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# Corporate Actors' Interpretations of the Sustainable Development Agenda for Gender Equality: A Critical Discourse Analysis

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Asha Harvey

Email: [A.E.E.Harvey@students.uu.nl](mailto:A.E.E.Harvey@students.uu.nl)

Student Number: 6752586

Supervisor: Dr. Agni Kalfagianni

Second Reader: Dr. Jesus Rosales Carreon

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## Abstract

Achieving gender equality and the empowerment of women and girls (SDG 5) is essential to the sustainable development agenda. Despite the importance of achieving this goal, women continue to face systemic barriers to equality and empowerment. Earlier progress made towards SDG 5 has been threatened by COVID 19, and the pandemic has disproportionately negatively impacted women, particularly those with intersectional identities. Corporate actors are accelerating their efforts to address social issues and reducing gender inequality has become a key theme in corporate sustainability reporting. A record number of corporate actors are expressing commitments and policies that specifically aim to advance gender equality internally within the organizational structure, and in the broader environment through philanthropic work. Given that corporate actors are increasingly engaging in sustainability governance, and that SDG 5 is understudied in corporate social responsibility research, this thesis answered the research question of: *How do corporate actors interpret SDG 5, both in terms of internal commitments and policies and philanthropic commitments and policies?*

To answer the research question, this thesis constructed a novel analytical framework that is useful for identifying variations in corporate actors' interpretations of SDG 5. The analytical framework, which lends from different fields of research including feminist scholarship, is comprehensive as it conceptualizes a variation of perspectives relevant to achieving the SDG 5 agenda. This thesis contributes to corporate social responsibility (CSR) literature by offering a holistic framework and methodology that can be used to unearth often implicit and varying understandings of how SDG 5 can be achieved through corporate collaboration.

To see if the analytical framework had expression in empirical study, this thesis used qualitative deductive research methods and three case studies. Corporate discourse, in the form of internal and philanthropic commitments and policies were analyzed. In total, 90 documents in the form of voluntary reports and disclosure documents such as CSR reports, corporate blog posts, and webpages were coded using methods informed by critical discourse analysis.

The results of the case studies showcased the potential for the framework and offered empirical examples of corporate actors' interpretations of SDG 5. Overall, corporate actors' interpretations of SDG 5 were mostly consistent. A main finding of this research is that the efficiency approach in internal interpretations marginalizes other perspectives related to achieving gender equality. By applying the framework, this thesis also gathered empirical insights related to various corporate actors' interpretations of SDG 5 in philanthropic work. Among others, this thesis recommends that governments can strengthen existing frameworks aimed at advancing gender equality by accounting for a variation of perspectives related to achieving this social sustainability goal. This will also help to holistically capture corporate actors' contributions to the achievement of SDG 5.

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## Acronyms

|   |       |
|---|-------|
| Critical Discourse Analysis   | CDA   |
| Corporate Responsibility  | CR    |
| Corporate Social Responsibility   | CSR   |
| Gender Mainstreaming  | GM    |
| Kaiser Permanente   | KP    |
| International Center for Research on Women  | ICRW  |
| International Institute for Sustainable Development                                     | IISD  |
| Nike Inc.   | Nike  |
| United Nations  | UN    |
| Sustainable Development Goals   | SDGs  |
| Sustainable Development Goal for Gender Equality and the Empowerment of Women and Girls | SDG 5 |
| Supporting Transitions to Employment for Parents'                                       | STEPS |
| UN Women's Empowerment Principles   | WEPIs |
| Women Empowered at Kaiser Permanente  | WE@KP |
| W.K. Kellogg Foundation   | WKKF  |
| Women's Business Enterprise National Council  | WBENC |
| Women of Kellogg  | WOK   |

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# 1. Introduction

Included in the United Nations Sustainable Development Goals (UN SDGs), achieving gender equality and the empowerment of women and girls (SDG 5) is essential to the sustainable development agenda (Pfeffer, 2014). As a cross-cutting goal, SDG 5 also contributes to mitigating climate change, eradicating poverty, and public health (IISD, 2021). Despite the importance of advancing gender equality, progress towards this goal has been slow, and women continue to face systemic barriers to increased agency and decision making. Gender inequality norms or normative rules that reinforce differences between men and women, conventionally feminized stereotypes, discriminatory legal systems, and gender-based violence are only some of the obstacles women must overcome to be equal in their homes, communities, and places of work (ICRW, 2020; UN, 2021; Connell & Pearse, 2014).

The COVID 19 global health pandemic further threatens SDG 5 achievement by disproportionately negatively impacting women (UN, 2020; IFC & UN Women, 2020). Since the beginning of the pandemic, women and girls globally have reported higher rates of domestic violence, child marriage, and disrupted education at home (ICRW, 2020; UN, 2021). Women are also on the front lines of the pandemic in their communities, as they not only represent 70% of the global health workforce but are also unequally burdened by unpaid care work (UN, 2020a; ICRW, 2020; UN, 2021). Gender inequality also persists in the workplace, where women are less likely to be hired, paid equally for their skills, and promoted to leadership roles (UN, 2021). While COVID 19 shined a light on the systemic prevalence of gender inequality, social movements such as 'Black Lives Matter' simultaneously exposed how intersectional discrimination structurally hinders progress towards achieving a just and equitable society. Coined by Crenshaw (1991), intersectionality is a concept that captures how oppression compounds at the juncture between gender and any number of other identifying characteristics such as ethnicity, race, socio-economic class, and sexual orientation. An example of intersectional gender inequality in the workplace, is the fact that women of color have experienced higher levels of unemployment and economic instability during the pandemic (FSG, 2020, pg. 47). A recent study on the effects of COVID 19 on the labor market revealed that in the U.S., "Hispanic women have the highest likelihood of unemployment, followed by Black women, who are still more likely to be unemployed than White women" (Gezici & Ozay, 2020, pg. 2).

In the wake of the pandemic, business or corporate actors are accelerating their efforts to address social issues and reducing gender inequality is now considered a key theme in corporate sustainability reporting (Utting, 2020). In fact, a record number of corporate actors are expressing commitments and policies that aim to advance gender equality internally within the organizational structure and in the broader environment through philanthropic work (IFC & UN Women, 2020). It is important to study corporate actors and SDG 5 for several reasons, but particularly because corporate actors are increasingly involved in governing the sustainability agenda. This means that their policies and commitments are enforced along global supply chains

and have implications for people around the world. Furthermore, corporate actors have extensive lobbying and marketing power to influence the sustainability agenda itself (Fuchs, 2005). In this context, the importance of researching how corporate actors understand, or interpret SDG 5 as a theoretical concept is particularly crucial given that these actors shape both how this social sustainability goal is viewed and addressed (Grosser, 2011; also see Fuchs, 2005 for a review of business power). The literature gaps related to corporate actors and social sustainability, specifically SDG 5 are further explained below.

## 1.1 Literature gaps, question, and objectives

Corporate social responsibility (CSR) literature has in fact noted gaps in existing research on social sustainability as well as corporate actors and SDG 5. Corporate social responsibility (CSR) is a broad field of research. CSR theories encompass how corporate actors practice good citizenship through philanthropic work (Grosser, 2009; Grosser & Moon, 2019), shared value creation (Porter & Kramer, 2019;), and engagement with stakeholders such as employees, supply chain workers, and community members (Grosser & Moon, 2019). CSR can be studied from different perspectives including legal compliance, ethics, and societal expectations of corporate actors to contribute to sustainable development (Grosser & Moon, 2019). Corporate actors can contribute to sustainable development by interpreting the SDG agenda at the organizational level. This includes making commitments to advance specific SDGs, developing policies that realize those goals, and communicating progress in disclosure documents (GRI et al., 2015). The SDG agenda is both nonprescriptive and voluntary, meaning corporate actors select and interpret goals based a number of factors including materiality, sector, stakeholder saliency, organizational structure, and business model (Wirtz et al, 2016; Keitsch, 2018; Yuan et al., 2011; Greenwood, 2007; Geissdoerfer et al. ,2017 see also Thorlakson, 2018 and GRI et al., 2015).

Scholars note that CSR research has left gaps in the literature on corporate actors and social sustainability goals, specifically, gender (Grosser, 2008). While corporate actors and environmental sustainability has been studied extensively in terms of implementation and measurement (Staniškienė & Stankevičiūtė, 2018), the social dimension has been less of a priority (Murphy, 2012). Social sustainability goals are related to human rights, fair and safe working conditions, as well as inter- and intra-generational justice in terms of gender, race, ethnicity, and class (Boström, 2012; see also key components presented by Landorf, 2011). Thus, more CSR research on social sustainability is needed as the term “still lacks clarity and maturity in terms of definition, content, and measurement tools” (Staniškienė & Stankevičiūtė, 2018, pg. 708). Importantly, social sustainability goals, such SDG 5, are perceived as subjective and more difficult to advance particularly in business contexts where corporate actors rely on tools and quantitative methods to guide CSR decisions (Staniškienė & Stankevičiūtė, 2018).

A CSR study on the SDGs also revealed that this field of literature has systematically underprioritized SDG 5 (EIAly et al., 2020). What CSR literature on corporate actors and SDG 5

has done is produce practical frameworks related to the institutionalization of gender considerations at the organizational level (e.g., Waylen 2014; Bishop-Sambrook, 2010). More recently, CSR research has also studied gender from a particular perspective, such as corporate performance (Cavero-Rubio et al., 2019), policy implementation (Gazzola, 2016), gender differences (Kahreh et al., 2014), leadership efficacy (Galbreath, 2016), and marketing (Sterbenk et al. 2021). Grosser & Moon (2019) also provide a helpful literature review of how different CSR scholars have addressed gender or applied gender analysis. Ultimately, a major limitation in CSR scholarship on gender, is that this field of scholarship has failed to utilize and engage with feminist literature which offer different perspectives related to achieving gender equality (Grosser & Moon, 2019).

Based on the literature reviewed above, this thesis notes that CSR research has not produced an analytical framework based in feminist theory on corporate interpretation of SDG 5. Such a framework can be used to identify how corporate actors' interpretations of SDG 5 may align with a particular perspective discussed in feminist literature. The absence of such a framework is a significant literature gap for two reasons. First, CSR literature notes that there is no single way to interpret any SDG agenda. Secondly, feminist literature notes a variation of approaches to gender equality each with distinct assumptions on how to achieve this social sustainability goal. While a framework developed by Välimaa (2004) does provide a metanalysis of philosophical traditions promoted by different feminist theories, it does not account for corporate interpretation of SDG 5.

An additional literature gap in CSR research specifically on corporate actors and SDG 5, is the connection between how corporate actors interpret gender equality internally within the organizational structure and in the broader environment specifically in terms of corporate philanthropy (i.e., grant funding). This thesis notes a few reasons that CSR research on corporate actor's interpretation of SDG 5 should also consider corporate philanthropic work. Firstly, private foundations are growing globally, in terms of number, financial, and political influence (Roza et al., 2019). Secondly, despite the financial relationship with corporate actors, corporate foundations are often classified as tax-exempt, meaning grant giving activities are subsidized by the public with little oversight (Roza et al., 2019). Thirdly, current literature on corporate philanthropy is limited, and CSR literature on corporate philanthropy at the community level "rarely address gender and diversity issues" (Grosser, 2009, pg. 300). Thus, additional research can advance understandings of how corporate actors holistically contribute to SDG 5 both within the workplace and in their broader environments through philanthropic work. Therefore, any framework designed to identify corporate actors' interpretations of SDG 5 should be holistic and account for philanthropic work to contribute for this developing CSR literature.

Given these research gaps on corporate actors and SDG 5, it is evident that CSR literature has not yet applied this holistic understanding of corporate actors, nor has this been done in the thematic

area of gender equality. This thesis therefore addresses these gaps and contributes to CSR literature by answering the following research question:

***How do corporate actors interpret SDG 5, both in terms of internal commitments and policies and philanthropic commitments and policies?***

In addition to the above question, this thesis developed two primary research objectives. The first objective was to construct an analytical framework useful for identifying how diverse corporate actors interpret SDG 5. Building on Välimaa's (2004) approaches to gender equality, this thesis developed a novel analytical framework useful for identifying different corporate actors' interpretations of SDG 5. This is because the analytical framework is based on theoretically informed criteria informed by feminist theory. When building the framework, this thesis followed three requirements proposed by Biermann & Kalfagianni (2020) who developed a framework to identify empirically different perspectives on justice in sustainability governance. Adapting these criteria for this study, the framework, which is contextualized within a comprehensive agenda for achieving gender equality a) helps to theoretically distinguish between different conceptualizations and assumptions corporate actors prescribe to when contributing to this goal b) is comprehensive and consistent in allowing for the inclusion of different approaches to gender equality and c) summarizes these approaches in their most basic terms to allow for a parsimonious and empirically useful framework of corporate interpretation of SDG 5.

The second research objective was to apply this analytical framework to see if it has expression in empirical study. This thesis addressed this objective by using the analytical framework to analyze qualitative data across three cases, Nike Inc., Kellogg Company, and Kaiser Permanente. Based on the framework, corporate discourse in the form of commitments and policies expressed in voluntary reports and disclosure documents were analyzed to identify corporate actors' interpretations of SDG 5. The framework conceptualizes these commitments as ambitions or goals related to advancing SDG 5 both within the organizational structure and broader environment by way of philanthropic grant funding. These commitments are expressed in voluntary disclosures published to corporate webpages as well as in strategic documents such as annual, impact, and corporate responsibility reports. Corporate policies related to advancing SDG 5 are understood as the realization of commitments both internally within the organizational structure (including employees, supply chain workers, and suppliers) and broader environment through the issuance of philanthropic grants. Such policies are expressed in corporate press-releases, codes of conduct, and supply chain management standards. It is important to note that the framework does not make a distinction between commitments and policies based on the documents in which they are found, but rather the language used by the corporate actor. By applying the framework in three empirical case studies, this thesis also sought to determine whether corporate actors' interpretations of SDG 5 differed in terms of commitments and policies. Furthermore, this thesis sought to determine whether there was a difference between

how corporate actors interpret SDG 5 internally as opposed to in the broader environment in terms of philanthropic commitments and policies.

## 1.2 Scientific and social relevance

The relevance of this research is important for society particularly in today's context. Covid-19 has disproportionately impacted women and is reversing earlier progress made towards the 2030 UN SDG 5 deadline. The increasing involvement of corporate actors in contributing to gender equality presents an opportunity to accelerate action towards SDG 5. Little is known; however, about how diverse corporate actors interpret this goal differently, and how these interpretations relate to literature on achieving gender equality. Furthermore, a recent study exposed CSR greenwashing in the field of gender equality and women's empowerment (see Sterbenk et al. 2021) and calls for additional research that contributes to increased transparency and public oversight of corporate actor contributions to SDG 5. This thesis answers this call by providing feminist activists a means to unearth and open corporate actors' interpretations of gender equality to scrutiny.

This thesis also contributes to science in two ways. Firstly, this thesis offers a novel analytical framework useful for identifying corporate actors' interpretations of SDG 5. Secondly, by applying the analytical framework in three case studies, this thesis confirmed that the theoretically informed criteria on which it is based does have expression in empirical study. The analytical framework therefore enables future research to systematically identify any organization's interpretation of SDG 5. Furthermore, this thesis offers empirical insights on how three corporate actors interpret SDG 5. These insights are particularly valuable as Nike Inc., Kaiser Permanente, and Kellogg Company are not only leaders in their respective industries (Sabanoglu, 2021; KP, 2020; Kellogg, 2020) but also have contributed the most funding to advance SDG 5 by way of corporate foundations (SDG Funders, 2020).

## 2. Analytical Framework

As discussed in the research gap (see Section 1.2), CSR literature has produced frameworks that either analyze corporate actors and gender from a particular perspective or support corporate actors to institutionalize gender considerations at the organizational level. CSR literature has not, however, produced an analytical framework which engages different theories on achieving gender equality nor done this by leveraging feminist literature to theoretically distinguish between corporate actors' interpretations of SDG 5. Therefore, to answer the research question and objectives (see Section 1.1), it was necessary for this thesis to develop a novel analytical framework.

The analytical framework first presents SDG 5 and its targets as defined by the UN (2.1). Next, gender mainstreaming literature is used to conceptualize how corporate actors interpret SDG 5

at the organizational level (2.2) and communicate these efforts using discourse in the form of commitments and policies expressed in voluntary reports and disclosure documents (2.3). Finally, in Section 2.4 these concepts are integrated with the work of Välimaa (2004) who produced a framework that captures a variation of philosophical approaches to gender equality. The result is an analytical framework (Figure 1) which is useful for identifying different corporate actors' interpretations of SDG 5 based on theoretically informed criteria.

## **2.1. SDG 5: the sustainable development agenda for gender equality**

Focused on promoting gender equality and the empowerment of women and girls, SDG 5 is a relevant framework for this study as it is both a comprehensive agenda for the acknowledgement, protection, and promotion of the human rights of women at the global level. The SDG 5 framework have been ratified by 193 UN Member States as a global development goal (UN, 2020c). SDG 5 includes 9 key targets which cover ambitions for achieving equal rights for women across various areas including human rights and anti-discrimination, sexual and reproductive health, education, unpaid and domestic work, participation and leadership in public policy, economic empowerment, and access to technology for women and girls (UN, 2020b). The 9 targets that compose SDG 5 are summarized in Table 1.

**Table 1: SDG 5: Targets (adopted from UN, 2020b)**

| Target | Description  |
|--------|--|
| 5.1    | End all forms of discrimination against women and girls everywhere   |
| 5.2    | Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation  |
| 5.3    | Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation  |
| 5.4    | Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate   |
| 5.5    | Ensure women’s full and effective participation and equal opportunities for leadership at all levels of decision making in political, economic, and public life  |
| 5.6    | Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Program of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences |
| 5.a    | Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws  |
| 5.b    | Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women   |
| 5.c    | Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels  |

## 2.2 Gender mainstreaming: a tool for institutionalizing SDG 5 in commitments and policies

The UN first began promoting gender mainstreaming (GM) in the 1990’s as part of a strategy for creating public policy that is sensitive to both men *and* women’s perspectives (Daly, 2005). Institutional change is fundamental for addressing gender inequality (Waylen, 2014) and GM is a tool and best practice for integrating gender considerations in organizational planning and implementation activities (Waylen, 2014; Mehra & Gupta, 2006). GM is a practical, institutional-oriented framework, that organizations leverage to address the structural disadvantages that maintain gender inequality (Grosser & Moon, 2006).

GM requires that organizations first make commitments to goals that are considerate of gender perspectives and that advance gender equality (Mehra & Gupta, 2006). Organizations implement those commitments by creating new or altering existing institutional policies (Mehra & Gupta, 2006). An emerging way that corporate actors are institutionalizing philanthropic work – which includes any support given to charitable causes such as employee volunteering programs, financial grant contributions, or other in-kind donations— is by establishing corporate foundations (Roza et al., 2020). These foundations therefore provide an additional avenue through which corporate actors engage in GM.

