ENHANCING CAPABILITIES FOR GENDER EQUITY AT WORK: LINKING CORPORATE SOCIAL RESPONSIBILITY (CSR) AND INSTRUMENTAL FREEDOMS

Luis D. Torres\(^a,b\), Dr Aditya Jain\(^b,a\), and Prof Stavroula Leka\(^a\)

\(^a\)Centre for Organizational Health and Development, University of Nottingham, Jubilee Campus, Wollaton Road, Nottingham NG8 1BB, UK

\(^b\)Management Division, Nottingham University Business School, Jubilee Campus, Wollaton Road, Nottingham NG8 1BB, UK

Correspondence to:
Luis.Torres@nottingham.ac.uk

Abstract
This paper explores the impact of corporate social responsibility (CSR), or the commitment of business to contribute to sustainable development, on gender equality in a sample of Latin American companies using the capability approach as a framework. By applying this approach, CSR is defined as a social conversion factor which has the potential of enabling people’s capabilities and functionings by impacting specific instrumental freedoms within and beyond the organisational boundaries. It is then proposed that in order to study gender equality at work these specific instrumental freedoms needed to go beyond the original Sen’s proposal and explore the phenomena of gender in organisations. By doing so, five specific instruments for equality were identified in the literature and their impacts on the actual female worker’s achievement in organisations were explored. Consequently, we used partial least squares path analysis to study the relationships between CSR, gender instrumental freedoms, and women’s achievement at work in a sample of 130 companies in Latin America. Results show that CSR has a good predictive impact on each of the five proposed instrumental freedoms for gender equality at work. However, only one of the five instrumental freedoms, training guarantees for women, showed a significant effect on the measure of female achievement. Implications for public policy and organisational practices are discussed.

Keywords: Corporate Social Responsibility, Gender Equality, Instrumental Freedoms, Diversity, Latin America
Introduction

Some, perhaps most, of the practices and processes that create gender inequalities occur in organisations in the daily activities of working and organising the work (Acker, 2006). At both the top and the bottom of the organisation women continue to lag behind men in terms of pay and authority, despite closing gender gaps in educational attainment and workplace tenure (Williams, Muller, & Kilanski, 2012). Actually, men’s and women’s jobs differ greatly, whether across sectors, industries, occupations, types of jobs, or types of companies in developed and developing nations (UNDP, 2013). This has resulted in an underrepresentation of women in certain sectors and occupations which, in turns, feed discriminatory beliefs among employers that women are not suitable workers or good candidates (World Bank, 2012). Therefore, gender inequalities are not only aspects of the economy or the market but also of the organisational dynamics.

Regarding this, feminist scholars have articulated a range of critiques of formal organisations and their relative inaccessibility to women (Calas & Smircich, 2006; Gottfried, 2006). By doing so, they have stated that to achieve gender equality in the economy it is necessary to study and intervene on gender issues in organisations (Acker, 1998). In this respect, there has been a growing interest in the management literature about the role of corporate social responsibility (CSR) in development issues including gender equality at work (Grosser & Moon, 2005b, 2008; Pearson, 2007).

CSR may be a useful tool to engage the private sector into gender equality issues within and beyond their workplaces. CSR involves “the commitment of business to contribute to sustainable economic development—working with employees, their families, the local community and society at large to improve the quality of life, in ways that are both good for business and good for development” (Ward, 2004, p. 3). Therefore, responsible businesses “integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” (European Commission, 2011, p. 3).

In this line, a number of studies have explored the link between gender issues and CSR. Research has primarily focus on the impact of women’s representation in managerial positions (board of directors and top managers) on CSR (Bear, Rahman, & Post, 2010; Galbreath, 2011; Kahreh, Babania, Tive, & Mirmehdi, 2014; Soares, Marquis, & Lee, 2011), social performance (Boulouta, 2013), environmental performance (De-Luis, Bernal, Vela, & Pérez, 2010), sustainability reporting (Fernandez-Feijoo, Romero, & Ruiz-Blanco, 2014), social responsiveness orientation (Ibrahim & Angelidis, 1994), and attitudes towards code of conducts (Ibrahim, Angelidis, & Tomic, 2009), among others. All these studies underline the positive impact of women on corporate sustainability issues.
However, only a few studies have explored how CSR impact on gender issues at work. Hence, it has been argued that concerns relevant to particular stakeholders such as women have received less attention within the CSR agenda (Kilgour, 2012; Pearson, 2007; Utting, 2007). Many firms continue to concentrate their CSR activities in areas external to the company such as philanthropy or corporate social investment in community initiatives (Utting, 2007) showing a weak integration with gender equality issues at work (Maxfield, 2007), beyond female representation.

Therefore, the main purpose of this study is to explore the impact of CSR on gender issues at work. We apply Sen’s capability approach (Sen, 1979, 1985a, 1985b, 1987, 1988a, 1988b) to interpret the role of CSR on gender issues from an organisational perspective. As the capability approach has been largely used in development studies about gender equality, its link with CSR has enormous potential for addressing feminist concerns and questions about gender at work. It is proposed that CSR can be conceptualised as a social conversion factor which has the potential of enabling female worker’s capabilities and functionings by impacting specific instrumental freedoms within and beyond the organisational boundaries. Each element of this definition is explored in order to propose a theoretical model which is then empirically explored using a sample of Latin American companies.

Consequently, this paper is structured in two main sections, theoretical and empirical. The theoretical section develops the research model by discussing the link between CSR and the capability approach, delimiting the role of CSR, and proposing specific instrumental freedoms for gender equality at work. On the other hand, the empirical section explains the process by which the proposed relationships in the model were explored.

**Business, Development and the Capability Approach**

The role of business in society has large implications in regard to the moral responsibilities which are associated with them (Swanson, 1995). It is largely accepted that businesses are moral agents who reflect and reinforce social values and, as such, they have the duty to adopt social expectations as a part of their responsibility (Thompson, 2008; Wartick & Cochran, 1985). In other words, powerful as they have become, companies can no longer be assessed by their capacity to avoid harm within the economic and legal domain, but by how they are using their power for the common good (Wettstein, 2010).

This common good can be conceptualised in terms of human development. Although the concept of human development can be understood in different ways (for a review see Cowen & Shenton, 1996; Preston, 1996; Rist, 2007; Thorbecke, 2007), in this study development is understood as the expansion of individuals’ capabilities in line with Sen’s capability approach (Sen, 1979, 1985a, 1985b, 1987, 1988a, 1988b). The core claim
of the capability approach is that assessments of the well-being, quality of life, judgements about equality, or the level of development of a community or country, should not primarily focus on resources (resource-based view), or on subjective people’s mental states (utility-based view), but on the effective opportunities that people have to lead the lives they have reason to value (freedom-based view) (Robeyns, 2006).

The formulation of the capability approach has three central parts: functioning, capability and freedom. Functioning is “the various things a person may value doing or being” (Sen, 1999, p. 75). The term functioning covers the different activities and situations people recognise to be important for them. The term capability refers to “a person or group’s freedom to promote or achieve valuable functionings” (Alkire, 2005, p. 121). A capability reflects a person’s ability to achieve a given functioning (Sen, 2005), and, therefore, the capability set refers to all the possible combinations of functionings a person has (Parra, 2008). Capability concentrates on the opportunity to be able to have combinations of functionings, and whether the person is free to make use of this opportunity or not. In this respect, the difference between a functioning and a capability is similar to the difference between an achievement and the freedom to achieve something, or between an outcome and an opportunity (Robeyns, 2003, 2005).

Similarly, the term freedom is used to refer to the extent to which a person is free to choose particular levels of functionings (Sen, 2005). This is not the same as what people actually choose to achieve; instead, it is the real opportunity that people have to accomplish what they value. This aspect also acknowledges that people are not simply beneficiaries of economic and social progress in a society, but are active agents of change (Fukuda-Parr, 2003). Therefore, the concept of equality and poverty under this approach is not purely about opportunities or rights, but about “how a person can fully and freely function... and weather they have the option to flourish and enjoy a good life” (Cornelius & Gagnon, 2004, p. 30).

Under this perspective, organisations, as any other social institution, have to help people to enhance their dignity by providing them with the opportunity to develop their capabilities (Alkire, 2005; Nussbaum, 2000; Sen, 1999). Under this idea, there has been a growing interest on the contribution of the private sector on social concerns related with equality and poverty issues (Dickens, 1998, 1999; Utting, 2007). Responsible business practices or CSR have been proposed as a feasible development tool to strengthen social protection, human rights, empowerment, and redistribution of wealth (Utting, 2007), as well as in poverty reduction and social justice (Newell & Frynas, 2007), among others.

Therefore, if CSR policies are oriented towards human development, then their focus should be on the expansion of people’s capabilities and functionings (Volkert & Bhardwaj, 2008). Several efforts have link the capability approach and CSR. For example, Volkert and
Bhardwaj (2008) suggest that the human development and capability concept may be a suitable conceptual framework to achieve stronger development impacts by CSR action. Similarly, Vogt (2005) states that the capability approach is clear in that “encouraging the growth and human flourishing of employees entails more than providing an optimal work environment; it requires also affording employees the opportunity to flourish away from the workplace” (p. 119).

