, 2013) and the inclusion of gender equality (GE) and diversity practices among CSR initiatives (McWilliams et al., 2006).

According to Grosser and Moon (2005), the inclusion of GE issues in the field of CSR has been carried out through three key tools: corporate reporting on human resource issues, CSR reporting guidelines, and SRI and CSR indexes. More recently, a set of initiatives that might be considered under the umbrella of gender equality standards has emerged, since these are closely related to the concept of CSR (Albrechtsen, 2019). As in other CSR areas various standards, certifications, awards, and similar schemes have emerged in the field of GE and diversity in sectors such as higher education, research, and industry (Nason & Sangiuliano, 2020; Tzanakou et al., 2021). GE standards can be defined as “essentially organizational policies and standards which are benchmarked against a universal performance level. The level of performance is assessed

through a certification system that verifies performance against the universal set of benchmarks” (Albrechtsen, 2019, p. 8).

Despite the abundant CSR literature and corporate certification schemes for environmental, human rights, fair trade, and supply chain standards, there is limited academic research on GE standards (Albrechtsen, 2019). According to Tzanakou et al. (2021), regardless of the growing number and potential influence of GE certification schemes, they have been underexplored. Little is known about how they are operationalized and limited efforts have been undertaken to compare and contrast them. Considering this scholarly literature gap, this work aims to shed light on GE standards with a two-step exploratory study. First, the main worldwide initiatives are scrutinized and mapped. Second, based on a content analysis of the information disclosed by the organizations that foster the most relevant GE standards, their main characteristics are analyzed.

Similarly, in VSS scholarship literature, it is suggested that VSS represent a way for firms to demonstrate their engagement in CSR in a credible way and can act as a signaling device (Moratis, 2018; Paelman et al., 2021). VSS initiatives have defined procedures for developing and setting standards on a wide range of sustainability issues and have systems in place to assess and monitor compliance with the standards (Marx et al., 2022). The WTO (2022) has recently highlighted the potential role of VSS in advancing women's economic empowerment through its policies on employment conditions and providing financial support. Although several studies have been published dealing with the diversity of VSS as institutions, inquiring into the variation in the institutional design of VSS, with a specific focus on their standard-setting process as well as their enforcement (Marx et al., 2022), to the best of our knowledge, none of them deal with GE standards or address VSS that concern GE issues exclusively. Furthermore, according to some studies, “the evident lack of protagonism of gender criteria within private VSS indicates that GE is not a priority of any of them, but at best an incidental referral” (Athayde & Leoni, 2022).

Therefore, the paper makes several contributions. Firstly, it improves the general understanding on underexplored GE standards, mapping the ones with an external audit process and those that do not have one. Secondly, it contributes to providing significant knowledge about the operational functioning of 20 GE standards. Thirdly, it delves into the study of the origin, geographical coverage, objectives, and drivers of the GE standards that have an external audit process, as well as their implementation processes, structure, and benefits that they claim to provide to companies. Fourthly, it shows the connections between CSR and VSS, which has recently been identified as a knowledge gap in the literature by Fernandes Martins et al. (2022), who consider VSS as potential instruments for the management of CSR. Finally, it offers practical implications for managers, and especially for policymakers, as it provides a systematic analysis of relevant GE standards.

This paper is organized as follows. After the introduction is a brief integrative review of the GE standards topic, the theoretical framework supporting the paper, as well as a summary of this topic's limited scholarly literature. The third section presents the methodology of

this empirical study, and the fourth section considers the research results. The final section includes the discussion and conclusions.

2 | LITERATURE OVERVIEW

In times of globalization of the supply chains, standardization seems to be a new, alternative form of regulation (i.e., self-regulation) to traditional public regulation (Heras-Saizarbitoria et al., 2020). The growth of voluntary business regulation on a global scale reflects the expansion of legitimate authority in the global economy beyond states and the increasing use of alternative regulatory instruments to regulate business, including self-regulation (Vogel, 2008). Certified management standards are considered as decentralized private institutions due to the fact that participation is voluntary and because dispersed agents, rather than a central authority, reward participation or sanction non-participation (Ingram & Silverman, 2002; King et al., 2005).

VSS are also considered an important private market instrument for transnational governance to achieve sustainable development (Marx et al., 2022). The VSS are thus becoming increasingly intertwined and integrated with CSR in the strategy of companies (Giovannucci et al., 2014). Adopting VSS allows companies to demonstrate that they are involved in CSR in a credible way, ensuring their stakeholders the quality of their CSR and using these as signaling devices (Moratis, 2018).

The rise in voluntary standards, certifications, and similar schemes is not only linked to the gap in the ability of nation states to govern due to globalization, but it is also driven by growing demands of citizens and stakeholders who want to hold organizations and businesses accountable for their actions in the fields of environment, governance, human rights, and also gender inequality (Albrechtsen, 2019; Miles, 2011). In this sense, CSR is one of the theoretical frameworks aimed at clarifying the role of business in society (Carroll, 1999).

Considering the current social pressure for greater transparency and accountability as well as the movement aimed to integrate the social, economic, and environmental aspects of corporate performance, there is a need to integrate corporate GE policies into the CSR agenda (Hossain et al., 2016). According to the United Nations Global Compact and United Nations Women (UNGC & UN Women, 2014), internal and external stakeholders such as investors, regulators, trade unions, non-governmental organizations (NGOs), consumers, board members, directors and employees are increasingly demanding that companies manage, measure, and communicate their gender-related impacts and practices. Consequently, CSR practice has begun to engage with gender issues, both through gender-specific initiatives and broader CSR programs aimed at women and girls (Grosser & Moon, 2019; Walters, 2021). Thus, CSR initiatives on GE have been developed in companies both internally and externally (Velasco et al., 2014), in the workplace, the community, the market and supply chains (Grosser & Moon, 2019). Among other things and in addition to the reasons mentioned above, this shift in trend may also be due to the fact that many CSR issues cannot be effectively addressed without greater attention to GE (Grosser et al., 2017) and that citizens

require an understanding of how companies assume their responsibility to respect and contribute to GE within the societies in which they operate (Miles, 2011), demonstrating their accountability to women (GRI & IFC, 2009). As suggested by some authors, gender related corporate disclosure is a human right and company stakeholders have a right to know about its gender practices and issues related to GE, as the companies around the world are somewhat accountable for the inferior status of women (Hossain et al., 2016). The fact that organizations have begun to recognize that promoting GE means winning in multiple areas, both organizationally and strategically, may also explain this change (Fahlgård et al., 2011).

Although GE has rarely been contemplated within the CSR scope, companies are now working on issues relating to gender inequality within their own operations and CSR activities (Albrechtsen, 2019). Over the last few years, a growing number of voluntary initiatives have been published to help companies promote in-house GE and measure results to evaluate changes in women's empowerment (Moss et al., 2012). For example, equal opportunity management and reporting have taken on additional importance in the development of CSR reporting systems and socially responsible investment (SRI) criteria (Grosser et al., 2008). Similarly, VSS such as Fairtrade International, UTZ, Organic, Rainforest, Common Code for the Coffee Community (4Cs), are incorporating specific components to promote GE and women's empowerment mainly in agriculture (Meemken & Qaim, 2018; Raynolds, 2021; Sexsmith, 2019). The research indicates that more than 70% of the voluntary private sustainability standards are adopting some criteria related to GE (Athayde & Leoni, 2022).

