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Justifying (Non)Discrimination Against Disabled Workers in Emerging Economies: Managerial Choice, Business Versus Moral Case Arguments and Home Versus Host Country Effects

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It is widely known that disabled people face discrimination in all walks of life, including employment. Unfortunately, legal protection often does not work as well as hoped, especially in emerging markets. This leads to the core objective of this study: to understand why firms might not discriminate against disabled people. Rather than simply identifying islands of non-discrimination or best practice, we seek to better understand what has made them so and how much this might be replicable, taking account of legal regulation, firm policy and managerial choice. The qualitative findings reveal how non-discrimination is underpinned by an interplay between business and moral case influences and interaction between country of domicile and origin structural effects. Building on transaction cost economics, theoretical insights are afforded on this dynamic process. Although it is often assumed that multinational enterprises infuse best practices from abroad, non-discrimination in most instances followed country of domicile managerial choice, which in turn represented a mix of altruism and expediency. We posit that a lack of direction from headquarters might be because disability rights were assigned a somewhat low priority at central organizational level.

Introduction

Given that discrimination is widespread, this paper seeks to develop a better understanding of

why multinational enterprise (MNE) subsidiaries in emerging economies might *not* discriminate against disabled workers.¹ Around 15% of the

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¹The term ‘disabled people’ is used rather than ‘people with disabilities’ to emphasize social barriers to inclusion and the ways in which society can disable people. The terms ‘emerging/developing’ and ‘advanced’ economies are used but we accept that the former constitute the majority world. Accurate figures for the number of disabled people do not exist. In South Africa, census data suggest that only 7.5% of the population is disabled, but this excludes those living in institutions and those with

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world's population has a disability, and they are the world's largest minority (World Health Organization, 2018). Many benefits may flow to employers from better using this untapped pool of workers. Yet, disproportionate numbers of disabled people lack good-quality jobs, typically earn less (Kruse *et al.*, 2018), experience low levels of well-being due to discrimination (Hackett *et al.*, 2020) and face worse working conditions in times of recession (Jones *et al.*, 2020). It is already known that managers have tended to focus on what disabled workers *cannot* rather than *can* do (Ameri *et al.*, 2018), on safety concerns (Zanoni, 2011) and the (perceived) costs of employing and accommodating them, even though these costs can often be very low (Blanck, 2020). There is also widespread evidence of cultural and institutional constraints and social stigma around disability within emerging and developing economies (Ebuenyi *et al.*, 2018). However, there is limited understanding of diversity management in these countries.

This paper develops literature in the field of diversity management which seeks to explore discrimination and non-discrimination (Collien, Sieben and Muller-Camen, 2016; Kaufmann, Krings and Sczesny, 2016; Triana *et al.*, 2021) and accords specific attention to contextual effects in emerging markets. The literature on diversity has tended to neglect disability (Triana *et al.*, 2021), primarily focusing on gender (Poorhosseinzadeh and Strachan, 2020), ethnicity (Guest, 2019) and age (Collien, Sieben and Muller-Camen, 2016; Kaufmann, Krings and Sczesny, 2016); more specifically, the literature on disabled workers in emerging markets is rather more limited (Beatty *et al.*, 2019). We focus on the two BRICS countries with the highest level of inequality, Brazil and South Africa.

This paper explores why firms might *not* discriminate against disabled people, taking into consideration managerial choice (influenced by the business and moral case for diversity), host country and home country effects. The paper first complements existing research by answering calls to extend research beyond analysis of the business case for diversity (Triana *et al.*, 2021): while managers might be influenced by business case arguments (economic benefits) for employing disabled

workers, they might alternatively be influenced by moral concerns, linked either to the pursuit of social justice or to paternalistic management (Pellegrini and Scandura, 2008). In evaluating this, we furthermore provide insights into the moral basis of managerial decision-making (cf. Elm and Nichols, 1993). Understanding these rationales is important since they could influence how disabled workers are treated.

Second, managerial choice on employing disabled workers within a multinational firm might in turn be affected by host country influences, including legislation on quotas. Recent research in a European setting has found that a quota system can empower disabled employees in raising awareness of their rights (Richard and Hennekam, 2020), but there have been contrasting views on how quotas affect managerial decision-making (Sargeant, Radevich-Katsaroumpa and Inesti, 2018). Uncovering the extent to which quotas influence managerial choices in emerging markets might have implications for future government policy.

Third, we contribute to longstanding debates in the literature on comparative institutional analysis on country of origin effects. This body of literature has explored why MNEs from coordinated market economies (CMEs) might be more inclined to adopt collaborative human resource (HR) practices than their counterparts from liberal market economies (LMEs) – reflecting stronger stakeholder rights in the case of the former and shareholder dominance in the latter (Brewster, Wood and Brookes, 2008; Cooke *et al.*, 2019). Yet, country of origin effects on managing diversity have so far been neglected in the literature, with notable exceptions including a study of multinationals in Germany which suggested that firm country of origin (e.g. whether companies originated from Germany or the United States) did not affect the design of diversity management (Süss and Kleiner, 2007). This paper helps to extend this literature by considering the managerial choices of those working in MNEs from different countries of origin in relation to diversity, and disability in particular, in emerging market settings, exploring whether they take a more instrumental and individualist approach (commonly associated with LMEs) or a collaborative (CME) approach to management of their disabled employee stakeholders.

To address these gaps in understanding, our study therefore seeks to address the following research questions. To what extent is managerial

certain conditions (Du Plessis, 2017); in Brazil, a broader measurement has led to official census data suggesting the figure to be around 23% of the population (IBGE, 2010).

choice on (non)discriminatory practices for disabled workers in emerging economies influenced by business case or moral concerns? How is managerial choice, in turn, affected by legislation in the host country? In what ways is managerial choice influenced by country of origin effects such as company policy? Our research focuses on the automotive sector in South Africa and Brazil. Both countries have relatively high levels of gross domestic product yet high levels of inequality, and different legislative frameworks and institutional arrangements. The automotive sector has been selected since it is commonly regarded as a major provider of good jobs in both countries (Jurgens and Krzywdzinski, 2016), is heavily unionized and internationalized, so may shed further light on country of origin and domicile pressures on managers. It has traditionally also been viewed as an arena where jobs can be broken down in a way that enables matching between capabilities (or lack of capabilities due to impairments) and specific tasks (Foster and Wass, 2012). If good disability management practices are in place in these countries, then they arguably might be found here. The paper draws on qualitative data from 18 organizations, and around 35,865 workers were employed in the plants covered in the study.

The following sections discuss the theoretical underpinnings through exploring discrimination and managerial choice, including business and moral case justifications, then investigating potential host country and home country influences on employing disabled workers, highlighting gaps in knowledge which led to the research questions (Collins and Stockton, 2018). The resultant conceptual framework is then employed to consider illustrative qualitative research from South Africa and Brazil. The subsequent sections highlight the paper's key contributions to understanding and practice.

