

See discussions, stats, and author profiles for this publication at: <https://www.researchgate.net/publication/286904437>

Analyzing Disability in Socially Responsible Companies

Article in *Social Indicators Research* · January 2017

DOI: 10.1007/s11205-015-1198-9

CITATIONS

19

READS

420

3 authors:



Ana Isabel Segovia

National Distance Education University

27 PUBLICATIONS 40 CITATIONS

SEE PROFILE



Irene Saavedra-Robledo

Universidad Nacional de Educación a Distancia (UNED) Madrid, Spain

11 PUBLICATIONS 54 CITATIONS

SEE PROFILE



Victoria Fernández de Tejada

National Distance Education University

5 PUBLICATIONS 26 CITATIONS

SEE PROFILE

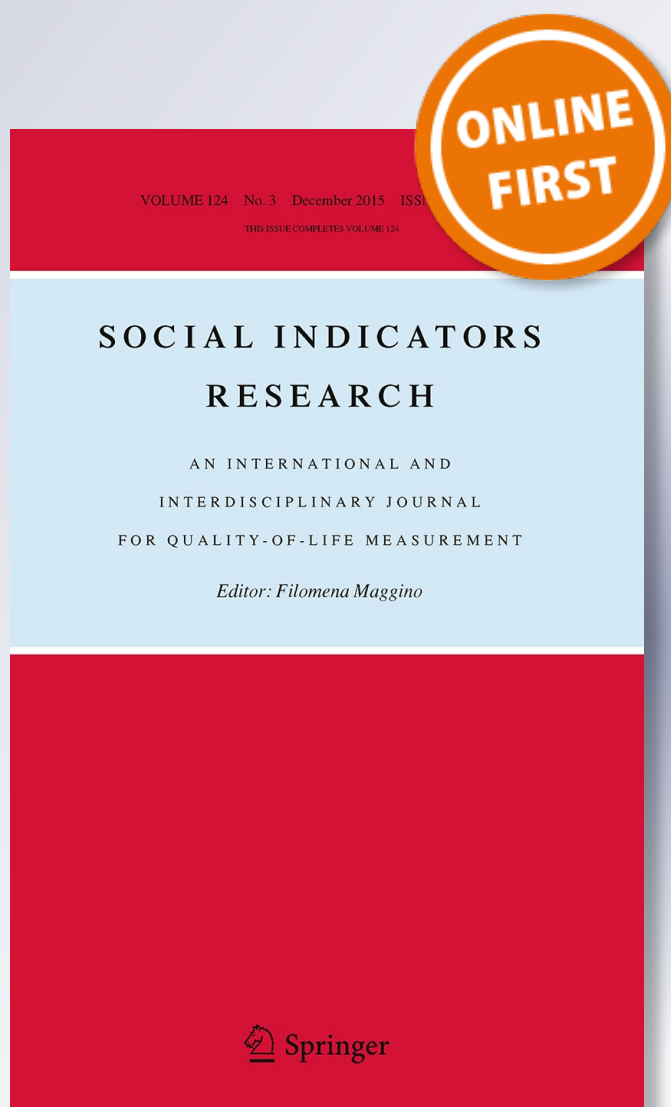
Analyzing Disability in Socially Responsible Companies

Ana Isabel Segovia-San-Juan, Irene Saavedra & Victoria Fernández-de-Tejada

Social Indicators Research
An International and Interdisciplinary
Journal for Quality-of-Life Measurement

ISSN 0303-8300

Soc Indic Res
DOI 10.1007/s11205-015-1198-9



Your article is protected by copyright and all rights are held exclusively by Springer Science +Business Media Dordrecht. This e-offprint is for personal use only and shall not be self-archived in electronic repositories. If you wish to self-archive your article, please use the accepted manuscript version for posting on your own website. You may further deposit the accepted manuscript version in any repository, provided it is only made publicly available 12 months after official publication or later and provided acknowledgement is given to the original source of publication and a link is inserted to the published article on Springer's website. The link must be accompanied by the following text: "The final publication is available at link.springer.com".

Analyzing Disability in Socially Responsible Companies

Ana Isabel Segovia-San-Juan¹ · Irene Saavedra² ·
Victoria Fernández-de-Tejada²

Accepted: 30 November 2015
© Springer Science+Business Media Dordrecht 2015

Abstract The incorporation of People with Disability (PWD) in organizations is a subject taken up by international organizations, such as the European Union and the United Nations, which has had subsequent consequences in Spain with the development of legislation and specific initiatives. In this paper we have considered the concept of disability as part of diversity and, above all, as a fundamental subject of human rights and justice, which has allowed us to include the collective of PWD among the stakeholders of companies. The research on the incorporation of disability as an integral part of the policies of Corporate Social Responsibility (CSR) in companies is very recent, although the term Corporate Social Responsibility and Disability is already used. The main objective of this paper is to analyze the commitment with PWD of Spanish companies considered socially responsible by the sustainability indices used. We have included in four large dimensions (*Stakeholders, Visibility, Human Resources* and *Accessibility*) the indicators that have allowed us to analyze the information on PWD published by these companies in their sustainability reports or similar documents accessible through their websites. The results suggest that the companies are more concerned about improving their image towards the exterior than for the commitment with their own employees, which is consistent with the dimension *Visibility* being where the companies carry out more actions in favor of PWD.

The authors contributed equally to this work.