However, the link between capabilities and CSR has not been exempted of criticisms and misconceptions. Reed and Reed (2004) point out that the capability approach “does not explore in any substantive sense the nature of the corporate economy, the relationship between state and capital and how they interact to impose constraints on human development. Nor does it specifically address CSR” (p. 3). Although this criticism could have been correct at the time, increasing attention has been given to the capabilities approach and its application to the organisational sphere in the last ten years. As such, efforts have been made within the areas of workplace equality (Cornelius & Gagnon, 2004; Gagnon & Cornelius, 2006), talent management (Downs & Swailes, 2013), participative governance (Collier & Esteban, 1999) business and human development issues (Cornelius, Todres, Janjuha-Jivraj, Woods, & Wallace, 2008; Lombo & Trani, 2013; Parra, 2008; Renouard, 2011; Thompson, 2008), and family-friendly policies (Dulk et al., 2011; Hobson & Fahlen, 2009; Hobson, Fahlén, & Takács, 2011), among others.

Similarly, as CSR has traditionally focused on areas external to the organisation itself such as social investment and community relations (Hine & Preuss, 2008), the link between CSR and the capability approach has also given special attention to issues beyond the organisational boundaries. According to Wanderley (2001) observing internal corporate policies focusing on employees cannot be a major issue when the aim is to reduce poverty deprivations, considering that most people under poverty have no jobs at least in formal sectors of the economy. Under this claim CSR activity should be focused on community and market issues. However, this is a limited understanding of the role of organisations in reproducing and reinforcing social inequalities through the organisational dynamics.

Regarding this, the current application of the capability approach has recognised the role of internal CSR policies for the expansion of employees’ capabilities at work and their impact on their family and community. Cornelius et al. (2008) have proposed that some ideas within the capability approach may be particularly useful with regards to the development of coherent internal and external CSR initiatives. As such, growth and development in terms of achieved functionings of both employees, and of the clients and communities, and how CSR is configured to enable this, is seen as a useful stating point to develop further this connection.
The Enabling Role of CSR: Setting the Means

The capability approach does not only point out that the end of development is the expansion of people’s capabilities, but also underlines the need of evaluating the instrumental role of the context and of own people’s circumstances. As such, a person’s ability to achieve various valuable functionings may be greatly enhanced by the action of institutions (Sen, 1993). Social arrangements have an instrumental role in human development enabling people’s capabilities (Alkire, 2005; Stewart, 2005). Regarding this, Sen (1999) identifies the role of personal (individual characteristics), social (cultural and institutional aspects) and environmental (geographic elements) conversion factors as well as five instrumental freedoms (political freedoms, economic facilities, social opportunities, transparency guarantees, and protective security) as key means to enhance people’s freedoms.

Under this perspective, organisations as market institutions have a significant impact on putting in place social conversion factors and instrumental freedoms and, subsequently, enabling the ability of workers and community members to exercise their choices. Fagan and Walthery (2011) have argued that organisations’ workplace policies are one of the key social conversion factors which shape the capability set and functionings of individual employees. The authors propose that it is important to go beyond the state-level analysis and focus on the policy implemented by employers at the organisational level. Similarly, Volkert and Bhardwaj (2008) suggest that the impact of CSR on existing development challenges could be assessed and improved only if companies evaluate their core business activities and overall impacts with respect to instrumental freedoms, and create strategies according to their impacts on these freedoms.

Following these authors, CSR has an enabling role for human development. Regarding this role, we can conceptualise CSR as a social conversion factor which has the potential of enabling people’s capabilities and functionings by impacting specific instrumental freedoms within and beyond the organisational boundaries. In this respect, it is important to clarify at least four aspects of this definition regarding (a) the direction of CSR policies, (b) the concept of potential impact, (c) the actual role of organisations within the institutional sphere, and (d) the notion of specific within the instrumental freedoms understanding. These aspects are graphically summarised in the capability framework to understand the role of CSR presented in Figure 1.
Figure 1: A Capability framework to understand the role of CSR

Firstly, the acknowledgment that CSR can impact instrumental freedoms within and beyond the organisational boundaries is the recognition that the direction of the CSR policies can be external and internal. External CSR refers to those organisational policies which are related with stakeholders outside the organisation. Commonly, external stakeholders are local communities, commercial partners, customers, the supply chain, governments, and NGOs, among others (Newell & Frynas, 2007; Skudiene & Auruskeviciene, 2012). On the other hand, internal CSR refers to those policies directly related with the work environment. These are generally expressed by human resource management policies and practices (Fuentes-García, Núñez-Tabales, & Veroz-Herradón, 2008; Lam & Khare, 2010; Renwick, Redman, & Maguire, 2012; Wilcox, 2006), by the design of occupational health and safety policies (Jain, Leka, & Zwetsloot, 2011; Montero, Araque, & Rey, 2009), and by the inclusion of diversity management initiatives at work (Balasubramanian, 2013; Colgan, 2011; Grosser & Moon, 2008), among others.

Secondly, the idea of potential impact implies that not all business practice is responsible and, as such, organisational policies can also block employee’s freedom. This aspect is captured in the concept of corporate social responsiveness. Corporate social responsiveness refers to the capacity, processes and posture of an organisation to respond to social pressures (Arlow & Cannon, 1982; Carroll, 1979; Clarkson, 1995; Frederick, 1994; Wood, 1991). It can be understood as the action dimension of CSR (Wood, 1991). In this respect, this concept alludes to the way in which organisations execute their responsibility to society in terms of human flourishing (Parra, 2008). As such, social responsiveness is frequently represented by a continuum in which business ranges from doing nothing to doing much. Moving in this continuum, organisations can assume a posture toward social issues which might be reactive (denial responsibility), defensive (admitting responsibility), accommodative (do all that is required), or proactive (do more than it is required) (Carroll, 1979; Clarkson, 1995).
Strategies, postures, and behaviours that are reactive, defensive, accommodative, or proactive can be demonstrated by the presence or absence of policies and programs concerning relevant issues (Carroll, 1979; Clarkson, 1995). Regarding this aspect, several maturity models for CSR have been proposed aiming at identifying common initiatives that can be classified as responsible (Debeljak, Krkac, & Banks, 2011; Lane & White, 1999; François Maon, Lindgreen, & Swaen, 2010; Mirvis & Googins, 2006; Simonsen & Gottschalk, 2011; Zadek, 2004). Particularly, Maon et al. (2010) reviewed the available models and propose an integrative seven stages model of CSR development going from dismissing (winning at any cost), self-protecting (philanthropy and reputation), compliance-seeking (legal requirements), capability-seeking (CSR standards and stakeholder management), caring (stakeholders dialogue and structural integration), strategizing (value driven), to transforming (partnerships and alliances). Therefore, CSR development is based on the doing nothing-much continuum and expressed in a number of strategies and included in these seven stages.

Thirdly, examining the connections between CSR and the human development issues does not mean that the private sector has a primary responsibility. Regarding this, Dickens (1999) has suggested a tripod to link businesses and equality issues arguing that only a business case for equality is not enough. In this proposal, the responsibility for promoting equality should be shared by employers, the formal legal framework, and social regulation. Similarly, Kanji (2004) emphasize that the collaboration between government, companies, and civil society organisations at the national level can contribute to sustainable development. Therefore, the acknowledgment of CSR as a complimentary instrument is also an acknowledgment that this concern is not only the duty of the private sector but shared with public governance institutions, civil society organisations, and individuals themselves.

Finally, if CSR has the potential of impacting specific instrumental freedoms, the notion of specific is given by the group of individuals to whom organisations are responsible in terms of development. Particularly, the concept of stakeholder identifies the specific groups businesses should consider in its CSR orientation (Clarkson, 1995; Freeman, 1984). Stakeholders are groups or individuals who are or may be benefiting or affected by the accomplishment of organisational objectives (Donaldson & Preston, 1995; Freeman, 1984). Commonly, they include owners, creditors, employees, suppliers, distributors, local communities, and customers (Armstrong & Green, 2013). From a human development perspective, these stakeholders should also include any group or individual experiencing any kind of capability deprivation such as those affected by poverty, inequality, disability, and so on. Therefore, effective intervention and evaluation should not overlook the differences between distinct groups of people as well as the disparities between different classes, racial groups, regional populations, and so on (Anand & Sen, 1996).
Instrumental Freedoms for Gender Equality at Work

So far it has been argued that CSR should be designed and evaluated regarding its impact on specific instrumental freedoms within a particular development concern affecting a group of individuals. In this chapter we study this impact on the space of gender inequalities at work. In this respect, it has been argued that within the CSR agenda concerns relevant to particular stakeholders such as women and gender equality have received less attention (Kilgour, 2012; Pearson, 2007; Utting, 2007). On the contrary, the capability approach has been concerned with inequalities between women and men from the beginning (Anand & Sen, 1996). This interest has been based on the acknowledgment that the disadvantageous position in which women find themselves is not only a function of their inability to gain equal remuneration or to develop their own abilities, but it is also a direct result of social interaction and gendered social structures (Browne & Stears, 2005). This implies that men and women’s chances of realising their own goals will be different as a direct result of preferences, desires, aspirations, and attitudes not only of their own, but also of others.

Under this view, achieving greater equality will require increasing the level of freedoms enjoyed by women (Hicks, 2002). Sen (1988a, 1999) proposes that freedom is the mean and the end of development having an instrumental and intrinsic value, respectively. In the instrumental perspective and as stated earlier, five types of instrumental freedoms have been proposed regarding their contribution to the overall freedom people have. Gagnon and Cornelius (2006) have proposed that despite the societal level focus of these instruments, they have important resonance and potential application in work organisations to address inequality issues. For instance, the authors indicate that political freedoms can include freedom of association, participation mechanisms, and access to decision-making power. Similarly, economic facilities have their equivalence in fair wages, equal pay and fair reward. Moreover, social opportunities can be observed on the organisation’s duty of care, access to training, and non-discriminatory treatment.