Theoretical context

Discrimination and managerial choice

Discrimination can be simply defined as denying people equality of treatment due to their group membership (Triana *et al.*, 2021), but might include statistical dimensions, with imperfect information leading to inference of lower productivity and/or taste-based dimensions marked by employer prejudice (and stigma) regardless of

productivity (Kruse *et al.*, 2018). Discrimination and diversity research, to date, has tended to neglect disability (Triana *et al.*, 2021), or only focus on overt and covert discrimination against disabled workers in recruitment and the making of accommodations in 'advanced' economies (Ameri *et al.*, 2018; Beatty *et al.*, 2019; Follmer and Jones, 2018). In countries such as South Africa, stigma of disabled workers has been associated with past inequities worsened by the apartheid system and pervasive cultural values and beliefs (Ndzwayiba and Ned, 2017), while in South Africa as well as in Brazil, employers have underestimated what disabled workers can do (Ebuenyi *et al.*, 2020; Neves-Silva, Gomes and Silveira, 2015).

This paper draws on applications of transaction cost economics to explore managerial behaviour vis-à-vis disabled workers. Whilst managers may seek to mitigate transaction costs (Tece, 1986), bias can come into all decision-making processes so they may do things that confirm their existing views and what they believe in (Hodgkinson and Sadler-Smith, 2018). In some manner, anti-discrimination legislation seeks to mitigate biases and provide yardsticks as to what constitutes fair treatment; this may be supplemented by formal policies. This study seeks to explore issues on these two planes. The first are informal decisions informed by managers' existing personal views. The second are more formal and potentially costly accommodations to prevent the legal and reputational costs of doing nothing. The latter are more likely to be informed by legislation and company policy (see Siegel, Pyun and Cheon, 2019). Of course, one feeds into the other; managerial desires to be seen as compliant with organizational policies or the law may in turn impact on informal choices, whether or not they are required by the letter of the law (Siegel, Pyun and Cheon, 2019).

Managerial choice in relation to how to treat disabled workers is therefore a complex matter. Managerial decision-making is likely to be characterized by bounded rationality, judgements and decision-making biases (Aharoni, Tihanyi and Connelly, 2011). In the case of disabled workers, such biases might imply stigma or stereotyping, or perhaps notions of what is meant by an ideal worker (Jammaers and Zanoni, 2021; Poorhosseinzadeh and Strachan, 2020), which can lead to a perceived mismatch between formal job descriptions and the disabled person (Foster and Wass, 2012).

Managerial choice: business and moral case arguments

Decisions either not to discriminate or be more proactive in accommodating disabled workers may be on business or moral grounds (cf. Kaplan, 2020). The business case for employing minority groups emphasizes the economic benefits that organizations might achieve as a result of employing and retaining a diverse workforce (Cornelius *et al.*, 2010), and has more often been applied to gender and ethnicity than to disability. Reasons for its lack of application to disabled workers include the difficulty of establishing a business/economic case for employing ‘disabled’ people due to multiple differences between disabled individuals (Woodhams and Danieli, 2000). Decisions might alternatively be influenced by moral grounds, but this can be viewed as patronizing by disabled people and linked to pity and charity (Pellegrini and Scandura, 2008). Paternalistic ‘good works’ may be better than nothing, but this is still problematic: they can be capricious and easily withdrawn.

What makes matters even more complicated is that managers may make decisions on one basis, and then cite the other argument in justification (Stoney and Winstanley, 2001). For example, a decision may be made to make adjustments (over and above the bare legal minimum) to fit disabled workers on productivity grounds, and then justify them on the basis of moral grounds or vice versa, depending on whom the manager is reporting to – stakeholders, regulators or headquarters (HQ). Again, managers may justify quite instrumental business decisions (e.g. ways of quickly or cheaply enhancing company reputation) on moral grounds (Mitchell, 2020). Utilitarian philosophers would argue that this distinction is unimportant, as long as it leads to a superior outcome for the individuals concerned (Singer, 2011). In both Brazil and South Africa, there have been persistent critiques of how firms contribute to building a broader social contract and questions as to their legitimacy; this may lead to moral choices being driven to solve a dilemma. Of course, any moral dilemma is much more complex, with interconnected stages of moral reasoning; however, at times, a particular plane or level may become more prominent (Carpendale, 2000).

Anti-discrimination approaches can therefore change over time, and it has been argued that over the years there has been a move from discourses

around equality, to diversity (emphasizing business case arguments), to inclusion. While these terms can be conflated, ‘inclusion’ can involve trying to remove obstacles to participation of employees, appreciating difference but promoting belongingness and proactively incorporating differences into general business practices (Oswick and Noon, 2014). The broad literature on morality in managerial decision-making highlights the extent to which the morality-informed judgements of individual managers can exert a powerful influence on organizational outcomes (Li *et al.*, 2018). As Ajzen (1991) alerts us, specific patterns of behaviour reflect both social pressures and individual notions of moral responsibility. The latter exerts a parallel effect on actions to norms, attitudes and perceptions; this is borne out by empirical research. Later work suggests that moral reasoning exerts an influence independent of self-monitoring or the overall ethical climate (Elm and Nichols, 1993). However, in setting the tone through morality-informed decisions, managers will impact back on the latter (Pennino, 2002; cf. Marta, Singhapakdi and Kraft, 2008).

Country of domicile and country of origin effects on managerial choice

Managerial choice in relation to disability might also be influenced by country of domicile effects, and in particular by legislation, including quotas for the number of disabled workers employed, although the evidence on the efficiency of such legislation is mixed (Sargeant, Radevich-Katsaroumpa and Innessi, 2018) and quotas are often set but not met (Kang, 2013; Sargeant, Radevich-Katsaroumpa and Innessi, 2018). Quota systems have been criticized since they may force disabled employees to disclose their disability, and disabled workers may be employed to fulfil quotas rather than to fulfil a real skills gap, leading to possible self-stigmatization (Vornholt *et al.*, 2018). Quotas can lead employers to see disabled workers as a problem rather than an asset, and if used should be part of a broader package of anti-discrimination legislation and policy (Sargeant, Radevich-Katsaroumpa and Innessi, 2018). Other policy initiatives include apprenticeships (‘learnerships’ in South Africa) (International Labour Organization, 2018), government subsidies for accommodations or a combination of fines and incentives: in Japan, a levy–grant system is used