In this context, a new GE standards platform has emerged on the back of CSR (Albrechtsen, 2019). The emergence of these GE standards initiatives is related to the phenomena of voluntary corporate certifiable standards (Boiral et al., 2018; Heras-Saizarbitoria & Boiral, 2013), but as opposed to the extensive literature in some of these fields (environment, human rights, fair trade, and supply chain), the academic research on GE standards is limited (Albrechtsen, 2019).

Wiesemann et al. (2009) carried out some of the first systematic research into 15 European initiatives. They studied target groups for the initiatives, application procedures, selection process, benefits for participating organizations, and the awarding organizations' strategies. They concluded that most of the initiatives aim to honor and generate publicity for outstanding organizations that are examples of good practice. Later Heckl et al. (2010) also reviewed different initiatives to manage, measure, communicate, and reward good practices in the field of GE. They studied 133 initiatives and concluded that each type of tool has relative advantages and disadvantages in terms of effectiveness and appropriateness for different situations. They also found that prizes and awards were the most common type of initiatives used to promote GE in the workplace, although they are rather heterogeneous with respect to their thematic focus and target groups. They similarly concluded that there are differences regarding the application process, the criteria and evaluation procedure used, as well as differences regarding the companies' degree of commitment.

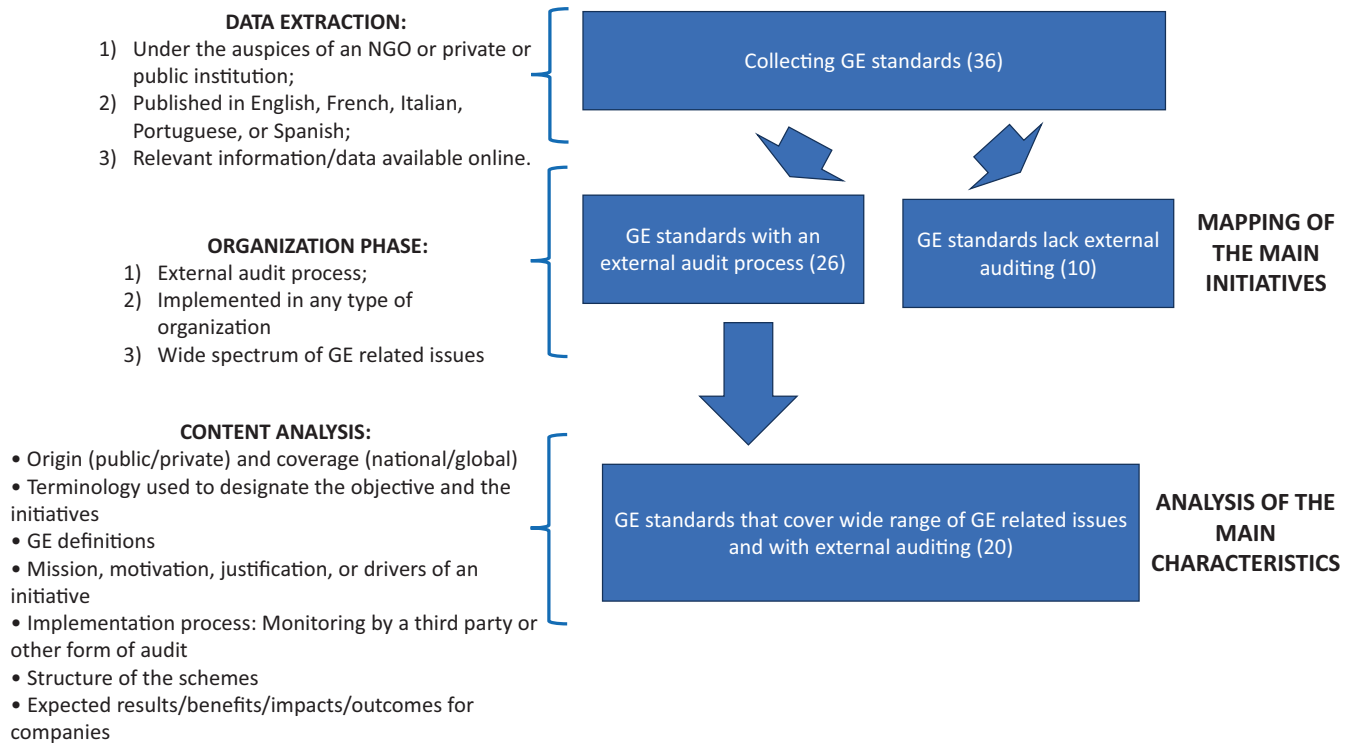


FIGURE 1 Flowchart of the data analysis process.

More recently, Nason and Sangiuliano (2020) provided an overview of the initiatives used to integrate GE in the specific context of universities and research organizations. They mapped 113 certification and award schemes for GE and diversity and inclusion. They concluded that the initiatives have shown an increasing and continuous use since 2006. They also found that they are diverse in terminology, methodology, approaches, and stakeholders. Previous research carried out to assess the impact of GE initiatives in research institutions concluded that they are an effective means to creating structural change, very positively valuing elements that are consubstantial with them, such as prestige, recognition, competition, and reputation (Unit, 2015). Tzanakou et al. (2021) studied the strengths, challenges, and impacts of two initiatives that are used by research performing organizations (Athena SWAN and Total E-Quality Award).

Albrechtsen (2019) analyzed the effects and limitations of corporate GE standards through a feminist poststructuralist lens, focusing on the case study of the Economic Dividends for Gender Equality (EDGE) standard. She concluded that the lack of an intersectional approach limits the standard.

Thus, much research is devoted to studying variation in the institutional design of VSS, paying particular attention to the standard-setting process as well as their enforcement (Marx et al., 2021), but academic research specifically focused on GE standards is limited (Albrechtsen, 2019). Despite their growing number and potential impact, GE standards have been little explored; and the scholarly literature has underlined the need to foster research on this issue (e.g., Tzanakou et al., 2021). This exploratory study therefore aims to

shed light on this specific field. More specifically, this work aims to respond to the following research questions: *What are the main GE standards initiatives? What are the main characteristics of the GE standards initiatives? In particular, what is the origin and geographical coverage of these standards? Which are their objectives and drivers, as well as their implementation processes, structures and benefits that they claim to provide to companies?*

3 | METHODOLOGY

In order to address the research questions, an exploratory empirical study was planned based on a qualitative content analysis of GE standards. This “research method for the subjective interpretation of the content of text data through systematic classification process of coding and identifying themes or patterns” (Hsieh & Shannon, 2005, p. 1278), has been used extensively in the literature to empirically analyze sustainable reports, corporate certifications, and standards (e.g., Boiral & Heras-Saizarbitoria, 2017; Heras-Saizarbitoria et al., 2016; Heras-Saizarbitoria et al., 2023).