✉ Irene Saavedra
isaavedra@cee.uned.es

Ana Isabel Segovia-San-Juan
asegovia@cee.uned.es

Victoria Fernández-de-Tejada
vfernandez@cee.uned.es

¹ Department of Accounting, Faculty of Economic and Business Sciences, Universidad Nacional de Educación a Distancia (UNED), Pº/ Senda del Rey, nº 11, 28040 Madrid, Spain

² Department of Business Organization, Faculty of Economic and Business Sciences, Universidad Nacional de Educación a Distancia (UNED), Pº/ Senda del Rey, nº 11, 28040 Madrid, Spain

Keywords People with Disability · Corporate Social Responsibility · Sustainability Index · Commitment · Corporate Social Responsibility and Disability

1 Introduction

The problem of disability derives from a more generic one which is the principle of equality (Campoy Cervera and Palacios 2007); in this regard, the protection of the rights of People with Disability (PWD) must be included in the so-called specification or requirement process of human rights whose ultimate meaning is the protection of especially vulnerable collectives (Núñez 1989). The concept of disability, understood from the perspective of the recognition of rights, arises from the relation between the disability itself and society's barriers against this situation, with this relationship being that which generates the social disadvantage that must be overcome.

Over time, three models of social treatment of disability have been identified: non-inclusion, rehabilitative and social, coexisting the three at present (Palacios Rizzo 2004). The first considers that disability has its origin in religious causes, and its consequence is exclusion. In the rehabilitative model, also called medical, the origin of the disability is medical-scientific, and it considers that the persons with disability have something to contribute to society insofar as they are rehabilitated to be considered as valid, that is, they are standardized.

The social model is the one that best includes the focus of this article because it shows that the cause of the problem is the limitations that the society has in providing the services that the PWD need, who can contribute to the society in the same measure as the persons without disability. With this perspective, the current society is taking an important step, going from some concepts that stigmatize the PWD to another where disability is understood as a human rights issue (Victoria Maldonado 2013). It defends the standardization of the society so that it can tend to the needs of all the persons, since it is the form in which the society is designed that affects the PWD.

Good evidence of the importance that society is giving to the PWD is the Independent Living Movement (ILM)¹ which has been defending the need for society to permit the independence of the PWD due to their being the ones that assume the responsibility in the management of the services that affect them, including the specific legislation on the subject (García Alonso 2003).

The ILM has experienced notable growth in Europe where it already has different associations. In Spain in 2001 the Foro de Vida Independiente y Divertad² was created with members in all of Spain and other countries who make up a forum of philosophical reflection and fight for the rights of persons with functional diversity. The principle of independent life is provided in Law 51/2003, which defines it "as the situation in which the person with disability exercises the decision-making power on his own existence and participates actively in the life of his community, according to the right of free development of the personality" (Article 2).

¹ For further information, you can check: <http://www.ncil.org/about/aboutil/>.

² www.forovidaindependiente.org.

In 2011 The European Network on Independent Living³ was founded, which has members all over Europe. In it participate the PWD, the independent life organizations and their non-disabled allies. It represents the movement of disability, of human rights and of social inclusion based on solidarity, support between peers, democracy, mainstreaming disability and self-determination.

The World Report on Disability (World Health Organization 2011) alerted that more than a billion persons lived worldwide with some form of disability, of which nearly 200 million experienced considerable difficulties. In Spain, according to the Instituto Nacional de Estadística (INE), in 2008 there were a total of 3.85 million persons with disability residing in homes that declared having disability or limitation (INE 2008) of which 28.30 % worked. On the other hand, the Active Population Survey includes the State PWD Database, which provides information on the characteristics of the citizens that have been official recognized as PWD with a disability equal to or over 33.00 %, according to the assessment procedure established by Royal Decree (RD) 1971/1999, modified by RD 1856/2009. According to the cited State PWD Database, the employed rate of the PWD in 2013 was 24.30 % (INE 2013).

The concern of the European Union (EU) for the PWD is made clear in several actions. Thus, the Council of the EU (2001) adopted the Decision that 2003 was The European Year of PWD, since that year was the tenth anniversary of the adoption by the United Nations General Assembly (UN) of the Standard Rules on the Equalization of Opportunities for PWD (UN 1994). It can be said that this was the starting point for putting into motion initiatives on the international level, and specifically European, which also led to Spanish initiatives.

The rights of the PWD are specifically included in the Convention on the Rights of the PWD of the UN—the Convention, in the Charter of Fundamental Rights of the EU—the Charter—and in the Treaty on the Functioning of the EU—the Treaty.

The Convention (UN 2006) is the first legally binding international instrument in the area of human rights and requires the States Parties to the EU to protect and safeguard all the human rights and fundamental freedoms of the PWD. It establishes that among these persons are those who have long-term physical, mental, intellectual or sensorial deficiencies, and, that interacting with different barriers can impede their full and effective participation in the society in equality of conditions with others. Therefore, the European Disability Strategy (Official Journal EU 2011) identified eight primary action areas that will allow the suppression of barriers: accessibility, participation, equality, employment, education and training, social protection, healthcare and external action.

For its part, the Charter (Official Journal EU 2010) includes that human dignity is inviolable and must be respected and protected (Article 1). Furthermore, it established the prohibition of all discrimination due to disability (Article 21) and recognized the right of the PWD to benefit from measures that guarantee their autonomy, their social and professional integration and their participation in the life of the community (Article 26).