Table 1. Salient legislation in South Africa and Brazil

	Salient legislation	Provisions
South Africa	South African Constitution (1996) Labour Relations Act (1995) Ratified Convention of the Rights of Persons with Disabilities (CRPD) Employment Equity Act (1998) Skills Development Act (1998) Preferential Procurement Policy Framework Act (2000) Broad Based Black Economic Empowerment Act (2003) Reasonable accommodation subsidy Quotas/targets	Together, these prohibit direct or indirect discrimination in employment or dismissal on the grounds of disability and require employers to either make reasonable adjustments or try to find disabled workers alternative work Aimed at improving the participation of disabled people in learnerships Public workplaces should employ disabled workers as 2% of the workforce but private sector firms are merely required to set goals for the proportion of disabled workers employed
Brazil	Ratified CRPD (2008) and Brazilian Constitution Law No. 7853 (1989) Quotas for public and private sector Law No. 13146 (2015)	Brazilian Constitution prohibits discrimination based on selection criteria and wages Illegal to deny access to employment without just cause Public sector and private sector employers of more than 100 employees should employ between 2% and 5% disabled workers, depending on company size Reinforces quotas, provides disabled people entering the labour market with moderate to severe impairments with an inclusion benefit to cover the additional costs associated with having an impairment, and requires employers to make reasonable adjustments

Sources: Holness (2016); Ndzwayiba and Ned (2017); South African and Brazilian government websites.

to fine firms that do not meet quotas and give grants to those that do, while also providing firms with two-thirds of the total cost of adjustments made (Mori and Sakamoto, 2018). Relevant legislation pertaining to South Africa and Brazil is outlined in Table 1. In South Africa, given the history of apartheid and continued racial divisions (Southall, 2019), the focus has (perhaps understandably) tended to be on racial equality, and to some extent gender (Plageron and Mthembu, 2019); disability equality is a poor relation. Under South African anti-discrimination and equal-opportunity legislation, no hierarchy of disadvantage (race, gender, etc.) has been set (Fredman, 2017). Critics have charged that this has led to company expediency: the advancement of each disadvantaged group depends on cost, the relative availability of potential staff with relevant skills and qualifications, and immediate pressures to be seen to be doing something (Jaga *et al.*, 2018). In practice, this has translated into White women and Black men doing relatively (even if not absolutely) well, with others further down

the hierarchy (Indigenous peoples of the Northern Cape, Black women, etc.) doing significantly worse, including disabled workers who might require more upfront expense for accommodations than other categories of the historically disadvantaged. In Brazil, human rights (and disability rights in particular) are a relatively recent focus of government (Kirakosyan, 2016). More generally, union stakeholders have tended to focus on gender equality (Castro, 2017). Although quotas are used, many disabled people do not fit the listed criteria and are therefore not covered by legislation. Moreover, companies can evade fines by showing that they made serious attempts to fulfil quotas. In 2019, President Bolsonaro tried to bring in Law No. 6159, which would reduce the requirement for employers to meet quotas, but failed to get this through Congress.

In terms of country of origin, it has been argued that MNEs from LMEs such as the United Kingdom and the United States manage people differently, and in a more instrumental way than MNEs from CMEs such as Germany or

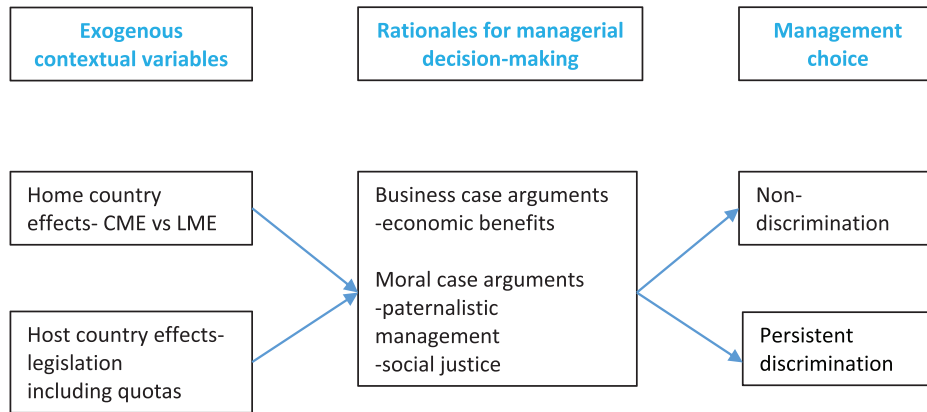


Figure 1. Conceptual framework [Colour figure can be viewed at wileyonlinelibrary.com]

Sweden (Hall and Soskice, 2001; Walker, Zhang and Ni, 2019). It is held that firms seek to mitigate transaction costs, hence aligning themselves with prevailing national-level institutions and building complementarities around them (Hall and Soskice, 2001). This is since firms that are based in CMEs are characterized as being more likely to invest in their employees, provide relatively higher security of tenure and involve them in decision-making than those based in LMEs (Whitley, 1999). More specifically, existing work suggests that Scandinavian values include equity and inclusiveness (Gustavsson, 1995). As institutional theory alerts us, in no context does every actor hold the same values, and nor is every firm closely aligned to prevailing institutions; however, there are strong incentives to do so (Whitley, 1999).

The literature accords only limited attention to how institutions within LMEs and CMEs impact on the employment of disabled people. Generally, it is held that CMEs are more disabled-friendly. For example, Tschanz and Powell (2020) suggest that the skills development system in Switzerland (a CME) provides superior opportunities for the disabled compared to the United States (an LME). Other work compares job security between settings (Lurie, 2017). However, there is a gap in the literature in relation to the firm's approach to disability in LMEs and CMEs. Home country institutions may be diluted by host country institutions (Brewster, Wood and Brookes, 2008; Gooderham, Mayrhofer and Brewster, 2019). As anti-disability discrimination legislation has at best uneven effects in even the most regulated economies (Clayton *et al.*, 2012), firms may have room for manoeuvre in this regard.

The various potential influences on decision-making are summarized in the conceptual model outlined in Figure 1.

Methods

The overall aim of this paper is to understand why firms in emerging economies might *not* discriminate against disabled workers, focusing on automotive manufacturing in South Africa and Brazil.

Data collection and analysis

This study is based on in-depth interviews of managers' perceptions of the employment and accommodation of disabled people; 52 people were interviewed in 18 automotive companies (10 in Brazil and 8 in South Africa) from a combination of 6 original equipment manufacturers (OEMs) which make cars from component parts bought from other organizations and 12 major suppliers. We aimed to achieve a balance between depth and scope, given the exploratory nature of the research and the challenging research context. As expected in an automotive manufacturing environment, most interviewees were male. The number of interviews enabled us to meet our research purpose through using interviews from multiple case study organizations in one sector (Saunders and Townsend, 2016). Our purposive sampling targeted HR managers, given their key role in disability management, recruitment and selection, job or task design; accountants to provide insights into perceptions of the costs of accommodations; trade union representatives who might be consulted on

accommodations and enable access to other workers; and managers directly involved in line management of disabled workers. Access in 2014 was challenging, given the fluid political environment and threats to closure of automotive firms, as well as a wave of strikes in South Africa, and disabled workers were not interviewed since we were not allowed access to shopfloor workers.