Despite their potential application and resonance for organisations, we believe that Gagnon and Cornelius’s (2006) approach is incomplete for at least two reasons. On the one hand, presenting instrumental freedoms in terms of the original proposal can have little impact on business understanding. As the same Gagnon and Cornelius (2006) warns these instruments have a societal level focus implying that terms such as political freedoms or protective security, although relevant, can be misunderstood in the business arena. On the other hand, Sen’s proposal about the five categories of instrumental freedoms recognises that their identification is not extensive, but an attempt to identify universal and fundamental instruments (Sen, 1999). In this respect, although it is expected that the joint action of public governance institutions, the private sector and civil society organisations should have a
positive impact on these five categories of instrumental freedoms, these actors should be also able to put in place their own and specific instruments. For organisations these specific instruments should respond to the internal challenges and external pressures they are facing regarding gender equality at work.

The task therefore goes beyond a simple adaptation of Sen’s proposed instrumental freedoms to the organisations arena. It rather requires the identification of specific instruments for gender equality at work by looking at gender in organisations phenomena itself. In this respect, although there are many varieties of feminist theory for the study of organisations, they share at least two general objectives. On the one hand, they have revealed obvious and subtle gender inequalities and, on the other, they have sought to reduce or eradicate those inequalities (Martin, 2003). By doing so, feminist scholars have reconceptualised organisations from gender-neutral and gender-absent processes to processes in which gender is universal (Acker, 1998).

This gendered understanding of organisations has allowed not only a better understanding of the phenomena, but also the identification of specific means or instruments to promote equality. Several authors have linked different feminist theoretical criticisms with distinct definitions of gender and corresponding formulations of the problem of gender inequity in organisations (Benschop & Verloo, 2012; Ely & Meyerson, 2000; Meyerson & Kolb, 2000). By so doing, they have identified a number of specific gender instruments for organisational intervention. Each category of instruments is originally conceptualised as gender frames or strategies including an understanding of what gender is and why inequities exist between men and women at work. Implied within each category is possible to find a vision of gender and gender equality at work and the specific recommendations to achieve this vision. These gender instruments and their equivalence among authors is summarised in Table 1.

Table 1: Specific gender instruments for organisational intervention

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In terms of the capability approach, each gender frame can be conceptualised as a mean or instrument to the overall freedom at work regarding gender issues. From Table 1 is
possible to identify at least the following five common categories of gender instruments: (1) equal opportunities, (2) equip the woman which is referred here as training guarantees for women, (3) value the feminine, (4) gender sensitive infrastructure, and (5) gender social exchange. With the aim of facilitate their use by organisations and applied research, each type of instruments presents a number of specific elements which are briefly commented in the following paragraphs.

**Equal opportunities** focus in breaking structural barriers to women's recruitment and advancement. The instrumental goal is to create equal opportunities for men and women in the organisation by dismantling these structural barriers to equality (Bacchi, 2000; Boeckmann & Feather, 2007; Mavin & Girling, 2000). Men and women's opportunities can be widened here by putting in place affirmative/positive action, transparent promotion policies, alternative careers paths, and work and family benefits, among others.

**Training guarantees for women** refers to what other authors have called fix or equip the woman. This instrument focuses particularly on women's skills to compete in the labour market and argue that socialized sex differences have made women to have a lack of skills or attributes that are valuable to compete in the world of businesses. Women’s opportunities in the labour market can be strengthen by any intervention that focus on helping women develop the skills and styles considered requisite for success such as executive training programs, leadership development courses, and networking workshops.

**Value the feminine** refers to the opportunity that women have to be valued in terms of their differences with men. In this respect, it shifts the focus from eliminating difference to valuing difference. Women have been disadvantaged because organisations place a higher value on behaviours traditionally associated with men, while devaluing those traditionally associated with women. The route to equality is to recognize and celebrate these differences. Interventions suggested by this approach include consciousness-raising and training to make people aware of the differences, and related benefits, between women's and men's styles, skills, and perspectives.

**Gender sensitive infrastructure** is closely related with the gender mainstream approach and post equity frame. It refers to the opportunities that men and women have to benefit from the action of organisational practices, ranging from formal policies and procedures to informal patterns of everyday social interaction within formal organisations (Ely & Meyerson, 2000; Meyerson & Kolb, 2000). Here it is suggested that organisations should put in place a basic infrastructure for gender equality typically including an organisational gender policy, a gender unit of technically skilled change agents to work on organisational gender initiatives (Benschop & Verloo, 2012).

Finally, **social exchange** refers to the opportunity that individuals outside the organisation have to benefit from the organisational efforts for gender equality. This
perspective links internal organisational commitment and actions relating to gender inequality to the broad range of efforts aimed at women's mobilisation, citizenship and voice (Rao & Kelleher, 2003).

Following Sen's conceptualisation, these instruments are complementary to one another and to the five originally proposed. Regarding this, it is relevant to underline that each of the instrumental freedoms identify here can have also negative impacts by their own and also different levels of resistance in organisations. These aspects have been discussed in detail by Martin (2003). The author proposes that if an organisation focuses only on initiatives within one frame, the final outcome will be possibly negative or limited in terms of the real opportunities that it attempts to provide. For example, training guarantees can have a limited impact if they are focused on managerial women alone without broadening equal opportunities for all. Similarly, value the feminine can have a negative impact if the strategies in place are based on gender roles and stereotypes fostering little change and, instead, reinforcing the gender division.

Applying the Framework: The Current Research

Feminist scholars have recognised the need of using a general framework to strengthen the link between business activity and social change for gender equality (Rao & Kelleher, 2003). The theoretical propositions in this study suggest that exploring the connections between CSR and the capability approach have enormous potential for addressing feminist concerns and questions about gender at work. Particularly, conceptualising CSR as a conversion factor with a potential enabling role for peoples’ capabilities and functionings by impacting specific instrumental freedoms is an attempt to move forwards the involvement and understanding of CSR in development issues such as gender equality.

We empirically explore the impact of CSR on gender issues at work using the theoretical propositions of this chapter. Based on the capability framework for CSR a research model is presented in Figure 2. In this model CSR is understood a development process reflected in six stages. Following the definition of CSR, we evaluate the impact of CSR development on the five specific instrumental freedoms presented in the previous section. Finally, a measure of achievement is included in the model in terms of functionings.

Regarding this latter point, it is relevant to indicate that the capability approach assesses policies and strategies according to their impact on capabilities and functionings. When assessing this impact one important clarification needs to be made in terms of the space in which is evaluation will be made, capabilities or functionings (Robeyns, 2006). By exploring achieved capabilities we focus on the space of functionings. In consequence, the
effectiveness of the identified gender instruments will be assessed in terms of how well they support the expansion of women’s freedoms at work.

**Methodology**

**Data Collection**

An online questionnaire was designed for this study. Items were written in English and back-to-back translated into Spanish (Maneesriwongul & Dixon, 2004). The survey was available on the webpage designed for this research project (www.csforequality.com) and hosted by Bristol Online Surveys (BOS).

The target population for this study are managers or related specialists in the areas of CSR, communications or human resources management working in private and/or public companies in Latin America. Only Spanish speaking countries were considered as defined by the Gender Equality Observatory for Latin America and the Caribbean (http://www.cepal.org/oig/default.asp?idioma=IN). As a result, participation from 19 countries was sought including Argentina, Bolivia, Chile, Colombia, Costa Rica, Cuba, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, Puerto Rico, Dominican Republic, Uruguay, and Venezuela.

A non-probabilistic sampling method was used to gather participants (Thompson, 2012). Possible participants were contacted between October 2015 and April 2016. Two strategies were implemented to access the population. Firstly, a social media strategy was designed using LinkedIn (http://uk.linkedin.com/in/csforequality) and Facebook (www.facebook.com/csforequality). Both accounts were created in August 2015 to promote this project across Latin America. The LinkedIn network has 1,590 contacts by April 2016 including CEOs, managers, consultants, HR specialists, CSR professionals and general
employees. From the total, 1262 contacts were invited to answer the survey by email in five occasions. Similarly, the Facebook webpage was used to run several campaigns reaching between 11 to 3,821 Facebook users. Secondly, 269 regional and national CSR networks and employers’ associations were contacted to seek support for the promotion of this project among their members. Organisations were identified through the CSR database called Mapeo-RSE (http://www.mapeo-rse.info/) and an advanced google search. 19 employers’ associations accepted to promote this project among their members.

All participants and partnering organisations received a copy of the overall and preliminary results report in March 2016.

Participants

In total 130 responses from 13 countries were received. The average age was 42.9 years old, most of the participants were female (55.4%), married (66.2%), with a master’s or equivalent (64.6%) or a bachelor’s or equivalent (26.9%) degrees. Additionally, respondents were members of the board (3.1%), top managers (20.8%), middle-managers (42.3%), heads of department (31.5%) and other related positions (2.3%).

In terms of company origin and trade scope, most companies come from Chile (40.8%), Argentina (19.2%), and Colombia (18.5%) representing the 78.5% of the total responses. The remaining 21.5% of the total are from Venezuela, Ecuador, Mexico, Guatemala, Uruguay, Honduras, Bolivia, Costa Rica, Panama, and Peru. Similarly, most companies in the sample have their headquarters in a Latin American country (83%), while a small number have it in Europe (10%), North America, Australia and Asia (7% all together). Furthermore, an important number of companies develop their trading activities at the international (34.6%) and national level (31.5%), while few target customers only in Latin America (14.6%), their regions (10.0%), and cities (9.2%).

In terms of company characteristics, most companies come from the private (78.5%) and non-for-profit (17.7%) sector with representation in 18 different industrial sectors following the ISIC Rev. 4 classification (UN, 2008). According to the number of employees, companies were classified in micro (1-4), small (5-19), medium (20-99) and large (100+) following the classification used by the World Bank’s Enterprise Surveys (World Bank, 2014). In this respect, participation was mainly dominated by large (60.8%) and medium (18.5%) firms with a small number of small (13.3%) and micro (8.5%) enterprises.