Finally, the Treaty (Official Journal EU 2012) stipulates that the EU will try to fight against any discrimination based on disability in the definition and execution of policies and actions (Article 10), and that it may adopt appropriate actions to fight against discrimination based on disability (Article 19).

The European Strategy 2020 (European Commission 2010) is a strategy for the growth of the EU that must allow Europe to attain intelligent growth through the development of knowledge and innovations, sustainable, based on a greener economy, more efficient in the

³ www.enil.eu.

management of resources, and more competitive and integrating, aimed at reinforcing employment and social and territorial cohesion.

Related to this is the European Disability Strategy (EDS) 2010–2020 (Official Journal EU 2011), that defends that it is essential for the PWD to participate fully in the economic and social life in order for the European Strategy 2020 to be successful. For example, to build a society that includes everyone in order to offer market opportunities and promote innovation. The EDS also makes it clear that there are strong business arguments in favor of the services and products being accessible for everyone, given the demand of a growing number of consumers of advanced ages (more than a third of the persons over 75 years of age suffer some type of disability, and more than 20.00 % have very limited capacities). In turn, the Spanish Disability Strategy 2014–2020 whose action plan was approved by the Council of Ministers of Spain (2014), and that has its regulatory support in Legislative RD 1/2013, identifies five primary action axes: equality for all persons, employment education, accessibility and stimulation of the economy.

It can be said, therefore, that the beginning of the actions in favor of the PWD were produced starting from the European Year of People with Disability (2003), establishing from that time different legal initiatives among which can be highlighted in Spain Law 41/2003 that establishes assets protection of the PWD; Law 51/2003 on equality of opportunities, non-discrimination and universal accessibility of people with disability; Law 53/2003 on public employment of disabled persons; RD 1414/2006 which determines the consideration of person with disability for the effects of the Law 51/2003; RD 290/2004 which regulates the labor enclaves as a measure to promote employment of the PWD and Law 49/2007 that includes the sanction regime. Law 26/2011 adapts the regulations to the Convention on the Rights of PWD of the UN, and Law 2/2011 on Sustainable Economy, extended by the Organic Law 4/2011, introduces the concept of integration of disability in both the companies of the public sector and in the area of Corporate Social Responsibility (CSR). Finally, Legislative RD 1/2013 which approves the Rewritten Text of the General Law of Rights of the PWD and of their social inclusion, which repeals Law 13/1982, Law 51/2003 and Law 49/2007.

The objective of this paper is to analyze the commitment of Spanish companies that are socially responsible towards the PWD, understanding as commitment their obligations contracted with this collective through the actions that they carry out beyond the legal requirement. For this, we have established a series of indicators which we have compared with the information provided by the companies in their websites.

This article, beside this introduction, has a heading dedicated to relating CSR with the PWD, followed by the proposal of indicators and of the selection of companies considered socially responsible for being included in some of the sustainability indices chosen. Finally, the results are analyzed and the conclusions reached are summarized.

2 Corporate Social Responsibility and People with Disabilities

Many years have transpired since Carroll (1991, 1999) analyzed the nature of CSR, breaking it down in its different elements in contrast to the Friedman's (1970) traditional view for whom the most important element for business is to maximize profits and reward stockholders. Business ethics have been seen as a stimulator of a positive impact on the development of intellectual capital (Su 2014) and as a strong management tool (Porter and Kramer 2006). But, in addition, the CSR is a way of taking into account the interests of all

the involved agents, which in the medium and long term can signify an increase in their market value (García-de-Madariaga and Rodríguez-de-Rivera-Cremades 2010) and must always be related to ethical and sustainability aspects (Muñoz-Martín 2013).

In contrast to Friedman (1970), social interest is also a common interest of the shareholders. Therefore, what must be pursued is the creation of value that is sustained and not based only on short-termism (Sánchez-Calero 2013). On the other hand, we coincide with Fontrodona and Argandoña (2011) who affirmed that the well understood CSR does not consist of distributing profits, but rather in how they are generated.

One of the most complete compilations of articles related to the CSR corresponds to Aguinis and Glavas (2012) who made a review of the literature based on 588 scientific articles and 102 books and book chapters. They offer a multilevel and multidisciplinary theoretical framework that synthesizes and integrates the literature at the institutional, organizational, and individual levels of analysis.

In addition, in each dimension of the CSR (economic, social and environmental) there are different topics (Pajuelo Moreno 2014), such as, for example, environmental (De Roeck and Delobbe 2012), strategic (Ioannou 2010), business ethics (Tsalikis et al. 2014), gender (Boulouta 2013), leadership (Vlachos et al. 2013), SMEs (Fassin et al. 2011), reputation (Eberle et al. 2013), human rights (Fasterling and Demuijnck 2013) and diversity (Hafsi and Turgut 2013; Melé and Sánchez-Runde 2013; Patel and Schaefer 2009; Stewart 2011), among others.

Despite all these contributions, the papers that relate the CSR with the PWD are quite scarce. By carrying out a review of the literature on disability, we observe the existence of papers related with employment (Calderón and Calderón 2012; König and Schalock 1991; López Pino and Seco Martín 2005; Monteleone and Mozzana 2009; Schrader et al. 2014), with independent life (Barnes and Mercer 2005), the incorporation of the UN standards (Fasterling and Demuijnck 2013), and with full incorporation of the PWD in organizations (Villanueva Flores and Valle Cabrera 2011).