In 2014, there were 7 OEMs based in South Africa and 15 in Brazil, in addition to first-tier suppliers. Selection of firms required that they were multinationals or embedded in global production networks (Merriam and Grenier, 2019). Most were foreign-owned subsidiaries from Europe or the United States, although there were some indigenous Brazilian firms. Five of the firms originated from LMEs, nine from CMEs, three from Brazil (which mainly supplied products to CMEs from German and Japan)² and one from France. To determine our sample, we examined databases of automotive firms in both countries held by employer organizations, then contacted firms within three regions in each country: Port Elizabeth, East London and Durban in South Africa; Recife, Sao Paulo and Curitiba in Brazil. By focusing on these regions, environmental factors were relatively constant. In 2017, the automotive sector in Brazil employed around 127,000 workers (Statista, 2019) and around 113,000 in South Africa (Le Guern, 2017). Around 35,865 employees were employed by the manufacturing plants covered by the study, with the number of workers at each plant ranging from 70 to 10,000, although the overall companies were often far bigger, with plants across various parts of the world. Further detail on interviewees and firms is provided in Table 2. Access was also allowed for five site visits, enabling insights into working conditions which informed probing during subsequent interviews. We also reviewed sustainability reports to enable triangulation of methods and contradict/corroborate data from interviews.

The research process is outlined in Figure 2, then subsequently explained in more detail.

Following from our research questions, the themes covered in semi-structured interviews included HR policies and practices, the existence and

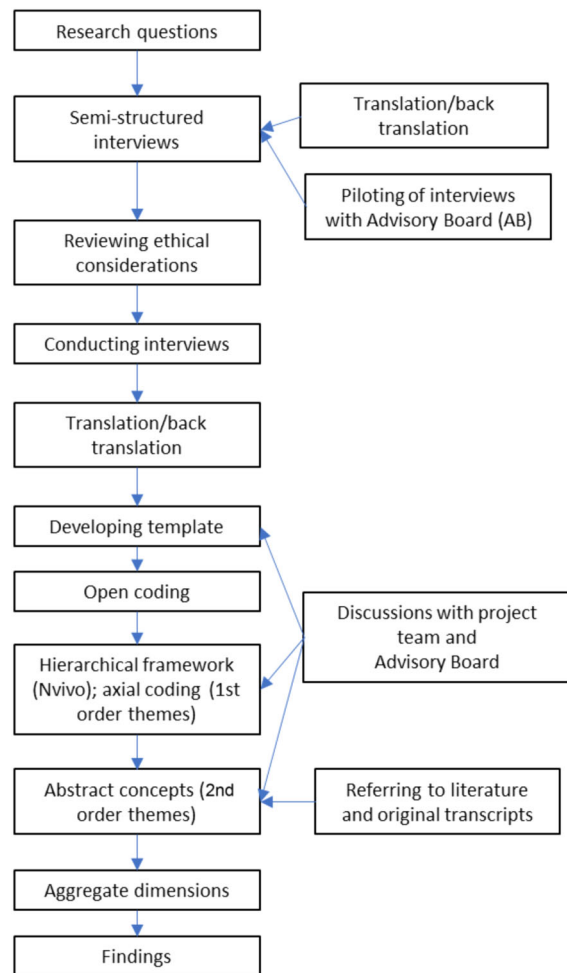


Figure 2. Research process – data collection and analysis [Colour figure can be viewed at wileyonlinelibrary.com]

content of equal opportunities policies, and rationales for employing and accommodating disabled workers. An exploratory qualitative approach was undertaken, probing behind opaque responses to better understand the cultural and organizational context (Reinecke, Arnold and Palazzo, 2016). Following ethics considerations including informed consent, interviewing in the managers' workplace enabled authentic understandings to be gained, and honest dialogue was encouraged since we asked interviewees to share experiences in order to promote and inspire good HR practices (Lee and Aslam, 2019; Woodhams, Xian and Lupton, 2014); we further probed the rationales that underlay specific managerial choices.

Interviews were carried out by the principal investigator (PI), co-investigators and two

²Interviews in the Brazilian firms revealed that their dominant buyers were from CMEs (Germany and Japan), with requirements to supply detailed HR information to these buyers (cf. Gereffi, Humphrey and Sturgeon, 2005).

Table 2. Interviewees and firms

Interviewee code	Job role	Male/female	Firm code, host country, home country-CME/LME	Number of employees (plant)
#1	HR manager	M	Firm 1, SA, USA-LME	1,800
#2	Accountant	M		
#3	Manager	F		
#4	Manager	M		
#5	Manager	F		
#6	Manager	M		
#7	Manager	M		
#8	Manager	M		
#9	Manager	M		
#10	Manager	M		
#11	Manager	M		
#12	HR manager	F	Firm 2, SA, Germany-CME	2,500
#13	Manager	F		
#14	HR manager	F	Firm 3, SA, Germany- CME	3,500
#15	Manager	M		
#16	Manager	M	Firm 4, SA, Germany- CME	70
#17	HR manager	F		
#18	Trade union	M		
#19	CEO	M	Firm 5, SA, USA-LME	125
#20	Accountant	M		
#21	HR manager	F		
#22	HR manager	F	Firm 6, SA, Germany- CME	1,000
#23	Trade union	M		
#24	Trade union	M		
#25	HR manager	F	Firm 7, SA, Japan-CME	3,000
#26	Accountant	F		
#27	Manager	M		
#28	HR manager	M	Firm 8, SA, Germany- CME	1,500
#29	Manager	M	Firm 9, Br, USA-LME	3,000
#30	Manager	M		
#31	Manager	M		
#32	Manager	M		
#33	HR manager	M	Firm 10, Br, Germany- CME	10,000
#34	Trade union	M		
#35	Accountant	M	Firm 11, Br, Sweden- CME	4,500
#36	Accountant	M		
#37	Manager	M		
#38	CEO	M	Firm 12, Br, Canada-LME	700
#39	Accountant	M		
#40	CEO	M	Firm 13, Br, USA-LME	300
#41	HR manager	M		
#42	Manager	M		
#43	HR manager	F	Firm 14, Br, Japan-CME	900
#44	Accountant	M		
#45	HR manager	F	Firm 15, Br, France	240
#46	Manager	M		
#47	General manager	M	Firm 16, Br, Brazil-CME (dominant buyers)	400
#48	Accountant	M	Firm 17, Br, Brazil-CME (dominant buyers)	2,200
#49	HR manager	M	Firm 18, Br, Brazil-CME (dominant buyers)	130
#50	Finance manager	F		
#51	Accountant	F		
#52	Manager	M		

doctoral students, and we used pre-agreed prompts and on-the-spot probes to explore reasons for the answers given. The researchers come from different methodological positions but all are aware of how privilege can benefit some groups more than others and all are striving for social justice, equity and human rights (Collins and Stockton, 2018). While this paper does not highlight the lived experiences of disabled people or attempt to uncover and disrupt power relations, the intention is still to engage with different branches of theory to analyse managers' orientations in relation to equality, diversity and inclusion (focusing on disabled people), and bring about change (Gagnon, Augustin and Cukier, 2021). Interviews in Brazil were conducted in English or Portuguese, depending on interviewee preference, and native Portuguese speakers on the research team were involved in translation and back translation of interview questions. Practitioner members of the project's Advisory Board piloted the interviews, and any ambiguity in technical terms or phrases was highlighted and questions adjusted. Interview length varied from approximately 30 minutes to 2 hours, with most taking around 1 hour.