Additionally, participants were asked about the CSR involvement of their companies and women representation at different levels. Ranging from less than a year to more than ten years, 13.8% companies are just starting their CSR activities less than a year since the date of their participation, 9.2% have been involved between 1 to 2 years, 22.3% between 3 to 4 years, 18.5% for more than 5 years, and 36.2% for more than 10 years. On the other
hand, in terms of women representation, an important number of companies had a board of directors (82.3%) where women made 20% of the total members. Similarly, women were the 40% of the total employees, occupied 30% of the total middle-managerial positions, the 27% of the total top-managerial positions, and made 15% of the top managers.

**Variables and Instruments**

The variables included in the research model were explored by an online questionnaire. The questionnaire was composed by three surveys measuring CSR, gender instrumental freedoms and achievement. The CSR and the gender instruments surveys were designed and tested for this study as no previous instruments in line with our definitions were found. The design of the questionnaire followed the steps suggested by DeVellis (2012) and Hinkin (1995, 1998). For the CSR and the gender instrumental freedoms surveys the respondent had to indicate his/her level of agreement with the affirmation using a 5-points Likert-type scale ranging from 1 = “totally disagree” to 5 = “totally agree”.

The following sections present the details about the variables and the related instruments for their measurement.

**CSR-Development Stages Survey**

In order to measure CSR as defined in this paper a CSR-development stages survey was designed according to the model proposed by Maon et al. (2010). Following the proposed model, the survey considered the following five aspects in its construction. Firstly, items were developed around six out of the seven stages. The dismissing stage was not included because it implies the complete absence of CSR action. The definition of the six stages is presented in Table 2. Secondly, the survey does not include questions about the environment. Instead, it focuses on the social dimension of CSR as it is the scope of this research. Thirdly, the survey is corporate-behaviour oriented which implies that it measures CSR-action strategies in line with the corporate social responsibility perspective. Finally, CSR stages are understood to be flexible and dynamic. This means that an organisation can demonstrate CSR practices with a particular stage as well as other aspects from preceding or subsequent stages. Therefore, organisations do not necessarily proceed through each development stage; this will depend on the internal and external organisational context.
Table 2: CSR- development stages definition a

<table>
<thead>
<tr>
<th>Stage</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self-protecting</td>
<td>There is no real CSR aspiration, so organisations do not actually take CSR issues into account, other than as limitations on their business- as-usual processes or as extra activities, such as philanthropic initiatives.</td>
</tr>
<tr>
<td>Compliance-seeking</td>
<td>The organisation focuses on compliance with evolving, increasingly severe regulatory frameworks, while also striving to meet minimum industry standards, mainly pertaining to the employment and production sides of its activities.</td>
</tr>
<tr>
<td>Capability-seeking</td>
<td>The main purpose of the company is to ensure its licence to operate. Those CSR initiatives identified as profitable in particular markets or that can strengthen corporate reputation get particularly promoted (certifications, family-friendly policies, etc.). Relationships with stakeholders become more interactive.</td>
</tr>
<tr>
<td>Caring</td>
<td>Top management becomes sensitized to the potential for long-term improvements, business-wide opportunities and benefits of coherent CSR programmes. The coordination of CSR policies becomes cross-functional, and the organisation places core business managers in charge. The organisation initiates communication about existing reporting efforts and ensures the results of its CSR-related programmes and initiatives are made public.</td>
</tr>
<tr>
<td>Strategizing</td>
<td>CSR practices are understood to contribute to long-term viability and success. Organisations rely on implemented CSR systems and constructive initiatives to undertake their positioning efforts and gain a reputation as a leader in sustainable practices. The organisation moves beyond community expectations and finds opportunities to achieve social and economic benefits at the same time.</td>
</tr>
<tr>
<td>Transforming</td>
<td>The organisation adopts fully transparent postures and aims to diffuse its CSR management expertise. The promotion of CSR within and across industries characterizes organisations that associate with other businesses in cross-industry and multi-sector cooperation. Existing collaborations with community groups, NGOs and public authorities transform into durable alliances that address real societal concerns.</td>
</tr>
</tbody>
</table>

Notes:

a Based on Maon et al. (2010)

In order to create an initial item pool, a list of current CSR surveys, standards and guidelines was reviewed. Statements were derived from: Small Enterprise Social Responsibility Inventory (SESRI) (Dzansi & Pretorius, 2009); CSR questionnaire (Cronjé & Wyk, 2013); The Perceived Role of Ethics and Social Responsibility (Etheredge, 1999; Singhapakdi, Vitell, Rallapalli, & Kraft, 1996); Corporate Citizenship Scale (Maignan & Ferrel, 2000; Maignan et al., 1999; Maignan & Ferrell, 2001), CSR scale (Turker, 2009), CSR Image (Pérez & Rodríguez del Bosque, 2013), Proactive CSR (Torugsa, O’Donohue, & Hecker, 2012, 2013), elements of CSR survey (Welford, 2005), strategic CSR (Husted & Allen, 2009), CSR practical tool (Perera Aldama, Awad Amar, & Winicki Trostianki, 2009), the GRI Sustainable Reporting Guidelines (GRI, 2013), UN Guiding Principles on Business and Human Rights (UNHR, 2011), ISO 26000 (ISO, 2010), OECD Guidelines for multinational enterprises (OECD, 2011), and the UN Global Compact (UNGC, 2008).

This initial survey was sent by email for inter-judge content validity (Lawshe, 1975; Polit, Beck, & Owen, 2007; Sireci, 1998). The original survey containing 32 items was sent to 57 judges for assessment in terms of item relevance and clarity. Nine judges accepted to assess the initial survey. The nine Judges were asked to evaluate each item within the CSR stage in terms of the level of relevance and clarity on a scale of 1 – 4, with 4 being the highest level. They were also asked to evaluate the comprehensiveness of the entire set of
items included in the stage and the whole survey by indicating items that should be deleted or added. The global content validity index for item relevance was .89 and .87 for clarity. Considering judges’ comments, four items were deleted and two items were added. As a result, the survey after judge assessment was composed by 30 items. This version of the survey was back-to-back translated into Spanish.

The survey was administrated to 321 employees in Latin America. With this sample, standard validity and reliability of the survey was reviewed through a robust categorical least squares (cat-ULSMV) confirmatory factor analysis (CFA) using the R-3.3.0 statistical software (R Core Team, 2016). Four packages were used: the faoutliers package version 0.6.1 for outliers identifications (Chalmers, 2015), the MVN package version 4.0 for multivariate normality analysis (Korkmaz, Goksuluk, & Zararsiz, 2014, 2015), the semTools package version 0.4-11 for scale-reliability, statistical power and modification indexes analysis (Pornprasertmanit et al., 2016); and the lavaan package version 0.5-20 for the CFA itself (Rosseel, 2012; Rosseel et al., 2015). CFA was implemented following the steps proposed by Hair et al. (2006).

In order to test the multidimensionality of the scale, the fit of a unidimensional model was fitted to the data. The unidimensional model did not achieve a good fit to the data ($\chi^2 (405) = 1465.33, p < .01$; RMSEA = .09, 90% CI = .09 to .10; SRMR = .08; CFI = .89; TLI = .88) considering the cut-off acceptance criteria proposed in the literature (Brown, 2015; Hooper, Coughlan, Mullen, Hooper, & Mullen, 2008; Schreiber, Nora, Stage, Barlow, & King, 2006). Although included, we did not rely on the Chi-square statistic ($\chi^2$) as evidence of model fit as it is highly sensitive to sample size and non-multivariate normality (Chen, 2007; Cheung & Rensvold, 2002).