The study was developed on a two-step structure. First, a desktop research was conducted with the aim of mapping the main GE initiatives. The information was collected using general tools. A computer search of the Web of Science, Scopus, and Google Scholar databases was conducted. Diverse keywords were used (i.e., “gender equality certificates”, “gender equality standards”, “gender standards”, “gender voluntary sustainable standards”, “gender labels”, “gender initiatives”, “gender corporate standards”). To be considered in the analysis, the initiatives had to:

TABLE 1 GE initiatives with an external audit process.

Initiative	Year (last version)	Country	Responsible organization
<i>Economic Dividends for Gender Equality (EDGE) Certification</i>	2011	Global	Private: EDGE Certified Foundation
<i>Gender Equality European and International Standard (GEEIS) Certification</i>	2010	Global	Private: Arborus Endowment Fund and its founding members, large companies
<i>Gender Equality Seal for Public and Private Enterprises (GES)</i>	2009	Global	Public-Private Partnership: United Nations Development Program (UNDP), national governments, private sector companies and civil society
<i>AENOR Gender Equality Certification Model (SGIG)</i>	2020	Spain	Private: AENOR, certifying entity
<i>GEN (Gender Equality Now) Certification</i>	2018	United States of America	Private: GEN (Gender Equity Now) a non-profit corporation in Washington State
<i>SGI2010 Standard (Equal Opportunities Management System)</i>	2018	Spain	Private: Igualia, private consultant company
<i>GE Certification, Bollino Rosa (Pink Label)</i>	2017	Italy	Private: Winning Women Institute
<i>The Women in Governance (WiG) Parity Certification</i>	2017	Canada	Private: WiG, a not-for-profit organization
<i>The Quality Management Model with Equity (Modelo de Calidad con Equidad de Género (MCEG))</i>	2016	Uruguay	Public: National Institute of Women - Ministry of Social Development
<i>National standard INTE 38-01-01 Management system for gender equality in the workplace</i>	2015	Costa Rica	Public: National Institute for Women - INAMU
<i>Gender Equality Seal: Igualando RD (Sello de Igualdad de Género: Igualando RD), NORDOM 775 Certification</i>	2015	Dominican Republic	Public: Ministry of Women and the UNDP
<i>Mexican Standard NMX-R-025-SCFI-2015 on Labor Equality and Non-Discrimination (Norma Mexicana NMX-R-025-SCFI-2015 en Igualdad Laboral y No Discriminación)</i>	2015	Mexico	Public: Inter-institutional council made up of the Ministry of Labor and Social Welfare, the National Institute for Women and the National Council to Prevent Discrimination
<i>Seal of Labor Equity "Equipares" (Sello de Equidad Laboral "Equipares")</i>	2013	Colombia	Public: Ministry of Labor and the Presidential Council for Women's Equity with technical support from the UNDP
<i>Chilean Standard NCh3262 and the Equal Conciliation Seal</i>	2012	Chile	Public: National Service for Women and Gender Equity and the Ministry of Women and Gender Equity.
<i>Equal Opportunities Model (FEM), A Gender Equality Certification</i>	2011	Turkey	Private: The Women Entrepreneurs Association of Turkey (Kagider), a non-governmental organization
<i>Equality in the Workplace Award (Distintivo Igualdad en la Empresa)</i>	2010	Spain	Public: The Institute of Women, an independent organization which is attached to the Ministry of Equality
<i>Equality Mark Certification</i>	2010	Malta	Public: National Commission for the Promotion of Equality (NCPE)
<i>The Equality Label (Le Label Égalité)</i>	2004	France	Public: Ministry responsible for equality between women and men, diversity and legality of opportunities
<i>The Total E-Quality Label</i>	1997	Germany	Private: non-profit association TOTAL E-QUALITY Deutschland e.V.
<i>Positive Actions Program (Programme des Actions Positives - MEGA)</i>	1993	Luxembourg	Public: Ministry of Equality
<i>EFR Model</i>	2006/Conciliation of work and personal life	Spain	Private: Másfamilia Foundation
<i>Audit Workandfamily (Audit Berufundfamilie)</i>	1999/Conciliation of work and personal life	Germany	Private: Non-Profit Hertie-Foundation
<i>The AENOR Certificate of Equal Remuneration</i>	2020/Wage gap	Spain	Private: AENOR

(Continues)



TABLE 1 (Continued)

Initiative	Year (last version)	Country	Responsible organization
Equal-Salary certification	2010/Wage gap	Global	Private: EQUAL-SALARY, a non-profit organization
Athena SWAN Charter Award	2005/Research performing organizations	United Kingdom. Now Global	Private: Advance HE
3% Certified	2012/Advertising world	United States of America	Private: The 3% Movement

Source: Own elaboration.

TABLE 2 GE initiatives that lack external auditing.

Initiative	Origin (year)	Description
Framework for Corporate Action on Workplace Women's Health and Empowerment	UNGC (2019)	Provides guidance for companies on how to take concrete actions to integrate women's health and empowerment in their policies, systems, and operations.
Making Women Count: A Framework for Conducting Gender-Responsive Due Diligence in Supply Chains	Business for Social Responsibility (2019)	Helps both brands and suppliers conduct better and more effective gender-responsive due diligence. Among other things, it introduces the Gender Data and Impact (GDI) tool that suppliers can use to detect gendered gaps in outcomes for workers, design an effective action plan, and track improvements against worker outcomes that are truly gender transformative.
Gender Dimensions of the Guiding Principles on Business and Human Rights (Gender Dimensions Report)	UNDP and United Nations Working Group on Business and Human Rights (2019)	Aims for better integration of a gender perspective in the business and human rights field by all relevant stakeholders. It includes each principle of the United Nations Guiding Principles on Business and Human Rights alongside the gender guidance and illustrative actions.
Base code guidance: Gender equality, Part A – Gender and the Base Code	Ethical Trading Initiative (2018)	Guidance to help businesses understand the likely gender issues in their supply chains and how to respond to them. It emphasizes the need to develop women's access to collective structures such as trade unions and action so as to understand their views and experiences and give them a workplace voice.
Base code guidance: Gender equality, Part B – Gender and Human Rights Due Diligence	Ethical Trading Initiative (2018)	Provides guidance for companies on how to meet their corporate responsibilities in relation to respecting women workers' rights and reporting against these obligations.
Gender Equality in Social Auditing Guidance	Business for Social Responsibility (2018)	Identifies the main improvements required for gender-sensitive social auditing and provides recommendations, practical advice, and relevant examples on how to effectively integrate gender considerations into audits
Gender Equality in Codes of Conduct Guidance	Business for Social Responsibility (2017)	Offers a gender-sensitive analysis of codes of conduct principles, with a primary focus on women, and makes recommendations on how companies can strengthen their clauses to promote gender equality in the workplace, with a specific focus on developing and emerging market-based supply chains.
The Women's Empowerment Principle	Global, Public (UNGC and UN Women) (2010)	The WEPs are a set of principles offering guidance to business on how to promote gender equality and women's empowerment in the workplace, marketplace, and community.
Embedding Gender in Sustainability Reporting – A Practitioner's Guide	Global, Private (Global Reporting Initiative (GRI) and International Finance Corporation (IFC)) (2009)	This guide offers CSR managers and others practical guidance on how to embed gender equality into sustainability reporting under the GRI Sustainability Reporting Framework.
Calvert Women's Principles	United States of America, Private (Calvert Investments, Inc.) (2004)	The first global code of corporate conduct focused exclusively on empowering, advancing, and investing in women worldwide.