Following data collection, whole audio recordings were professionally transcribed verbatim, then translated, keeping figures of speech rather than verbal accuracy (Woodhams, Xian and Lupton, 2014). Template analysis enabled systematic organization of the whole dataset to answer the research questions and see emergent patterns (Cassell and Bishop, 2019; King and Brookes, 2019). A priori themes were identified from the literature, an initial template was developed and verbatim transcripts were then analysed (by the PI) using open coding to find evidence related to those themes but also to detect emergent themes. The person coding the data recorded and addressed personal bias throughout the analysis through discussions with the wider project team and the Advisory Board (which included practitioners).³

³The multi-disciplinary project team was from the United Kingdom, South Africa and Brazil, and included the PI and four professors as well as two doctoral students. The doctoral students collected and analysed their own data (which do not form part of this paper), which they used as the basis for their doctoral studies; we felt that this gave doctoral students space to develop their own voice as independent researchers. We recognize that the lack of multiple coders may have created room for bias, but the coding was reviewed by other members of the team.

As analysis progressed, themes were organized into a hierarchical framework using NVivo. This was achieved through using a form of axial coding to find similarities and differences among categories and reduce the number of themes (Merriam and Grenier, 2019). A subsequent process involved developing more abstract concepts (second-order themes) by iteratively referring to the literature, then reflecting on original transcripts (Gioia, Corley and Hamilton, 2013; Ram *et al.*, 2020). Second-order themes were subsequently distilled into aggregate dimensions, as illustrated in Table 3, which shows components of the interplay between business/moral case influences.

The findings are presented in the following section and organized according to the research questions outlined above.

Findings

Managerial choice, hiring and accommodations: the business case and moral concerns

We found a range of rationales for hiring and making accommodations spanning the business and moral case. In explaining why they employed disabled people or made accommodations, interviewees did not *explicitly* refer to the business case. However, in firms with both LME and CME country of origin, there were examples of disabled people being employed due to their apparently unique skills, emphasizing the economic benefits of their employment. For example, during a site visit in a US firm (LME) in South Africa, it was explained how 'short' people could easily fit body parts into a car's shell as it was moving along. However, similarly, in a Swedish-owned firm (CME) in Brazil, disabled people were employed due to their (perceived) capabilities:

They [visually impaired people] can make the quality inspection of surfaces because they have a touch that is more developed than our touch, so they can find things that we don't see... We [also] have them, the short guys, the ones that probably cannot grow, entering into areas that for us would be ergonomically a problem. So what we try to do is to match that disability with something that can benefit us, and both sides can benefit from that. (#35)

Disabled people were often hired to fulfil equity requirements (cf. Jammaers and Zanoni, 2021). However, potentially inaccurate assumptions were

Table 3. Analysis of the interplay between business/moral case influences

First-order concepts: observed employer actions	Second-order concepts: underlying assumptions	Aggregate dimension: Interplay between the business/moral case
Employing disabled workers due to their impairment, either with or without making adjustments	Employing disabled workers or accommodating them is justified if they can improve the bottom line	Business case for employing certain groups of workers due to their specific impairment or job role
Making adjustments to disabled worker's job due to the seniority of the role		
Employing disabled workers to fulfil quotas or obtain procurement incentives		
Employing disabled workers as long as they fit the job and working environment	It is 'right' to employ disabled workers, but this should not interfere with the operational functioning of the business – they should fit the concept of an ideal worker	Ostensibly a moral case for employing disabled workers, but tempered by business case concerns
Employing disabled workers as long as they 'adjust to the job'		
Employing disabled workers as long as they adapt to 'reality of the business' – but with some accommodations		
Making accommodations for disabled workers but only when injured at work	It is 'right' to look after our own workers who become disabled	
Inclusive organization, training all staff on sign language; putting all materials into Braille	It is 'right' to change the organization to be more inclusive. However, this is only for disabled workers who are already employed, not anticipating the needs of workers with different impairments	Ostensibly, the moral case for accommodating (some) disabled workers outweighs business concerns

made, assuming, for example, that one sense would 'compensate' for another; that visually impaired people would want jobs in tactile areas of quality control and that 'short guys' would want to fit parts into body shells.

Business case arguments also seemed to have influenced minor accommodations in a German (CME) firm based in South Africa (Firm 4), where the manager was keen to emphasize care for the disabled worker, but where it also appears that making minor accommodations relied on her being in a senior role:

We have one lady. She is actually a team leader in the welding department. She actually has a physical disability. I think it was a hip replacement. So ever since then she's limping. But besides the safety issues she actually made no additional demands. She obviously is allowed to sit during working hours because she cannot always stand. Because she's a team leader she also has to complete certain documentation. So next to her station where all the documentation and the charts and the target sheets are hanging, she actu-

ally is allowed to sit there, to accommodate for that. Usually, an operator sitting... no. But in her case, we actually, obviously we try to accommodate her. (#16)

Further examples of business case reasons for managerial decisions in relation to disabled people were evident, with expectations that they would adapt to notions of a standard ideal worker (Jammaers and Zanoni, 2021). Accountants and HR managers in Japanese (CME), French and Swedish (CME) companies based in Brazil referred to performance-related provisos: as long as they could fit into 'standard' jobs, adapt to fit an existing role or fit into the 'reality of the company' (#45, #43, #35). Similarly, in a German-owned (CME) firm in South Africa, minor adjustments were made for an autistic worker on occasion to 'keep him busy' but he had to perform the 'standard' job (#16). Other provisos included avoiding 'risks' to the company and being 'accident-free' (#43, #16).

The moral case seemed to be indicative of paternalistic management and was predominant where

workers had been injured at work and managers already knew them, as was the case in a Japanese firm (CME) based in South Africa and in a Brazilian-owned firm (#26, #48). Nevertheless, managers' perceptions (or misconceptions) of disabled people and their abilities revealed little evidence of the mechanisms that would allow them to realize their abilities and equal worth, for example with regard to job redesign or workplace accommodations, as illustrated in Table 4.