Disability can be considered a construct of the difference in the organizations, as shown by Williams and Mavin (2012) who carried out an exhaustive study on the different views that disability has had in the studies of organization. “The review has identified that, while the epistemological project and difference literatures are well developed, they lack a full engagement with disability theory to conceptualize disability, impairment and ableism” (Williams and Mavin 2012, p. 174).

In this article we consider disability as a part of diversity, and integration of the PWD in the organizations as a basic issue of human rights and of justice, a virtue acclaimed as the first virtue of the social institutions (Rawls 1971). On the other hand, attention to diversity as an integrating element of the CSR must be related to the impacts on society, valuing the need for the companies to integrate in their strategy and in their operations the expectations of the stakeholders in order to thus maximize their capacity for creating value for the society as a whole (European Commission 2011).

Currently the term Corporate Social Responsibility and Disability is being used which can be defined as the mainstreaming the dimension of disability in the different aspects of the CSR policy of the companies, considering the PWD collective among its stakeholders. The European Network for CSR and Disability⁴ operates in connection with the most significant milestones within this field at the European and international levels, and has

⁴ <https://csr-d.eu/en>.

been encouraged by the ONCE Foundation (Fundación de la Organización Nacional de Ciegos de España).⁵

Besides all the cited initiatives, there is an additional encouraging element that without doubt will strengthen the number of studies on CSR and Disability, such as the fact that the Global Reporting Initiative⁶ has included in its version 4 (GRI4) specific indicators on PWD: LA12; LA16; PR5.⁷ Complementing this initiative of GRI4, the ONCE Foundation along with GRI (GRI and ONCE 2015) have published a guide to help companies communicate their commitment with respect for and promotion of the rights of the PWD.

3 Assessing Disability through Indicators

The development of measuring instruments that help the companies to determine their position on a certain variable with the aim of evaluating, understanding and predicting their behavior, has become a necessity for society. This is affirmed by Cronje and Van Wyk (2013) who argue that the current research on CSR lacks meaning without measurements of behavior that may be used to compare the social performance of the different organizations.

We find many definitions that bring us close to the concept of an indicator (García et al. 2010) that can have quantitative and qualitative components. The indicators have to be quantitative whenever possible, although some aspects of sustainability, in particular those related to ethics and social performance, can be expressed more significantly in qualitative terms, with achieving the appropriate combination of both being ideal (Azapagic 2003, 2004).

The development of the indicators must be a dynamic process, subject to continual revision and improvement within the organization (Keeble et al. 2003). This dynamism is what has allowed the evolution of these measurement instruments. Traditionally, the companies used only financial indicators to evaluate their company effectiveness. Later, as a consequence of the demands for information from the stakeholders, the sustainability reports were incorporated, integrating in a single document indicators that include the financial, environmental and social aspects of the company. In recent years, international research has taken another step, focusing on the development of integrated indicators that allow interrelating the different aspects of sustainability and reducing the number of performance measurements in order to facilitate the decision-making process (e.g. Azapagic 2004; Krajnc and Glavic 2005; Kumar et al. 2009).

The responsible behavior of the organizations is affected by the stakeholders' reactions, which that can penalize or favor the companies (Vives 2014). Therefore, the use of indicators is not only useful for making decisions, but also for communicating the different results to the stakeholders. In fact, the relevance of the sustainability reports is that they are a basis for dialog with them, since in this way the company will optimize their performance and will improve their reputation (Strandberg 2010). As pointed out by Gomiz (2004, p. 59) "the CSR refers above all to the quality of the relations that the company has with its stakeholders. It is not solely to communicate, but rather to have a dialog with the parties and to involve them in this dialog".

⁵ www.fundaciononce.es.

⁶ www.globalreporting.org.

⁷ www.globalreporting.org/reporting/g4.

In order to analyze the policies related to the PWD of the Spanish companies considered socially responsible by the sustainability indices, we have prepared a set of indicators taking into consideration those proposed by The European Network for CSR and Disability (CSR+D 2011), which were developed in accordance with the Corporate Social Responsibility and Disability Guide (ONCE Foundation 2009). Six dimensions are shown in the model CSR+D (2011): Leadership and Strategy, Employment, Accessibility, Clients/Employees, Suppliers and Social Action, with a total of 10 indicators.

One of the principal contributions of our work is to have improved the structure and to have increased the number of indicators offered by CSR+D (2011), which allows conducting a detailed study of the commitment with disability in the socially responsible companies. In our proposal, contained in Table 1, we have tried to offer a number of indicators that is not too high and for them to be easy to apply, following the recommendation of authors such as Krajnc and Glavic (2003).

In order to configure our proposal on indicators, we have considered essential to gather in a first dimension, *Stakeholders*, all the agents related to disability since, in this way, a global vision of the commitment of the company with all of them is achieved. We have included in this dimension the Employees with Disability (EWD), the Sheltered Work

Table 1 Proposal on Indicators for Assessing the Commitment of Companies with PWD

Topic	Indicator
<i>Stakeholders</i>	
Employees with Disability	Number/% Employees with Disability Professional status
Sheltered Work Centers	Actions with Sheltered Work Centers
Clients with Disability	Specific Policies designed for Clients with Disability
Suppliers	Specific Policies with Suppliers
Society	Social Action aimed at People with Disability Support for Employees with Disabled Family Members Collaborations with Institutions involved with People with Disability Volunteering Actions
<i>Visibility</i>	
Code of Conduct	Code of Conduct with specific reference to Disability
Sustainability Report	Sustainability Report and other documents with specific reference to Disability
Other Actions	Events targeting People with Disability
<i>Human Resources</i>	
Specific Programs	Training and awareness programs about Disability for Employees
Recruitment	Attention to Disability in the Recruitment
<i>Accessibility</i>	
Website	Website Accessibility
Facilities	Accessibility measures in Facilities
Accessibility Clients with Disability	Accessibility for Clients with Disability
Accessibility Employees with Disability	Accessibility for Employees with Disability

Centers (SWC),⁸ the Clients with Disability (CWD), the hiring policy of the Suppliers of the company and the Social Action aimed at supporting disability.