Source: Own elaboration.

(1) be conducted under the auspices of an NGO or private or public institution; (2) be published in either English, French, Italian, Portuguese, or Spanish; and (3) have relevant information/data available online.

The application of these criteria resulted in 36 GE initiatives that offered a complete map of them, which varied in general purpose, scope, and methodology (see Figure 1).

Second, the 36 GE initiatives were redefined using 3 additional criteria to give more consistency to content analysis and to allow a process of homogenization. The initiatives had to: (1) have an external audit process; (2) be able to be implemented in any type of organization (public, private), regardless of its sector, activity, or size, and (3) cover a wide spectrum of GE related issues. The first two criteria led to 26 initiatives in the field of GE with an external audit process and 10 initiatives without one (Tables 1 and 2). The third criterion narrowed down the selection to 20 initiatives covering broad aspects of GE. Therefore, the content analysis was focused on the first 20 GE standards collected in Table 1.

The content analysis of selected GE standards was conducted following a systematic process previously carried out in this type of analysis (e.g., Heras-Saizarbitoria et al., 2022; Manes-Rossi & Nicolo', 2022) involving the extraction and overview of the standards, the development of the categorization framework, the analysis and interpretation of information, and the selection of illustrative quotations.

The fieldwork was conducted between March 2023 and September 2023. To that end, the work focused on an in-depth analysis of the descriptive information disclosed by the organizations that foster the 20 GE standards. Then, based on a qualitative analysis, a systematic classification process grouping information around recurring concepts, themes and issues was conducted (Schreier, 2012). The knowledge of the researchers regarding the phenomenon of study and, therefore, concerning the content analysis is determining when validating decisions insofar as they are directly related to the formation of thematic categories (Arbeláez Gómez & Onrubia Goñi, 2014). Therefore, the ability to group ideas in an integrated and coherent way is a fundamental task of the researcher, given that it responds to a subjective and interpretative decision, in which the researcher, due to the depth of immersion in the research theme, is capable of sustaining and validating this group (Cáceres, 2003). As recommended in the literature (Schilling, 2006), to increase the reliability of the analysis, two reviewers independently analyzed the texts and discussed and reviewed the outcomes.

Finally, based on this systematic process, a set of topics that were recurrently cited were coded and analyzed. This preliminary categorization framework was further developed and reorganized through a data analysis process. This process, followed by the collection of information from the GE standards, involved the development of the framework of the categories, categorization, analysis, and interpretation of the information on illustrative quotations. Given the exploratory nature of the study, the development of the categories is not based on existing theories, but rather on the relevant information delivered in the standards. As such, the categories related to the analyzed GE standards' main characteristics were defined. Figure 1 summarizes the seven most recurrent themes that emerged in the content analysis of the 20 scrutinized GE standards. Specifically, the origin, coverage of the initiative, the terminology used to designate the objective and the initiatives, the GE definitions, the mission, motivation, justification or drivers of an initiative, the implementation process, the structure of the schemes, and the expected outcomes for companies proposed.

In the following section the main findings of this analysis are summarized. The section is structured around the mapped GE standards

(4.1) and their main characteristics (4.2), which include representative quotations of the analyzed information.

4 | RESULTS

4.1 | Main initiatives for voluntary corporate certification in the field of GE

Table 1 summarizes the main initiatives for voluntary corporate certification in the field of GE standards with an external audit process. Among the identified initiatives are some GE standards that cover a wide range of GE related issues (sexual harassment, equal opportunities in recruitment, career and personal development opportunities, equality culture, etc.). Other initiatives focus on particular areas such as reconciliation of work and family life (e.g., *Audit Beruf und familie* in Germany, *Empresa familiarmente responsable* (EFR) in Spain) or equal salary (e.g., *Equal-Salary certification*), or apply to a specific sector (*Athena SWAN Charter award* in research performing organizations/3% certified to retain and promote women in advertising agencies).

Table 2 summarizes the initiatives that lack a third-party external auditing process and are not mandatory. Adherence to these initiatives is of a more general and aspirational nature, as opposed to certification and auditing (Sexsmith, 2017). Within these initiatives, international charters are particularly relevant; these charters outline their values, and the signatories agree to act in accordance with the charters' requirements, in line with their objectives. In this case the members' activities and progress in relation to the basic concepts of a chart are not assessed or controlled by external bodies, and it is up to a signing organization to decide how it supports a charter's aim (Heckl et al., 2010).

Most of these initiatives are private, except for the Women's Empowerment Principles (WEPs), which derive from the Calvert Principles. These initiatives offer companies practical guidance and a set of practices to measure their progress towards GE and provide a tool for investors to assess corporate performance on GE issues. UN agencies, NGOs, and other organizations that are focused on business and human rights also have defined guidelines and frameworks to address specific areas of concern for women, including workers' rights in supply chains, workplace health, and land tenure (Wagner & Stafford, 2022).

4.2 | Outcome of content analysis and analysis of results

4.2.1 | Origin (public/private) and coverage (national/global)

Considering the nature of a certifying/standardizing body, reference might be made to public initiatives when public administrations intervene in the process as standardizers or as accreditors, and to private certifications where private bodies carry out these functions (Melero-Bolaños & Ramírez-Sobrino, 2011).



Half of the studied initiatives (10 out of 20) have a public origin and are characterized by having national coverage, instead of global, so that they are designed, customized, and tailored according to national context characteristics; this is because culture and context (policy and environment) are key factors that affect gender inequalities within and across countries (Eden & Gupta, 2017). In fact, VSS usually emerge in various parts of the world in an attempt to better respond to local or regional specificities (Marx et al., 2021). In most of these public initiatives, the standardizing body is usually the ministry of equality or labor, or failing this, the national gender equality institute. In several cases, a national institute of quality or a national standardization body offers advice in the design and certification process. The United Nations Development Programme (UNDP) has also assisted and promoted the elaboration of certification programs in many Latin American countries.

Therefore, as the literature on VSS states, an institutionalization of GE standards in public policy also seems to be taking place, which occurs when references and functions of VSS are integrated in public policies (Marx et al., 2022). Thus, it would seem that in the case of GE standards, governments are *replacing* transnational business governance standards with national standards and certifications that consider their local context, norms, and development challenges (Marques & Eberlein, 2021).

On the other hand, three GE initiatives have global coverage. Two have a private origin, in the form of foundations, and one is a public-private partnership. Although they have global coverage, they do not have uniformity and do not agree in their use of terms, structure, drivers, etc., as could be expected from a scheme with a global ambition.

Finally, public-private partnerships (e.g., Germany's Total E-Quality) and non-governmental organizations (e.g., Turkey's Kagider, United States of America (USA)'s GEN, and Canada's WiG) also seem to be the origin of most private initiatives with national coverage (7 out of 10). Additionally, there are three private companies that promote their own certificates: AENOR (Spain), Winning Women Institute (Italy) and Igualia (Spain). In this case, there are consulting companies behind the certificates, which offer companies their services at a national or international level.