A second model considering the six correlated factors was iteratively assessed. Modification indexes (MI) for this model were also examined using the procedure proposed by Saris, Satorra, and van der Veld (2009). The final survey with 6 dimensions achieved a good model fit ($\chi^2 (390) = 849.95, p < .01$; RMSEA = .06, 90% CI = .06 to .07; SRMR = .06; CFI = .95; TLI = .95). Additionally, the correlations between most of the six factors shows that they are highly related implying the presence of a higher order factor. Therefore, a six-factor higher order model was also fitted to the data. This model also provided a good fit ($\chi^2 (399) = 924.39, p < .01$; RMSEA = .06, 90% CI = .06 -.07; SRMR = .06; CFI = .95; TLI = .94). Because this higher order model explains the data more parsimoniously than the first-order six-factor model, its fit indexes cannot be better than that of the first-order model. Table 3 presents the final survey after this analysis.
<table>
<thead>
<tr>
<th>CSR development</th>
<th>2nd order factor</th>
<th>1st order factor</th>
<th>α</th>
<th>AVE</th>
<th>Indicators</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self-Protecting</td>
<td>.82</td>
<td>.55</td>
<td></td>
<td></td>
<td>Our company</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>1.</td>
<td></td>
<td>values much more to maximize profits than being seen as socially responsible.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2.</td>
<td></td>
<td>tries to avoid social responsibility actions as they can be costly</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3.</td>
<td></td>
<td>supports only social initiatives that help us to keep a favourable image in the community</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>4.</td>
<td></td>
<td>tackles only those social problems caused by its own actions</td>
</tr>
<tr>
<td>Compliance-Seeking</td>
<td>.89</td>
<td>.58</td>
<td></td>
<td></td>
<td>5. complies with regulation about employee health and safety</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>6.</td>
<td></td>
<td>has written policies to prohibit any kind of discrimination in the workplace</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>7.</td>
<td></td>
<td>ensures that its products and services meet customer requirements</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>8.</td>
<td></td>
<td>adheres to industrial standards and protocols relevant to its products and services</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>9.</td>
<td></td>
<td>requests compliance to minimum labour standards to its suppliers</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>10.</td>
<td></td>
<td>has procedures and action plans to reduce the risk of legal problems</td>
</tr>
<tr>
<td>Capability-Seeking</td>
<td>.87</td>
<td>.54</td>
<td></td>
<td></td>
<td>11. adheres to internationally recognised human rights and CSR standards (i.e. Global Compact, ISO 2600, GRI, etc.)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>12.</td>
<td></td>
<td>promotes employee training and work-life balance beyond legal expectations</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>13.</td>
<td></td>
<td>has identified its main stakeholders and has a method to comply with their expectations</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>14.</td>
<td></td>
<td>has a code of conduct in line with local, regional, and/or international social standards</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>15.</td>
<td></td>
<td>engages in an open and two-ways dialogue with a wide range of stakeholders</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>16.</td>
<td></td>
<td>has a mechanism to address ethical issues raised by employees</td>
</tr>
<tr>
<td>Caring</td>
<td>.91</td>
<td>.66</td>
<td></td>
<td></td>
<td>17. has developed a CSR policy and allocated resources for its implementation</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>18.</td>
<td></td>
<td>managers regularly participate in forums, conferences, and meetings with CSR leading-edge companies and experts</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>19.</td>
<td></td>
<td>has a CSR committee which is led by top managers</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>20.</td>
<td></td>
<td>has a CSR committee in which employees from different areas and jobs participate</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>21.</td>
<td></td>
<td>monitors and reports its social performance to the public</td>
</tr>
<tr>
<td>Strategizing</td>
<td>.86</td>
<td>.56</td>
<td></td>
<td></td>
<td>22. has set targets and key performance indicators to measure its social impacts</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>23.</td>
<td></td>
<td>integrates the interests of its key stakeholders with that of its own business goals</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>24.</td>
<td></td>
<td>provides training for its executives and employees regarding ethical and CSR issues</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>25.</td>
<td></td>
<td>makes its CSR reports are reviewed and verified by an external auditor</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>26.</td>
<td></td>
<td>ties executive compensation and bonus packages to CSR performance</td>
</tr>
<tr>
<td>Transforming</td>
<td>.91</td>
<td>.72</td>
<td></td>
<td></td>
<td>27. managers are concerned with improving the general well-being of the society</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>28.</td>
<td></td>
<td>has alliances with community groups, civil society organisations and/or public authorities working on solving social issues</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>29.</td>
<td></td>
<td>works in association with other companies to address social issues</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>30.</td>
<td></td>
<td>promotes external campaigns for raising social and sustainable development issues</td>
</tr>
</tbody>
</table>

Note: a reversed scored items
**Gender Instrumental Freedoms Survey**

In order to measure gender instrumental freedoms a survey was also developed considering the five gender instruments identified in the literature. In order to identify a preliminary list of items a number of gender standards and CSR guidelines were reviewed. This revision included the Calvert Women’s Principles (Calvert & UN Development Fund for Women, 2004), the GRI Sustainable Reporting Guidelines (GRI, 2013), UN Guiding Principles on Business and Human Rights (UNHR, 2011), ILO conventions and recommendations on gender equality at work (ILO, 2012), ISO 26000 (ISO, 2010), OECD Guidelines for multinational enterprises (OECD, 2011), UN Global Compact (UNGC, 2008), the UNDP Gender equality at work certification programme (Rodriguez, 2010), and the UN Women’s Empowerment Principles (UN Women & UN Global Compact, 2011).

The initial survey contained 24 items. The original survey was sent to 36 judges for content validity in terms of item relevance and clarity (Lawshe, 1975; Polit et al., 2007; Sireci, 1998). Eight judges accepted to assess the items. Following the same procedure as the CSR survey, the global content validity index for item relevance was .87 and .92 for clarity. Considering judges’ comments, two items were deleted, one item was divided in three, and one was allocated to a different category.

The survey was administrated to the 130 participants of this study. With this sample, standard validity and reliability of the survey was reviewed following the same procedure as in the CSR survey. After an iterative process 3 items were deleted and the full model with five correlated factors provided a good fit to the data ($\chi^2$ (179) = 294.57, $p < .01$; RMSEA = .07, 90% CI = .06 to .09; SRMR = .06; CFI = .96; TLI = .96). The final version of the survey is presented in Table 4.

Table 4: Final version of the gender instrumental freedoms survey

<table>
<thead>
<tr>
<th>Frame</th>
<th>$\alpha$</th>
<th>AVE</th>
<th>Indicator</th>
</tr>
</thead>
<tbody>
<tr>
<td>Training guarantees for women</td>
<td>.81</td>
<td>.59</td>
<td>Our company… 1. offers professional development opportunities adapted for women needs 2. offers networking opportunities for women at all levels 3. offers formal or informal mentoring programs for women</td>
</tr>
<tr>
<td>Value the feminine</td>
<td>.84</td>
<td>.65</td>
<td>4. tries to eliminate gender stereotypes that could have negative incidence in the valuation of women’s work. 5. respect the dignity of women in all marketing and other company communications 6. undertakes proactive efforts to recruit and appoint women to top managerial positions</td>
</tr>
<tr>
<td>Equal opportunities</td>
<td>.89</td>
<td>.57</td>
<td>7. proactively seeks to comply with all laws regulating equal opportunities for men and women 8. periodically reviews job titles and responsibilities to ensure equal remuneration for work of equal value to all, women and men</td>
</tr>
</tbody>
</table>
9. ensures paid paternity and maternity leave to all employees
10. encourages fathers to use family leave
11. promotes work-life balance by implementing flexible policies that consider the needs of women and men
12. supports access to child and dependent care by providing services, resources and information to both women and men.

<table>
<thead>
<tr>
<th>Gender sensitive infrastructure</th>
<th>.95</th>
<th>.75</th>
</tr>
</thead>
<tbody>
<tr>
<td>13. has allocated a budget to address gender diversity issues at work</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. has a formal policy about gender diversity and inclusion</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15. has identified targets and performance indications to measure its progress on gender diversity at work</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16. has a managerial-level committee in charge of promoting diversity and inclusion at work</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17. ensures that all policies are gender-sensitive by identifying factors that impact women and men differently</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18. includes issues relating to gender equality at work in employee training (i.e. harassment, discrimination, violence, etc.)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Social exchange</th>
<th>.88</th>
<th>.71</th>
</tr>
</thead>
<tbody>
<tr>
<td>19. works with governments and local communities to eliminate gender-based discrimination at work</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20. collaborates with business partners and suppliers to promote inclusion</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21. requests information from current and potential suppliers on their gender and diversity policies</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Achievement**

A measure of achievement was considered as reflected in four indicators:

a. Female top-manager: This indicator reports if the top-manager is a woman.

b. Female managers: From the total number of managers this indicator reports the percentage of female managers.

c. Female middle-managers: From the total number of middle-managers this indicator reports the percentage of female middle-managers.

d. Female employees: From the total number of employees in a company this indicator reports the percentage of female employees.

These four indicators are closely related with worldwide challenges regarding the women’s capabilities to access job opportunities and to advance in the corporate ladder. Particularly, in Latin America female labour market participation rates are significantly lower than the rates for men (ECLAC, 2014). Women’s labour participation is limited by discrimination, lack of public childcare services, and the burden of unpaid work (ECLAC, 2010; UN, 2012). Female work shows also an important level of segmentation and stratification across the region (ECLAC, 2012a). The higher level of female education has not been translated into higher representation in managing level jobs, union leadership, and income (ECLAC, 2012b). According to recent reports, women as managers have increased in less than 10% between 2000 and 2012 in most of the countries in Latin America for which data is available, and decreased for countries such as Bolivia, Chile, Costa Rica and Paraguay (ILO, 2015).
Standard validity and reliability of this measure will be reviewed together with the full model in the results section.

**Data Analysis**

Partial least squares approach to structural equation modelling (PLS-SEM), also known as path analysis (PLS-PM) (Esposito Vinzi, Trinchera, & Amato, 2010), was carried using the `plspm` package in the R-3.3.0 statistical software (R Core Team, 2016) for the calculation of outer and inner coefficients, inner t-statistics, and fit indexes (Sanchez, Trinchera, & Russolillo, 2015) and the smartPLS statistical software version 3.2.4 for bootstrapping, collinearity and t-statistics analysis for the outer model (Ringle, Wende, & Becker, 2015). The differential use of the software to perform the analysis is based mainly in two reasons. On the one hand, the `plspm` package incorporates also the modified PLS algorithm proposed by Trinchera, Russolillo, and Lauro (2008) to effectively handle numeric, nominal and ordinal indicators. On the other hand, the smartPLS software is useful to identify the p-values for each indicator loading after a bootstrapping procedure and the VIF indicators for collinearity.

The PLS-PM analysis was implemented following the steps and reporting guidelines proposed by Hair, Ringle, and Sarstedt (2013), Hair et al. (2012) and Chin (2010). Inner weights were calculated using the path weighting scheme (Esposito Vinzi et al., 2010). Statistical power for relevant path coefficients was calculated using the `pwr` R package version 1.1-3 (Champely et al., 2015). Finally, preliminary analyses were also carried out using the `faoutliers` R package version 0.6.1 for outliers identifications (Chalmers, 2015), the `MVN` R package version 4.0 for multivariate normality analysis (Korkmaz et al., 2014, 2015), and the `lavaan` R package for the construction of the models for these prelaminar analyses (Rosseel et al., 2015).