The second dimension is *Visibility*, which shows the actions and mechanisms developed by the company to make their strategies known on the subject of disability, or to give publicity to this type of initiatives in order to obtain greater knowledge of its social diversity factor.

In the third dimension, *Human Resources*, we analyze the company policies aimed at the integration of PWD and, specifically, we focus on the training and awareness programs carried out for employees, as well as the attention given to disability in the hiring processes.

Lastly, the fourth dimension measures *Accessibility* in different areas: website, installations and the adaptation of spaces and tools for clients as well as employees with disability.

We obtained a total of 18 indicators to evaluate the commitment of the company on disability (Table 1). Given that our analysis was conducted through the review of the information that the companies supply on their websites, the indicators that we used are mostly of a qualitative character (see “Appendix 1” section which includes a Glossary of Terms).

4 Method

In order to conduct the study we selected the Spanish socially responsible companies included in the sustainability indices operative in Spain, the DJSI Europe and the FTSE4Good IBEX. In line with López et al. (2012) and Robinson et al. (2011), we considered that these companies possess good management or good practices in social responsibility. Once the sample of companies was chosen, we reviewed the information related to the PWD available in their websites through their annual reports and sustainability reports and CSR in order to apply to them our proposal of indicators, which has allowed us to analyze their commitment with the PWD.

4.1 Sustainability Indices

The Sustainability Indices permit conducting quantitative analyses that reflect independently the environmental, economic and social reality (Long et al. 2010). They are, as De la Cuesta González (2004) indicates, stock market indices with an ethical filter and they include companies that stand out for having better social and environmental behavior. That is, they unite financial results with ethical or social results.

The three principal Sustainability Indices existing are the Domini Social Index,⁹ the Dow Jones Sustainability Index (DJSI)¹⁰ and the Financial Times Stock Exchange Index

⁸ The SWC originated in Spain in the year 1985 as an employment formula for the PWD, with its main objective being to promote the labor and social integration of this collective. In accordance with RD 364/2005, one of the alternative measures that Spanish companies can adopt in order to fulfil the current regulations and cover the personnel quota of PWD are the actions carried out with these centers.

⁹ In 1989, Peter Kinder, Steve Lydenberg and Amy Domini founded KLD. They offer institutional investors easy-to-use, comprehensive and accurate social research on US KLD maintains the Domini 400 Social Index (DSI), a common stock index consisting of 400 corporations that have passed multiple, broad-based social screens. For further information, you can check: <http://web.net/~robrien/papers/sri/players/kld.html>.

¹⁰ In 1999, The Dow Jones Sustainability World Index was launched as the first global sustainability benchmark and is offered cooperatively by RobecoSAM Indices and S&P Dow Jones Indices. The indices provide an effective engagement platform for companies who want to adopt sustainable best practices. For further information, you can check: <http://www.sustainability-indices.com/>.

(FTSE4Good)¹¹ which obtain the information from different agencies specialized in social rating (Consolandi et al. 2009; De la Cuesta González and Valor Martínez 2003; Núñez 2003). Authors such as Barcellos de Paula (2010) and Ochoa Berganza (2013) also include other indices, such as the Corporate Sustainability Index, very representative in Latin America, and the Sustainable Price and Quotation Index, focused on the Mexican market. Other indices used are the ARESE Sustainability Performance Index (ASPI) that operates in France or the Calavert Social Index, focused on the large American companies (Escrig-Olmedo et al. 2010).

In this paper we have focused on the indices in operation in Spain that allow us to measure the commitment of the Spanish companies with sustainability and the CSR, specifically the DJSI and the FTSE4Good. There are several authors that use these indices as a basis for drawing up the sample that is the subject of analysis, either focusing only on the DJSI (Consolandi et al. 2009; Hawn et al. 2014; López et al. 2007; Nuñez 2003), or focusing on the FTSE4Good (Charlo Molina and Moya Clemente 2010; Sanz Santolaria and Alda García 2009; Velasco Gámez et al. 2010). On the other hand, other authors analyze both indices jointly (Chivite and Gallardo 2014; Escrig-Olmedo et al. 2010; Fernández et al. 2005; García-de-Madariaga and Rodríguez-de-Rivera-Cremades 2010; Navarro Espigares and González López 2006; Navarro and Hernández 2005).

The DJSI originated in 1999 in the United States and starts by considering sustainability as a business approach that pursues creating long-term value for the shareholders by means of taking advantage of the opportunities and efficient management of the risks inherent to economic, environmental and social development.¹² It intends to award the companies that have a responsible attitude in carrying out their business, and it is inspired on five principles: innovation, governance, shareholder profitability and leadership and interaction with the different stakeholders.