4.2.2 | Terminology used to designate the objective and the initiatives

The initiatives lack a unified or homogenous term when they refer to their objective. Some refer to *GE*, which is the most widespread term (11 out of 20), but in several cases they add an additional concept: *GE plus women empowerment* (GES), *GE plus conciliation* (Chile), or they only refer to *Equality* (Luxembourg).

Other initiatives refer to: *labor equality and no discrimination* (Mexico), *equality and diversity* (France), *gender equity* (GEN), and four of them use the concept of *equal opportunities* (Turkey; Germany; SGI2010 in Spain). The four using *equal opportunities* are private origin initiatives. As in similar studies, an intersectional approach to GE (diversity and inclusion) is included only in a minority of studied initiatives (Nason & Sangiuliano, 2020). This is because some promoting institutions specifically develop schemes devoted to diversity.

This heterogeneity in the terminology applied in the initiatives has also been reported in other studies, in this case referring to the terms used to designate the initiatives. Such studies conclude, “despite this plethora of schemes, there is no agreement nor shared understanding regarding the terminology used. Indeed, there are blurry boundaries between the terms *certification* and *award* schemes” (Tzanakou et al., 2021, p. 2). This is also the case in this research, where the terms: *certifications*, *seals*, *labels*, *awards* or *standard* are used.

Nason and Sangiuliano (2020) concluded that certifications (as opposed to awards) tend to evaluate applicants in multiple moments and at different levels, promoting progressive improvement. Tzanakou et al. (2021) similarly considered certification as schemes that assess organizations at multiple points in time rather than just at a single point, with a component of “renewal”, while single-point assessments are awards. Heckl et al. (2010) added that certificates or labels are usually granted for a limited period (usually three years), while prizes/awards are awarded annually.

Most of the studied initiatives refer to *certifications* or *standards* (13 out of 20) that usually allow companies that comply with them to be granted with a seal. There are usually different certification or recognition levels (8 out of 20), for example: *Assess, Move and Lead* (EDGE); *Bronze, Silver, Gold or Platinum* certification (Canada; Dominican Republic); *Commitment, Implementation, Improvement and Sustainability* (Uruguay); or *Commitment, Implementation, and Closing Gaps* (Colombia).

A similar result was reported by Rodríguez Gusta (2010), whose review of initiatives revealed two types of certifications: unique and nested (in levels). The first type applies to companies that fulfill a certification program's implementation requirements. In this case companies obtain a certification and/or renew it or not, always under the same scheme. The second type, nested certifications or independent seals, are achieved according to a company's levels of compliance and progress.

The remaining initiatives (7 out of 20) use the terms *seal*, *label*, or *award*, although in fact, in most of them there is a certification behind. As Nason and Sangiuliano state “there is not a clear-cut, common, or shared understanding of the distinction between *Award* and *Certification*: generally, it has been up to the awarding institutions to decide which terminology was the most appropriate” (Nason & Sangiuliano, 2020, p. 10). Similarly, Tzanakou et al. (2021) concluded that “single-point assessments are considered to be an *award*, notwithstanding the fact that schemes such as Total E-Quality award (in Germany) (...) which we perceive as *certification*, use the word *award*, thereby adding to any confusion” (Tzanakou et al., 2021, p. 2).

4.2.3 | GE definitions

Regardless of the terminology used, the initiatives also do not agree on any definition for their objective (if indeed they do give a definition). In fact, only 50% of the studied schemes define the term they have used.

Among the initiatives with a public origin, four do not define their concepts (or at least the definitions are not easy to find); and the rest (6) do not agree on definitions. The exceptions to this are Costa Rica, Mexico, Uruguay, and Malta, which offer similar ones. This may be because some of those schemes derive from a UNDP program, whose objective is to bridge the gender gaps that exist in companies to achieve GE (Rodríguez Gusta, 2010). These four schemes state: “GE where the rights, responsibilities and opportunities offered to men and women are not determined by sex. This implies equal access to opportunities by focusing on individuals' capabilities irrespective of their gender, marital status, pregnancy or potential pregnancy, or because of caring responsibilities”.

In the case of the initiatives with a private origin, the chances of finding a definition about an employed term is even more difficult (in 6 out of 10 cases, the definition is inaccessible). Among the definitions provided, the USA's GEN non-profit corporation states “GE is the process of being fair to women and men. To ensure fairness, strategies and measures must often be available to compensate for women's historical and social disadvantages that prevent women and men from otherwise operating on a level playing field. Equity leads to equality. GE requires equal enjoyment by women and men of socially valued goods, opportunities, resources, and rewards”.

4.2.4 | Mission, motivation, justification, or drivers of an initiative

There is no consensus on the purpose or mission of the studied initiatives; each one gives a different reason for their creation. This can be due to the fact that, as most of the schemes operate at a national level, there is a plurality of formats, understandings and priorities that co-exist (Tzanakou et al., 2021), as they take into consideration the particular context and circumstances they try to address. This need to adopt a “flexible approach for customization and uptake by different national contexts” has been suggested in the event of adopting a European-wide initiative for universities and research organizations (Nason & Sangiuliano, 2020, p. 7).

Following the arguments identified by the literature regarding companies' motivation to adopt certificates (Heras-Saizarbitoria et al., 2011; Heras-Saizarbitoria et al., 2016), two types of general justifications for the creation of the schemes can be differentiated: external or internal. Some certificates appeal to internal arguments when explaining their mission:

1. To improve an organization's internal functioning by integrating GE into management systems and processes that are associated with human resources, in a way that impacts a company's efficiency and competitiveness. GE standards are positively associated with higher labor productivity, workforce innovation and creativity, and lower voluntary employee turnover (Armstrong et al., 2010; Cascante, 2015; Monks, 2007). For example, the Uruguayan initiative states as its mission to: “Promote that public and private organizations integrate gender equity in their

organizational management associated with the use of staff skills, with a view to increasing the efficiency and competitiveness of organizations at the same time as social justice.”

2. To allow companies to measure, assess, or track gender practices and GE indicators. The fact that certifications often require a GE plan, which is typically a central feature of any assessment mechanism within each scheme, may explain why the initiatives allow companies to measure, assess, and improve their GE practices (Heckl et al., 2010; Tzanakou et al., 2021). The initiatives can increase the pace of change, and the process of applying can itself be motivating if continuous progression and monitoring are incorporated (Unit, 2015). In this context, GES has as a purpose “to track, measure and certify the competence and achievement in advancing women's rights and corporate gender equality goals.”

Regarding the external motivations, the initiatives include the following:

1. To allow companies to obtain public recognition for their efforts in promoting GE, enhancing their reputation. A central idea in most initiatives is “the desire to honor and generate publicity for outstanding organizations that are examples of good practice” (Wiesemann et al., 2009, p. 8). This is the explicit purpose of the Spanish Equality in the Workplace Award, “An instrument that aims to recognize and stimulate the work of companies committed to equality.”

As recent studies show, distinctions awarded by public bodies in recognition of GE have a positive effect on corporate image and good name (Cascante, 2015) and offer a competitive advantage that positively influences companies' financial performance (Cavero-Rubio et al., 2019). For its part, the GE Award given among Norwegian research community increased the accountability and visibility of the participants (Husu, 2015). Workplace initiatives on equality can similarly help companies protect and enhance their reputation with stakeholders (Monks, 2007). Similarly, Fernandes Martins et al. (2022) found that VSS offer companies the opportunity to convey credibility to their customers and avoid suspicion of “greenwashing”.