A key component of GM at the organizational level is voluntarily reporting on efforts to institutionalize gender considerations. This can be done, for example, by communicating goals and policies, disclosing data disaggregated by gender, and measuring other qualitative and quantitative indicators that ideally capture actual changes in women’s lives (Hochfeld & Bassadien, 2007).

### 2.3 Corporate actors’ gender-related discourse

Corporate actors are increasingly investing in discursive tools such as voluntary reports and disclosure documents to communicate on social issues including gender and diversity (Grosser & Moon, 2008). Discourse, in the form of voluntary reporting and disclosure documents can be used to analyze corporate actor’s gender-related initiatives (Hossain et al., 2021). As discourse encompasses both written and verbal text as well as corporate narratives (Hossain et al., 2021), ‘gender-related discourse’ can be found in a variety of documents, including CSR reports, annual reports, impact strategies, supply chain standards, and corporate press releases; essentially any written or spoken text that enables corporate actors to communicate their commitments and policies with stakeholders (Grosser & Moon, 2008). Grosser & Moon (2008) note that corporate reporting on gender equality has “moved beyond disclosure of policies and programmes to provide information about performance and impacts” (pg. 180). This suggests that a single corporate disclosure document (e.g., CSR report) can be used to express both commitments to advance gender equality as well as to disclose how these goals are realized through policy institutionalization. Corporate actors therefore use ‘gender-related discourse’ both to express internal commitments and policies related to advancing gender equality within the organizational structure (referring to employees, supply chain workers, and suppliers). Grosser (2009) however highlights that CSR reporting on community initiatives such as philanthropic grant donations to support women’s organizations or research programs at the community level are often ‘ad hoc’. So, while corporate actors do report on philanthropic work, the degree of transparency related to disclosing philanthropic grants to advance gender equality at the community level is often inconsistent and reports may not include valuable data points such as “information about the amount of funding given” (Grosser, 2009, pg. 300).

Corporate actors' gender-related discourse in the form of commitments and policies expressed in voluntary reports and disclosure documents, therefore provides a framework useful for identifying corporate actor's interpretations of SDG 5 both internally and in philanthropic work. Building on this conceptualization of corporate discourse in the form of commitments and policies related to gender equality, the following section engages with feminist literature to present different theoretical perspectives that in theory can be used to identify variations in corporate actors' interpretations of SDG 5.

## 2.4 Variations in corporate actor's interpretations of SDG 5

Feminist writers theorize alternative ideological pathways to achieve gender equality and globalized development, each of which is shaped by different assumptions (Kabeer, 2005). A framework by Välimaa (2004) provides a metanalysis of "the way women and gender issues" have been managed in development policies and programming. Välimaa (2004) then summarizes them into broad approaches to gender equality— equity, anti-poverty, efficiency, and empowerment (pg. 21).

While Välimaa (2004) provides a framework that captures a variation of perspectives relevant for achieving gender equality, two limitations must be addressed to answer the research question (see Section 1.1). First, while the approaches captured in that framework include a variation of perspectives, they are stylized for the field of development cooperation and international policy (Välimaa, 2004). To mitigate this limitation and engage with feminist literature (see literature gaps in Section 1.1), feminist perspectives are used to further conceptualize the different approaches to gender equality. Authors such as Benschop and Verloo (2016), who, provide an overview of different feminist philosophical traditions are used to compliment the approaches, for example. The second limitation is that the framework (Välimaa, 2004) does not discuss corporate interpretation of SDG 5. To address this, thesis develops a novel analytical framework by integrating the four approaches to gender equality provided by Välimaa (2004) with the concepts defined in Sections 2.1, 2.2, and 2.3.

In the original text, Välimaa (2004) also includes a fifth, the welfare approach; however, this perspective was deemed irrelevant for this research. This is firstly because the research question focuses on how corporate actors interpret gender equality both within the organization and in the broader environment. The welfare approach, however, assumes that a women's primary role in society is reproductive. The sexual division of labor refutes this, and holds that women are triple burdened by three roles in society: the reproductive, productive—related to income generating activities—, and the community management of resources (European Institute for Gender Equality, 2020). Furthermore, as the SDG 5 agenda itself is comprehensive in its promotion of gender equality in the home, community, and workplace, the welfare approach is both regressive and unsuitable for this study.

Combining the four approaches to gender equality with the broader SDG 5 agenda (see 2.1), literature on organizational gender mainstreaming (2.2), and corporate discourse in the form of gender-related commitments and policies expressed in voluntary reporting (2.3), the following sections conceptualize different theoretical perspectives that can be used to distinguish between different corporate actors' interpretations of gender equality. The framework is then depicted in Figure 1.

#### 2.4.1 Equity approach

The equity approach was developed in the 1970s and can be traced back to liberal feminist ideas (Välimaa, 2004). Liberal feminism is a perspective that views women's political, legal, and economic inclusion in democratic systems as key to addressing gender inequality (Välimaa, 2004). Liberal feminists promote gender equality as a society where "individual women and men get equal opportunities to develop themselves as they choose and to engage in free competition for social rewards" (Benschop & Verloo, 2016, pg. 101). The equity approach therefore assumes that a lack of equal access to economic and political opportunity is the reason for gender inequality.

The terms equity and equality are often wrongly used interchangeably (UNESCO, 2021), this paper adopts the definition of equity as a *'situation in which everyone is treated equally'* (Cambridge dictionary) and *without favoritism or discrimination* (Oxford dictionary). On this basis, the equity approach relies on policies and legal structures to enable women to "act as equal members of society" (Välimaa, 2004, pg. 23). This includes compliance with existing regulatory frameworks that criminalize sexual assault and harassment; as well as equal opportunity regulations that require "all people to receive from employers the same treatment regardless of individual characteristics" (Finney et al., 2014, pg. 444). Key to this perspective is that gender equality can be achieved by promoting women's inclusion in existing political and economic systems, which is done only by prohibiting discrimination within those systems. This approach therefore does not, account for the role systemic inequality or conventional gender norms play in advancing gender equality. For this perspective, the goal is to 'level-the-playing-field' by treating everyone equally, without accounting for if this may lead to gender neutral activities that may disproportionately benefit some groups over others (Grogan, 1999).

Corporate actors that interpret SDG 5 based on the equity approach can be identified by commitments and policies that prioritize 'leveling-the-playing-field' in the workplace and broader environment. Internal commitments and policies based on this approach can be identified in that they promote a broad focus on diversity, i.e., the commitments and policies do not discriminate against, nor do they explicitly focus on women. Corporate actors' interpretations of SDG 5 based on the equity approach can be identified by philanthropic commitments and policies to promote broad diversity. Philanthropic commitments and policies based on the equity approach can be

identified by grant funding spent on broad diversity and gender neutrality in the sense that they do not have an explicit focus on women.

#### *2.4.2 Anti-poverty approach*

The anti-poverty approach emerged in development discourse in the 1970s (Välilmaa, 2004). This approach advocates for the inclusion of low-income women on the basis that they are agents through which the benefits of development are distributed to the broader population, namely at the family and community level. This approach views gender inequality as a “consequence of unequal access to productive resources” (Välilmaa, 2004, pg. 23). This approach is based on the assumptions that gender inequality affects all low-income women in the same way and that low-income women have the ‘free time to participate in such projects’ (Mohanty, 2003; Connelly et al., 2000). In doing so, this approach prioritizes the inclusion of all low-income women but does not focus its efforts on addressing other intersectional characteristics such as race, ethnicity, or geographic location (Mohanty, 2003; Connelly et al., 2000).

To address gender equality, the anti-poverty approach promotes including women in income generating projects, which typically relate to gendered activities. This is because this perspective promotes resource distribution rather than, for example, challenging gender inequality norms (Välilmaa, 2004).

Corporate actors’ interpretations of SDG 5 based on the anti-poverty approach can be identified by commitments and policies that focus primarily on including low-income women in income generating activities and resource distribution. Corporate actors’ who interpret SDG 5 based on the anti-poverty approach can be identified by internal commitments to hire and promote low-income women within the organization. Interpretations based on this approach are also identified by internal policies that institutionalize the inclusion of low-income women within the organization. Philanthropic commitments indicative of this approach provide grants that provide low-income women access to resources (i.e., better paying jobs, access to education, skills trainings etc.). Philanthropic policies that explicitly target this group as beneficiaries of grant funding can also be used to identify an interpretation based on this approach. Finally, corporate actors’ interpretations that align with this approach can be identified by discourse that adopts the assumption that increased income or access to resources will translate into benefits for the families and communities.

#### *2.4.3 Efficiency approach*

The efficiency approach emerged during the 1980’s global economic crisis and this perspective remains popular in development discourse related to achieving gender equality (Välilmaa, 2004). The efficiency approach is promoted by neoliberal feminists, which are also related to corporate feminist and transnational business feminist perspectives, which view market participation and economic empowerment as the ideal solution for achieving gender equality (Benschop & Verloo,

2016). Neoliberal feminism is also recognized for introducing the topic of ‘work-life balance’ to studies on organizational management, by proposing market-based solutions, such as outsourcing these responsibilities to domestic care workers and migrants (Benschop & Verloo, 2016). This feminist perspective promotes the ideal “high-powered woman who manages to balance a spectacularly successful career with a satisfying home life” (Benschop & Verloo, 2016).

The efficiency approach frames gender equality as inefficient for the global economy, on the basis that it underutilizes half the global workforce (Välimaa, 2004; Roberts, 2016). Therefore, ‘the business case’, which cannot be decoupled from colonialism and neoliberal capitalism, is promoted as a solution to addressing gender equality that also benefits corporate actors with improved performance and competitive advantage (Warth, 2009; Roberts, 2016). Framing gender equality as ‘win-win’ for business, the efficiency approach calls for women’s increased participation as market actors (Välimaa, 2004).

Corporate actors who interpret SDG 5 based on this approach can be identified by internal commitments to support women as market actors— as employees, supply chain workers, and suppliers. Corporate actor’s internal policies based on the efficiency approach can be identified by a focus on supporting women’s professional development, for example, creating flexible work policies and benefits that acknowledge the triple burden women are expected to manage. As the efficiency approach assumes women’s participation as market actors leads to improved corporate performance and competitive advantage (Warth, 2009; Roberts, 2016), therefore corporate actors who interpret SDG 5 based on this approach can also be identified by internal policies such as quotas for hiring women employees and promoting women to leadership positions on this basis. Philanthropic commitments and policies aligned with this approach can be identified by a focus on supporting women as entrepreneurs and women-owned businesses. Overall, corporate actors who interpret SDG 5 based on the efficiency approach can be identified by the use of the ‘business-case for gender equality’.

#### *2.4.4 Empowerment approach*

The empowerment approach was developed in response to the efficiency and anti-poverty perspectives (Välimaa, 2004). The empowerment approach can be associated with the socialist feminist agenda, which is concerned with “the inseparable relations of power and privilege related to the intersections of class and gender” (Benschop & Verloo, 2016, pg. 103). Contemporary socialist feminists have also come to view intersectionality as including “other social categories such as race, ethnicity and sexuality” (Benschop & Verloo, 2016, pg. 103). This approach therefore seeks to address the structural and systemic ways that women, and is conscious of the interplay between gender and other intersectional characteristics that inform the degree to which a given woman is made subordinate to men in society (Välimaa, 2004; see also Crenshaw, 1991). Cornwall (2016) and Pineda et al. (2019) understand women’s empowerment as a long-term process that is reached through social change activism, solidarity

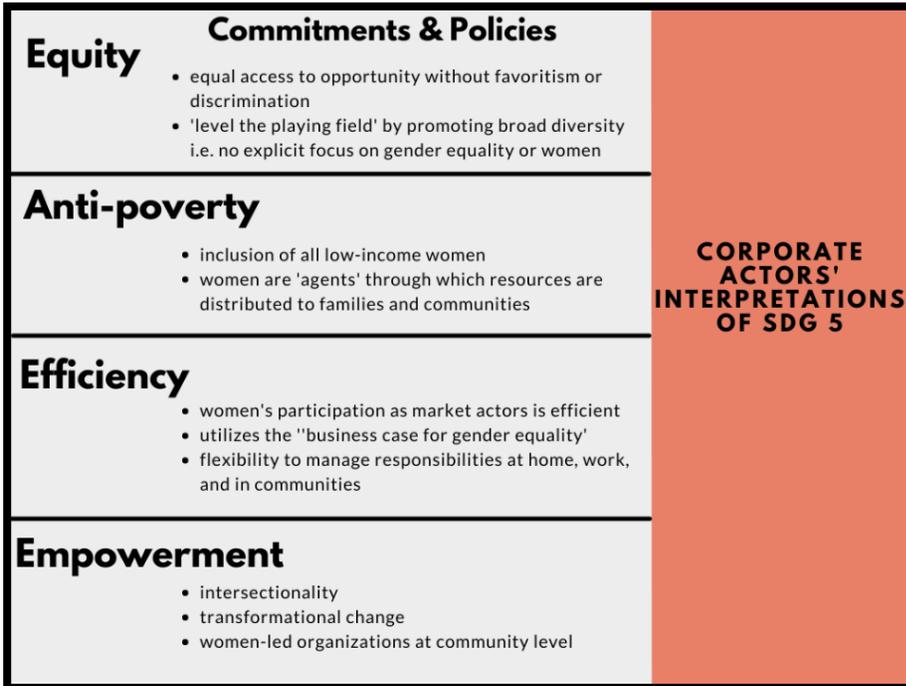
building, and consciousness-raising. The empowerment approach therefore pursues sociopolitical transformation to challenge gender inequality norms (Molyneux, 1985 as cited by Shulika, 2019). For clarity, gender inequality norms are rules that reinforce differences between men and women and can also be informed by conventionally feminized stereotypes about expectations of how women 'should' behave depending on the societal context (Connell & Pearse, 2014). The transformational change this approach pursues is achieved through long-term engagement, as empowerment is not something that can be given to women, but rather is achieved through consciousness raising, social change activism, and solidarity building at the community level Cornwall, 2016; Pineda et al., 2019). These elements are briefly summarized in the next paragraph.

The empowerment approach pursues transformational change through activities that involve challenging gender inequality norms as well as the institutions that structurally sustain that inequality (Cornwall, 2016; Pineda et al., 2019). Consciousness raising involves providing women and girls opportunities to observe their social environments and imagine a reality outside of gender inequality norms (Pineda et al., 2019). To promote social change activism, Cornwall (2016) points to creating solidarity through self-organization and community building. Thus, this perspective views women-led organizing, knowledge and experience sharing as essential to creating collective solidarity necessary to create a sociopolitical movement that addresses gender inequality (Välilmaa, 2004; Cornwall, 2016; Sardenberg, 2008). This perspective holds that gender equality cannot be achieved without grassroots, women-led organizations leading the way (Cornwall, 2016; Sardenberg, 2008; Välilmaa, 2004).

Corporate actors who interpret SDG 5 based on the empowerment approach can be identified by commitments and policies that challenge gender inequality norms, address intersectional inequality, and support women-led organizations both within the organization and in the broader environment. Corporate actors who interpret SDG 5 based on the empowerment approach can be identified by internal commitments and policies that change organizational structures to address inequality and are created based off the lived experiences of intersectional women. Internal commitments and policies that engage women in decision-making with an emphasis on intersectionality indicate an interpretation based on the empowerment approach. Philanthropic commitments based on the empowerment approach can be identified by goals to provide grant funding to women-led organizations at the community level, and organizations that contribute to transformative change by engaging in the activities described above. In terms of philanthropic policies, corporate actors' interpretations of SDG 5 based on the empowerment approach can be identified by funding to support women-led organizations that are raising consciousness, challenging gender inequality norms, and creating solidarity at the community level.

The analytical framework is depicted in Figure 1.

**Figure 1:** Summary of analytical framework—corporate actors’ interpretations of SDG 5



### 3. Methodology

This thesis is based on qualitative and deductive research methods (Bryman, 2012). First, a literature review was used to produce the analytical framework presented in Section 2. Next, to determine if the analytical framework has expression in empirical study, three corporate actors were selected as case studies (see Section 3.2). The case studies mainly involved collecting primary data on corporate actors’ ‘gender related discourse’ i.e., commitments and policies expressed in voluntary reports and disclosure documents (see Section 2.3). In one case, semi-structured interviews were also used to collect additional data. Then, using critical discourse analysis (CDA), the data was coded based on key terms included in the framework operationalization (see Section 4.1). CDA is a constructivist research method that uses an analytical framework related to social issues to ‘de-mystify ideologies’ within text data to study, and was therefore deemed the most appropriate method for this research (Wodak & Meyer, 2009; Fairclough, 2001).

### 3.1 Framework operationalization

The analytical framework conceptualizes different perspectives related to achieving gender equality, that in theory, can be used to identify various corporate actors' interpretations of SDG 5. Corporate actors' interpretations of SDG 5 can be identified in terms of commitments and policies related to advancing gender equality within the organizational structure and broader environment through philanthropic work. SDG 5-related commitments and policies are expressed in voluntary reports and disclosure documents (see Section 2.3). The operationalization of the analytical framework (Table 2) allows for these interpretations to be translated into codes (indicators) which formed the basis of the data analysis.