**Results**

**Preliminary Analyses**

Preliminary analyses were conducted to ensure the data were adequate to be included in the research model. The database presented no missing data. Furthermore, outliers were checked by calculating the generalized Cook's distance statistic (gCD) (Chalmers & Flora, 2015). No cases were identified as outliers for the gender instruments survey and the numeric measures of achievement. However, for the CSR scale two cases resulted in a Cook’s distance higher than the recommended cut-off of \(4/(n-k-1) = .033\) (Bollen & Jackman, 1990). Both cases were visually reviewed to identify the reason of their identification as outlier and no action was decided to take as they were considered adequate in terms of the response pattern.
Although multivariate normality is not a requirement for PLS-PM, the distribution of the manifested variables was reviewed. Multivariate normality was not achieved in any of the variables. Mardia’s statistics for multivariate Skewness and Kurtosis resulted highly significant for the indicators included in the CSR-development stages survey (skew = 360.40, p < .01; kurt = .1100.60, p < .01), gender instruments survey (skew = 112.17, p < .01; kurt = 501.92, p < .01), and the numeric indicators in achievement (skew = 5.93, p < .01; kurt = 20.54, p < .01).

Collinearity was also checked. With this aim the Pearson correlation matrix for all the latent variables was calculated and visually inspected. As the Table 5 shows all the CSR stages are highly correlated with their second order factor, CSR development. This is not problematic as they are separately included in the analysis. For the other variables, all the correlations were below the .80 threshold (Dormann et al., 2013). However, it is important to notice that the correlation between capability-seeking and strategizing is above the suggested threshold for potential collinearity. Consequently, the variance inflation factor (VIF) was reviewed in order to confirm or dismiss any risk of collinearity between these variables. The outer model showed VIF values ranging from 1.25 to 4.87 while the inner model resulted in values between 2.40 to 3.65, all values below the suggested tolerance threshold of 5 (Hair et al., 2013). Therefore, all variables were considered suitable and no important collinearity issues are presented in the data.

Table 5: Descriptive and correlation matrix for latent variables

<table>
<thead>
<tr>
<th></th>
<th>Mean(SD)</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12</th>
<th>13</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSR development</td>
<td>3.52(1.26)</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Self-protecting</td>
<td>2.20(1.24)</td>
<td>-.67</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Compliance-seeking</td>
<td>4.23(1.05)</td>
<td>.77</td>
<td>-.51</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Capability-seeking</td>
<td>3.79(1.24)</td>
<td>.91</td>
<td>-.56</td>
<td>.71</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Caring</td>
<td>3.37(1.44)</td>
<td>.87</td>
<td>-.47</td>
<td>.57</td>
<td>.77</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Strategizing</td>
<td>3.17(1.31)</td>
<td>.90</td>
<td>-.58</td>
<td>.60</td>
<td>.84</td>
<td>.78</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Transforming</td>
<td>3.73(1.28)</td>
<td>.79</td>
<td>-.64</td>
<td>.49</td>
<td>.67</td>
<td>.69</td>
<td>.64</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Training guarantees</td>
<td>3.22(1.33)</td>
<td>.51</td>
<td>-.49</td>
<td>.42</td>
<td>.53</td>
<td>.41</td>
<td>.45</td>
<td>.54</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Value the feminine</td>
<td>3.88(1.23)</td>
<td>.58</td>
<td>-.54</td>
<td>.53</td>
<td>.60</td>
<td>.47</td>
<td>.47</td>
<td>.55</td>
<td>.76</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equal opportunities</td>
<td>3.78(1.27)</td>
<td>.64</td>
<td>-.57</td>
<td>.69</td>
<td>.63</td>
<td>.48</td>
<td>.52</td>
<td>.57</td>
<td>.72</td>
<td>.76</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gender infrastructure</td>
<td>2.99(1.41)</td>
<td>.74</td>
<td>-.52</td>
<td>.58</td>
<td>.76</td>
<td>.63</td>
<td>.76</td>
<td>.51</td>
<td>.55</td>
<td>.60</td>
<td>.62</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Social exchange</td>
<td>2.82(1.34)</td>
<td>.60</td>
<td>-.49</td>
<td>.45</td>
<td>.59</td>
<td>.52</td>
<td>.61</td>
<td>.52</td>
<td>.57</td>
<td>.57</td>
<td>.53</td>
<td>.75</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Achievement</td>
<td>.31(.27)</td>
<td>.01</td>
<td>-.21</td>
<td>-.11</td>
<td>.01</td>
<td>.00</td>
<td>.04</td>
<td>.21</td>
<td>.32</td>
<td>.21</td>
<td>.09</td>
<td>.06</td>
<td>.19</td>
<td>1</td>
</tr>
</tbody>
</table>

Note: Only numerical values were included. For the nominal variables 20 companies have a female top manager.

Finally, overall sample size adequacy was also explored. In this respect, sample size recommendations in PLS-PM build on the properties of multiple regression models (Hair et al., 2012). An a priori power analysis based on the portion of the model with the largest number of predictors was then performed (Peng & Lai, 2012; Urbach & Ahlemann, 2010). Therefore, when six predictors were considered the minimum suggested sample size should
be ninety seven in order to achieve a statistical power of 80 percent, assuming a medium effect size of .15 and a .05 significance level. According to this analysis a sample size of 130 is able to achieve a global power of 92 percent. Further post hoc power analysis will be also performed considering the achieved effect size for relevant path coefficients.

Model evaluation

Two sub-models were derived from the main research model and empirically explored as presented in Figure 3. The first model includes the composite variable for CSR development, the five gender instruments and the measure of achievement. This model aims at identifying the impact of CSR on the design of specific instrumental freedoms for gender equality and the effect of these instruments on the actual female worker’s achievement. On the other hand, the second model includes the six CSR stages and the five gender instruments. The objective of this model is to identify how the different CSR stages impact the specific instrumental freedoms for gender equality at work.

Figure 3: Research models

The models are evaluated in two steps. The first step considers the outer model by examining the items’ loadings, reliability indexes such as the Cronbach’ alpha (α), the Dillon-Goldstein's rho (DG’s rho) and composite reliability (C.R.); and the Average Variance Extracted (AVE) as a validity index. Table 6 illustrates these results for the variables included in both models.

As it is possible to see in this table, most of the manifested variables show high loading values being above .70 regarding their latent variable. Only a few loadings presented values below .70 (self-protecting = .66 regarding CSR development, Item 9 = .68 regarding compliance-seeking, Item 12 = .60 regarding capability-seeking, and item 8 = .67 regarding equal opportunities). However, no loading was lower than the limit of .40 for exploratory research (Hair et al., 2013). Additionally, the results indicate that all the variables present strong convergent and discriminant validity with reliability values above .70 for the
Cronbach’s alpha, the DG’s rho and the composite reliability as well as discriminant validity higher than the suggested value of .50 for the AVE index (Hulland, 1999).

Table 6: Standardised loadings, reliability and validity indexes

<table>
<thead>
<tr>
<th>Constructs</th>
<th>Loadings range ³</th>
<th>Reliability and validity</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSR development</td>
<td>-.66 -.90</td>
<td>α: .90  DG's rho: .92  C.R: .92  AVE: .67</td>
</tr>
<tr>
<td>- Self-protecting</td>
<td>-.74 -.82</td>
<td>α: .79  DG's rho: .86  C.R: .86  AVE: .59</td>
</tr>
<tr>
<td>- Compliance-seeking</td>
<td>-.68 -.75</td>
<td>α: .81  DG's rho: .87  C.R: .87  AVE: .52</td>
</tr>
<tr>
<td>- Capability-seeking</td>
<td>-.60 -.84</td>
<td>α: .83  DG's rho: .88  C.R: .88  AVE: .55</td>
</tr>
<tr>
<td>- Caring</td>
<td>-.79 -.90</td>
<td>α: .90  DG's rho: .92  C.R: .92  AVE: .70</td>
</tr>
<tr>
<td>- Strategizing</td>
<td>-.72 -.85</td>
<td>α: .86  DG's rho: .90  C.R: .90  AVE: .66</td>
</tr>
<tr>
<td>- Transforming</td>
<td>-.81 -.89</td>
<td>α: .88  DG's rho: .92  C.R: .92  AVE: .74</td>
</tr>
<tr>
<td>Training guarantees</td>
<td>-.82 -.89</td>
<td>α: .83  DG's rho: .90  C.R: .90  AVE: .75</td>
</tr>
<tr>
<td>Value the feminine</td>
<td>-.78 -.88</td>
<td>α: .79  DG's rho: .88  C.R: .88  AVE: .69</td>
</tr>
<tr>
<td>Equal opportunities</td>
<td>-.67 -.82</td>
<td>α: .84  DG's rho: .89  C.R: .88  AVE: .58</td>
</tr>
<tr>
<td>Gender infrastructure</td>
<td>-.83 -.91</td>
<td>α: .93  DG's rho: .94  C.R: .94  AVE: .75</td>
</tr>
<tr>
<td>Social exchange</td>
<td>-.83 -.93</td>
<td>α: .85  DG's rho: .91  C.R: .91  AVE: .79</td>
</tr>
<tr>
<td>Achievement</td>
<td>-.74 -.84</td>
<td>α: .80  DG's rho: .87  C.R: .85  AVE: .61</td>
</tr>
</tbody>
</table>

Notes:
³All loadings are significant at p < .01 after a bootstrapping of 500 samples

The second step assess the inner model or the model’s ability to predict the endogenous constructs by reviewing the coefficient of determination (R²), redundancy index (Q²), path coefficients, bootstrap, t-values, effect size (f²) and statistical power of relevant paths.