2. To help companies to fulfill the advanced laws and regulations in the field of GE, both nationally and internationally. As it has been suggested, government regulation has been and continues to be one of the main drivers of VSS development and adoption (Marx et al., 2021). The Chilean standard, for example, states as its mission to: “Promote greater compliance with current legislation linked to guaranteeing GE in the world of work, both that related to international agreements signed by the country, and the specific laws in force, which represents an inescapable obligation.” In fact, one of the most important tasks performed by human resource management in the field of GE within a CSR framework was to prevent companies from being sued under anti-discrimination laws in the USA (Knudsen, 2013).
3. Social justice, ethical and aspirational motivations. Several certifications aim to promote social justice, improve respect for women's

human rights, also seeking an impact on the Sustainable Development Goals (SDGs) and advancing in the fulfillment of their CSR agendas. In fact, it has been found that more and more VSS schemes and organizations refer to the SDGs in their official communications (Blankenbach, 2020) and that public sector carry out gender report to show their impact in SDG 5 (Cassano & Fornasari, 2022). Thus, the initiatives with a public origin especially are the ones that emphasize this purpose to a greater extent. The Dominican Republic initiative, for example, states that: “(the seal) is an effective mechanism for the private sector to unite in order to achieve the SDGs of the 2030 Agenda. Companies play a key role in reducing poverty, increasing health and well-being, reducing inequalities, and guaranteeing decent work and sustainable economic growth.”

4.2.5 | Implementation process: Monitoring by a third party or other form of audit

In most cases the initiatives are audited by third parties (16 out of 20). Sometimes the task of auditing falls exclusively to one audit company (GEEIS relies on Bureau Veritas Certification; Italy on Ria Grant Thornton; France on AFNOR Certification) or to a group of them (Accenture, Mercer, and Willis Towers Watson in the case of Canada, or LSQA and UNIT in the case of Uruguay), which is usually designated by the institution responsible for the initiative. This audit company even manages the scheme, although the public authority keeps the ownership (i.e., AFNOR, in France).

In other cases, the auditing falls solely to auditing companies that have received specific training from the institution that issues the certificate. The certification is conducted by a third party who has been licensed to certify on their behalf (Albrechtsen, 2019). The EDGE Certified Foundation (EDGE Certification), the USA's Gender Equality Now non-profit corporation (GEN certification), and the Spanish Igualia private consultant company (SGI2010 Standard) are examples of private organizations that have developed a line of business associated with the training they provide to other companies so that they are accredited to issue certificates in accordance with their standards.

Although few, there are some initiatives (4 out of 20) that use second party auditing processes, such as the Equality in the Workplace Award (Spain), the Equality Mark Certification (Malta), the Positive Actions Program (Luxemburg) and the TEQ Label (Germany). In these cases, an external audit or evaluation is executed by experts from the Women Institute, the National Commission for the Promotion of GE, the Ministry for Equality, and an independent panel of judges on behalf of the association, respectively. This has also been detected in other initiatives that are more focused on higher education, where external assessment leading to certification is most often the responsibility of the certifying institution's experts (Nason & Sangiuliano, 2020). Third party certification, like these other forms of auditing certification, is largely aimed at creating trust and social legitimacy in the eyes of stakeholders (Heras-Saizarbitoria & Boiral, 2013). In any case, as some studies suggest, the shortcomings found in the

audit system of VSS has led to the development of additional forms of monitoring and conformity assessment, with a specific focus on complaint and grievance mechanisms as second order monitoring (Marx et al., 2022).

4.2.6 | Structure of the schemes

The initiatives establish the main criteria or axes on which they are based, in some cases providing a very specific breakdown of the sub-criteria that comprise them. In most cases, a detailed information about the topics covered by the schemes is easily found in the documents, reports, or web pages, except for GEEIS Certification, whose criteria are not easy to find. The reluctance to share internal and proprietary mechanisms and indicators, especially in the cases of private institutions, has also been reported in previous studies (Nason & Sangiuliano, 2020).

Regarding structure, extensive terminology exists to refer to that of an initiative: requirements, issues, criteria, areas of focus, metrics, scopes, dimensions, work axes, etc.

Although the structure and covered topics are different, all the studied initiatives focus on human resource practices and procedures that help reduce gender inequalities. These human resource practices need to be combined appropriately for them to work successfully (Armstrong et al., 2010; Monks, 2007). The areas that are typically covered by the initiatives are gender-based pay gaps, women's access to non-traditional jobs, recruitment and promotion, training, women's roles in decision-making, work-life balance and co-responsibility, sexual harassment at work and occupational health and safety, and inclusive or non-sexist communication. This has also been reported by Nason and Sangiuliano (2020), who found that in the initiatives of higher education institutions, the presence of adequate training, recruitment, anti-harassment, and work-life balance policies were the most common assessment criteria.

Some initiatives also include issues related to governance and top management commitment. Top management support, the incorporation of equality into an organization's vision, strategy, values, and business objectives are considered a critical success factor in equality management (Heckl et al., 2010; Monks, 2007). Initiatives such as the Canada's underline the idea that an organization must demonstrate its commitment to achieving parity by setting clear GE objectives (*Governance and Vision*). GEEIS has a criterion regarding a company's policy, that is, the implementation of a formal strategy, at the highest level, in favor of equality; and there also criteria relating to management and the transmission of values (Périn, 2021). One of Turkey's criteria states: “The CEO Declaration and Commitment to Equal Opportunities.” This is similar to the Spanish Equality in the Workplace Award, which includes as a criterion the commitment of senior management of the company or entity with the achievement of real and effective equality.

There are other initiatives that include organizational culture as a key variable to achieving GE. For example, The EDGE Certification, which measures the “inclusiveness of the culture as reflected in

employees' experience in terms of career development opportunities", or Germany's TEQ Award, which values organizational culture. The Canada's initiative similarly states that an organization's culture should be inclusive of a progressively equitable representation of women to men.

Gender inequality is a huge complex problem that will only be addressed by big solutions that encompass an organization's entire structure and culture (Kulik, 2022; Monks, 2007). Consequently, the structure is also an issue included in some initiatives. For example, "The existence of agents, managers or equality units, in the areas of organization and management, or in other areas of labor relations" is one of the evaluation criteria of the Equality in the Workplace Award (Spain), and "Having a group, commission or committee in charge of ensuring the development and implementation of equality practices in employment and non-discrimination at work" is a Mexican requirement.

The Spanish Equality in the Workplace Award also incorporates CSR as a criterion, valuing "the implementation of social responsibility actions in terms of equality consisting of economic, commercial, labor, welfare or other measures, aimed at promoting conditions of equality between women and men in the company or entity or in its social environment". Similarly, the Uruguayan 7th criterion is "communication and social responsibility," which implies that companies must generate socially responsible actions that promote GE in the community.

With regard to external agents' relationships, the Spanish Equality in the Workplace Award also values "the integration of the commitment to effective equality in relations with third parties (supplier entities, customers, users, contractors and subcontractors, members of a group of companies or entities, among others)," and Malta's initiative requires that companies should work on "ensuring that any goods or services supplied and/or managed by the organization are equally accessible to male and female clients".