**Table 2: Analytical framework operationalized**

| Approach     | Key Assumptions   | Type of Interpretation   | Code or Indicator  |
|--------------|---|--------------------------|--|
| Equity       | Gender inequality is the result of unequal access to opportunity; regulatory policies that prohibit discrimination are essential                                  | Internal Commitment      | Broad diversity inclusion without explicit focus on women  |
|              |   | Internal Policy          | Prohibit discrimination (includes gender, sexual harassment, and assault)  |
|              |   | Philanthropic Commitment | Broad diversity inclusion without explicit focus on women  |
|              |   | Philanthropic Policy     | Support diverse groups including but without explicit focus on women   |
| Anti-Poverty | Resource distribution can address gender inequality; targets low-income women as they are agents through which resources can reach the family and community level | Internal Commitment      | Hire and promote low-income women  |
|              |   | Internal Policy          | Increase the number of low-income women hired within the organization and supply chain   |
|              |   | Philanthropic Commitment | Support low-income women (i.e., resource distribution through improved income, increased access to education, skills trainings etc.) |
|              |   | Philanthropic Policy     | Support low-income women as beneficiaries as a strategy to   |

|                      |   |                          |  |
|----------------------|---|--------------------------|--|
|                      |   |                          | distribute resources in the broader environment (i.e., family and community level)   |
| Efficiency approach  | Women’s participation as market actors can achieve gender equality. Gender equality is a ‘win-win’ (creates macro-economic benefits and leads to increased corporate competitive advantage) | Internal Commitment      | Support women as market actors (e.g., by increasing the number of women employees, supply chain workers, and suppliers)                              |
|                      |   | Internal Commitment      | Justified using the ‘business case for gender equality’  |
|                      |   | Internal Policy          | Flexible work benefits   |
|                      |   | Internal Policy          | Women hired and promoted to leadership quotas  |
|                      |   | Internal Policy          | Provide women hired with professional development support and/or opportunities to advance to leadership positions (e.g., build skills, network etc.) |
|                      |   | Internal Policy          | Support women as market actors (employees, supply chain workers, and suppliers)  |
|                      |   | Internal Policy          | Justified using the ‘business case for gender equality’  |
|                      |   | Philanthropic Commitment | Support women’s entrepreneurship in the broader environment  |
|                      |   | Philanthropic Commitment | Justified using the ‘business case for gender equality’  |
|                      |   | Philanthropic Policy     | Support women’s entrepreneurship in the broader environment  |
| Philanthropic Policy | Justified using the ‘business case for gender equality’   |                          |  |

|                      |  |                          |   |
|----------------------|--|--------------------------|---|
| Empowerment Approach | Gender equality is achieved through transformational change through activism, solidarity building, and consciousness-raising | Internal Commitment      | Acknowledge and use intersectional experiences to develop and/or change organizational policies   |
|                      |  | Internal Policy          | Based on intersectional experiences   |
|                      |  | Internal Policy          | Engage diverse women in policy development  |
|                      |  | Internal Policy          | Challenge gender inequality norms and/or feminized stereotypes  |
|                      |  | Philanthropic Commitment | Support transformational change by challenging gender inequality norms and addressing intersectional inequality at the community level  |
|                      |  | Philanthropic Commitment | Support women-led organizations promoting social change activism, solidarity building, and consciousness-raising at the community level |
|                      |  | Philanthropic Policy     | Support women-led organizations   |
|                      |  | Philanthropic Policy     | Addresses intersectional inequality and/or challenges gender inequality norms and feminized stereotypes                                 |
|                      |  | Philanthropic Policy     | Support organizations focused on social change activism, solidarity building, and consciousness-raising at the community level          |

## 3.2 Case selection

The purpose of the case selection process was to identify corporate actors that have institutionalized SDG 5 in their philanthropic work by establishing a corporate foundation. To do this, a database by Candid was used. Candid is a non-governmental organization that manages SDGfunders.com, an actualized database on foundations that contribute to specific SDGs globally. A dedicated database on SDG 5 tracks the ‘Top 25’ foundations that have issued the most philanthropic grants in terms of monetary value in that thematic area (SDG Funders, 2020). Of those ‘Top 25’ foundations, only three: Nike Foundation, The W.K. Kellogg Foundation; and Kaiser Foundation Hospitals could be classified as corporate foundations. Informed by Roza et al. (2019), to be considered a corporate foundation, two criteria had to be met; a) that the foundation or corporate actor itself refers to the foundation as a legal entity or subsidiary of the corporate actor; b) the foundation receives a significant amount of funding from a single corporate actor—in the form of an endowment, trust, or equity stock. These criteria (informed by Roza et al., 2019), were confirmed as met by searching the foundation and corporate actors’ websites, specifically the ‘About us’ and ‘Our history’ webpages. If these webpages did not explicitly confirm the organization was a corporate foundation, an additional search was conducted. This additional search involved a review of voluntary reports and disclosure documents such reports that annual reports that communicate organizational structures, related entities, and financial records. To ensure a feasible but actualized selection process, only reports published in 2020, 2019, and 2018 were reviewed for this purpose. Using this process, three corporate actors were then selected as cases: Nike Inc. (Nike), Kaiser Permanente, and Kellogg Company.

### *3.2.1 Selected Cases*

Nike, Kaiser Permanente, and Kellogg Company were considered ideal cases for determining if the analytical framework had expression in empirical study. Firstly, all three corporate actors have institutionalized SDG 5 in their philanthropic work, as evidenced by their corporate foundations having donated the most in terms of financial contributions to SDG 5-related efforts (SDG Funders, 2020). Secondly, these corporate actors are industry leaders in their respective sectors of consumer goods, healthcare, and product manufacturing (Sabanoglu, 2021; KP, 2020; Kellogg, 2020). Finally, while diverse in terms of sectors and business models, all three corporate actors have headquarters in the United States (U.S.).

## 3.3 Data Collection

To complete the case study, qualitative data in the form of corporate discourse was collected. Based on the analytical framework (see Section 2.2 and 2.3), SDG 5-related commitments and policies (both internal and philanthropic) are types of discourse. SDG 5-related commitments are ambitions or goals related to advancing gender equality both within the organizational structure (including employees, suppliers, supply chain workers) and broader environment by way of

philanthropic grant funding (e.g., the corporate actor expresses plans to issue grant funding). SDG 5-related commitments are expressed in voluntary reports and disclosure documents published to corporate webpages such as strategic documents such as annual, impact, and CSR reports. SDG 5-related policies are understood as related to the realization of the abovementioned commitments both internally within the organizational structure and through the issuance of philanthropic grants (e.g., the corporate actor expresses that a grant funding award has been issued). SDG 5-related policies are expressed in disclosure documents such as corporate press-releases, codes of conduct, and supply chain management standards. *It is important to note that the framework does not make a distinction between commitments and policies based on the documents in which they are found, but rather the language used by the corporate actor.*

This thesis therefore collected primary sources of data in the form of voluntary reports and disclosure documents, such as annual reports, impact strategies, corporate responsibility reports, corporate press-releases, codes of conduct, and corporate webpages. To ensure the research was both feasible, and that the most accurate data was collected, disclosure documents were only used if they had been published in the last three years 2020, 2019, and 2018. Furthermore, this time scope not only allowed sufficient data to be collected but also ensured that the dataset was feasible and representative.

Primary data collection involved a few steps. First this thesis began by searching and downloading any disclosure documents, and voluntary reports, including CSR, annual, and diversity and inclusion reports. Next, additional searches were conducted with a focus on downloading main sections of the corporate actors' and corporate foundations' webpages accessed from the home page of each website. If necessary, additional searches on both the corporate actors' and corporate foundations' websites were conducted using key words found in the framework operationalization (see Table 2). If additional data was needed, another search using terms such as 'women' and 'girls' was conducted. For the case study on Nike, Kellogg, and Kaiser Permanente respectively, this data collection resulted in a total of 19, 40, and 31 documents analyzed. Additionally, Nike, publishes a list of grants including descriptions and funding amounts issued through its 'Until We All Win' program. From this website an additional 19 grantees were analyzed; however, these are not recorded in the numbers above as all were listed on the same webpage. In which case, grantees referenced in the Nike analysis are cited using the grantee's webpage.

An effort was also made to interview current employees of either the corporate actor and corporate foundation, with a specific focus on contacting individuals who develop, manage, or oversee SDG 5-related work within these organizations. This was primarily done by emailing authors of corporate press releases, writing employees via LinkedIn, and personal networking. Personal networking resulted in three interviews with employees of Nike employees. As efforts

to contact employees of KP and Kellogg were unsuccessful, no interviews were conducted for those two cases.

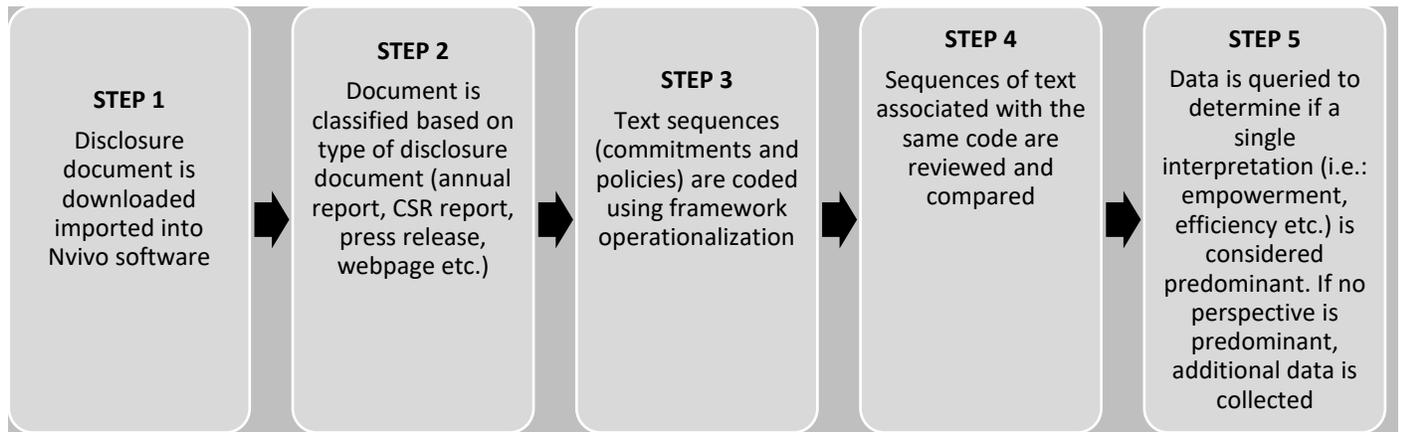
In preparation for the interviews, interviewees were each provided with the same description of SDG 5, as well as definitions to provide context as to how this thesis conceptualizes relevant commitments and policies (language adopted from Section 2—see Appendix 8.1.1). A semi-structured interview format was used (see Appendix 8.1.2). In semi-structured interviews, the interviewer has prepared an interview guide with a series of general questions but has flexibility to vary the sequence in which they are asked (Bryman, 2012). Semi-structured interviews also allow the interviewer to ask to follow up questions in real time to clarify interviewee responses (Bryman, 2012). All three interviews were recorded, but at all three interviewees' request, have been made anonymous and were not transcribed.

Secondary sources were primarily used to gather data on philanthropic commitments and policies. For example, if the corporate actor expressed a policy of providing grant funding to a women-led organization, a search on that grantee's website was accessed. Grantee websites were accessed specifically to gather context on the type of activities and beneficiaries targeted. This also helped to verify the philanthropic work was not internal (related to employees, supply chain works, or suppliers) but instead related to outside of the organizational structure i.e., in the broader environment.

### 3.4 Data analysis

Critical Discourse Analysis (CDA) was deemed the best suited methodology to analyze the case study data. CDA is a method for investigating how ideology is reproduced in language (Fairclough, 1992), which is particularly useful for studies such as this thesis which seek to interpret meaning through text or spoken language (Wodak & Mayer, 2009). CDA allows scholars to view a social problem (i.e., SDG 5), through a particular framework (i.e., corporate actor interpretation). In applying CDA methods, this thesis applied the novel analytical framework (Section 2) to analyze corporate discourse in the form of voluntary reports and disclosure documents. This was done by uploading relevant documents (see Section 3.3) to Nvivo qualitative research tool. Nvivo is a computer software that allows researchers to identify and retrieve sections of a text document (Bryman, 2012). Using Nvivo, the data was then downsized to text sequences that referred to commitments and policies. These text sequences were then coded using indicators included in column four of Table 2. For example, if a commitment or policy was found but women were not the subject of the clause or if the surrounding text had no explicit focus on women and girls, then the text sequence was coded based on indicators aligned with the equity approach (see Section 2.4.1). Coding involved searching the downsized text sequences for commitments and policies and assigning indicators listed in the fourth column of Table 2. The data analysis process is depicted in Figure 2.

**Figure 2: Data Analysis Process Using Nvivo**



### 3.5 Methodological Limitations

This thesis uses CDA mainly to guide the collection and analysis of discourse in the form of internal commitments and policies to identify how corporate actors interpret SDG 5 internally and in philanthropic work. CDA is a constructivist research methodology in that the researcher plays an active role in arriving at meaning. Like all methodologies, there are criticisms that can be mitigated when applying CDA (Wodak & Meyer, 2009; Sriwimon & Zilli, 2017). These criticisms include that the methods are vague, and that texts may be arbitrarily selected and not representative. To mitigate these limitations, Section 3.2 clarifies why specific corporate actors were included in the study, Section 3.3, confirms what discourse was considered relevant for the study including the time scope. Section 3.4 then explains how systematic coding was done using the indicators present in column four of Table 2. This thesis therefore provides a transparent and truthful explanation of how data was collected, how sequences of texts were selected, and how the operationalization provided in Table 2 was used to analyze the dataset.

#### 3.5.1 Researcher Reflexivity

Any research conducted using a gender perspective can be considered as adopting feminist methodologies if it adopts reflexivity as a guiding principle (Fonow & Cook, 2005). Reflexivity is the idea that a researcher reflects, critically examines, and analytically considers the nature of the research process. This concept includes both how researchers consciously write themselves into the text, as well as how the audience reacts and reflects on the meaning of the research (Fonow & Cook, 2005). Reflexivity also means that the researcher adopts the conceptual understanding that epistemologies and research methods are not inherently objective, but subjective (Beetham & Demetriades, 2007). During this thesis, the researcher played a central role in the creation of knowledge, and their experiences influenced all stages of research, including guiding the methodological approach in terms of design, what data is observed, access to that data and the conclusions drawn from the given analysis. This includes for example, disclosing that the interviewees were identified using personal contacts of the researcher, which

is a unique access that otherwise may not have been possible. To mitigate these limitations, this thesis collected a large dataset, and clearly documented both the data collection and analysis process.

## 4. Results

Three case studies on Nike, Kaiser Permanente, and Kellogg Company at the organizational level were conducted. The case studies were used to determine if the analytical framework (summarized in Figure A) has expression in empirical study. An introduction to each case study provides context for the results for each corporate actor. This includes information about the organizational structure such as the mission and business model. The case introduction also provides a description of the relationship between the corporate actor and corporate foundation in terms of discourse. Then, subsections are used to present examples of the results first in terms of internal commitments and policies within the organization structure including employees, supply chain workers and suppliers. Next, philanthropic commitments and policies are analyzed to showcase the results of how corporate actors interpret SDG 5 in the broader environment through grant funding. *Each subsection is organized based on the indicators presented in Table 2* and concludes with a final section which reflects on the key findings.

### 4.1 Nike Inc.

Founded in 1964 as a local company ‘for runners by runners’, Nike has since evolved into an international corporate actor with employees in more than 149 corporate offices and more than 1,350 retail stores around the world (Nike, 2020; Nike, 2021d). Nike’s business model involves managing a family of brands that related to sportswear, fashion, and lifestyle (Nike, 2021d). As Nike does not produce any products, the corporate actors’ business model involves a decentralized and global supply chain whereby it works with supply chain partners who manufacture the Nike branded products in 486 factories located in 39 countries (Nike, 2021f). Nike’s mission is “to bring inspiration and innovation to every athlete in the world” (Nike, 2018, pg. 2). Nike also has an organizational purpose, which is to move “the world forward through the power of sport—breaking barriers and building community to change the game for all” (Nike, 2021a).

Commitments and policies were found in Nike’s 2018, 2019, and 2020 Impact reports. A strategy document, ‘Purpose 2025’ also includes targets for 2025 that are aligned with the SDG 5 agenda. Nike’s policies, particularly in terms of philanthropic grants were also expressed on the corporate actor’s website. Since 2016, the Nike Foundation has contributed USD 68.39 M to the achievement of SDG 5 (SDGfunders, 2020). The documents reviewed expressed discourse that referred to both Nike and the Nike Foundation. Interviews with three Nike employees also confirmed that the Nike Foundation does not voluntarily report separately from its parent company. Therefore, this thesis understood that SDG 5-related commitments and policies expressed in disclosure documents represent both the corporate actor and the private

foundation. The results of the case study showcase how Nike interprets SDG 5 internally in terms of commitments and policies and in the broader environment in terms of philanthropic commitments and policies. Each subsection is organized based on indicators presented in Table 2. Section 4.1.5 then provides a reflection of the results of this case.

#### **4.1.1 Internal Commitments**

Internal commitments expressed in Nike's Impact Reports, 'Purpose 2025' strategy document, and webpages reflect a predominant interpretation based on the efficiency approach. Based on the framework, corporate actors' interpretations based on the efficiency approach (see Section 2.4.3) can be identified by commitments to increase women's participation as market actors, such as a commitment to increase the number of women hired as employees and along the supply chain. Additionally, an interpretation based on the efficiency approach is denoted by discourse that justifies such commitments based on the 'business-case for gender equality', which views advancing gender equality within the organizational structure as a tool to improve corporate competitive advantage. This is exemplified in more detail below.

##### **Support women as market actors**

The 'Purpose 2025' strategy document expresses internal commitments to promote women as market actors, which denotes an interpretation based on the efficiency approach to gender equality. The 2025 strategy expresses specific commitments to support women's participation in the workplace, namely as employees in headquarter offices, and as supply chain workers. The 2025 goals include, for example, a commitment to increase the number of women across the global work force, and particularly in leadership positions (Nike, 2020a). Interviews with Nike employees confirmed that historically, leadership positions within the organization have been held by White men, and by making such commitments the corporate actor is investing in "diversity of thought" as a key for maintaining competitive advantage in the form of innovative ideas, for example (Interviewee A; Interviewee B). According to the strategy document, Nike's commitment to hire more women, and specifically to increase gender representation at the Senior Director level, will enable the corporate actor to develop a diverse leadership pipeline (Nike, 2019).

The corporate actor's 2025 strategy includes commitments to promote women as market actors along the supply chain. Specifically, the 2025 strategy includes goals to expand partnerships with 'priority' suppliers to support women's participation and leadership advancement at global manufacturing sites. The strategy discloses that SDG 5 is a material sustainable development goal for Nike's business model, given that the corporate actors' supply chain partners employ 1.09 M people, 70% of which are women (Nike, 2021f; Nike, 2021). Nike's 'Purpose 2025' document also expresses internal commitments to have 100% of its strategic suppliers working towards improving career opportunities specifically for women supply chain workers (Nike, 2020a). This commitment includes to support strategic supply chain partners in developing long-term gender

equity plans and implementing self-diagnostic tools that apply a gender equity lens when assessing management policies (Nike, 2020a). Furthermore, Nike has expressed a commitment to pilot and scale those human resource management systems as well as working with suppliers to advance gender equity by introducing what are described as best practices, such as supporting working parents and addressing harassment (Nike, 2020a).

#### **Justified based on the ‘business case for gender equality’**

Strategic commitments expressed in Nike’s ‘Purpose 2025’ document reflect that the corporate actor’s goals to increase gender representation within the organization are justified based on the ‘business case for gender equality’. The strategy expresses that in addition to contributing to Nike’s competitive advantage, improved gender representation also creates a positive social impact for workers. “We know that gender diverse businesses perform better and positively impact workers...We believe that increased opportunities for all workers will equal better business outcomes” (Nike, 2020a, pg. 9). This dual justification, that committing to advance gender equality—is both good for business and creates positive impact for workers, is consistent across different Nike disclosure documents. For example, a webpage titled ‘Advancing Gender Equity in Our Supply Chain’ also expresses that the internal commitments to promote women as market actors represents a ‘win-win’ scenario for the corporate actor.