Figure 4 shows the results of this analysis for the first model. All path coefficients between CSR development and each gender frame were positive and statistically significant (p < .01) indicating that higher levels of CSR development have a positive impact on these gender instruments. In all cases CSR has predictive relevance with redundancy index (Q²) values greater than 0. Additionally, the predictive power of CSR is medium in most of the cases (R² < .50), but high for gender sensitive infrastructure (R² > .50). Similarly, the effect size of CSR development on all the gender instruments is large (f² range = .45 to 1.21) and the statistical power is also large for all the path coefficients (power = 1.0) considering a minimum power of .80 and small, medium and large effect sizes with values of .02, 0.15, and 0.35, respectively (Cohen, 1992a, 1992b).

This situation is different when the impact of the gender instruments on the measure of achievement is reviewed. The predictive relevance of the full set of instruments is small as the redundancy index value for the relationship between the gender frames and achievement is close to 0 (Q² = .10). Similarly, the predictive power of the gender frames is low on achievement (R² = .12) and mainly explained by the significant impact of training guarantees on this measure (p < .01). The effect size (f²) of this path coefficient was calculated by looking at the change in R² when training guarantees is excluded from the model (R² excluded = .08) following Chin (2010). The resulted effect size is small (f² = .10)
regarding the impact of training guarantees on achievement and achieved statistical power is .78 showing a small deviation from the suggested value of .80.

Finally, in order to check whether the result for the four non-significant paths coefficients were due to a lack of statistical power, we conducted post hoc power analyses considering the sample size, the four non-significant gender instruments, the smallest $f^2$, and a significance level of .05. For the four non-significant path coefficients the smallest effect size was used ($f^2 = .01$). This analysis resulted in low statistical power (power = .11). Overall, these results imply that with this sample size ($n = 130$) the analysis has not sufficient power to identify impact of these four gender instruments on the dependent variable of achievement.

A second model examining the effects of each CSR stage on the gender instruments was also examined. Table 7 shows the results for this model. The predictive power of the six CSR stages is medium for training guarantees ($R^2 = .47$), value de feminine ($R^2 = .46$), social exchange ($R^2 = .42$) and equal opportunities ($R^2 = .57$), but high for gender sensitive infrastructure ($R^2 = .65$). In all cases the CSR stages have predictive relevance with redundancy index ($Q^2$) values greater than 0. Additionally, the table shows that the each CSR stages have a differential impact on the gender frames as shown by the significant levels and small effect sizes for all significant path coefficients (in parenthesis). Considering

![Figure 4: Standardised path coefficients for model 1. ** p < .01 after a bootstrapping of 500 samples (lines in bold)](image-url)
these effect sizes, only the path coefficients from compliance seeking to equal opportunities resulted in a sufficient level of statistical power (power = .84).

It is also interesting to notice that while the caring stage does not show any significant impact on the gender instruments, capability-seeking is the more important dimension in terms of its contribution to four out of five instruments. Furthermore, the self-protecting stage showed a significant but negative effect on value the feminine and equal opportunities. This impact is expected as this stage is more related to a pre-responsibility stage where the creation of profit is still the main concern, law compliance is mainly related with self-protection, and there is a lack of awareness about gender and diversity issues at work.

Table 7: Standardised path coefficients for model 2

<table>
<thead>
<tr>
<th></th>
<th>Training guarantees</th>
<th>Value the feminine</th>
<th>Equal opportunities</th>
<th>Gender sensitive infrastructure</th>
<th>Gender exchange</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self-protecting</td>
<td>-.17 (.00)</td>
<td>-.24** (.03)</td>
<td>-.18* (.03)</td>
<td>-.11 (.00)</td>
<td>-.14 (.01)</td>
</tr>
<tr>
<td>Compliance-seeking</td>
<td>.04 (.00)</td>
<td>.15 (.02)</td>
<td>.44** (.12)</td>
<td>.04 (.01)</td>
<td>.02 (.00)</td>
</tr>
<tr>
<td>Capability-seeking</td>
<td>.36* (.02)</td>
<td>.48** (.06)</td>
<td>.24* (.04)</td>
<td>.41** (.05)</td>
<td>.16 (.00)</td>
</tr>
<tr>
<td>Caring</td>
<td>-.12 (.01)</td>
<td>-.04 (.00)</td>
<td>-.11 (.03)</td>
<td>.02 (.00)</td>
<td>.01 (.00)</td>
</tr>
<tr>
<td>Strategizing</td>
<td>-.06 (.02)</td>
<td>-.25 (.01)</td>
<td>-.12 (.00)</td>
<td>.40** (.08)</td>
<td>.31* (.05)</td>
</tr>
<tr>
<td>Transforming</td>
<td>.30** (.04)</td>
<td>.20 (.03)</td>
<td>.22* (.05)</td>
<td>-.12 (.00)</td>
<td>-.12 (.04)</td>
</tr>
</tbody>
</table>

R²  .37  .46  .57  .65  .42
Q²  .28  .32  .33  .49  .34

Notes:
Effect size ($f^2$) is shown in parenthesis.

On the other hand, compliance-seeking shows a positive impact on equal opportunities. As this stage is based mainly on compliance to the minimum industry standards and local regulations, the promotion of equal opportunities at work is being increasingly included as a part of the company responsible practices. In this respect, aspects such as gender regulations, equal remuneration, paternity/maternity leave, and caring services are increasingly part of the national employers’ regulations across Latin American countries. The next stage, the capability-seeking, impacts positively on all the instruments but social exchange. In this respect, companies are likely to have a positive impact on specific instrumental freedoms for gender equality when they have adhered to international standards, have their own code of conducts, promote a two-ways dialogue with stakeholders and have developed a procedure to address ethical issues raised by employees.

In the strategizing stage companies are likely to have positive effects on gender infrastructure and social exchange. This implies that when CSR becomes part of the corporate strategy and, thus, makes business sense, it is likely that gender sensitive issues are incorporated within this strategy and that these issues are considered in the company involvement with governments, the community, business partners and suppliers. Finally, when companies include elements from the transforming stage, they are likely to impact...
positively on training guarantees and equal opportunities. This implies that a higher involvement with governments, local communities and civil society allow companies to be aware of social expectations regarding to gender issues at work and the inclusion of training guarantees to reduce the gender gap.

**Discussion and the Way Forward**

In this chapter we have explored the impact of CSR on gender equality at work using the capability approach as framework. We have empirically explored this link and found that CSR has a positive impact on five specific instrumental freedoms for gender equality identified in our review and statistically confirmed. In this respect, Latin American companies in the sample with higher levels of CSR development tend to also include specific gender instruments in the form of strategies for gender equality at work. Although the integration of business activity and gender equality issues has been argued to be weak a few years ago (Maxfield, 2007), this study give support for CSR as an increasingly effective tool to put in place specific instruments addressing gender issues within and beyond the organisational boundaries.

However, each of the six development stages reflecting CSR development shown a differential impact on the gender instruments proposed in this study. In this respect and as expected, a lack of awareness about CSR related issues (self-protecting stage) reduce the instrumental freedoms for gender equality at work. This is particularly so for value the feminine and equal opportunities. The negative impact of business as usual with a profit-driven focus and limited law compliance has been largely discussed on the management literature since the beginning of the interest in CSR (Bowen, 1953; Clark, 1926; Dodd, 1932; Freeman, 1984). However, it is of particular interest here the scope of this impact in terms of gender equality issues at work. Regarding this, a self-protecting stance is likely to reinforce male related characteristics as the standard and neglect the contribution of feminine attributed to work. Similarly, the creation of equal opportunities beyond what is requested by law will be dismissed unless equal pay, paid paternity and maternity leave, and child and dependent care support will not be included as a part of the company responsibility. A reduced view of CSR in areas such as philanthropy or corporate social investment is showed to be a very limited and even negative strategy by itself (Utting, 2007)

This finding has implication for public policy in Latin America and the understanding of CSR. It has been largely argued that CSR refers to voluntary business initiatives. However, a voluntary notion of CSR can be risky especially when the private sector is composed by profit-driven companies. In this case, the minimum standards for gender equality need to be explicitly included in national regulations and law enforcement need to be strengthened in terms of gender issues to be inspected. This non voluntary CSR
perspective is extensively discussed by McBarnet (2007). The author proposes that CSR is also subject to legal pressure and enforcement. However, this is not necessarily in the form of conventional state regulation but through indirect state pressure, market forces and the use of private law by private actors. As such, the state challenge is to integrate gender within these legal instruments. A neglecting role of governments in this respect can lead to a negative impact on the appreciation of female workers and their access to labour market opportunities.

These implications are also confirmed by the positive effect of the compliance-seeking stage on equal opportunities. This stage includes not only compliance to conventional national law but also market related regulations such as customer requirements and industrial standards for products and services. To the extent that companies respect these state and market regulations they also tend to put in place specific means to increase equal access to opportunities. This implies that certain gender issues at work are likely to be included within the CSR agenda when they are seen not only as a legal requirement, but also as market minimum prerequisite (Campbell, 2007).

On the other hand, companies start fully acquiring voluntary initiatives when they include strategies from the capability-seeking stage. According to the findings in this study, businesses are likely to impact positively most of the gender frames when they begin to adapt their behaviour to recognised CSR guidelines and standards. In this respect, gender issues have become part of the business actions aimed at securing their social license to operate. Also, as Karam and Jamali (2013) have indicated, CSR holds a considerable development potential especially into responding to regional and international calls to work on gender inequalities from an organisational standpoint. In this respect, although some few years ago it has been argued that women and gender equality concerns had received less attention within the CSR agenda (Kilgour, 2012; Pearson, 2007; Utting, 2007), our findings support a more positive view of international instruments for corporate behaviours as they seem to have a strong gender equality mandate.