In order to access this indice, the companies must answer a questionnaire that includes questions on economic aspects, codes of conduct, business reports or philanthropic aspects (Chivite and Gallardo 2014). It is divided in various indices and subindices between Europe, North America, Asia and Korea, in addition to having a global index (Knoepfel 2001). In this article we have used the European Index DJSI Europe created in 2001, which follows the same criteria of admission and has the same spirit as the general DJSI, listing in September 2014, out of a total of 154 companies, 10 Spanish ones.

Regarding the FTSE4Good, it originated in Great Britain in the year 2001 with the intention of identifying those companies that meet the standards of corporate, environmental and social responsibility (Chivite Cebolla et al. 2014). It has some criteria of inclusion linked to two primary areas, environmental and social, rejecting corruption and protecting human rights and the worker. It is, therefore, perfectly valid for analyzing the Spanish companies that are sensitive towards the CSR in general and towards the PWD in particular. It is formed by various indices: the FTSE4Good Global Index on the world level, the FTSE4Good USA Index for North American companies, the FTSE4Good Europe Index for the European market and the FTSE4Good Japan Index for Japanese companies.

¹¹ The FTSE4Good Index Series is designed to measure the performance of companies demonstrating strong Environmental, Social and Governance (ESG) practices. Transparent management and clearly-defined ESG criteria make FTSE4Good indices suitable tools to be used by a wide variety of market participants when creating or assessing responsible investment products. For further information, you can check: <http://www.ftse.com/products/indices/FTSE4Good>.

¹² www.sustainability-indices.com/sustainability-assessment/corporate-sustainability.jsp.

In 2008 the FTSE4Good IBEX was created which includes companies from the IBEX 35 of the Spanish Stock Exchanges and Markets and from the FTSE Spain All Cap Index, which meets the standards of good practices in CSR (Charlo Molina and Moya Clemente 2010; Sanz Santolaria and Alda García 2009). The FTSE4Good IBEX at its launching was formed by 27 companies, increasing to 31 in September 2014.

The Spanish companies included in the DJSI Europe and the FTSE4Good IBEX meet sustainability standards recognized both in Europe and worldwide. Therefore, following Robinson et al. (2011) and López et al. (2012) we can speak of leading companies in CSR, with good management or good practices in social responsibility.

4.2 Socially Responsible Spanish Companies

The companies that we have selected are those that are included in either of the two aforementioned indices, since we consider them to be companies committed to CSR, ethical practices and concern for the environment and human rights. A universe a priori favorable for the correct management of disability and, therefore, appropriate for being analyzed with the proposal of indicators that we have made in this paper.

There are six Spanish companies that are found in both indices: Banco Santander, Banco Bilbao Vizcaya (BBVA), Bolsa y Mercados Españoles (BME), Gas Natural, Repsol and Telefónica. Included exclusively in the FTSE4Good IBEX there are 24 companies: Abengoa, Acciona, Arcelormittal, Atresmedia, Banco Popular, Banco Sabadell, Bankinter, Caixabank, Deoleo, DIA, Enagás, Energía y Celulosa (ENCE), Fomento de Construcciones y Contratas (FCC), Gamesa, International Airlines Group (IAG), Iberdrola, Mapfre, Mediaset, Meliá Hoteles (Meliá), NH Hoteles (NH), Obras con Luarte Laín (OHL), Promotora de Informaciones Sociedad Anónima (PRISA), Prosegur and Red Eléctrica Española (REE). Meanwhile there are four that are exclusively listed in the DJSI Europe: Actividades de Construcción y Servicios (ACS), Amadeus, Ferrovial and Inditex.¹³

We had examined the information related to the PWD that the 34 companies offered through their annual reports, sustainability reports and CSR reports published in their websites consulted in January 2015 (see “Appendix 2” section for the Sources of Information of Analyzed Companies). We have not taken into account the actions carried out in the area of disability by the foundations of the companies, except in those cases in which the companies are directly involved.

In order to analyze the information that the companies offer on their policies regarding the PWD, we applied our indicator proposal included in Table 1 with the four identified dimensions: *Stakeholders*, *Visibility*, *Human Resources* and *Accessibility*.

In the course of the consultation of the websites, we encountered two difficulties. The first refers to the usability of some of the websites, which has complicated the access to the information. The second difficulty has to do with the variety of documents in which the information relevant to our study was found. In addition, on occasions, reference was made to documents that were not accessible to the general public, for which reason the information provided could not be confirmed.

¹³ Data of the FTSE4Good and of the DJSI Europe referring to September 2014.

5 Results

We analyze below the results obtained by the companies in each dimension according to the number of proposed indicators (see “[Appendix 1](#)” section which includes a Glossary of Terms). We assigned to each indicator the value of 1 in order to obtain the total score, with 9 being the maximum value possible in *Stakeholders*, 3 in *Visibility*, 2 in *Human Resources* and 4 in *Accessibility*.

5.1 Stakeholders

This dimension includes the groups most directly affected by the policies regarding PWD carried out by the companies and their results are shown in [Table 2](#).

Employees with Disability includes two indicators: the number or the percentage of workers with disability contracted by the company and the professional category that they occupy. Of the companies analyzed, 76.50 % offer data on the first of the mentioned indicators, while 32.40 % do so on the second. In addition, 11 companies provide information on the two indicators and 8 do not offer any data. In reviewing the information on the SWC, 21 companies (61.80 %) state that they collaborate or carry out actions with these centers. In relation to the CWD, only 5 of the 34 companies analyzed (14.70 %) reported their specific policies of attention to this collective. In the analysis of Suppliers, 35.30 % of the companies require from their suppliers a specific non-discrimination commitment towards the PWD collective.