*“At Nike, we are committed to creating a more equitable workplace for women — throughout our company and across our supply chain — because gender inequality is a pervasive, global issue that prevents women from having an opportunity to reach their full potential at school, in their communities and in their careers. And we know that doing things like maintaining 1:1 pay equity for women globally, promoting more women to leadership positions and improving family benefits for working moms is good for our employees, our business, and the world...if women participated in the economy equally to men, it would add as much as USD 28 trillion to the annual global GDP” (Nike, 2021).*

The text sequence above includes several efficiency approach indicators that are justified on the basis that achieving gender equality is good for business. This includes goals to increase women in leadership and to provide flexible benefits for working moms. Justified by the ‘business case for gender equality’ Nike’s internal commitments to support women as market actors are framed as good for society, Nike’s competitive advantage, and the macro economy.

#### **4.1.2 Internal Policies**

Nike’s 2020 Impact Report, and webpages express internal policies that indicate an interpretation based on both the efficiency and empowerment approaches to gender equality. A corporate actors’ who interpret SDG 5 based on the efficiency approach to gender equality (see Table 2) are identified by policies that institutionalize support to women as market actors. These policies include flexible work benefits; setting quotas to hire more women; and providing women with

professional development support such as opportunities to build new business skills and advance to leadership.

A corporate actors' who interpret SDG 5 based on the empowerment approach engage diverse women in policy making and can be identified by policies that are based off intersectional experiences. Based on the framework (see Section 2.4.4), policies that challenge gender inequality norms or feminized stereotypes also indicate an interpretation based off on the empowerment approach.

The results revealed that Nike's internal policies reflect an interpretation based on both the empowerment approach and efficiency approach. The indicators that denote the corporate actors' interpretation based on the efficiency approach are first exemplified in more detail below, followed by the indicators that reflect an interpretation based on the empowerment approach.

**Flexible work benefits; Women hired and promoted to leadership quotas; and Provide women hired with professional development support and/or opportunities to advance to leadership positions**

Indicative of an interpretation based on the efficiency approach, Nike's Impact Reports (2018, 2019, 2020) express internal policies that realize women's participation as market actors. Policies expressed reflect three indicators operationalized in Table 2: Flexible work benefits; quotas for hiring and promoting women to leadership positions; and professional development support and/or opportunities. With an outline based on the title of this subsection, these three indicators are discussed in more detail below.

Nike's annual reports express internal policies that provide flexible benefits (see Section 2.4 and 2.4.3 for conceptualization of triple burden and work-life-balance). These benefits include offering accommodations for working moms such as nursing rooms inside corporate offices (Nike, 2021e).

Nike's annual reports (2019 and 2020) express policies to meet quotas for the number of women hired (50%) and in leadership positions (45%) (Nike, 2020a). This identifies the institutionalization of a commitment to increase women in leadership and hired within the organization. In the 2019 Impact report, Nike also reported a 10% increase in the number of women hired at the Director-level and above (Nike,2019).

Several examples were found of policies that provide women hired with professional development support and advance to leadership positions. Nike's 2018, 2019, and 2020 Impact reports reference Women of Nike & Friends Network, an employee resource group that corporate employees can use to build their professional network, access mentoring, and attend training events. Interviewee C, who manages programming and events for this network at the Nike European headquarters in the Netherlands, provided some context for the program.

According to the employee, Nike provides the resource group with a dedicated budget, and senior leader 'champion' to advocate for the network at the executive level. Interviewee C claimed that prior to 2020, and specifically the 'Black Lives Matter' social movement, the Women of Nike & Friends Network had not been given a dedicated budget (Interviewee, C). The employee also stated that the network has recently created a strategic plan for supporting women employees at Nike. According to Interviewee C, examples of events include facilitated discussions on the mental impact of miscarriage on working women. Another example of this indicator that denotes an interpretation based on the efficiency approach, is related to providing professional development support to women hires. Expressed in the 2020 Impact report, the Women in Nike program, for example, is a traineeship for former professional basketball players (Nike, 2020). Interviewee B, who manages the two-year program, provided additional context for this policy. Interviewee B, who manages diversity and inclusion programs from the Nike World Headquarters in the U.S., stated that participants are offered opportunities on various teams such as product innovation and marketing. The program is also published to the Nike website entitled, 'From Courts to Career', which explains the professional development support offered to program participants, such as mentoring and educational opportunities. The following quote suggests that the program adds value to Nike's business model.

*"We know that Nike's future success is rooted in the strength of our diverse, inclusive and equitable teams. Hiring talented professional female athletes provides us with a distinct competitive advantage, and we are industry leaders in this space" (Nike, 2020c).*

Overall, Nike's internal policies to promote women as market actors reflect an interpretation based on the efficiency approach. Simultaneously, however, this thesis found examples of internal policies that reflect an interpretation based on the empowerment approach. The following subsections provide examples of internal policies that were used to identify Nike's interpretation based on the empowerment approach. The titles of the subsections correspond to indicators in Table 2.

### **Based on intersectional experiences**

Aligned with the empowerment approach, Nike's 2020 Impact Report expresses policies that are based off intersectional women's perspectives. For example, Nike's 'All-Employee Engagement Survey' is a policy development tool created by the corporate actor to gather data from a diverse group of employees (Nike, 2020; Interview A; Interview B). The 2020 Impact report expresses that Nike has made efforts to base policies on intersectional employee experiences and encourages women as well as employees from diverse racial and ethnic minorities to participate in the survey. As part of the policy tool, employees are asked questions that gauge both their emotional commitment to the organization and perception of Nike's culture regarding diversity and inclusion (Nike, 2020).

In an interview, one Nike employee, whose role relates to community-level marketing and brand awareness in the U.S., provided context as to why they believe the survey is a good example of how “Nike is open to listening to employee needs ...and highly values diversity of thought” (Interviewee A). According to Interviewee A, the survey was created in response to an internal report by women employees in 2017. The employee stated that the women employees had documented examples of how women employees at Nike headquarter offices had been blocked from leadership positions and have had to, in the interviewee’s words, “choose between having a family and advancing within the organization” (Interviewee A). The internal report was not available on the Nike website; however, several news articles covered the event, which included allegations of systematic discrimination and sexual harassment involving employees and professional athletes (Cosgrove, 2019; Safdar, 2019; Johnson Hess, 2018). The employee further stated that it was the activism by women employees that ultimately led Nike to a turning point, whereby the corporate actor began prioritizing gender diversity at the leadership level. According to the employee, Nike’s response to address what was described in the interview as ‘toxic masculinity and bullying’ within the organization, was to fire senior employees. The change in Nike’s President and Chief Executive Officer was noted in the 2019 Annual Report. When asked to provide additional context of the internal report, Interviewee B described it as a “huge fiasco...”

*“...that led to a major reevaluation and transformation of how {Nike} hires, what unconscious bias is, and how we provide the resources and education necessary to make sure we’re equitable from a financial standpoint. The result of that was...we {Nike} need to speak about this internally first and clean our house up...today, the emphasis is simply on the education...we as Nike employees are right now going through diversity and inclusion training through a U.S. university” (Interview B).*

Policies based on intersectional experiences and therefore indicate an interpretation based on the empowerment approach, were also expressed on Nike’s webpage, ‘Worker Engagement & Wellbeing’ (Nike, 2021b). For example, Nike has developed, piloted, and scaled an ‘Engagement & Wellbeing Survey’, which the corporate actor describes as a “comprehensive and anonymous tool that captures the voice of the worker and provides actionable data for suppliers” (Nike, 2020, pg. 33). The survey questions, methodology and guidelines are also published on the webpage (Nike, 2021b). According to the 2020 Impact report, Nike requires that supply chain partners, which they pre-approve to administer the survey. The survey includes questions on employee perceptions of health and safety, stress, sexual harassment, and assault, as well as if wages are higher than market rates and sufficient for meeting worker financial needs. The survey methods allow for collected data to be disaggregated by gender and socioeconomic status (Nike, 2021b).

**Acknowledge and use intersectional experiences to develop and/or change organizational policies; Challenge gender inequality norms and/or feminized stereotypes**

Also, in alignment with the empowerment approach, Nike's 2020 Impact Report expresses policies that relate to transformative change, such as acknowledging and using intersectional experiences to develop and/or change organizational policies; as well as challenging gender inequality norms and feminized stereotypes. An example is that the report expressed that from 2019, new benefits will be available to support any U.S. employee to access fertility, adoption, and surrogacy services (Nike, 2020). The policy expressed indicates both a change in policy that acknowledges challenging feminized stereotypes as well as heterosexual social norms related to family planning (Nike, 2020). Employee benefits also include access to a curated list of diverse counselors to provide employees therapy related to dealing with stress, marital conflict, sleep issues, or finding eldercare support (Nike, 2019). Furthermore, the report expresses that Nike's healthcare benefits have been expanded to support employees in the U.S. who identify as transgender such as providing coverage for gender restorative services as well as psychological counseling to support mental health during gender transitions. This policy indicates transformational change as it challenges gender inequality norms and supports intersectional employees in accessing healthcare benefits (Nike, 2020). Nike has also instituted a policy for gender neutral restrooms in the U.S. (Nike, 2020).

#### **4.1.3 Philanthropic Commitments**

Philanthropic commitments expressed in Nike's Impact reports (2018, 2019, 2020) and on the corporate actor's website indicate an interpretation based on the empowerment approach. Based on the framework, (see Section 2.4.4), this approach is identified by goals to provide grant funding to women-led organizations and organizations that focus on transformational change by, for example, challenging gender inequality norms and addressing intersectional inequality in the broader environment. The titles of the subsections correspond to indicators listed in Table 2.

#### **Support transformational change by challenging gender inequality norms and addressing intersectional inequality at the community level**

Indicative of an interpretation based on the empowerment approach, the Nike 2020 Impact report and 'Purpose 2025' strategy document express philanthropic commitments to support transformational change related to girls' participation in sports. The report expresses philanthropic commitments such as to have girls represent 50% of the beneficiaries of its philanthropic work (Nike, 2020). What denotes the empowerment approach is that the strategy document includes philanthropic commitments to address systemic barriers that prevent girls from being engaged in sport. This includes a commitment to invest in women coaches, which Nike claims is key to engaging girls in sports over the long-term (Nike, 2020a). The quote below is an example of the indicator:

*“Today, girls are less active than boys and, on average, drop out of sports at a higher rate. To get more kids moving around the world, there is an urgent need to focus on girls in particular and break down the barriers to play and sport so she may enjoy equal access to benefits of sport over her lifetime” (Nike, 2020a, pg. 19).*

The ‘Purpose 2025’ strategy document expresses commitments to apply a gender lens to grant funding on the basis that this will lead to girls having “better physical health over their lifetime, higher educational attainment, professional success, greater self-esteem, positive relationships, and stronger life skills” (Nike, 2020a, pg. 19). In terms of intersectionality, related commitments also in the ‘Purpose 2025’ strategy document, include supporting organizations that consider intersectional barriers to increase girl’s participation in sports, such as offering programming in socioeconomically disadvantaged communities (Nike, 2020a).

#### **4.1.4 Philanthropic Policies**

Nike’s webpages and Impact Reports (2018, 2020) express philanthropic policies that indicate an interpretation based on both the empowerment and efficiency approach to gender equality. Based on the framework, the empowerment approach is denoted by grant funding issued to support organizations focused on social change activism, solidarity building, and consciousness-raising at the community level. The empowerment approach can also be identified by grant funding issued to women-led organizations. Based on the framework (see Section 2.4.4), corporate actor interpretation based on the empowerment approach can also be identified by philanthropic grants that address intersectional inequality.

In terms of interpretation based on the efficiency approach, based on the framework this can be indicated by discourse that is based on the ‘business-case for gender equality’. The section below, first provides examples of indicators that reflect an interpretation based on the empowerment approach followed by the efficiency approach. The following subsections are organized based on indicator (see Table 2).

#### **Addresses intersectional inequality**

Nike’s Impact reports (2018, 2020) express philanthropic policies that indicate an alignment with the empowerment in that grants address intersectional inequalities. The reports reference Nike’s ‘Employee Giving Portal’, which is a platform that facilitates employee’s individual donations and volunteering with community-based organizations. A key policy for ensuring that philanthropic funding supports intersectional issues in the broader environment, employees can access the Portal to donate to community-based organizations where they work and live. Nike also incentivizes employee engagement in grant giving by donating USD 10 for every hour of volunteering time an employee completes with an organization (Nike, 2018). If an employee chooses to only donate financially, Nike will, depending on the year, match that donation with up to USD 25 K in grant funding (Nike, 2020; Interviewee A; Interviewee B). To institutionalize its

philanthropic commitment to prioritize intersectionality, the corporate actor invites employees to be involved in the grant making process (Nike, 2020; Nike, 2018), and an interview with a current Nike employee confirmed that any employee can nominate an organization to be included on the platform by following a referral process managed by the human resources department (Interviewee A). Interviewee C, who helps manage the Women of Nike & Friends Network, confirmed that the corporate actor provides each employee resource groups additional funding to support organizations that align with a given network's strategic plan.

### **Supports women-led organizations; organizations focused on social change activism, solidarity building**

The webpage titled 'Until We All Win Community Investment Program' discloses a list of grants issued under the thematic area of SDG 5 (Nike, 2021c). A review of these grants (sampling discussed in Section 3.3) indicates an interpretation based on the empowerment approach. The reviewed grantees' websites also confirmed that Nike has issued funding predominantly to support women-led organizations at the community level. The following three paragraphs explore Nike's philanthropic policies first in terms of support to women-led organizations focused on social change activism, and then solidarity building.

Based on the webpage, the program has provided grants to 'A Long Walk Home', a community organization in Chicago (Nike, 2021c). The organization works with young artists and activists to end violence against women as well as to advance both racial and gender equity. Aligned with the empowerment approach, the organization is women-led, and empowers young girls, who experience intersectional inequality, to advocate for themselves by engaging in social activism in their schools, communities, and at the national level (A Long Walk Home, 2021).

Nike has also used the 'Until We All Win Community Investment Program' to issue grants to 'Betties360', a community level organization based in Portland that works to build solidarity with girls in a women-led and female centered environment (Betties360, 2021). 'Betties360' offers free programming for youth that identify as cisgender, non-binary, and female-identifying to build skills, participate in non-traditional physical activities and outdoor adventures (Betties360, 2021). The description of this grantee found on the Nike webpage also suggests that the organization is engaged in challenging gender inequality norms and feminized stereotypes; examples of these indicators are discussed in the next subsection.

### **Challenges gender inequality norms and feminized stereotypes**

The 'Until We All Win Community Investment Program' website also expressed a grant issued to an organization called 'Girls Who Code' (2021c). 'Girls Who Code' offers after school clubs, summer camps, and college programs to girls in the U.S., Europe, and Asia. The organization describes its work and mission as not only being about teaching coding to girls but rather extending to changing culture, a "culture that says women and girls aren't as smart or valuable or as worthy as men, and that they don't have a place in tech (Girls Who Code, 2021). Thus, as a

female-led organization that challenges gender inequality norms regarding women in science and technology, the grant issued to 'Girls Who Code' indicates an interpretation based on the empowerment approach.

According to Nike's 2019 Impact report, the corporate actor also issued grant funding to challenge gender inequality norms and values in primary schools (Nike, 2019). In partnership with 'PLAY International', Nike provided grant funding to support a program called 'Playdagogy'. The program engaged 3,000 primary school children in discussions related to gender-based representation and worked with kids to dispel stereotypes that lead to girls and boys being treated as 'different' from an early age education (Nike, 2019). Nike's grant policy exemplifies the empowerment approach as the program funded focused on changing perceptions of gender inequality norms in children and at schools.

### **Supports consciousness-raising at the community level**

Indicative of an interpretation based on the empowerment approach; Nike's 2019 Impact report also expresses that the Nike Foundation funds consciousness raising at the community level through the 'Girl Effect'. When asked about the lack of information available on the Nike website regarding the Nike Foundation specifically, Interviewee A and B recommended accessing the 'Girl Effect' website to analyze these policies and acknowledged that they also were not aware about the foundations' work enough to comment specifically. Based on the 2019 Impact report and the 'Girl Effect' website, Nike created the organization in 2004 as a movement to "break the cycle of global poverty {and} improve the lives of adolescent girls" (Nike, 2019; Girl Effect, 2021). In 2015, the 'Girl Effect' movement evolved into an independent international non-profit organization (Girl Effect, 2021a). The 2019 Impact report expressed that in 2019 Nike and the Nike Foundation collectively issued USD 12 M in funding towards the organization's activities (Nike, 2019). The quote below describes the organizations' work.

*Girl Effect "arms girls with the skills to negotiate and redefine what they are told is possible "for a girl" ... Because when a girl unlocks her power to make different choices that change her life, it inspires others to do so too. She starts a ripple effect that impacts her family, her community, her country" (Girl Effect, 2021a).*

'Girl Effect' uses media tools and technology to engage with girls globally on topics such as health, nutrition, education, and relationships (Girl Effect, 2021a). 'Girl Effect' also acts as a platform for Nike to partner with public, NGO, university, and corporate actors such as the Mastercard Foundation, European Business University, Facebook, Restless Development, UNICEF, and others (Girl Effect, 2021a).

A final example of this indicator is that the Nike 2020 Impact Report expresses grants issued to two additional organizations, 'Gurls Talk' and 'Women Win'. Indicative of the empowerment

approach, 'Gurls Talk' is a non-profit organization "that brings together young women to share, talk, and listen on issues such as mental health, body positivity, and relationships" (Nike, 2020, pg. 25). This suggests an interpretation based on the empowerment approach as the philanthropic funding goes to create spaces for young girls and women to engage with one another and build consciousness about how different issues affect them.

#### ***Justified using the 'business case for gender equality'***

Interviews with Nike employees provided valuable insight that also indicate that Nike's philanthropic policies reflect an interpretation based on the efficiency approach to gender equality. The below statement was expressed by a Nike employee who manages the Women of Nike & Friends Network from the European headquarters in the Netherlands:

*"Being a sports, apparel, and footwear company, we want people to {play} sports and I think of course, it is about making a better world...it's become quite clear that if you want to stay a very successful company being very diverse is quite crucial, and I think it's in the long run to attract talent—this is of course my personal point of view— and I think worldwide now people should have received the message that diversity is key to success. That having different points of views and being open minded and thinking of the customer in the most inclusive way is just adding value to everybody and to making the world better. Probably if you can {also} help {women and girls} ... {this is good} from a business point of view because eventually, it is a business and you should not forget that" (Interviewee, C).*

This statement expresses a 'win-win' scenario, whereby the employee suggests that Nike uses the 'business case for gender equality' to justify efforts based on the empowerment approach. In this justification, Nike's interpretation becomes a hybrid, whereby addressing gender inequality by supporting transformational change is good for business. The case reflection provides additional reflections about this case, and particularly the unearthing of a fifth, hybrid interpretation that is not captured in the analytical framework.

#### **4.1.5 Case Reflections**

In the above analysis (Sections 4.1.1, 4.1.2, 4.1.3, 4.1.4), this thesis identified that Nike's internal commitments reflect the efficiency approach; and Nike's internal policies reflect both the empowerment and efficiency approach. In terms of philanthropic work, the corporate actor's commitments reflect an interpretation based on both the empowerment and efficiency approaches. These results are summarized in Table 3 below.