Moreover, in one Japanese firm (CME), it appeared that conditions were such that workers were continually in a cycle of work and rehabilitation:

Most of our [disabilities] is hands disabilities, because they do very hand-intensive work. So, they send them for physio beforehand and then when it becomes absolutely that they can't function any more then they put them on a disability type of contract for 3 months to sort of rest, and then they start again, do the physio and then they get qualified to be able to work again. (#26)

Moral case arguments which had echoes of social justice and inclusion did, however, seem to have influenced HR practices in two CME Brazilian-based firms (one German and the other Scandinavian) where a high proportion of their disabled workers were hearing impaired and they had trained staff on sign language:

Most of them [the quota of disabled people] are deaf... So the training programme duration was almost 1 year, twice a week, so it was a very long course. So people learned how to deal with these handicapped employees and to learn the basic language of sign. (#33)

There is a lot of deaf people here as well. So, then it means that our HR people need to develop sign language as well... So every time that we have a big speech where our bosses from abroad come, we need to have someone making sign language so as to make sure that they understand as well. It's not easy. For instance, the safety, the security, everything, we need to instruct them. (#35)

The Scandinavian-owned company had also translated all materials into Braille for the past 10 years, and in its annual report for 2015 suggested that 'Diversity is about different backgrounds, experiences and personalities. It's a culture where everyone is respected and able to contribute. It's about being inclusive'. However, the inclusive

practices only extended to those with sight or hearing impairments, rather than being indicative of an inclusive organization that provided accommodations for all workers (Schur *et al.*, 2014), irrespective of their background and identity. It is also notable that sign language was only used when there was a 'big speech' from the 'bosses from abroad', implying that the purpose was to impress visitors from HQ rather than provide disabled workers with fulfilling and productive jobs. Moreover, when referring to the use of Braille for blind workers, they added that this was because they 'need to keep the 5%' (#35). In other words, this was done in order to fulfil the quota. In contrast, a German-owned firm (CME) operating in both Brazil and South Africa (Firm 3, #10) took account of the specific capabilities of disabled workers then matched them with jobs (as mentioned in their sustainability report). But on closer reading, it transpired that this was only for those who had been injured in the workplace. In summary, approaches used could be categorized as an interplay between business and moral approaches, but largely indicated an instrumentalist approach rather than being marked by social justice and inclusiveness.

Country of domicile and country of origin effects

The second research question focused on host country effects. In both of the emerging economies, disability management practices were influenced by legislation in the host country (see e.g. Firms 1, 3, 7, 8, 12, 13, 16), which seemed to be the case irrespective of company of origin. For example, in South Africa, legislation on procurement meant that selling to corporate customers was contingent on having equal opportunities practices (#3, #14, #28). One interviewee from an LME-based firm commented that 'Part of the equity profile is people with disability... perverse as it sounds, they carry a higher score on the scorecard' (#3). In Brazil, quotas were often referred to as the main reason for employing disabled workers (Firms 11, 13, 16). This is in contrast to previous research suggesting that companies might choose not to fill quotas and prefer to pay fines (Kang, 2013; Sargeant, Radevich-Katsaroumpa and Innessi, 2018). Indeed, in both countries, companies from CMEs and LMEs had struggled to find enough disabled workers to fill targets or quotas (Firms 1, 4, 5, 6, 7, 8, 12, 13, 17, 18). In one US (LME) firm in Brazil, it

Table 4. Illustrative comments on accommodations

Theme	Illustrative comments
Lack of accommodations made (and reasons for why this was the case)	<p>'Actually we don't invest, we don't have costs for that' (#42, Firm 13, LME)</p> <p>'[The only worker with a disability] doesn't need any specific things, special equipment, things like that' (#19, Firm 5, LME)</p> <p>'[Adaptations are] minor, really minor. Access to toilets and walkways, etcetera. Our plant cannot accommodate severely handicapped people, unfortunately' (#22, Firm 6, CME)</p> <p>'I don't think they've ever actually bought anything for disabilities' (#26, Firm 7, CME)</p> <p>'We are currently looking at putting a lift in and all sorts... We don't really have a cost... We're not too disabled-friendly, but I mean the disabilities that we're talking about aren't also, we're not just talking wheelchairs... Ageing disability. So most of them can access any place where able-bodied persons can access' (#28, Firm 8, CME)</p>
Not cost effective as high unemployment	<p>'Unemployment is so high amongst normal people that are not disabled, it's just... more cost-effective to just employ able workers' (#25, Firm 7, CME)</p>
Changes to the equipment or the work environment	<p>'We've built ramps and toilets and we've done all of that. Health and safety's a massive focus, health and safety, it's our number... (#12, Firm 2, CME)</p> <p>'So for example in my area we've created a bigger bathroom door for a wheelchair, and we've created ramps for people. We've also created like for example the partially blind people... it's little simple things like you know, just making sure that they know where to step on and off... And then we've obviously found positions that are comfortable for them to work in' (#12, Firm 2, CME)</p> <p>'We've got, sort of, different levels of accommodation in the plant, so toilets for disabled people, lifts where applicable, ramps where applicable, so obviously we have to assess if the person can be accommodated in the workplace, and then do a sort of study and then make the allowances accordingly. So the newest one was, if you came in downstairs, here, the staircase, before you get to the staircase on the right hand side there's the lift... A couple of years ago there wasn't a lift there [laughter]... So they've tried to get things back. I mean, for me personally I think they could do a lot more, but I think we're in a better way than we were, you know' (#14, Firm 3, CME)</p> <p>'We have one lady, she is actually a team leader in the welding department, she actually has a physical ability. I think it was a hip replacement. So ever since then she's limping. But besides the safety issues she actually made no additional demands. She obviously is allowed to sit during working hours because she cannot always stand. Because she's a team leader she also has to complete certain documentation. So next to her station where all the documentation and the charts and the target sheets are hanging, she actually is allowed to sit there, to accommodate for that. Usually an operator sitting... no. But in her case we actually, obviously we try to accommodate her. There too, I think she has to get her hip fixed and we already cater for that, so we know, OK, then she would be off [from work]' (#16, Firm 4, CME)</p>
Accommodations made when injured at work	<p>'... and then when it becomes absolutely that they can't function any more then they put them on a disability type of contract for three months to sort of rest, and then they start again, do the physio and then they get qualified to be able to work again' (#25, Firm 7, CME)</p> <p>'I have a factory employee, who just... er... lost... he has not actually lost the arm, but because his arm was crushed, he's lost part of the movement. So I reallocated him to the fiscal area, the billing department, which issues the invoices. It's a fairly automated process... I managed to qualify him and he has successfully met the situation. He has been there for over a year' (#48, Firm 17, CME)</p>

Table 4. (Continued)