Society includes four indicators: social action, support of employees with family members with disability, collaborations with entities linked to disability and volunteering. The analysis of the information shows that more than half of the companies (64.70 %) carry out some type of social action related to the PWD; 41.17 % provide support to employees with family members with disability; 76.47 % of the companies collaborate with organizations linked to the care of the PWD, and half (50.00 %) of the companies collaborate with organizations linked to care of the PWD.

In general terms, from the analysis of [Table 2](#), it was found that in the dimension of *Stakeholders* the companies obtain high scores, with 13 companies (38.20 %) in a position between 4 and 5 points, and 10 companies (29.40 %) above the mean. In this dimension, the fact that scant attention was given to the CWD stands out, where it is only covered by 5 companies (14.70 %).

Of the 17 companies of the service sector analyzed, only two tend this indicator. It would seem logical to think that entities that work vis-à-vis the public (financial institutions, service stations, hotels, stores, etc.), would be interested in explicitly making it clear that they offer special attention to their CWD, as an added value to their typical activity.

5.2 Visibility

Visibility refers to the measures that the company takes to communicate to the society what degree of commitment it has with the PWD. This dimension is evidenced, basically, in the publication in their website of the Code of Conduct and of the CSR Report that usually include, in addition, all the information related to the actions of the company for the PWD.

More than half of the companies (61.76 %) expressly mention the PWD in their Code of Conduct or similar document, and 91.17 % include the PWD in some report. The companies can carry out other activities that also favor visibility, such as the specific Disability

Table 2 Stakeholders

	EWD		SWC		CWD		Suppliers		Society		Total	
	N/%	Professional status	Actions	Specific policies	Specific policies	Specific policies	Specific policies	Social action	Support EWD family members	Collaboration	Volunteering actions	
ABENGOA	✓							✓				1
ACCIONA	✓		✓			✓				✓	✓	5
ACS	✓							✓		✓		4
AMADEUS	✓					✓				✓		3
ARCELORMITTAL	✓							✓		✓		1
ATRESMEDIA	✓	✓						✓		✓	✓	5
BANCO POPULAR	✓		✓					✓		✓	✓	6
BANCO SABADELL	✓		✓					✓		✓		5
BANCO SANTANDER	✓				✓			✓		✓		5
BANKINTER	✓		✓		✓			✓		✓	✓	8
BBVA	✓		✓					✓		✓	✓	5
BME	✓		✓					✓		✓		4
CAIXABANK	✓						✓			✓	✓	3
DEOLEO	✓									✓		3
DIA	✓							✓		✓		4
ENAGÁS	✓		✓					✓		✓	✓	6
ENCE	✓									✓		1
FCC	✓									✓	✓	4
FERROVIAL	✓							✓		✓		3
GAMESA	✓	✓	✓							✓	✓	4

Table 2 continued

	EWD		SWC		CWD		Suppliers		Society		Total		
	N/%	Professional status	Actions	Specific policies	Specific policies	Specific policies	Specific policies	Social action	Support EWD family members	Collaboration	Volunteering actions		
GAS NATURAL	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	8	
IAG			✓				✓	✓	✓	✓	✓	5	
IBERDROLA			✓	✓				✓	✓	✓	✓	6	
INDITEX	✓		✓		✓		✓	✓	✓	✓	✓	5	
MAPFRE	✓		✓		✓		✓	✓	✓	✓	✓	5	
MEDIASET	✓	✓										2	
MELIÁ			✓					✓	✓	✓	✓	2	
NH	✓	✓	✓				✓	✓	✓	✓	✓	6	
OHL	✓		✓				✓	✓	✓	✓	✓	6	
PRISA	✓		✓				✓	✓	✓	✓	✓	2	
PROSEGUR	✓	✓	✓				✓	✓	✓	✓	✓	6	
REE	✓		✓				✓	✓	✓	✓	✓	7	
REPSOL	✓	✓	✓				✓	✓	✓	✓	✓	8	
TELEFÓNICA	✓		✓		✓		✓	✓	✓	✓	✓	7	

Source: Information obtained from the website of each Company. See "Appendix 2" section for the Sources of Information of Analyzed Companies

Table 3 Visibility

	Code of conduct	Sustainability report and others	Events targeting PWD	Total
ABENGOA		✓		1
ACCIONA	✓	✓	✓	3
ACS		✓		1
AMADEUS		✓		1
ARCELORMITTAL		✓		1
ATRESMEDIA	✓	✓		2
BANCO POPULAR		✓		1
BANCO SABADELL	✓	✓		2
BANCO SANTANDER		✓		1
BANKINTER	✓	✓	✓	3
BBVA	✓	✓		2
BME		✓		1
CAIXABANK	✓	✓		2
DEOLEO				0
DIA	✓	✓	✓	3
ENAGÁS	✓	✓		2
ENCE				0
FCC	✓	✓	✓	3
FERROVIAL		✓		1
GAMESA	✓	✓		2
GAS NATURAL	✓	✓	✓	3
IAG		✓		1
IBERDROLA		✓	✓	2
INDITEX	✓	✓		2
MAPFRE	✓	✓	✓	3
MEDIASET		✓	✓	2
MELIÁ	✓	✓		2
NH	✓	✓		2
OHL	✓	✓	✓	3
PRISA	✓	✓		2
PROSEGUR	✓	✓	✓	3
REE	✓	✓	✓	3
REPSOL	✓	✓	✓	3
TELEFÓNICA	✓	✓	✓	3

Source: Information obtained from the website of each Company. See “Appendix 2” section for the Sources of Information of Analyzed Companies

Days and other specific actions. Of the companies 38.24 % carry out this type of actions (Table 3).