**Table 3:** Nike Case – Case Results Summary

| Case | Internal Commitments | Internal Policies | Philanthropic Commitments | Philanthropic Policies |
|------|----------------------|-------------------|---------------------------|------------------------|
| Nike | Efficiency           | Empowerment       | Empowerment               | Empowerment            |
|      |                      | Efficiency        |                           | Efficiency             |

Interviews with Nike employees provided valuable insight that overall, highlighted that Nike’s interpretation may reflect a hybrid approach that is not captured by the analytical framework. This is because the corporate actor expresses commitments and policies based on the empowerment approach, however the underlying justification of this interpretation remains entrenched in a ‘win-win’ scenario where the corporate actor benefits with competitive advantage. These insights would not have been possible without interviews with Nike employees. For example, the interviewees were asked to reflect on how Nike views issues of intersectionality, a key indicator that distinguishes the empowerment approach. In response, one interviewee stated the following:

*“Intersectionality is interesting at Nike, because a lot of our {commitments and policies} are tied to marketing and promotional efforts. Which is tough for some people, because in a sense, it’s like ‘wow!’, this is really authentic and game changing, but at the same time it’s very difficult for {Nike} to release something without a product being tied to it... that’s a part of our new efforts, we have a new narrative team that believes entirely about sharing stories that don’t correlate to a shoe that {Nike is} releasing. What we’re doing externally is great, I truly think we’re doing the right thing, we’re donating tons of money and all of those cosmetic things are awesome...I think once every single person at Nike internally can say, ‘I feel seen, heard, comfortable, I can speak with vulnerability’, that will automatically shine through to the consumer’s eyes...and there won’t be hostility. Because {yes} there is still a trepidation, that like, Nike’s legit{imate}...but like, are they? Are they really doing the right thing?” (Interviewee B).*

A closer analysis of the quotes highlights the juxtaposition between the language the employee uses to describe Nike’s contributions to SDG 5. Terms such as ‘do the right thing’; ‘legitimacy’; ‘adding value to everybody’; ‘making the work better’; and ‘authentic’ reflect an ethical understanding related to creating shared value. Simultaneously, the employee uses terms such as ‘it’s a business’; ‘to be a very successful company’; ‘diversity is the key to success’; ‘thinking of the customer’; ‘philanthropy as cosmetic’; and concern for the ‘consumer’s eyes’ reflect a business-driven motive. A second observation is that the quote refers to the lack of clarity this creates for customers and employees alike. When discussing this point the interviewees made

caveats such as “this is just my opinion” and generally seemed uncomfortable in questioning if Nike’s internal and external policies and commitments are based on wanting to contribute to societal transformations, or if the corporate actor is becoming more discreet about justifying this work based on the ‘business case’.

The interviews with Nike employees also substantiated the information expressed in Nike’s disclosure documents. Nike’s internal commitments are specific in their promotion of women’s participation as market actors both within the corporate structure and the supply chain. As discussed in Section 4.1.1, these internal commitments are justified based on the ‘business case for gender equality’. Nike’s internal policies reflect both the efficiency and empowerment approach as the corporate actor has set quotas to increase the number of women in leadership roles and simultaneously for example, implement policies that are based on intersectional experiences. The assessment that Nike’s internal policies reflect the empowerment approach is also strengthened by expressed policies of collaborating with supply chain partners to develop and scale gender lens tools to create gender sensitive management policies. One Nike employee who manages corporate-level diversity and inclusion initiatives in the U.S. headquarters highlighted however, that Nike’s policies prioritize those who work in the headquarters and in business management over workers in stores and distribution centers. This was evident in the documents reviewed, as Nike’s commitments and policies regardless of interpretation did not refer to efforts to support employees in distribution centers or Nike owned stores. The employee stated that, *“the messed-up part is, we’re the ones who get all of the resources, yet we need them the least... the biggest opportunity from the empowerment and equity standpoint is the 75 K people we have at Nike”* (Interview B). By this, the employee is referring to employees based in the U.S., who do not work in headquarter offices. The interviewee also used the phrase ‘less privileged’ when referring to the fact that employees in distribution centers for example, *“can’t take a few hours off to go to a training, they have to be moving boxes”*. While the employee noted that part of their own responsibilities is looking for ways to redistribute funding and professional opportunities to Nike employees outside of the headquarter offices, this is a challenge and will require some structural changes to how the organization does business (Interviewee B).

Nike’s philanthropic work (both commitments and policies) indicate an interpretation based on the empowerment approach as the corporate actor applies an intersectional gender-focus to its philanthropic grant giving. This is evidenced by philanthropic commitments to contribute to transformational change addressing intersectional inequality to increase the number of girls in sports. Nikes’ philanthropic policies also indicate an interpretation based on the empowerment approach, as the corporate actor has issued grants to women-led organizations and programs that raise consciousness, create solidarity and challenge gender inequality norms at the community level.

Overall, however, insights from Nike employees suggest that the corporate actor interprets SDG 5 based on a hybrid approach. An advantage of this interpretation is that Nike has developed a way to engage in transformational change both within the organization and in philanthropic work to create a harmonized interpretation not captured by the framework. For example, by providing philanthropic funding to invest in women coaches and non-profit organizations that consider intersectional inequality, Nike benefits from an opportunity to expand its brand recognition and market reach in diverse communities. The quote by Interviewee C (see Section 4.1.4) well encompasses the disadvantage of this interpretation, which is that without transparently communicating this example of philanthropic work is based on a hybrid, 'shared-value' interpretation, Nike creates confusion, and by default mistrust and skepticism amongst both employees and customers as to what extent it is legitimate to benefit from philanthropic work.

## **4.2 Kaiser Permanente**

Founded in 1945, Kaiser Permanente is one of the largest health plan providers in the United States (U.S.) and employs more than 217,000 people (Kaiser Permanente, 2019), 75% of which are women (KP, 2018a). Kaiser Permanente (KP) is a consortium comprised of Kaiser Foundation Hospitals, a corporate foundation, and the Permanente Medical Group, a corporate network of healthcare clinics with regional headquarters in several states across the U.S. KP's mission is "to provide high-quality, affordable health care services and to improve the health of {the} members and the communities {it} serves" (KP, 2018c, pg. 2). Since 2016, Kaiser Foundation Hospitals has contributed USD 80.91 M to the achievement of SDG 5 (SDGfunders, 2020).

Commitments and policies were expressed on KP's webpages, press releases as well as disclosure documents such as Annual Reports (2018 and 2019), and KP's code of conduct (2021g). KP's voluntary reporting and disclosure documents are produced at the consortium level, meaning that SDG 5-related commitments and policies expressed in disclosure documents represent both the corporate actor and the corporate foundation. Based on the framework, the results first showcase examples of how KP interprets SDG 5 internally in terms of commitments and policies and then in the broader environment in terms of philanthropic commitments and policies. Each subsection is organized based on the indicators presented in Table 2, and Section 4.2.5 presents a reflection of the case.

### **4.2.1 Internal Commitments**

KP's Annual Reports (2018 and 2019) as well as articles published to the corporate actor's website express internal commitments that reflect an interpretation based on the equity approach to gender equality (see Section 2.4.1). Based on the framework, corporate actors' interpretations based on the equity approach can be identified by commitments to advance broad diversity within the organizational structure, without discriminating against or prioritizing women. This is exemplified in more detail below.

### **Broad diversity inclusion without explicit focus on women**

Indicative of an interpretation based on the equity approach to gender equality, Kaiser Permanente's (KP)'s 'Equity, Inclusion and Diversity' webpage expresses a "commitment to advance diversity at every level of the organization... {and to use its} voice, resources, and influence to contribute to disrupting bias, dismantling racism, and correcting our society's oppressive systems" (KP, 2021). The corporate actors' webpage does not express any explicit internal commitments related to advancing gender equality.

KP's 2019 Annual Report also expresses commitments that are indicative of corporate actors' interpretation based on the equity approach. The report expresses internal commitments to promote broad diversity and inclusion without any explicit focus on women, gender, or SDG 5 (KP, 2019).

*"Our goal is to have a workforce that reflects the rich diversity of our members and communities and understands their needs and preferences" (KP, 2019).*

A review of KP's webpages also reaffirm that the corporate actor's internal commitments relate to advancing diversity and inclusion without a particular focus on women. For example, an article published on the KP website titled, 'Actions to Fight Racism and Promote Equity', expresses commitments to support diverse suppliers, whereby women are not discriminated against nor are they prioritized (KP, 2020). This includes a commitment to spend almost USD 2 B per year with enterprises owned by underrepresented individuals, a group that includes women, people of color, LGBT, military veterans, and individuals with disabilities (KP, 2020). There is a substantial monetary target attached to this commitment, however the goal is not explicit in the extent to which women owned businesses, including businesses owned by women of color, will benefit. In the same article, KP commits to "adopt{ing} science-based strategies to further remove bias and racial inequities from the employee and physician experience" (KP, 2020). This commitment is specific and addresses structural inequalities within the organizational structure and are gender neutral. The internal commitments expressed in KP's webpages and annual report reflect broad goals to advance racial equality within the organizational structure. The neutrality related to gender issues therefore reflect an interpretation based on the equity approach.

### **4.2.2 Internal Policies**

KP's code of conduct, webpages, and published articles express internal policies that indicate an interpretation based on the efficiency approach to gender equality (see Section 2.4.3). The efficiency approach to gender equality is denoted by policies that institutionalize women's participation as market actors such as employees and suppliers. Based on the framework, women's participation as market actors is institutionalized by policies to hire more women and provide women employees with professional development opportunities. Policies that indicate

an interpretation based on the efficiency approach are also justified based on the ‘business case for gender equality’, that views women’s participation as market actors as both keys to achieving gender equality and a ‘win-win’ scenario in which corporate actors benefit from improved competitive advantage. This is further exemplified in the subsections below, which are organized in by indicator found in Table 2.

### **Provide women hired with professional development support**

An article published on the KP website entitled, ‘Forbes Recognizes Kaiser Permanente as One of America’s Best Employers for Women’ expresses policies that support women’s professional development, thereby indicating an interpretation based on the efficiency approach. The article expresses that KP has established a women-led employee resource group, ‘Women Empowered @ Kaiser Permanente’ (WE@KP). According to the article, WE@KP provides opportunities for women employees to engage with one another on topics such as skills development, mentoring, and work-life-balance (see Section 2.4.3 for a conceptualization of triple burden) (KP, 2018b). This is exemplified by the quote below which was taken from the article.

*“As one of several programs designed to support women in the workplace, WE@KP (Women Empowered at Kaiser Permanente) provides women opportunities for education, networking and development of leadership skills that enhance their work and life experiences. Among the physician groups, the Southern California Permanente Medical Group, for example, hosts an annual Women in Medicine symposium that provides networking opportunities and encourages female physicians to pursue leadership roles in medicine” (KP, 2018b).*

Another article entitled, ‘Among the best employers for women. Forbes has named Kaiser Permanente to its inaugural America’s best employers for women list’ cites essentially the same policies. This article also includes the same quote depicted above, which was attributed to a woman leader within the organization, specifically a regional president for KP. In the article, the employee’s citation refers to professional development policies such as skills training, mentoring, and work-life-balance support for women employees. Based on the article, the program is expressed as a policy for develop professionally and advance within the organizational structure.

*“There were many ways Kaiser Permanente paved the way for me to be successful and advance in my career through training, mentoring, challenging assignments and thoughtful approaches to work-life integration,” said Julie Miller-Phipps, Southern California regional president for Kaiser Permanente Health Plan and Hospitals. “I’m proud to be part of an organization that is truly committed to an environment and business practices that result in equitable development and advancement” (KP, 2018a).*

A separate document entitled, 'A message From Our Diversity Leader', also expresses a KP policy to support women's professional development. The statement is attributed to a women leader at KP, who reflects on how the 'Women in Medicine' program has supported her professional development (KP, 2021f).

*"The Women in Medicine program-open to physicians and professional staff of any gender-brings small groups together to discuss issues of gender equity in a relaxed, supportive environment. In addition to building community with colleagues, this initiative was launched to create a safe space for sharing experiences, to develop a diverse leadership pipeline, and to provide the support our physicians and professional staff need for career sustainability" (KP, 2021f).*

According to the statement, the program provides KP's women employees and staff of any gender a relaxed and supportive space to share knowledge and experiences, build community, and discuss topics of gender equity (KP, 2021f). The quote would denote an interpretation based on the empowerment approach, however the context in which this policy is expressed (i.e. KP's career page and talent acquisition platform), as well as the language used to describe the policy itself reaffirms an interpretation based on the efficiency approach. It ultimately indicates an interpretation based on the efficiency approach as the statement expresses that the program was created with a focus on retaining and promoting women employees to leadership positions (KP, 2021f).

### **Justified using the 'business case for gender equality'**

In a podcast published on the KP website entitled, 'Lifting the Voices of Women in Medicine' (KP, 2021e) in which two women leaders describe their experiences as employees. The podcast includes several statements that align with the 'business case', particularly with a focus on the commercial benefits KP gains from having women in leadership. In the interview, one women leader stated that KP's efforts to hire and support women's professional development is justified based on market data—as medical patients often prefer women physicians; women physicians consistently earn measurably higher patient satisfaction scores; and that Covid-19 has proven that women's leadership is particularly effective during times of global health emergencies (KP, 2021e).

Additionally, several articles published on the corporate actors' 'Accolades and Awards' webpage express internal policies that are justified based on the 'business case for gender equality', and therefore indicate an interpretation based on the efficiency approach. These articles, for example, communicate endorsements from tertiary publications such as the Forbes list of 'America's Best Employers for Women', DiversityInc's 'Top Companies for Executive Women', and Fortune's 'The 100 Best Workplaces for Diversity' (KP, 2018; KP, 2018a; KP, 2019a; KP, 2019b; KP, 2020a). One such article, which promotes KP's inclusion in the DiversityInc rating, expresses that, "women lead five of Kaiser Permanente's eight regions, and 30 women were named to roles

as vice president or above in 2017” (KP, 2018). Furthermore, the articles express that internal policies that support women as market actors are a source of competitive advantage for the corporate actor.

*“Our leadership in equity, inclusion, and diversity was recognized recently when we were ranked number 20 on Fortune’s 100 Best Workplaces for Diversity list, significantly higher than any other health care organization” (KP, 2020a).*

The KP code of conduct, ‘Principles of Responsibility’ express internal policies that would align with the equity approach to gender equality, however, are here understood as indicative of the efficiency approach. That is because the policy document expressly prohibits sexual harassment and assault in the workplace on the basis that it reduces worker efficiency (KP, 2021g). KP explicitly states that, “whether or not an offense was intended, harassment—or the perception that it exists or has occurred—is harmful and creates a less effective work environment” (KP, 2021g, pg. 28).

Ultimately, KP’s has published several articles, a code of conduct policy document, and employee statements that express internal policies that reflect an interpretation based on the efficiency approach. Furthermore, these policies are justified based on the ‘business case for gender equality’, which evidence an interpretation based on the efficiency approach.

#### **4.2.3 Philanthropic Commitments**

KP’s webpages, articles, and corporate blogs express philanthropic commitments that indicate an interpretation based on the equity approach to gender equality. The equity approach (see Section 2.4.1) is denoted by goals to provide grant funding to community level organizations that focus on broad diversity and inclusion. Based on the framework, philanthropic commitments that indicate an interpretation based on the equity approach, do not discriminate against women, nor do they prioritize women. These indicators are evidenced in more detail in the subsections below.

##### **Broad diversity inclusion without explicit focus on women**

An article published on the KP website titled, ‘Actions to Fight Racism and Promote Equity’, expresses philanthropic commitments that predominantly prioritize racial equality and underrepresented groups. In the article, KP commits to “USD 40 M in grants to address systemic racism” (KP, 2020). With the expressed focus on supporting businesses led by Black and other underrepresented groups to overcome systemic disadvantages in the wake of COVID 19, KP also commits to providing “15 million in grant dollars to increase access to formal training, business networks, and growth capital” for the broad group of beneficiaries (KP, 2020).

Similar philanthropic commitments to broad diversity are also expressed on the KP webpage, ‘A History of Leading the Way’. The commitments are listed under the header ‘Taking action to fight racism and promote equity’, and the philanthropic commitments summarized also express a

focus on addressing racial inequity. The lack of explicit focus on women denotes an interpretation based on the equity approach. For example, on the webpage, KP expresses a commitment of USD 25 M in grants to end systemic racism as well as to support grassroots work that addresses the impacts of systemic inequality such as childhood trauma (KP, 2021d). These expressed philanthropic commitments align with the equity approach as they promote broad diversity and inclusion as an approach to gender equality. Overall, the equity approach to gender equality is consistent across documents and KP's expressed philanthropic commitments. This is because the commitments maintain a focus on racial as equity, without an explicit focus on women.

#### **4.2.4 Philanthropic policies**

Press releases and articles published to KP's website express philanthropic policies that indicate an interpretation based on the equity approach to gender equality. Based on the framework (see Section 2.4.1), the equity approach is denoted by grant funding issued to support diverse groups without an explicit focus on supporting women. Evidence of these indicators are further elaborated in the sections below.

#### **Support diverse groups including but without explicit focus on women**

A section of the KP website dedicated to 'Grants' express philanthropic policies that reflect an interpretation based on the equity approach. The webpage expresses that KP's philanthropic policy is to evaluate grants based on a focus on five priority areas:

*"{Grant} requests are evaluated for their focus on:*

- *Advancing health equity*
- *Increasing access to health care and coverage for people who are uninsured and underinsured*
- *Promoting healthy weight, physical activity and access to healthy food*
- *Supporting mental health and access to mental health care*
- *Strengthening economic and educational opportunities for underserved populations"* (KP, 2021k).

The webpage also expresses the institutionalization of a 'Nondiscrimination Verification' policy, which states that, institutionalizes KP's "unwavering commitment to equal access and opportunity for all persons". Based on the policy, any organization that applies to receive grant funding must confirm that they do not discriminate. The policy covers a broad group of identifying characteristics including gender identity and sex among others such as "race, color, religious creed, national origin, age, marital status, sexual orientation, handicap, disability, medical condition, or veteran status" (KP, 2021k).

Press releases and articles analyzed also express that KP has issued grants to organizations that support underrepresented groups broadly. This would align with the anti-poverty approach; however, most reviewed documents do not indicate philanthropic policies with an explicit focus on low-income women but include women in a broader understanding of underserved groups. Examples of grants issued support housing insecurity in California, Colorado, and Oregon (KP, 2019d; KP, 2020c; KP, 2020d; KP, 2020e). One press release, related to KP's response to the Covid-19 pandemic, also expressed grants issued to nonprofit organizations focused on underinvested communities to address the economic effects of systemic racism in communities of color (KP, 2021i). Another article expressed that KP issued USD 4 M in grants to support black-owned businesses and economically vulnerable families with capital investments and financial literacy coaching (KP, 2021h). Other articles and press release documents express grants provided to school staff to better support students suffering from childhood trauma and stress (KP; 2020g); encouraging improved school health policies (KP, 2019) and addressing systemic barriers to school attendance (KP, 2018d).