One criterion of the Label Égalité (France) is "external communication, territorial anchoring, relations with suppliers and users of the organization," and GES is more explicit, requiring companies to commit to promoting women in business and cross cutting the gender perspective in value chains. The inclusion of supply chain issues can be due to the fact that knowing the real conditions in the value chain and engaging in a constructive dialog that drives continuous GE improvement, reduces the company's risk of sudden reputational damage (Kirk, 2012).

On the other hand, a critical success factor in equality management is having appropriate systems to collect and assess data (Monks, 2007). The evaluation and improvement of the actions undertaken by companies is another key issue covered by several initiatives. Canada's *result* dimension establishes that: "To be certified on this dimension, a company must demonstrate that the outcome of its strategy (...) results in progression towards equity or parity in the ratio of women to men in the hierarchy of the company, in promotion and hiring, and that women in the same hierarchy are on average earning a salary equitable to the salaries made by men." Measurement, evaluation, and improvement are also included in French, Uruguayan, Costa Rican, and Chilean initiatives.

The inclusion of this type of additional criteria could also be influenced by the logic of quality or environmental standards that proliferate in companies. Some of the initiatives establish requirements for a GE management system that seeks compatibility with ISO 9001, ISO 14001, or OHSAS 18001 standards. This is the case regarding the Spanish SGI2010 Standard as well as the Costa Rican, Chilean, and Uruguayan initiatives. The Uruguayan's states: "Inspired by the structure of international technical standardization (particularly the ISO 9000 quality management standards and the SA 8000 corporate social responsibility standard), it constitutes a kind of 'gender equality standard' in the workplace, evaluated by the National Institute for Women."

4.2.7 | Expected results/benefits/impacts/outcomes for companies

When referring to an expected impact, two types of arguments are most frequently used: the business case and the moral case. The former case uses improved organizational performance as its main argument (instrumental ways that equality contributes to performance), and the latter resorts to policies and practices guided by considerations of equity, expressed in terms of equal opportunities (Urwin et al., 2013). The underlying rationale in the first approach is pragmatic not ethical, and it focuses on the decision's outcomes, failing to involve the ethical dimension of the decision (Gotsis & Kortezi, 2013).

A market-oriented discourse to promote GE can be seen among public initiatives, that is, the so-called business case for gender equality (BCGE) (Cullen & Murphy, 2018), as the business case framing facilitates companies to engage in GE issues (Johansson & Ringblom, 2017). Despite the criticism it receives (Chant & Sweetman, 2012; Mayes & Pini, 2014; Prügl, 2015; Prügl & True, 2014; Roberts, 2015), this tendency has been acknowledged to be part of a global move whereby international organizations and national women's agencies have moved from rights-based approaches towards discourses focused on economic growth and efficiency (Elomäki, 2015).

The fact that the analysis' selected standards target various organizations (public, private), regardless of their sector, activity, or size, could also explain the emphasis placed on the BCGE. As previous studies suggest, the BCGE benefits may reflect the multisector nature of the schemes and its implementation across a non-homogeneous group of organizations, compared to others which are a sector-specific response to challenges in higher education (Tzanakou et al., 2021).

The BCGE approach could be appreciated, for example, in Malta's initiative. Promoted by the NCPE, with the support of the European Social Fund, this initiative states: "What are the expected benefits for an equality certified employer? There are several benefits in being an equal opportunities organization which include (...) accessing the full talent pool (...), higher profitability through gender diversity (...), being an 'employer of choice' (...), reduced costs through staff retention (...), gaining customers' perspective (...), and improved risk management (...)." The EDGE Certificate, which is an abbreviation of "Economic



Dividends for Gender Equality”, is clearly associated with the BCGE approach, which is becoming an increasingly popular argument for GE (Albrechtsen, 2019). Thus, studies have found that the quest for recognition granted by the certificate is used for branding, so that GE in organizations is valued for its potential to help business ends rather than for its ability to address gender inequality (Fahlgård et al., 2011).

Although women's organizations and women's policy agencies try to challenge the dominant neoliberal framework, they have also been influenced by it and sometimes make use of the BCGE because of its discursive and persuasive power (Kantola & Squires, 2012). GE standards are thus promoted in a way that contributes to fostering the commercial interest of companies rather than to adopting the philosophy of gender mainstreaming (Mimbrero Mallado et al., 2017). The economic benefits eventually take precedence over the more humane ones (Gotsis & Kortezi, 2013); and GE is framed as an economic necessity rather than a matter of social justice, fairness, and human rights (Albrechtsen, 2019; Johansson & Ringblom, 2017). In this sense, GE standards foster a mercantilist, elitist and competitive model that favors systems that promote values opposed to those it proclaims to support, that is, inequality, discrimination, or materialism (Mimbrero Mallado et al., 2017). As in the case of other VSS, for successful implementation to occur, target actors seem to require clear incentives for compliance, which take the form of both credible threats in the event of non-compliance or benefits resulting from compliance (Dietz & Grabs, 2022).

When explaining how to design, implement, and evaluate a public policy aimed at creating a GE management systems certification program that is promoted by the UNDP, the BCGE becomes the predominant argument. “A Certification Programme combines the exercise of rights with business logic, since it assumes that GE constitutes a fundamental pillar of organizational management and of business success. What advantages does this perspective offer? (...) For the Company: An opportunity to improve business management and encourage economic innovation from a focus on rights: It improves the work environment (...), it promotes the active use of the lore and competences of workers (...), it allows certified companies to achieve world rankings of entities with good labor practices and to position themselves as competitive leaders (...)” (Rodríguez Gusta, 2010, pp. 21–22).

Some public initiatives contrast with private ones; they also appeal, to a greater or lesser extent, to the moral case and the impact on society when arguing the benefits of adopting such schemes. They incorporate the BCGE, but with a more social veneer, and consider ethical and responsible ways by which equality/diversity at work can be managed (Urwin et al., 2013). For example, the Uruguayan initiative affirms that: “The implementation of a Quality Management System with GE seeks to transform work structures and human resource management in a fairer and more equal direction for men and women, and also aims to change the external image of the organization to promote a non-sexist projection. It promotes a self-critical review of the organization from the inside, generating a systematization of procedures aimed at continuous improvement and change management.”

The initiatives with a private origin tend to emphasize the BCGE, assuming that companies can obtain competitive advantages through

an objective and generally accepted distinction that recognizes the implementation of GE measures (Cavero-Rubio et al., 2019). The USA's GEN initiative, for example, states that: “Being awarded the GEN Certification provides significant differentiation in a competitive marketplace. Organizations that increase equity increase returns.” In fact, certification tends to be publicly presented as a source of competitive opportunities for a company, perhaps owing in part to the vested interests of consulting firms (González-Benito & González-Benito, 2005).

In countries with stricter GE regulations, private initiatives offer companies advantages by guaranteeing compliance with the law, with a view to signaling, recognition, and gaining advantages in public tenders/contests. This is the case, for example, of the Spanish SGI2010 Standard, whose “advantages” are “certification of regulatory compliance in terms of equal opportunities; reevaluation of the corporate image; use of the seal in the commercial traffic of the company and for advertising purposes; and valuation of the seal for the purposes of grants and contests.” The emphasis on signaling can also be detected in the global EDGE Certification, which states: “How can EDGE transform your workplace? (...) Make change visible inside and outside of the organization; get an independent validation of your current status; (...) ensure accountability and transparency.”