Despite this positive impact, our results also underline the virtually null impact on instrumental freedoms of the strategies included in the caring stage. These results can be interpreted from two standpoints at the least. On the one hand, it would possible to assume that the mechanisms included in this stage are falling at large. However, this assumption seems to be too general and incorrect as it is based on a small sample sized. On the other hand, it is possible to assume that gender equality is not being included in the organisational internal CSR agenda unless these issues are an explicit legal, market or social requirement. This interpretation implies that although companies can have a CSR policy, a budget for its implementation and committees to discuss CSR involvement; gender is not being part of this internal CSR agenda in the Latin American Companies included in the sample.
Additionally, these results call for strengthening the role of sustainable reporting as it is an indicator within the stage. Although gender equality information is being requested within several CSR related reporting frameworks, these requirements are mostly limited in scope, or remain optional elements. This aspect is in line to previous studies in the UK where gender issues where business reporting was limited in terms of gender diversity in organisations and, when included, progress on this area was not seen as a social impact (Grosser & Moon, 2005a, 2008).

Although these specific mechanisms can be limited to promote gender equality unless they are closely associated with social pressure, there is one additional factor that can have an important impact on the gender instruments. This additional element is included in the strategizing stage and it is related with the idea that CSR, apart from bettering the society, should make business sense (Bhattacharyya, Sahay, Arora, & Chaturvedi, 2008). Under this perspective, CSR must establish the main directions for the organisation, the method by and extent to which CSR principles will be integrated in its structures and culture and the plan of actions associated with the strategic choices (Francois Maon, Lindgreen, & Swaen, 2008). In this respect, the strategies included within this stage are strongly related with the integration of CSR into the business processes and corporate strategy.

According to the results in this study, when CSR makes business sense, companies are also likely to integrate gender issues in their internal process building a gender sensitive infrastructure and increase their gender social exchange with local institutions, business partners and suppliers. In this respect, the strategic value for organisations of gender quality has been proven by a number of studies (Bernardi, 2006; Campbell & Minguez-Vera, 2008; Desvaux, Devillard, & Baumgarten, 2007; Desvaux & Devillard, 2008), and the business acknowledge of this value is likely to facilitate the mainstreaming of gender across internal processes and strategy. Additionally, in this stage business people have come to understand that “there is no healthy business in a sick society” (Gutierrez & Jones, 2004, p. 153), and that gender issues play an important role building a healthy society (ILO, 2015; Johnsson-Latham, 2007; World Bank, 2011).

This external focus of CSR is well described in the transforming stage. Based on our results, the main impacts of companies that partner with social institutions, build alliances with other business, and participate in external campaigns for sustainable development is on create equal access to opportunities for men and women and in guaranteeing training for women. Although these instruments can be conceptualised as addressing internal employee’s issues, their link with a transforming stage of CSR acknowledges their relevance to address external social concerns and the usefulness of the company external involvement. In this respect, companies proactively collaborating and partnering with social institutions and business tend to become more aware of the social context in which they are
working. As such, companies are likely to promote equal access to opportunities by providing basic freedoms to internal and potential employees including paid paternity and maternity leave, access to care services, promoting co-parenting, and female training. These strategies are key in Latin American countries where women’s labour participation is limited by a lack of public childcare services and the burden of unpaid work (ECLAC, 2010; UN, 2012), and important levels of segmentation and stratification across (ECLAC, 2012a).

Now moving onto the effectiveness of the specific instrumental freedoms for gender equality at work, their impact on achievement needs to be commented. First of all, the lack of influence of these instruments on our measure of achievement is a key aspect to be reviewed. In this respect, at least two reasons can be suggested as a possible explanation of these results. On the one hand, these instruments are insufficient and unable to address the complexities of gender inequality at work. Regarding this, although instrumental freedoms are being facilitated by organisations as a part of their CSR agenda, they may be existing only on the paper instead of actual systematic implementation on the ground.

On the other hand, the current role of social institutions could be also weak at putting in place their own instrumental freedoms for gender equality. In this respect, Inter-American Commission of Women (CIM) has reported that governmental institutions such as the minister of labour have a limited impact on gender issues in the labour market because of weak political will, scarce resources, shortage of internal capacity to mainstream gender, and inadequate legislation (CIM, 2012). These institutional limitations have been acknowledged by the Economic Commission for Latin America and the Caribbean (ECLAC) who has called to unify the efforts in the forms of compacts for equality (ECLAC, 2014). Neither companies nor governments alone will achieve gender equality so there is still a need for joint work in order to strengthen the positive impacts of the instruments each actor promotes for gender equality.

Despite this lack of impact, it is important to underline the positive effect of training guarantees on achievement. Although the results are inconclusive considering the statistical analysis, this instrument in fact showed a statistical significant impact. This effect is explained by Martin (2003) who stated that training targeting female employees is the main approach for companies that seek to hire and retain more women. As achievement is defined here in terms of women access to job opportunities and job progression, focalised training have the potential of improving the qualifications of women so they are better equipped to compete with men (Ely & Meyerson, 2000). This is particularly useful in Latin America as the labour stratification and segregation have been associated with lower education levels among lower-income women and lesser availability of jobs because labour markets have been raising educational requirements (ECLAC, 2012b).
However, the partial effect of these instrumental freedoms on achievement can be also explained in terms of the deficiencies of this approach. By targeting female qualifications and skills, it leaves systems and male standards unchanged (Meyerson & Kolb, 2000). Additionally, this instrument is based on the fundamental and wrong view that men and women have the same access to opportunities and they fail because of their own merit. In this respect, all the instruments are a complement of each other and their implementation should consider not only the individual advantages but also their limitations. This analysis is will allow companies to strengthen the impact of their effort on the ground in terms of female employees’ capabilities and actual achievement.

Finally, it is important to underline that the interpretation of these results need to be cautious. This is a key aspect considering the small effect size of the significant path coefficients, and the insufficient statistical power of most of the stages on the gender instruments and of these instruments on achievement. Although the composite measure of CSR (CSR development) showed a high power to identify an effect on the gender instruments and its compliance seeking stage also showed a high power on equal opportunities, most of the CSR stages individually did not achieve enough power. Similarly, the gender instruments did not achieve a sufficient statistical power to identify an effect on the measure of achievement. However, trainings opportunities was close to the minimum expected power of .80.

Considering the small effect size and statistical power of most of the CSR stages and gender instruments, future research with bigger sample sizes is needed to extend the results of this study. In this respect, future studies should also consider local samples at the country level, company size, industrial sector, and corporate governance characteristics for comparison purposes. Additionally, a key aspect to be considered in the future research is the revaluation of the measure of achievement as here they only have included two aspect gender concerns at work which is the access to jobs and carer progression. The indicators considered in this study are limited in scope and they do not fully account for the complexities of gender inequalities. Finally, a confirmatory approach could be also useful in future research in order to identify the overall fit of the proposed model to the data beyond the predictive approach of the PLS path analysis used in this study.

Conclusions

In this study we have explored the impact of CSR on gender equality in a sample of Latin American companies using the capability approach as a framework. It has been proposed that CSR can be understood as a social conversion factor which has the potential of enabling people’s capabilities and functionings by impacting specific instrumental freedoms within and beyond the organisational boundaries. It was argued that these specific
instrumental freedoms for gender equality at work needed to go beyond the original Sen’s proposal and explore the phenomena of gender in organisations. By doing so, five specific instruments were identified and their impact on the actual female worker’s achievement in organisations was studied.

A theoretical model was proposed in order to develop the link between CSR, gender equality at work and the capability approach. In order to explore the proposed relationships in the model, two measures were designed and tested. In this respect, the good fit to the data of the CSR measure supports the concept of CSR as a development process ranging from doing nothing to doing much and reflected in six stages. Similarly, the five gender instruments showed also a good statistical performance. In a second phase this two measures were used to explore the research model. CSR showed to have a good predictive impact on each of the five proposed instrumental freedoms for gender equality at work. However, the six CSR stages showed a differential impact on these instruments. Furthermore, an additional variable of achievement was included to determine the predictive value of the proposed gender instruments on the achieved capabilities of female workers. Only training guarantees for women showed a significant effect on the measure of achievement.

As exploratory research these results are expected to have theoretical and practical implications for organisations and public governance. On the one hand and to the extent of our knowledge, the theoretical propositions in this study represent a step forward in the adaptation of the capability approach to the study of CSR and gender equality from an organisational standpoint. Previous studies have focus on putting forward arguments about the relevance or irrelevance of this approach to the organisational world (Cornelius et al., 2008; Downs & Swailes, 2013; Gagnon & Cornelius, 2006; Mukherjee Reed & Reed, 2004; L. J. Thompson, 2008; Wanderley, 2001), while only and a few studies have explore this link empirically (Diongue, Giraud, & Renouard, 2011; Drobnic & Guillen, 2011; Parra, 2008).

On the other hand, from a practical standpoint it reinforces the role of public governance in promoting CSR. Although a strong local legal framework is key as a departure point, their integration with international CSR standards and guidelines is fundamental to strengthen the organisational involvement in gender issues. Similarly, the business case for CSR is also relevant to facilitate the engagement of the private sector not only with CSR initiatives but also with gender issues at work. Furthermore, the results of this study supports the need of a collaborative work between public governance institutions and the private sector in order to guarantee training opportunities for women aimed at facilitating their access to the labour market and their career progression once they become employees. These guarantees go beyond formal education to include training on market-related skills such as leadership and networking opportunities.
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