Theme	Illustrative comments
Inclusive organization: training all staff on sign language; putting all materials into Braille	<p>‘Most of them [the quota of disabled people] are deaf... So the training program duration was almost one year, twice a week, so it was a very long course. So people learned how to deal with these handicapped employees and to learn the basic language of sign’ (#33, Firm 10, CME)</p> <p>‘There is a lot of deaf people here as well. So then it means that our HR people need to develop sign language as well... So every time that we have a big speech where our bosses from abroad come, we need to have someone making sign language so as to make sure that they understand as well. It’s not easy. For instance, the safety, the security, everything, we need to instruct them’ (#35, Firm 11, CME)</p> <p>‘So every published thing that we have, we need to translate it into Braille so that they can read, for the blind people as well, even if they are few... I mean we have these requirements for about ten years’ (#36, Firm 11, CME)</p>

was suggested that ‘We’ve not been successful in attracting enough individuals to work for us to meet our legal requirement... We advertise for PCD (pessoas com deficiência)⁴ individuals and have not been successful in finding enough of them in the marketplace’ (#40). An accountant in another firm (Canadian, LME) commented that ‘It is an effort to have more employees with disabilities. Even because of the law, right? We have difficulty to recruit here... because there is a very high demand... So they end up choosing specifically what they can do’ (#38). In this case, it appeared that the shortage of available disabled workers led to more inclusive practices.

In South Africa, the three car majors – Firm 1 from the United States (LME), Firms 2 and 3 from Germany (CME) – had, however, found a way of getting round quotas by counting disabled workers as employees although they were on learnerships. In the US firm, they counted 4% of workers as disabled, although without learnerships the figure would have been 1% (#1). In South Africa, legislation also covered the making of reasonable accommodations, and in four German firms (CME) some changes had been made to the broader working environment (#12, #14, #22 #28), with one HR director referring to how ‘We’ve created a bigger bathroom door for a wheelchair, and we’ve created ramps for people. For example, the partially blind people... it’s little simple things like you know, just making sure that they know where to step on and off... And then we’ve obviously found

positions that are comfortable for them to work in’ (#12). Legislation on reasonable adjustments was not in force in Brazil at the time of the fieldwork.

The third research question focused on country of origin effects. As mentioned above, the Scandinavian-owned company (Firm 11, CME) based in Brazil used Braille and sign language, and this was reported to be due to company values:

I have been many times in [country of origin] and I see how they take care of people, they respect the values and so on... So it’s within our core values, respect for the individual, so we always need to do things with respect. (#35)

We have a good atmosphere to work, good respect for each other, but [our company] spends a lot of money developing people and training people, and people feel that they are part of the organization, they are recognized. (#36)

However, the use of sign language may have been only a temporary measure to boost their internal image: the sustainability report for the following year suggested that the learning of sign language was only in Brazil, as part of diversity week. On the other hand, this same firm also checked that their suppliers fulfilled quotas for employing disabled people, in contrast to companies such as Firm 1 (a US firm, LME, based in South Africa) which did not do this (#4), suggesting that this was an integral part of the firm’s operations.

In relation to company policy, a number of companies from LMEs and CMEs based in both South Africa (from the United States, Germany and Japan) and in Brazil (from the United States and France) reported that their HR practices were

⁴This is the Portuguese for disabled people, directly translated as ‘people with deficiencies’.

influenced by policies devised at HQ, although rather less referred to how these policies influenced their treatment of disabled workers. Where this was the case, such as in the case of a US firm (LME), disabled workers in South Africa were put into learnerships, but since these were not 'real' jobs, this appears to be an example of paternalistic management. Moreover, this action was also influenced by national-level legislation, implying interaction between country of origin/country of domicile effects:

We sponsor individuals on [name of company] learnership contracts who are disabled, who do contract work in the school system... and the reason we do that... it fits into corporate social responsibility, and it also plays into a very critical piece of legislation we have called BBBEE [legislation which includes equity in procurement]. Now we count those as [name of company] employees to all intents and purposes. (#1)

In the case of this US firm, the learnerships were used to give disabled people basic office training then contract them out to schools or car dealers, avoiding placing them within the firm.

Discussion and conclusion

In this research study, we focused on managerial decisions on two planes: informal decisions informed by managers' personal views that might be influenced by the business case or moral concerns; and more formal choices that are likely to be informed by company policy or legislation. In broad contextual terms, legislation in both countries certainly sought to alleviate discrimination, but the uneven outcomes would suggest that other factors were at play: managerial rationales for choices made and how this translated into concrete interventions. Most of the interventions to accommodate disabled workers seemed ad hoc, and in response to particular operational circumstances (e.g. the interior dimensions of a motor car), rather than central company policy. Indeed, in the case of some of the firms, strict budgetary guidelines restricted accommodations, even if in other instances some quite expensive adjustments were made (e.g. additional training for managers). Both budgetary inflexibility in accommodating disabled workers and the need for ad hoc and case-by-case adjustments by managers

might suggest that such issues did not represent a core organizational priority: many managers suggested in the interviews that what they did was very much their own decision (rather than a dictat from the centre). Where there was evidence of more inclusive practices, which might be referred to as islands of (non)discrimination, managers more often referred to complying with legislation. However, in seeking to comply with equality legislation, they were not only impelled to avoid fines by trying to fulfil quotas (in Brazil), but also attracted by incentives for equity through procurement (in South Africa); in short, complying was good for the business. This finding supplements earlier work, which highlights the enforcement problem widely encountered with the operationalization of anti-discriminatory legislation and how incentives might help to fill shortfalls (cf. Jain, Horwitz and Wilkin, 2012).

The main influences on managerial choice were therefore evident at two levels. The first, paternalist notions of managerial responsibility and being receptive to the well-being of employees and the community at large. Hence, this translated into ad hoc actions in accommodation and mitigation, even in areas outside of formal legal regulation. Sometimes, productivity reasons were forwarded, at other times, moral reasons were given. It may be that the two were closely intertwined, and that priorities reflected contesting perceptions of accountability to both HQ and the community. The second, more costly company policy-driven changes such as the usage of Braille and training managers in sign language (cf. Siegel, Pyun and Cheon, 2019).

In our study, managers used their own discretion but within broadly set corporate rules and influenced by host country legislation. On the one hand, it could be argued that disabled employees' concerns are individual and unique, and therefore managerial discretion may be more effective than 'one size fits all' policies. However, it can be argued that companies should implement more generally inclusive practices (such as flexible working time) that benefit potential disabled employees and the wider employee community. Our study's findings have theoretical implications for how we understand managerial choice. As the literature on morality in managerial decision-making alerts us (Ajzen, 1991; Li *et al.*, 2018), the moral outlook and judgements of individual managers exert a potentially powerful influence on organizational

outcomes, impacting on the trajectories followed by some organizations in comparison to others. This study confirms the importance of individual morality in alleviating discrimination, and how a few key decision-makers can make a difference; at the same time, this vests an organizational or workplace commitment to non-discrimination with a degree of fragility.