5 | DISCUSSION AND CONCLUSIONS

This work has identified 26 initiatives for voluntary certification in the field of GE standards with an external audit process, and 10 initiatives which no external auditing. The 20 initiatives studied through the content analysis showed that they have been developed by both public and private entities, that the majority are monitored by a third party and that just a few of them have a global coverage. They do not tend to agree on the terminology used to designate the objective of the initiative (GE), and they usually do not offer a definition of the term. There is no consensus on the mission of the initiatives, but most of them emphasize the expected economic benefits for companies that implement them. The schemes' structure is very varied, although most cover certain areas.

The evidence gathered from the analysis shows that the institutional design of GE standards, their standard-setting process as well as their enforcement are underlined on the basis that corporate gender issues are nowadays addressed under CSR, and that GE standards seem to be promoted as an alternative form of regulation and as signaling devices.

As a result of the mapping of the main GE standards and the conducted content analysis, it is possible to present this study's contributions. First, the analysis of the results shows that, although gender issues are receiving increasing attention and are on the business agenda, there is no significant increase in GE standards. Notwithstanding the advantages of certification (Grosser & Moon, 2005; Melero-Bolaños & Ramírez-Sobriño, 2011; Pellegrino et al., 2011), few companies have received a certificate for GE. There is a dispersion and lack of uniformity in terms of missions, results, measurement,

and even the definition of GE or the term used to refer to it. No framework has prevailed. Consequently, none of the GE standards has a noticeable and outstanding presence. There is no joint action unit observed which would promote a global GE standard. Furthermore, there is a fragmentation of initiatives and certifications at local levels. This dispersion of certificates can lead to confusion among consumers (Fransen, 2011).

Second, everything suggests that GE standards equate to the ISO procedure and structure. Moreover, GE standards are being promoted as a specific type or mark within the organizational quality management system. The main implementation process is the supervision of a third party or other form of audit. Furthermore, as with ISO certifications, GE standards are usually structured in the following stages: preliminary audit, certification audit, certificate issuance and follow-up audits.

Third, GE standards lack gender mainstreaming (Mimbrero Mallado et al., 2017). Agencies that are responsible for GE standards do not provide adequate gender mainstreaming. There is no recognition of gender inequalities and power relations, and the institutional or regulatory texts do not even highlight the origin and maintenance of inequalities. There are not many GE standards that require an organizational structure to ensure compliance with the gender dimension in an organization beyond senior management. Besides, there are few references to promote GE in organizations as part of strategic objectives.

Likewise, intersectionality seems to be invisible. Gender dimension does not correlate with other variables that also generate inequalities. Most certificates do not have a definition for GE, and there is not a unified term. GE, diversity, equal opportunities, and women in leadership are used interchangeably. The methodology used in certifications is based on responding to a checklist of good practices or quantitative answers on certain aspects of staff composition or the presence of women in senior management. However, feminist proposals allude to the need to implement qualitative methodology for gender mainstreaming (Grosser & Moon, 2019). Equality work can become reduced to paperwork, to “ticking the box” to satisfy (external) accountability requirements without engendering real change within institutions (Tzanakou et al., 2021). In line with recent literature that alerts about “gender washing,” “pinkwashing,” or “femvertising” when examining corporate commitment to GE (Sterbenk et al., 2022; Tiefer, 2013; Walters, 2021), and drawing on Walters' (2021) framework for analyzing CSR programs as gender washing, a warning can be made about the GE standards with weak enforcement mechanisms, misleading narrative and discourse, and ineffective public voluntary programs.

Fourth, the business case appears to be the main driver of GE standards. Just as an instrumental paradigm prevails in CSR (McWilliams & Siegel, 2011), an instrumental paradigm also seems to prevail when it comes to GE standards. In line with Mimbrero Mallado et al. (2017), both public and private entities can be found that promote certifications for commercial purposes, disguised as brands for social progress and equity, without representing transformative progress. A superficial and symbolic use of the concept of GE is observed,

most of the times linked to improve the image of organizations more than their commitment to GE or sustainable development.

Although GE standards can contribute to making visible the organizations that incorporate the gender dimension and foster good practices on social justice, the content analysis mostly shows a promotion of GE standards aimed at the commercial interest of organizations. GE standards has accordingly become a business line for agencies and consultants. Most certifications linked to private agencies simply report gender issues. On the other hand, many certifications with a public origin frame the problem with respect to gender and organizations and suggest solutions to these problems. In fact, there are concerns that their development and subsequent implementation may become a box-ticking exercise. To alleviate these concerns, a wider structure might be needed to ensure that GE standards do not become off-the-shelf products but are instead implemented and evaluated as drivers for change in organizations and institutions (Tzanakou et al., 2021). GE standards might provide opportunities to bridge the gender inequality but, in line with WTO (2022), the key to realizing that transformation goes beyond market-based solutions.

From a theoretical perspective this work contributes to the scarce empirical scholarly literature on GE standards in a few significant ways. First, we map the main GE standards; we point out how they are operationalized and enforced, highlighting their main characteristics. Second, this paper contributes to the recent critical literature regarding certifications. Third, we make a first attempt to link the concepts of GE standards and VSS in the CSR framework. Finally, our research contributes to bridging the gap in the certification literature which is more focused on environmental and quality management issues.

This study sheds light on the practical side of GE standards, suggesting implications for the managers. More specifically, this work aims to help managers who want to approach the GE certification in their organization, offering a structured overview of the critical issues and highlighting their benefits. As mentioned above, we believe that GE practitioners should work with policymakers to use common terminology, indicators, and uniformity in terms of the purpose of certification.

Regarding the implications for policymakers, this work provides a systematic analysis of relevant GE standards and offers knowledge about their operational functioning. We suggest a rethink of the policies that promote GE standards in organizations. In light of these findings, the concept of GE used in the standards is too big an umbrella, often used with stakeholders to advertise the image of the organization, rather than as a practice that contributes to improving GE as a formula for sustainable development. A reasonable approach to tackle this issue could be to further gender mainstreaming by considering the gendered power structures in organizations.

This article has several limitations due to the qualitative nature of the field work's methodology. Despite meaning-oriented content analysis and critical discourse being used extensively in management and business, their analysis is subjective and can be controversial (Neuendorf, 2002). Similarly, the analysis carried out is not dynamic but static, as only the statements from a specific period were



analyzed. This limitation of the study provides a direction for future research. Analysis could be designed to shed light on the evolution of GE standards regarding the reasons less competitive countries (e.g., Spain, Latin America) have a high level of certification, to explore the differences in certifications regarding the size, sectors, age of the organizations, and to determine what the drivers or motivations are for companies to gain certification, or if there is genuine stakeholder engagement for gender policy certification. Future research could also study how different specific GE standards influence sustainability outcomes or whether GE initiatives with an external audit process outperform those without one.

To conclude, considering the limited amount of academic research on GE standards, we hope this work can raise awareness and inform research lines for future academic works.

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