Of the 18 documents reviewed, only 3 grants issued had an explicit focus on women or girls. The press releases and articles with an explicit focus on women or girls expressed grants issued in three thematic areas: ensuring access to health; improving conditions in communities; and advancing health innovations. The articles and press releases that did express philanthropic grants issued with an explicit focus on women included funding to support women-led businesses (KP, 2020b) and low-income women, specifically that are also survivors of domestic violence. For example, a press release expressed that a grant issued to Dig Deep Farms and Alameda County Family Justice Center in 2020 was used to support an internship program that was made available only to low-income women who are also survivors of domestic violence (KP, 2021j). Ultimately, the disclosure documents predominantly expressed philanthropic policies that reflect an interpretation based on the equity approach. This is because most documents reviewed expressed grants provided to support a broad range of organizations that do not have an explicit focus on women.

#### **4.2.5 Case Reflections**

Kaiser Permanente's (KP) internal commitments, philanthropic commitments, and philanthropic policies reflect an interpretation based on the equity approach. The outlier is KP's internal policies, which reflect an interpretation based on the efficiency approach to gender equality. This means that KP's internal commitments and philanthropic work maintain a focus on promoting broad diversity, without a specific focus on women, while KP's internal policies, promote women's participation in the workplace as key to addressing gender equality. These results (summarized in Table 4) are explained in the section below.

**Table 4:** Kaiser Permanente – Case Results Summary

| Case              | Internal Commitments | Internal Policies | Philanthropic Commitments | Philanthropic Policies |
|-------------------|----------------------|-------------------|---------------------------|------------------------|
| Kaiser Permanente | Equity               | Efficiency        | Equity                    | Equity                 |

The benefits of interpreting SDG 5 based on the equity approach is that by defining diversity broadly, KP can address a variety of issues related to healthcare. These are exemplified in KP’s philanthropic commitments and policies that aim to address how broad underserved groups are impacted by, for example, a lack of insurance or being underinsured. These issues impact diverse groups, and are indicative of a broader systemic issue related to access to healthcare in the U.S. Also, by interpreting SDG 5 based on the equity approach, KP’s policies highlight the need to issue grants that support how diverse issues, such as, mental health, education, and economic opportunities, domestic violence, and childhood trauma impact diverse populations. This is evident, for example, in KP’s philanthropic policies where the corporate actor expresses that the Nondiscrimination Verification policy reflects KP’s internal commitment to anti-discrimination. The benefits of this interpretation of SDG 5 are that they enable KP, who is making substantial grant awards and commitments for funding, to support a broad group of underserved populations. Several negative aspects of KP’s overall interpretation based on the equity approach, however, is that they are ultimately gender neutral. This is explored in the next paragraph.

Without expressed policies that focus on women, this approach obscures the extent to which such commitments and policies will acknowledge women’s perspectives and advance gender equality. SDG Funders has recorded that KP’s work is advancing SDG 5, but the way in which these efforts are communicated by the corporate actor outside of internal policies is vague and unspecific. Furthermore, by interpreting SDG 5 as a broader issue that is encompassed in systemic change to address racial inequality, KP further obscures how these contributions will reach intersectional women. The goal of the equity approach however is not necessarily to contribute to broader structural change, but rather remove barriers for equal access and participation. However, without an explicit focus on women’s perspectives or achieving gender equality, KP essentially creates an environment whereby those experiencing intersectional inequality compete with others that share at least one of those characteristics to access grant funding. This is not the case when it comes to internal policies, as here KP focuses on creating a ‘win-win’ scenario that supports women employees within the organizational structure. This is reflected upon more in the paragraphs below.

A first explanation for why KP may interpret SDG 5 differently in its internal policies is that it views women's participation as market actors as key to create a diverse workforce and maintain competitive advantage. This could be one reason why KP promotes these policies on webpages and press releases that target attract diverse talent. Also, several documents express that diversity is central to KP's mission and service delivery. KP notes that the communities in which it is working are becoming increasingly diverse, and therefore prioritizes communicating policies that support the professional development of women.

A related point is that KP's internal policies, which align with the efficiency approach, are primarily communicated using employee testimonials from women leaders and accolades from Forbes 'America's Best Employers for Women', DiversityInc 'Top Companies for Executive Women', and Latina Style's '50 best U.S. Companies for Latinas'. In considering that KP does not use its annual reports to disclose commitments and policies in general, let alone specifically related to SDG 5, this is an interesting observation. This is because it exposes the different ways these awards and accolades are measuring, evaluating, and proclaiming certain corporate actors as advancing gender equality, but do so using criteria primarily informed by market actors.

A final point related to this is that by relying exclusively on testimonials and accolades to promote SDG 5-related internal policies, KP contributes to a norm that centers the specific experiences of a select few women leaders who have benefited from internal policies that support women's professional development. This is particularly important to highlight as, in a way, KP uses these testimonials and accolades to imply that all women can benefit from working for the corporate actor, which further helps KP compete for top talent. A benefit of the efficiency approach is that KP has made strides in advancing women to leadership and that these women represent the majority of its workforce. However, it also uses women's experiences as an advertisement—geared towards future employees and customers—to reaffirm the benefits of viewing women's participation as market equality as a 'win-win' in achieving gender equality. On the same note, it is important to reflect on how the corporate actor frames policies that frame sexual harassment and assault as bad because these actions contribute to a 'less effective work environment'. This not only diminishes the inherent importance of human rights captured in the SDG 5 framework, but also contributes to a broader discourse that frames women's rights as also good for business.

This is again, is particularly interesting given that KP's predominant interpretation in terms of internal commitments and philanthropic work (both commitments and policies), are based on the equity approach, which confirm that the corporate actor well understands the crosscutting and systemic nature of contributing the gender equality outside of the business case.

### 4.3 Kellogg Company

Kellogg Company is both the world's leading cereal and second largest savory snack business (Kellogg Company, 2020). The corporate actor was founded in 1906 and is headquartered in Battle Creek, Michigan, USA. Kellogg Company's primary business activities include the manufacturing and marketing of well-known cereal and food brands such as Special K, Kellogg's Corn Flakes, Nutri-grain, and Rice Krispies Treats (Kellogg Company, 2020a). Kellogg Company's supply chain is extensive, and the corporate actor owns subsidiaries that currently manufacture goods in 21 countries (Kellogg Company, 2020a). Kellogg Company products are sold in 180 countries around the world (Kellogg Company, 2020a). The corporate actor's vision is "a good and just world where people are not just fed but fulfilled", and purpose is to "create better days and a place at the table for everyone through our trusted food brands" (Kellogg Company, 2021a). Kellogg Company's largest shareholder is the W.K. Kellogg Foundation Trust. In 2018, that entity was paid more than USD 146 million in Kellogg Company dividends to fund the corporate foundation's activities (Kellogg Company, 2019c).

The W.K. Kellogg Foundation (WKKF) is one of the largest philanthropic foundations in the United States (Kellogg Company, 2020). The foundation was founded in 1930 and headquartered in Battle Creek Michigan, USA (Kellogg Company, 2020). WKKF's mission is to use philanthropic grants to "support children, families and communities as they strengthen and create conditions that propel vulnerable children to achieve success as individuals and as contributors to the larger community and society" (WKKF, 2021d). The foundation's vision is "a nation that marshals its resources to assure that all children have an equitable and promising future—a nation in which all children thrive" (WKKF, 2021). According to SDG Funders (2020), from 2016 onwards WKKF has spent USD 63.97 million on SDG 5-related work.

This thesis found that both the corporate actor and corporate foundation publish separate voluntary reports and disclosure documents. This means that documents published by Kellogg Company were used to analyze internal commitments and policies, while documents published by WKKF express commitments and policies related to philanthropic work in the broader environment. The results of the case study are organized as follows. First, referencing internal commitments and policies expressed in Kellogg Company's Equity, Diversity, and Inclusion Annual Reports (2018 and 2019), corporate blog posts, and Corporate Responsibility reports are analyzed in Sections 4.3.1 and 4.3.2. Next, in 4.3.3 and 4.3.4, philanthropic commitments and policies expressed in WKKF's annual reports and website are analyzed. Each subsection is organized based on the indicators presented in Table 2. A reflection on this case is then provided in Section 4.3.5.

#### **4.3.1 Internal Commitments**

Internal commitments expressed in Kellogg Company's Equity, Diversity and Inclusion Annual Reports and corporate blog posts reflect an interpretation based on the efficiency approach to

SDG 5. Internal commitments that denote an interpretation based on the efficiency approach are identified by goals to promote women as market actors (employees, supply chain workers, and suppliers)—as presented in Table 2. Based on the analytical framework (see Section 2.4.3), internal commitments that align with this approach are identified by justification based on the ‘business case’ for gender equality, which pursues women’s participation as also a source of corporate competitive advantage. An interpretation based on the efficiency approach is also identified by internal commitments to increase the number of women hired and promoted to leadership roles. These results are exemplified in more detail below.

**Promotes women as market actors (employees and supply chain workers, and suppliers)**

Indicative of the efficiency approach, a Kellogg Company blog posts entitled, ‘Kellogg is Committed to Gender Equity and #BalanceforBetter’ expresses internal commitments to promote women as market actors, namely as employees, supply chain workers, and suppliers.

*“Kellogg has programs in place to support gender equity and women’s empowerment across our value chain. These programs support women-owned businesses in our supplier base and support women farmers and workers across the world where our ingredients are grown (Kellogg Company, 2019e, pg.1). “*

Additionally, and related, a blog post written by a male employee member of the ‘Women of Kellogg’ employee resource group, expresses the corporate actor’s commitment to increase the number of women employees in leadership positions (Warner, 2021).

Another blog post, written by a women leader employee who manages the corporate actor’s diversity and inclusion initiatives, also expresses how the goal to achieve gender parity extends to Kellogg Company’s supply chain (Koranteng, 2021). The blog post specifically mentions KP’s focus on regions such as India, where, according to the document, only 20% of women participate in productive work (Koranteng, 2021). To achieve gender parity across the supply chain the blog expresses a commitment to focus on hiring and promoting women at any level within the organizational structure (Koranteng, 2021).

Finally, the corporate actor’s 2018-2019 Corporate Responsibility (CR) report expresses that Kellogg Company, as “a signatory to the U.N. Women’s Empowerment Principles, {has} pledged to advance diversity and inclusion within the workplace” (Kellogg Company, 2019c, pg. 53). The report expresses specific commitments, aligned with the SDG 5 framework, that promotes women as market actors, specifically women farmers who supply raw materials necessary for Kellogg Company’s manufacturing. With a dual focus on supporting gender equality and improving the climate resiliency of Kellogg Company’s supply chain, the report expresses goals to help women farmers adapt agricultural practices to climate change (*Kellogg Company, 2018*).

Also, on a webpage titled, 'Positions, Policies and Milestones', Kellogg Company aligns its commitments to the SDG agenda, including SDG 5 as a material goal, and recognizing its cross-cutting nature on the agenda.

*"We've also committed to supporting 1 million farmers and workers, especially women and smallholders, by the end of 2030, through programs focused on climate, social and financial resiliency" (Kellogg Company, 2021b, pg. 1).*

This is an interesting internal commitment because it not only reflects an interpretation of supporting women as market actors; this commitment also acknowledges how by advancing women's participation the corporate actor can also contribute to mitigating the impacts of climate change.

#### **Justified based on the 'business case for gender equality'**

SDG 5-related commitments expressed in the corporate actor's CR reports, Equity, Diversity, and Inclusion Annual Reports, as well as blogs published on the website are justified based on the 'business case for gender equality'. Indicative of an interpretation based on the efficiency approach; these commitments are expressed as a key component of Kellogg Company's 'Deploy for Growth' business strategy. 'Deploy for Growth', which was launched in 2018, includes commitments to diversify the Kellogg Company workforce as a strategy for increasing the corporate actor's financial growth between 1-3% (Kellogg Company, 2020b).

The 'Deploy for Growth' strategy, referred to in the 2020 'Equity, Diversity, and Inclusion Annual Report', does link broad diversity and inclusion goals to corporate competitive advantage. The strategy is not gender neutral, however, given that specific internal commitments include hiring and promoting women to leadership positions. As the internal commitments are part of the strategy, it is understood that Kellogg Company justifies these goals based on the 'business case for gender equality', whereby it plans to gain competitive advantage from these efforts (Kellogg Company, 2020b; Schroeder, 2018).

A company blog post entitled, 'Kellogg is Committed to Gender Equity and #BalanceforBetter' further expresses how the corporate actor's commitments to support women as market actors also contribute to macroeconomic benefits. The blog post, which is written by two women leaders of the 'Women of Kellogg' (Business Employee Resource Group), expresses for example, that the corporate actor's commitment "to increase female representation across all areas of the business... {is a} "reminder that gender-balance is essential for economies and communities to thrive" (Kellogg Company, 2019e).

*“The 2019 official International Women’s Day theme, #BalanceforBetter, recognizes the global importance of gender balance. Balance is not a women’s issue, it’s a business issue, and collective action and shared responsibility for driving a gender-balanced world is key” (Kellogg Company, 2019e).*

Internal commitments expressed in Kellogg Company’s disclosure documents include goals to address gender inequality by supporting women as market actors both as employees, supply chain workers, and suppliers. Goals to hire and promote women to leadership as well as to support women farmers and women-owned businesses are linked to Kellogg Company’s competitive advantage and ‘Deploy for Growth’ strategy. These commitments therefore reflect an interpretation based on the efficiency approach to gender equality.

#### **4.3.2 Internal Policies**

Kellogg Company’s Global Code of Ethics document (2020), CR report (2019 and 2020), and Equity, Diversity, and Inclusion Annual Reports (2019 and 2020) express internal policies that indicate an interpretation based on the efficiency approach to gender equality. Based on the analytical framework (see Section 2.4.3), internal policies provide flexible work benefits, institute hiring as well as leadership quotas, and provide women with professional development opportunities can be used to identify the efficiency approach. Furthermore, internal policies based on the efficiency approach are justified using the ‘business case for gender equality’, a ‘win-win’ rationale that promotes women’s participation as market actors as key to achieving both gender equality and corporate competitive advantage. The following subsections further detail the results, which are organized based on indicators found in Table 2.

##### **Provides flexible work benefits**

Kellogg Company’s 2019 Equity, Diversity, and Inclusion Annual Report and 2020 CR report express internal policies that institutionalize flexible work benefits. Based on the diversity report, the corporate actor offers employees the option to flexibly choose which holidays they observe, and provides on-site child-care for employees (Kellogg Company, 2019b). The CR report expresses that these benefits are to help employees “care for themselves and their families” (Kellogg Company, 2020, pg. 3).

##### **Provide women hired with professional development opportunities**

Kellogg Company’s ‘Equity, Diversity and Inclusion Annual Report’, and corporate blog express internal policies to provide women employees with professional development opportunities. The disclosure documents express that employee resource groups, such as ‘Women of Kellogg’ (WOK), are central to institutionalizing Kellogg Company’s diversity commitments and strategic goals. The CR report states that the employee resource groups, “play a critical role in attracting diverse talent, providing mentoring and career development opportunities, delivering

commercial business insights, and connecting people to {Kellogg} and the communities where {Kellogg} does business” (Kellogg, 2021, pg. 6).

The 2019 ‘Equity, Diversity and Inclusion Annual’ report also expresses that the WOK resource group specifically provides an opportunity for women employees to engage on business related topics, and that regional WOK chapters provide professional networking opportunities.

*“WOK {Women of Kellogg} India launched its on-site nursery facility for working moms at the Sricity plant, and offered several workshops to benefit female employees, including safety and security training and a seminar with a gynecologist on health and wellness” (Kellogg, 2019b, pg. 14).*

*A “highlight of women’s month for WOK South Africa was the launch of the Parental Toolkit, a series of policies geared toward helping women and new parents achieve better work-life balance” (Kellogg, 2019b).*

*“In the Latin America region, WOK continued its work with Networking TogetHER, which Kellogg launched last year as Mexico’s first national forum for companies focused on supporting gender equity. The group has drawn in nearly 60 companies, which meet every two months to share best practices and learnings. In 2019, topics covered at Networking TogetHER included talent acquisition, executive development strategies and flexible work programs” (Kellogg, 2019b, pg 15).*

Also related to providing professional development opportunities for women hired, Kellogg Company has partnered with a non-profit, Catalyst, to develop an Executive Cross-Cultural Mentoring Program. An article published by Catalyst expresses that the program helps Kellogg Company realize its commitments to gender parity in the workplace (Catalyst, 2021). In the article, Kellogg Company employee, woman, and leader within the organization discusses the professional benefits she has gained because of the program:

*“Being a part of the Cross-Cultural Mentoring Program has accelerated my ability to successfully navigate the Kellogg Company culture and make meaningful contributions to the business. It has also provided me the opportunity to cultivate an authentic relationship with one of our senior leaders” (Catalyst, 2021).*

### **Women hired and promoted to leadership quotas**

Aligned with the efficiency approach, Kellogg Company has instituted a quota of 50/50 gender parity by 2025 across its regional offices (Warner, 2021). The 2019 Equity, Diversity and Inclusion

Annual Report expresses that this policy has been particularly driven by women leaders at the regional level (Kellogg Company, 2019b).

*“Whilst Managing Director in Australia, management roles shifted from 90% male to a 50/50 split along gender lines, with greater age diversity. Under Belinda’s leadership, more women were promoted to positions of leadership, and ethnic diversity also increased in the business unit” (Kellogg, 2019b, pg. 8).*

### **Supports women as market actors (supply chain workers)**

Indicative of an interpretation based on the efficiency approach, the Kellogg Company Global Supplier Code of Conduct (2019d) and accompanying Resource Guide (2020c) express internal policies related to supporting women as market actors, namely—supply chain workers. Specifically, this disclosure document expresses policies such as, the ‘Employer Pays Principle’, which is a safeguard against forced labor. The policy prohibits any worker from being indebted to recruitment firms or experience any restrictions in their movement (Kellogg Company, 2019d). Additional ‘externally developed’ policies are also expressed in Kellogg Company’s the Global Supplier Code of Conduct. The Resource Guide expresses a focus on protecting women supply chain workers, who Kellogg Company considers as vulnerable to human rights abuses (Kellogg Company, 2020c). These externally developed policies include, for example the UN Declaration of Human Rights framework, the International Labor Organization’s decent work guidelines, and UN Women’s Empowerment Principles (WEPs) (Kellogg Company, 2019d).