In understanding transaction costs, our study highlights the interplay of formal environmental pressures and different types of managerial decision-making: ad hoc and choices informed by conventions, policies and rules (Teece, 1986, 2017), in addition to the above-mentioned moral reasons. This may make for outcomes that are not necessarily always mutually compatible (Hodgkinson and Sadler-Smith, 2018). This study provides an illustration of how such tensions play out in practice. There may be unevenly enforced legal and reputational pressures to mitigate discrimination against disabled workers, and deeply embedded societal beliefs and values to the contrary. Within the confines of organizational policy and resource allocation policies, managers navigated this space, justifying as we have seen the moral on operational grounds and vice versa; of course, many have evaded some of these challenges through deferral or neglect (cf. Guest, 2017).

In understanding the practices of firms from different countries of origin, it is worth reflecting on the quite different characteristics of LME and CME subsidiaries in the relevant country of domicile. Whilst we came across fewer LME firms, interviews suggested a particularly strong organizational focus on cost cutting. This echoes the broader literature, which suggests that, within recent decades, many LME firms have become excessively orientated towards value extraction, even when it might endanger their operations (Lazonick, 2017). More costly measures to accommodate disabled workers were encountered in CME MNEs. However, country of origin effects (exhibited through equality policies) seemed rare, with the exception of learnerships by a US company based in South Africa and the use of signing and Braille by firms from Germany and Scandinavia. This contrasts with earlier work that suggests, for example, that Scandinavian firms may be more prone to promote equality and inclusiveness in a wide range of their activities (cf. Gustavsson, 1995).

However, there were also important interactions between country of origin and country of domicile effects. For example, learnerships were associated with overall company policy (set within the country of origin) but were also encouraged by country of domicile legislation (cf. Blowfield and Frynas, 2005). This reveals how institutional effects are nested at a range of levels (cf. Lane and Wood, 2009) that embody social and economic dimensions, and are mitigated by agency.

This study highlights the multifaceted nature of country of origin and domicile effects, and how these are acted out at the firm level, supplementing and further illuminating traditional transaction cost approaches that have seen the firm primarily in terms of a black box (or transmission belt), translating contextual effects into broad performance outcomes (Teece, 1986; Wood, Dibben and Ogden, 2014). However, what is most striking is that country of origin effects, although present, seemed more muted than has been shown to be the case in other areas of HR practice (cf. Brewster, Wood and Brookes, 2008), and a great deal of variety was encountered. This might represent the extent to which managerial autonomy is greater in areas simply not deemed to be of great importance by MNE headquarters. It is often assumed that MNEs from 'advanced' economies bring with them more progressive or modernizing practices when venturing into emerging markets (cf. Luo, Zhang and Bu, 2019). However, this did not seem to be the case for disabled workers. This paper therefore points towards the need for strong regulation in emerging economies. National initiatives such as quotas and procurement incentives seem to have driven managerial actions, while company policy had limited effect. Moreover, since 'ableism' – assuming that people should fit into an idealized view of being human (Goodley and Runswick-Cole, 2016) – seemed to prevail, companies might need to engage in more nuanced disability equality training and investigate more sophisticated and flexible notions of job design.

Limitations and directions for future research

This study has answered calls to go beyond business case justifications for diversity and incorporate the notion of social justice (Triana *et al.*, 2021). It focused on the case of the automotive

manufacturing sector in emerging economies, a sector that is commonly regarded as a provider of 'good jobs', and (a small number of) examples were provided of where disabled workers were accommodated. Although the automotive sector in both countries is prized as a provider of good jobs, quite a large component of manufacturing work in the sector requires a high degree of physical mobility, posing operational challenges in accommodating specific categories of disabled worker. Since the more inclusive practices were evidenced in companies from Scandinavia and Germany, country of origin effects could be explored further, including comparison with emerging country multinationals (Tatoglu *et al.*, 2020). In revealing the interplay between business/moral case influences underpinning managerial decisions, the study suggests the need for additional research to unpick managers' understandings of their own role in managing disabled people (Cunliffe, 2001).

It is also recognized that the data date from 2014, albeit from an intensive fieldwork process that took place involving multiple researchers, domestic and foreign in both countries. It would have been challenging to return to the field in both countries owing to the COVID-19 pandemic and ongoing political developments; the study was conducted at a time that was opportune for gaining access to organizations. Since the fieldwork was conducted, Brazil has fallen prey to right-wing populism, including aggressive cultural wars waged against multiple categories of the disadvantaged (Lima and Chaloub, 2020). Inter alia, this has translated into reduced willingness to enforce employee rights and, indeed, worker rights have been rolled back under the law (Saad-Filho, 2020). However, overseas firms operating in Brazil may have come under more pressure to be seen to be engaging in progressive practices, given increased scrutiny on the role of foreign MNEs in that country, and improving the everyday position of vulnerable categories of worker may be less politically risky than, say, raising concerns as to widespread environmental degradation or genocidal activities against Indigenous peoples. In the case of South Africa, a failure to resolve great racial imbalances in wealth and a lack of opportunities for the poor has led to increased pressures on the system (Fouksman, 2020); this may intensify pressures on organizations to advance Black Africans, but rather less so in the case of disabled workers.

The voice of disabled workers is of paramount importance. In this study, access was secured through the organizational route by saying that we were seeking to find examples of good managerial practice. It is recognized that the accounts of disabled workers will be very different to those of managers, and the narratives of management cannot be accepted as in any manner authoritative in documenting the lived experience of disabled workers (Jammaers and Zanoni, 2021). The latter will be aware of many forms of subtle discrimination that might not be recognized by those without similar challenges; hence, a managerial assertion that disabled workers are not being discriminated against cannot be taken at face value, and all the findings of the research should be viewed with this caveat. Gaining access to workers in South Africa is a challenging process that, in unionized workplaces, entails working through a representative trade union and its elected representatives. As part of the wider fieldwork on which this study is based, we accordingly spoke to shop stewards, but none we met were disabled, which might provide further evidence of the marginalized position of disabled workers in South Africa; the same was true for the shop stewards we spoke to in Brazil. Given this limitation, we sought to uncover the policies and practices of managers and firms regarding disabled workers, and how they justified what they did (cf. Duff, Ferguson and Gilmore, 2007); as such, we probed the rationale of managers behind their choices, but recognize that there is a difference between the implementation of measures and how they worked out from the perspectives of disabled workers. As such, this study focuses on one side of a very much more complex picture: what organizations' managers set out to do and why, as adverse to how disabled workers viewed their efforts.

In summary, developments in both countries may have left disabled workers even worse off, although MNEs operating in both countries may be under more pressure to be seen to do the right thing.

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