Importantly, Kellogg Company’s Global Code of Ethics expresses policies that apply to all employees, subsidiaries, contractors, and consultants; the Global Supplier Code of Conduct governs a broadly defined list of actors including “all tiers of suppliers, manufacturers, contractors, joint venture partners, agents, distributors, and consultants ... parent, subsidiary, agents, subcontractors, and affiliate entities ... all employees, including permanent, temporary, contract, foreign, or migrant workers” (Kellogg Company, 2019a, pg. 1). The Global Code of Ethics expresses that Kellogg Company manages compliance with these policies through audit investigations, as well as internal and external assessments. An Ethics Hotline is also available to any associated party interested in reporting misconduct anonymously, and reports received through the Hotline are managed confidentially by an independent third-party organization (Kellogg Company, 2021c; Kellogg Company, 2018). Non-compliance is dealt with by taking “remedial action in a fair and consistent manner” (Kellogg Company, 2019, pg. 10). While the policy expresses that the corporate actor maintains the right to terminate business relationships, (Kellogg Company, 2019a), Kellogg Company also published an independent audit that casts doubt on the effectiveness of this policy. The independent audit report, which was published to the corporate actor’s website, found that Kellogg Company does not disclose the outcomes of non-compliance investigations, nor does it disclose steps taken to ensure the policies are adhered to (Know the Chain, 2020).

### **Supports women as market actors (suppliers)**

2019 Equity, Diversity, and Inclusion Annual Reports express Kellogg Company's internal policy to support women as market actors. The report references, for example, a partnership with the Women's Business Enterprise National Council (WBENC). As part of the collaboration, Kellogg Company participates in WBENC's Student Entrepreneur Program, which according to the report, focuses on developing the next generation of women entrepreneurs and business owners. According to the report, Kellogg Company commits to matching women entrepreneurs with mentors who are leaders across corporate departments, such as procurement in the example below:

*"We have our programs internally, but we have to walk the walk externally, as well," said Kelly. "Who knows, maybe one day {Jamie will} be an ingredient supplier to us, so we should be investing in her success" (Kellogg, 2019b, pg. 5).*

The corporate actor's 2018 and 2019 CR reports also expresses a portfolio of policies that support women as market actors, specifically as suppliers to Kellogg Company (Kellogg Company, 2019c). For example, in Cote d'Ivoire, Kellogg Company and its partner NGO, Care International, developed an assessment tool to help farmers improve gender equity in their production. Additionally, in Ghana, the corporate actor led an initiative to help women-led farming cooperatives develop new products and expand their market reach (Kellogg Company, 2019c). Finally, the report expresses that the program is part of a partnership with the World Business Council for Sustainable Development (Kellogg Company, 2019c).

### **Prohibit discrimination (includes gender, sexual harassment, and assault) based on the 'business case for gender equality'**

The corporate actor's Global Code of Ethics expresses policies to provide a "work environment free of harassment and discrimination" (Kellogg Company, 2019a, pg. 16). This indicator aligns with the equity approach, however here it is understood as indicating the efficiency approach as the internal policy is linked to the 'business case for gender equality'. The document expresses the following:

*"A work environment free from harassment and discrimination lets {Kellogg Company} grow and thrive" (Kellogg Company, 2019a, pg. 16). Furthermore, the Global Code of Ethics expresses "zero-tolerance for unwanted verbal or physical conduct (sexual or otherwise). This includes degrading and disparaging jokes related to race, color, age, gender, sexual orientation and any other categories protected by law" (Kellogg Company, 2019a, pg. 16).*

Furthermore, the zero-tolerance policy is also linked to the ‘business case’, as harassment and discrimination of any type is framed as “behavior that interferes with another’s work environment” (Kellogg, 2020a, pg. 16). Kellogg Company’s internal policies ultimately indicate a predominant interpretation based on the efficiency approach. This is because the internal policies support women’s participation as market actors, as employees, supply chain workers, and suppliers. As such initiatives translate to increased competitive advantage, particularly in major sourcing locations for the corporate actor. In this way, the corporate actor’s internal policies denote a predominant interpretation based on the efficiency approach to gender equality, as the corporate actor also wins by promoting policies that advance market participation of women.

#### **4.3.3 Philanthropic Commitments**

The W.K. Kellogg Foundation’s (WKKF) website as well as the corporate foundation’s Racial Equity, Diversity & Inclusion report (2020) express philanthropic commitments that reflect a predominant interpretation based on the equity approach. Based on the analytical framework (see Section 2.4.1), philanthropic commitments aligned with the equity approach can be identified by goals to provide grant funding to community level organizations that do not discriminate against women’s inclusion, nor do they have an explicit focus on women.

This thesis also notes that WKKF’s website and Racial Equity, Diversity & Inclusion reports express philanthropic commitments that reflect a periphery interpretation based on the anti-poverty approach to gender equality. Based on the analytical framework, corporate actors who interpret SDG 5 based on the anti-poverty approach (see Section 2.4.2) can be identified by goals to provide grant funding to low-income women. These commitments are not gender neutral, but rather frame achieving gender equality as a strategy for poverty eradication. Philanthropic commitments based on this interpretation therefore justify such commitments on the basis that low-income women are agents through which resources are distributed to the broader population—namely at the family and community level. The subsections below, which are organized based on indicators included in Table 2, exemplify these results in more detail.

#### **Grant funding to broad diversity inclusion without explicit focus on women**

WKKF’s webpage, ‘Our DNA’ expresses philanthropic commitments that indicate an interpretation based on the equity approach. Commitments include, for example, to advance racial equity and racial healing. Based on the webpage, WKKF commits to investing in community engagement as well as local leadership as a strategy for ‘letting people solve their own problems’ (WKKF, 2021). The webpage also presents the foundation’s understanding of racial equity as the idea “that all people, regardless of their racial/ethnic group identification, skin color or physical traits, deserve an equal opportunity to experience well-being in a just society. Achieving racial equity means that a person’s identity would not determine how he or she was treated or predict life outcomes” (WKKF, 2021). Importantly, the foundation’s definition of prioritization of racial

equity in terms of grant funding commitments are not gender neutral as they do not acknowledge the intersection of gender and race, but ultimately this is not predominant in the foundations' interpretation. As exemplified in the quote below, WKKF interprets the goal by making broad commitments that do not discriminate against any group.

*“The W.K. Kellogg Foundation (WKKF) is committed to ensuring all children, families and communities – regardless of race or income – have opportunities to reach their full potential” (WKKF, 2021b).*

Overall, the philanthropic commitments are to support broad diversity without discriminating nor maintaining an explicit focus on women.

### **Support low-income women (i.e., resource distribution through improved income, increased access to education)**

WKKF's philanthropic commitments reflect a periphery interpretation based on the anti-poverty approach. According to the WKKF's, 'What We Support' webpage, the corporate foundation's primary activity is to provide grant funding to organizations and programs that align its mission and organizational priorities. The 'What We Support', webpage expresses three priorities that guide the WKKF's grant giving: thriving children, working families, and equitable communities (WKKF, 2021b). The webpage expresses philanthropic commitments that are justified based on the idea that by including low-income women as beneficiaries, resources can also be distributed—namely at the family and community levels.

*“As a grantmaker, we recognize that children live in families and families live in communities. Therefore, our three areas of focused work – Thriving Children, Working Families and Equitable Communities – are dynamic and always interconnected. Achieving strong outcomes for children happens by connecting what families need – at home, in child care settings, at school, at work and in their communities” (WKKF, 2021b).*

On the same 'What We Support' webpage, WKKF also commits to provide philanthropic support to programs focused on, for example, maternal and infant healthcare, breastfeeding in communities of color, and equitable jobs by way of support to minority and women-owned businesses (WKKF, 2021b). The philanthropic commitments are not gender neutral, and therefore reflect an interpretation based on the anti-poverty approach. This is because commitments address maternal health and equitable access to stable and high-quality jobs for women and simultaneously are used to address the needs of children. WKKF expresses on the same webpage that “children are more likely to thrive when their families are economically secure” which (as included in Table 2) also indicates an interpretation based on the anti-poverty approach.

This thesis notes that WKKF's predominant interpretation aligns with the equity approach, as the foundations overall commitments support diversity broadly, namely addressing racial equity. An interpretation based on the anti-poverty approach are less frequent the foundation maintains broad diversity and racial inequality as key aspects of its grant funding agenda.

#### **4.3.4 Philanthropic Policies**

WKKF's 2019 Annual Report as well as a 'Grants Database' on the foundation's website express philanthropic policies reflect a predominant interpretation based on the anti-poverty approach. An interpretation based on the anti-poverty approach in philanthropic policies (see Section 2.4.2) are identified as grants issued with a specific focus on increasing the number of low-income women reached as beneficiaries. Policies based on the anti-poverty approach are also identified by justification of addressing gender equality through the inclusion of low-income women on the basis that they are agents through which resources can be distributed to the broader population, namely at the family and community level.

This thesis also notes that WKK's philanthropic policies reflect a peripheral adoption of the empowerment approach. Based on the analytical framework, the empowerment approach (see Section 2.4.4) is identified by grant funding issued to support community-level programs focused on transformational change. Philanthropic policies that indicate an interpretation based on the empowerment approach in philanthropic work are grants issued to women-led organizations, particularly those that engage in social activism, intersectionality, and creating solidarity around advancing gender equality at the local level.

The results first exemplify the philanthropic policies that align with the anti-poverty approach, before presenting the empowerment approach as a peripheral interpretation. The subsections below are organized based on indicators presented in Table 2.

#### **Supports low-income women as beneficiaries as a strategy to distribute resources at family and community level**

Aligned with the anti-poverty approach, the 'Grants Database' expresses philanthropic policies that grants issued by WKKF support three priorities: thriving children, working families, and equitable communities. The grants issued and expressed on the webpage, view achieving gender equality as a result of resource redistribution to low-income women. This is justified based on the justification that by promoting the health and economic stability of women, such grants will create a viable family and community in which children can thrive (WKKF, 2021b).

*“For children to thrive, their families must be stable. Their parents and caregivers—especially mothers— must have access to quality jobs that pay a family-sustaining wage, offer benefits allowing women to build wealth and give them flexibility to be full and active participants in their child’s life” (WKKF, 2021d).*

WKKF’s 2019 Annual Report and ‘Grant Database’ also express grants issued with a focus on supporting low-income women. These grants, for example, provide low-income women with stable employment opportunities. For example, a grant was issued to the ‘Supporting Transitions to Employment for Parents’ (STEPS) program provides low-income parents with skilling opportunities as well as childcare services (WKKF, 2019, pg. 12). Based on the annual report, the STEPS program has reached 900 parents in seven U.S. cities, “almost all women” (WKKF, 2019, pg. 13). The 2019 Annual Report also expresses that STEP program beneficiaries have earned on average an increase in income of 80% “the immediate effect on their families — including 270 children — continues to create more stable, hopeful futures” (WKKF, 2019, pg. 13). STEPS is “really about their family’s future and not just getting that job” (WKKF, 2019, pg. 12).

Further demonstrating an interpretation predominantly based on the anti-poverty approach, the WKKF ‘Grants Database’, expresses philanthropic policies to support low-income women with increased opportunities to stable employment and access to healthcare. For example, in 2020, the foundation provided a grant of USD 600 K to the Washington Regional Association of Grantmakers to “provide technical assistance to minority women business owners in targeted markets to increase financial literacy awareness (including access to capital) and entrepreneurship skills that will contribute to reduced childhood and family poverty” (WKKF, 2020c). Additionally, a grant of USD 50 k issued to organization, Futures Without Violence, to “sponsor a charitable event, the 2018 Solutions Summit, to lift up solutions focused on ending sexual harassment and assault in the workplace, particularly for low-wage workers, women and working moms” (WKKF, 2018c).

WKKF also issued a grant of USD 1 M to fund programs in Southern Mexico and Haiti with a focus on smallholder farmers and women-centered financial literacy as well as education (WKKF, 2019c). Another grant to an organization in Haiti also focuses on creating economic opportunities for women (WKKF, 2020d).

Grants issued to several organizations based in Chiapas, Mexico, supported income generation for women artisans and maternal health programs (WKKF, 2018; WKKF, 2018a; WKKF, 2019a). Grants issued to a non-profit organization based in Mirebalais, Haiti, focused on reducing child malnutrition by improving infant and maternal health outcomes (WKKF, 2018b). One grant also supported access to supplemental nutrition and perinatal health for African American and Latina women in the U.S (WKKF, 2019b).

### **Peripheral adoption of the empowerment approach (social transformation through activism, challenging gender inequality norms, and consciousness raising)**

This thesis notes that the ‘Grant Database’ published to WKKF’s website also expressed grants issued that indicate a peripheral interpretation based on the empowerment approach. Based on the analytical framework, (see Section 2.4.4), the empowerment approach is identified by grants issued to organizations focused on community level social change activism, solidarity building, and consciousness-raising. Indicative of the empowerment approach, a grant of USD 205 K to “reduce barriers to access justice for indigenous children and women in the Yucatan Peninsula” was issued (WKKF, 2019d). The philanthropic policy denotes an interpretation based on the empowerment approach on the basis that the grant issued supports activism and specifically access to justice and legal systems change for the benefit of women specifically.

Furthermore, the database expressed that a grant of USD 100 K issued to the ‘New Mexico Fund for Women & Girls’ also indicates an interpretation based on the empowerment approach. This grant funding supported challenging conventional gender norms to “advance positive maternal child health outcomes in New Mexico by developing a culturally relevant healthy masculinity toolkit” (WKKF, 2020e).

As a final example of philanthropic policies based on a periphery interpretation of the empowerment approach, the ‘Grant Database’ expresses a grant of USD 542 K to produce a documentary film focused on conscious raising. The film specifically seeks to raise awareness about “the systemic inequities faced by Black and women of color as they navigate the healthcare system in the United States” (WKKF, 2020f). This grant issued indicates an interpretation based on the empowerment approach as it supports not only consciousness raising and does so with an explicit focus on inequality at the intersection of race and gender.

#### **4.3.5 Case Reflections**

In summary, Kellogg Company’s disclosure documents express internal commitments and policies that reflect an interpretation based on the efficiency approach. These do not align with the philanthropic work of WKKF. In terms of philanthropic commitments, WKKF’s documents express a predominant interpretation based on equity and a periphery interpretation based on anti-poverty approach. This also is different to the corporate foundation’s philanthropic policies, which are understood as denoting a predominant interpretation based on the anti-poverty approach and periphery interpretation based on the empowerment approach. Some reflections of these different interpretations of SDG 5 by Kellogg Company and WKKF (now referred to a Kellogg) are presented in the text below.

**Table 5: Kellogg – Case Results Summary**

| Case    | Internal Commitments | Internal Policies | Philanthropic Commitments | Philanthropic Policies |
|---------|----------------------|-------------------|---------------------------|------------------------|
| Kellogg | Efficiency           | Efficiency        | Equity                    | Anti-poverty           |
|         |                      |                   | Anti-poverty*             | Empowerment*           |

\*Denotes peripheral interpretation

Overall, the Kellogg case provides an example of how one corporate actor can interpret SDG 5 based on various perspectives. The first explanation for the difference in interpretations between the corporate actor and the foundation could be economic. Based on financial disclosures expressed in Kellogg Company’s 2018, 2019, and 2020 Annual Reports (2018a; 2019f; 2020a), the corporate actor has experienced a few years of stagnated economic growth. The reports express that to address this issue the corporate actor is actively divesting assets and has developed the ‘Deploy for Growth’ strategy to increase its net income in the future. As expressed in Section 4.3.1, the corporate actor’s strategy document links financial growth to diversity within the organization. These internal commitments include a ‘win-win’ goal to increase in the number of women hired at all levels and promoted to management. These commitments are then institutionalized in policies expressed to promote women as market actors as employees, supply chain workers, and suppliers. Interestingly, even policies that indicate the equity approach, such as prohibiting sexual harassment and assault, are also justified on the basis that this is behavior that ‘interferes’ with the work environment and these policies are there to help the corporate actor ‘grow and thrive’. An advantage of Kellogg Company’s internal policies is that by aligning with the SDG 5 framework, the corporate actor acknowledges SDG 5 as a cross-cutting goal. This leads to the corporate actor making policies that, for example, address both gender and climate change along the supply chain. The disadvantage of interpreting SDG 5 based on the efficiency approach, however, is that the corporate actor frames women’s participation as market actors as a solution to gender equality. This is particularly important, as in its philanthropic work, the corporate foundation does recognize the value of interpreting the SDG 5 agenda in other ways.

As the private foundation remains well endowed by the WKKF Foundation Trust, it can provide large sums of grant funding to address a variety of issues, using various interpretations of SDG 5. The interpretation based on equity and anti-poverty signal that the foundation’s reach and willingness to fund broad issues related to diversity, as exemplified by the variety in grants issued. In terms of philanthropic policies, however, WKKF interprets based on the anti-poverty approach and empowerment approach. The advantage of the anti-poverty approach is that it also acknowledges the cross-cutting nature of SDG 5, however the limitation is that it can lead to prioritizing the needs of the family and community over those of women. The empowerment

approach however is a nice compliment to the anti-poverty approach, as grants issued have the expressed purpose of creating systemic change that acknowledges intersectional and structural challenges. The limitation here is that to achieve transformational change, the empowerment approach calls for long-term support. This is not necessarily the case with WKKE, as on average the grants issued were for less than three years. This can potentially create instability for grantees engaging in sociopolitical change, as they must continue to source grants that align with their perspective.

## 5. Discussion

The discussion section is organized as follows. First, the research question is answered by offering an overview of the results of the case studies. This is guided by the research objectives (see Section 1.1). In responding to the research question and objectives, and using empirical insights, a summary of how corporate actors interpret SDG 5 internally (5.1.1) and then in philanthropic work (5.1.2) is presented. The intention is to provide empirical insights related to the different perspectives corporate actors use to interpret this common agenda, “rather than to engage in theoretical debates” (Dirth et al., 2020, pg.4). To reflect critically on these examples, however, connections are made to additional literature, particularly related to corporate social responsibility and feminist scholarship. Section 5.1.3 then offers some observations related to these findings and efforts of UN agencies to encourage accelerated corporate actor support of SDG 5. Following this, Section 5.2 and 5.3 present the theoretical and societal contributions of this thesis. Section 5.4 then discusses the limitations of this study and provides suggestions for future research.

### 5.1 Corporate actors’ interpretations of SDG 5

#### *5.1.1 Internal commitments and policies*

Based on the results of the qualitative case studies, corporate actors’ internal interpretations of SDG 5 are overall consistent between internal commitments and policies. Importantly, all three corporate actors either in their internal commitments, policies, or both interpret SDG 5 based on the efficiency approach. Importantly, a main finding of this research is that the efficiency approach in internal interpretations marginalizes other perspectives related to achieving gender equality. The dominance of one perspective, that of the neoliberal or corporate feminists, contributes to a CSR discourse that frame SDG 5 as a challenge the market is fit to solve, whereby this thesis conceptualizes alternative pathways to achieving this goal. Using corporate social responsibility (CSR) and feminist scholarship, the following points relate to some limitations of interpreting SDG 5 based only on the efficiency approach.

Calkin (2016) refers to the ‘gendering’ of CSR, whereby corporate actors produce a powerful discourse that normalizes gender equality as equal to economic growth and market expansion.

Examples of this were found in all three case studies, as corporate actors interpret SDG 5 in the same way, expressing similar commitments to hire women and increase gender representation across the internal organizational structures. All three corporate actors also expressed similar internal policies that support women's market participation—namely as employees and supply chain workers. What is also interesting is that even policies that prohibit sexual harassment and sexual assault, that, based on the framework (see Section 2.4.1), should denote the equity approach, are justified on the basis that they create a less effective work environment. In using this discourse, the corporate actors promote the message that a workplace free of sexual assault and harassment is essential to corporate efficiency. Target 5.2 in the SDG 5 agenda (see table 1), acknowledges that violence against women is a human right. By interpreting SDG 5 based only on the efficiency approach, corporate actors marginalize interpretations based on the equity approach, for example, which promotes these regulatory structures to ensure gender equality.

Feminist scholars also raise concerns about interpreting SDG 5 only on the 'business case', as it allows powerful corporate actors to promote themselves as authorities on gender and development (Calkin 2016; Roberts 2014). This was exemplified in the Nike case study, as the corporate actor engages in collaborative initiatives that promote their own interpretation of SDG 5. For example, Nike has privately developed, piloted, and scaled an engagement and well-being survey that is designed to capture supply chain worker experiences. This means Nike can use its supply chain partners to scale innovations related to advancing gender equality while criticisms brought by women employees at the headquarter offices suggest the corporate actor is not an authority on the subject.

An additional limitation raised by feminist scholars is the claim that the 'business case' reinforces values that celebrate women as not only different to men, but specifically for the distinct advantages women offer to the corporate environment and the globalized economic market (Russell, 2018). This was observed in the Kaiser Permanente case study, whereby women at the executive level participated in advocating that society and businesses can gain from more women in leadership, particularly during COVID 19. Furthermore, by using women leaders to promote the efficiency approach, the corporate actor becomes complacent in reinforcing the idea of the 'corporate feminist'. This is also important to the broader SDG 5 agenda, which recognizes the value unpaid care and domestic work and advocates for public as opposed to privately driven services to alleviate those expectations which are entrenched in gender inequality norms (see Table 1).

### *5.1.2 Philanthropic commitments and policies*

The case studies provided evidence that overall, the corporate actors' interpretations of SDG 5 in terms of philanthropic commitments aligned with their philanthropic policies. Apart from Kellogg Company, corporate actors' interpretations in philanthropic work also aligned with their internal interpretation. Importantly, the framework successfully captured empirical examples of

each of the four perspectives in philanthropic work. This is a result in itself, as it showcases how corporate actors discourse reflects diverse interpretations of SDG 5 in their philanthropic work. The following paragraphs use CSR literature and feminist scholarship to critically summarize empirical insights related to different interpretations of SDG 5 in philanthropic work. Again, the goal of this was not to engage in theoretical or ethical discussions about which interpretation is 'better' than the other, but rather recognize the importance of an analytical framework that acknowledges that these different interpretations of SDG 5, based on the equity, anti-poverty, empowerment, and efficiency approach exist in empirical study. These empirical insights are explored below.

This thesis revealed that corporate actors' interpretations based on the equity approach in philanthropic work centered broader discussions about equal access to opportunities. Examples of this approach often prioritized issues of systemic racial inequality. A limitation of interpreting SDG 5 based on this approach is the assumption that by promoting broad diversity, all people of color, including women will automatically benefit equally. A publication by sustainability research NGO, BSR, highlights intersectionality as an emerging theme in CSR literature and empirical practice (Thim & Reca, 2021). The publication states that corporate actors that express commitments to diversity and inclusion based on only one identifying characteristic, be it gender, race, or disability, have adopted an "either/or" mentality. This interpretation "falsely pits the needs of underrepresented groups against one another and ignores the multiple and intersecting forms of discrimination and oppression that people face" (Thim & Reca, 2021). This means, that interpretations based on the equity approach in philanthropic work may create competition amongst those within underrepresented groups to access these funds.

Examples of corporate actors' interpretations of SDG 5 based on the anti-poverty approach in philanthropic work centered the redistribution of resources. This interpretation was found in empirical examples relating to creating economic stability for low-income women. This approach was found to acknowledge the cross-cutting nature of SDG 5, as prioritizing low-income women in philanthropic work, led to, for example, grants to improve community health outcomes and access to nutrition for children. A limitation of interpretations based on this approach is that in doing so, women's needs are assumed to be equated to the needs of the children, family unit, or community. This promotes a discourse that achieving gender equality is important because it is a tool for addressing socioeconomic inequality at the family and community level, with less attention paid to centering women's perspectives.

This thesis found empirical examples of corporate actors' interpretations based on the empowerment perspective. Such examples included creating transformational change at the community level that is mindful of intersectional issues. Corporate actors' interpretations based on the empowerment approach highlight above all, the importance of women-led organizing for achieving gender equality. This interpretation requires corporate actors to engage in sociopolitical change. Arguably this may be a limitation, as this approach could be understood as

more prescriptive and ambitious in terms of systematic change and likely requires a significant investment from corporate actors.

This thesis found that Nike's hybrid interpretation was the main example of the efficiency approach in terms of philanthropic work. The hybrid model, which was not captured by the analytical framework, may reflect that the corporate actor is moving towards a 'shared value' business model, whereby the lines of non-and for-profit organizations are 'blurred' (Porter & Kramer, 2019). The hybrid interpretation is one whereby the corporate actor uses both its philanthropic work and the 'business case for gender equality' to achieve SDG 5. An example of this interpretation is Nike creating an employee giving portal to encourage its large employee base to engage with community-based organizations through donations and volunteering. The limitation of an interpretation based on this approach is that without transparently communicating this model to stakeholders, it can breed skepticism. Without high levels of transparency, corporate actors interpreting based on a hybrid approach may be perceived negatively or with skepticism about the ethical implications of a 'win-win' scenario based on both the empowerment and efficiency approaches.

Ultimately, what the differences between interpretations showcase is that to achieve gender equality, different actors must be aware of the strengths and weaknesses of the interpretations they adopt and acknowledge there are different perspectives related to achieving SDG 5.

### *5.1.3 UN agencies and corporate actors' contributions to SDG 5*

This thesis notes that the predominance of the efficiency approach in corporate actors' internal commitments and policies may reflect how the UN itself has promoted SDG 5 to these actors. With the 2030 SDG deadline rapidly approaching, the UN has promoted 'the business case for gender equality' to encourage corporate actors to accelerate their contributions to SDG 5. This can be gleaned by the practical frameworks UN agencies and their collaborating partners have created to guide corporate actors in interpreting the goal. The Women's Empowerment Principles (WEPs), for example, are a particularly interesting example of this. The WEPs were developed by UN Women and the UN Global Compact, an agency dedicated to coordinating and mobilizing corporate actors to engage with the SDGs. While SDG 5 itself is open for interpretation, the WEPs were developed and marketed specifically to corporate actors as a way "to empower women in the workplace, marketplace and community" (UN Women, 2021; UN Global Compact, 2020). There are some strengths and weaknesses to the UN's endorsement of the 'business case for gender equality', or as conceptualized in the analytical framework, an interpretation of SDG 5 based on the efficiency approach. These are discussed below.

A strength of promoting SDG 5 as a 'win-win' for corporate actors is that it leads to results. To date, the WEPS have been adopted by more than 3,000 corporate actors at the global level, and signatory companies are published publicly which increases accountability (UN Women, 2021).

In terms of weaknesses, the UN's endorsement of the efficiency approach normalizes the idea that a primary way that gender equality and women's empowerment can be advanced is through participating in capitalist structures. This ignores, for example, the ways that corporate actors benefit from gender inequality by profiting from global supply chains in search of the cheapest labor, which as the three cases show, is likely provided by women workers. Also, instead of framing gender equality as important from a cross-cutting, social good perspective, as the SDG 5 framework does, the WEPS contribute to an environment whereby corporate actors compete to invest in strategies and innovations informed by the assumption that in essence claim the market can create solutions to problems it helped create (Roberts, 2014). This also contributes to the marginalization of other interpretations and simultaneously ignores the intrinsic reasons for achieving gender equality (Roberts, 2014). Finally, a weakness of the UN's encouragement of interpretation based on the efficiency approach is that it centers economic empowerment. This, in fact, is part of a broader criticism feminist scholars raise about the neoliberal co-optation of 'empowerment' in development discourse (Batliwala, 2007; Consortium on Gender, Security & Human Rights, 2017).

## 5.2 Theoretical Contribution

This thesis constructed a novel analytical framework with evidenced potential to identify different corporate actors' interpretations of SDG 5 internally and in philanthropic work. In doing so, this thesis contributes to CSR research by offering a holistic framework that engages with feminist perspectives related to gender equality. In doing so, the framework and methodology this research developed will hopefully be useful to other scholars—particularly those interested in analyzing corporate actors' contributions to gender equality in a way that unearths often implicit and varying understandings of how this social sustainability goal can be achieved. The analytical framework contributes to scientific literature as it enables future researchers to systematically study how corporate actors' interpretations of SDG 5 lead to different commitments and policies relevant to accelerating progress towards this goal.

## 5.3 Societal Contribution

The development of the novel framework also contributes to society in several ways. First, by applying the novel analytical framework in three case studies on Nike, Kellogg, and Kaiser Permanente, this thesis provides empirical evidence of not only different corporate actors' interpretations, but how the lack of consistent disclosure documentation hinders transparent voluntary reporting that accounts for both internal and philanthropic work related to SDG 5. This is particularly important as the SDG 5 agenda is not prescriptive and based on transparent voluntary action. This lack of transparency and consistency hinders the ability of both public governance organizations (governments and the UN) as well as civil society actors to measure and acknowledge corporate actors' contributions to SDG 5.

A report published by the UN Research Institute for Social Development also raises awareness about the importance of developing frameworks that measure gender equality issues in the corporate environment (Utting, 2020). Based on the results of this research, this thesis supports government and civil society to further develop a public standard that accounts for different interpretations of SDG 5 in a way that transparently accounts for both the advantages and disadvantages of allowing a single perspective to dominate. Furthermore, the results of this thesis also highlight the need for civil society to demand transparency from those tertiary actors involved in ranking corporate actors on their contributions to gender equality. Such actors should transparently share how their evaluation criteria may adopt a single perspective instead of this being implicit in marginalizing alternative approaches.

As reducing gender inequality is now considered a key theme in corporate sustainability reporting (Utting, 2020), sustainability standards need to be strengthened to account for the rising number and influence of private foundations. Sustainability reporting standards that account for the rising influence of corporate foundations will also help to produce more holistic and transparent CSR reporting.

#### 5.4 Limitations and future research

No research, including this thesis is without its limitations. A first limitation is that interviews were only able to be conducted for the case study on Nike. Secondly, the case study was used to collect data across three corporate actors. Two of those corporate actors expressed commitments and policies in reports produced at the consortium level, while the third actor did not. This suggests a lack of comparability, but this limitation is minor as the purpose of the case studies was not comparative but rather to determine if the framework had expression in empirical evidence. Also, a limitation of this thesis is that it utilizes critical discourse analysis as a qualitative deductive research method. This was mitigated by clearly documenting the methodological process, which includes the scope for data collection, efforts to transparently record where text data was found, and a clear operationalization of the framework which allowed it to be used to systematically code corporate discourse. Additional limitations relate to the framework. While the framework is comprehensive in its inclusion of diverse perspectives related to gender equality, feminist literature is vast, and this thesis does not pretend to have captured every possible philosophical tradition discussed in this growing body of research. Therefore, the operationalization does not account for every possible SDG 5-related commitment or policy a corporate actor could express in voluntary reporting. Future research can focus on applying the framework in additional empirical studies to further develop additional conceptualizations of corporate actors' interpretation of SDG 5.

## 6. Conclusion

This thesis answered the question: *'How do corporate actors interpret SDG 5, both in terms of internal commitments and policies and philanthropic commitments and policies?'* To do so, this thesis was guided by a research objective, which was first to fill gaps in existing CSR literature by constructing a novel analytical framework informed by feminist literature, that captures diverse perspectives on achieving gender equality. The resulting analytical framework is holistic and comprehensive in its conceptualization of different corporate actors' interpretations of SDG 5.

Once the framework was constructed, this thesis addressed a second research objective, which was to apply this framework to see if it had expression in empirical study. Three case studies on Nike Inc., Kellogg Company, and Kaiser Permanente were conducted. These corporate actors were ideal cases for two reasons. First, each corporate actor is considered a parent company of a corporate foundation that has contributed the most financial support to advancing SDG 5 (SDG Funders, 2020). Secondly, each of the cases provide empirical insight into how leading corporate actors in the consumer goods, healthcare, and product manufacturing sectors interpret SDG 5. In total, 90 documents were collected and analyzed using critical discourse analysis (CDA). CDA is a qualitative research method that in this case was useful for using text data to unearth ideological interpretations of gender equality. In addition to the documents analyzed, which mostly included primary data in the form of corporate responsibility reports, annual reports, and corporate webpages, three, semi-structured interviews were conducted for the Nike case which helped to identify a hybrid interpretation of SDG 5.

The results of the case studies revealed empirical insights on corporate actors' interpretations of SDG 5. Overall, the case studies highlighted that corporate actors' interpretations of SDG 5 were overall consistent. In terms of corporate actors' interpretations in philanthropic work, commitments and policies were consistent, and the framework successfully identified four variations of theoretical approaches to gender equality in empirical study. The results were overall consistent in terms of internal commitments and policies and philanthropic commitments and policies. The case studies also revealed that all three corporate actors predominantly interpret SDG 5 internally based on the efficiency approach to gender equality. The results of this thesis confirm that the prevalence of the 'business case for gender equality' has contributed to the marginalization of alternative perspectives related to the same goal. Feminist scholars note that the 'business case for gender equality', and therefore the efficiency approach, has also been promoted by the UN and its agencies to encourage corporate actors to contribute to SDG 5

This thesis also resulted in the identification of a fifth, hybrid interpretation of gender equality, which was not captured in the analytical framework. The hybrid approach reflects an alignment with the empowerment approach in terms of discourse and simultaneously rooted in the efficiency approach's 'win-win' arguments. This hybrid interpretation can be seen as an empirical example of 'shared value creation', that promotes the convergence of the non- and for-profit

sectors and is an emerging trend in CSR research. The empirical insights however identified that corporate actors' can reduce stakeholder skepticism of this approach by transparently disclosing its interpretation of SDG 5.

Based on the results, this thesis offers a few recommendations. The first is related to the fact that governance actors are already institutionalizing frameworks for advancing gender equality, such as quotas for equal gender representation in policy making (Fernández & Valiente, 2021). These can be strengthened, for example, by accounting for gender inequality norms (Barnes & Holman, 2020; Fernández & Valiente, 2021) as well as by accounting for a variation of perspectives related to achieving gender equality. This leads to a final recommendation, directed to corporate actors that are currently or considering expressing commitments and policies related to advancing SDG 5. This is that by transparently disclosing their interpretation of SDG 5 including philanthropic work, corporate actors can prepare for both CSR researchers, civil society, and governments that are already developing accountability mechanisms specifically for advancing gender equality.

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## 8. Appendix

### 8.1 Interviews

#### *8.1.1 Information provided to interviewees prior to interview*

Thanks for being willing to be included in my study! The goal of this email is to provide you with a few definitions that will help guide our discussion. These key terms include SDG 5, internal commitments, policies, and philanthropic work.

*SDG 5*: Focused on promoting gender equality and the empowerment of women and girls, SDG 5 has been ratified by 193 UN Member States. SDG 5 is a comprehensive agenda for the acknowledgement, protection, and promotion of the human rights of women at the global level (UN, 2020). SDG 5 includes 9 key targets which are summarized in the table below.

| <u>Target</u> | <u>Description</u>   |
|---------------|--|
| 5.1           | End all forms of discrimination against women and girls everywhere   |
| 5.2           | Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation  |
| 5.3           | Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation  |
| 5.4           | Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate   |
| 5.5           | Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision making in political, economic and public life   |
| 5.6           | Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Program of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences |
| 5.a           | Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws  |
| 5.b           | Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women   |
| 5.c           | Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels  |

*Commitments:* organizational goals and aspirations related to advancing SDG 5 internally within the organizational structures (including employees, supply chain workers, and suppliers) as well as in the broader community through philanthropic work, specifically grant giving

*Policies:* policies, programs, or initiatives related to realizing SDG 5 commitments within the structures of the organization and in terms of grant funding issued to, for example, community-based organizations

### *8.1.2 Sample interview guide*

Hi \_\_, thanks for joining me for this interview! As I mentioned the study looks at how your company talks about advancing SDG 5 (gender equality and women's empowerment) within the organization and in the broader community through commitments and policies. There really is no "right" approach to gender equality, the objective during our call is to capture how you would naturally talk about your employers' commitments, policies, and philanthropic work. At this stage I have already conducted my initial analysis and would like to ask you some questions to add context to my findings.

This will be around a 30-minute conversation. To ensure I don't miss anything we talk about, this call will be recorded, is this ok with you? Do you have any questions before we begin?

- 1)** Your name can be left anonymous if you prefer, however I do need a brief description of your work. Can you briefly tell me about your role and responsibilities at (insert corporate actor's name)?

Follow up: How does your work relate to (corporate actor's) SDG 5 related work?

- 2)** In the study, relevant commitments are goals expressed in strategic documents (annual reports, webpages). How would you describe (corporate actor's) commitments to SDG 5?

Follow up: are there any commitments that are only communicated to employees, or that you feel people outside of the organization may not know of?

Follow up (Nike): The Purpose 2025 strategy aims to "increase participation rates and engagement of women and U.S. racial and ethnic minorities talent in the All-Employee Engagement Survey.... can you talk about this and how this data used?"

Follow up (Nike): I noticed that Nike mentions intersectionality in its goals, can you tell me a little bit about that?

- 3)** In the study, policies are related to the realization of SDG 5 both within the organization and in terms of philanthropic grants provided to community organizations. How would you describe (insert corporate actor's name) SDG 5-related policies?

Follow up: are there any policies that are only communicated to employees, or that you feel people outside of the organization may not know of?

Follow up: is there any philanthropic work that is only communicated to employees, or that you feel people outside of the organization may not know of?

Follow up (Nike): I have been trying to gather more information about grants given through the Nike Foundation, and saw that it had incubated a non-profit called Girl Effect—can you tell me a bit more about the organization and how it relates to Nike's philanthropic work?

Follow up (Nike): Are there any restrictions to what can be considered community engagement and qualifies for using NCIF (Nike's community impact fund) funding? Can employees nominate any organization to be included on the 'Giving Platform'? Are employees allowed to participate in the grant selection process?

- 4)** Is there anything that we have not discussed that you feel might be relevant for me to know for this research?

### Closing

Thank you for participating in this study! Would you like to receive a summary of the results?