Upon analyzing Table 3, we observe that the majority of the companies obtain high scores, since 11 have the highest score (32.35 %), 22 companies (64.71 %) are situated above the mean score, and only 2 appear with no score. The companies’ attention to this

dimension is quite high, although it can be pointed out that the majority focus their efforts on having published a document that includes some mention of the PWD and not on promoting events in favor of the PWD.

We did not observe large variations with the business sector. Nonetheless, we must point out that 70.58 % of the companies of the services sector, a sector with significant relations with the client, have some way to communicate to the society the degree of commitment that it has with the PWD.

5.3 Human Resources

The dimension *Human Resources* (HR) refers to the HR policies of the companies, aimed at the integration of the PWD. The existence of procedures that allow making the employees of the company aware of disability, as well as the established HR procedures taking the PWD into consideration, expressly, are analyzed.

Somewhat more than half of the analyzed companies (58.82 %) consider some type of measure in this regard, although this percentage drops considerably when analyzing the number of companies that have both indicators, since it does not reach 20.00 %. There are more companies that consider disability in the recruitment, hiring, contracting and promotion processes, although it does not reach 50.00 % of these analyzed (47.06 %), than those that take steps to make their employees aware of disability (29.41 %).

The results, included in Table 4, suggest that the socially responsible companies analyzed provide their EWD, through the human resources policies, attention between the maximum (6 companies) and the mean (14 companies), although it should be noted that in another 14 companies no type of measure is established. In view of the results, it does not seem to us that the HR dimension is especially important for the companies in the two analyzed indicators, since the number of companies that do not have information on any of them is quite high.

5.4 Accessibility

The Law 51/2003, on equality of opportunities, non-discrimination and universal accessibility of the PWD, and its subsequent regulations of December 2013 (RD 1/2013), are based on three points: non-discrimination, positive action and universal access. In this dimension, we have included four indicators, trying to obtain as broad a perspective as possible of the level of accessibility that the companies show. We analyzed whether their websites are accessible or have a certificate of accessibility, the accessibility of their installations, the accessibility of the CWD and whether they have accessibility measures for their EWD (Table 5).

Of them, 5.88 % have accessibility measures in all the indicators analyzed, while 79.41 % include some accessibility measures, and 20.59 % do not consider, in the analyzed information, any datum in this regard. The percentage of the companies that have the web page accessible is 67.65 %, with the majority of the cases having the WAI certificate.¹⁴

¹⁴ The Web Accessibility Initiative (WAI) brings together individuals and organizations from around the world to develop strategies, guidelines, and resources to help make the Web accessible to PWD. One of the functions of WAI is to develop guidelines and techniques that provide accessible solutions for the Web software and for the Web developers. The WAI guidelines are considered as international standards of Web accessibility. For further information, you can check: <http://www.w3.org/WAI/about.html>.

Table 4 Human Resources

	Training programs	Attention in recruitment	Total
ABENGOA	✓	✓	2
ACCIONA	✓		1
ACS		✓	1
AMADEUS		✓	1
ARCELORMITTAL	✓	✓	2
ATRESMEDIA		✓	1
BANCO POPULAR		✓	1
BANCO SABADELL		✓	1
BANCO SANTANDER			0
BANKINTER	✓	✓	2
BBVA			0
BME			0
CAIXABANK		✓	1
DEOLEO		✓	1
DIA	✓	✓	2
ENAGÁS			0
ENCE			0
FCC	✓	✓	2
FERROVIAL			0
GAMESA			0
GAS NATURAL	✓		1
IAG			0
IBERDROLA		✓	1
INDITEX			0
MAPFRE	✓	✓	2
MEDIASET			0
MELIÁ			0
NH			0
OHL			0
PRISA			0
PROSEGUR		✓	1
REE	✓		1
REPSOL		✓	1
TELEFÓNICA	✓		1

Source: Information obtained from the website of each Company. See “[Appendix 2](#)” section for the Sources of Information of Analyzed Companies

The current Spanish legislation requires accessibility measures for PWD in buildings (RD 505/2007; RD 173/2010), despite which, the percentage of companies that have these measures, or information on them, is only 23.53 %. In relation to the accessibility of the installations and, given the scant information published in this regard by the companies, we observed that these measures tend to be made public in the year in which the adaptation work is performed, without specifying in the future whether or not they have these adaptations.

Table 5 Accessibility

	Website accessibility	Accessibility facilities	Accessibility CWD	Accessibility EWD	Total
ABENGOA					0
ACCIONA	✓				1
ACS					0
AMADEUS				✓	1
ARCELORMITTAL	✓				1
ATRESMEDIA			✓		1
BANCO POPULAR	✓				1
BANCO SABADELL		✓	✓	✓	3
BANCO SANTANDER	✓	✓	✓		3
BANKINTER	✓	✓	✓	✓	4
BBVA	✓				1
BME					0
CAIXABANK	✓	✓	✓		3
DEOLEO					0
DIA	✓			✓	2
ENAGÁS	✓				1
ENCE					0
FCC	✓				1
FERROVIAL	✓				1
GAMESA	✓				1
GAS NATURAL	✓		✓		2
IAG	✓		✓		2
IBERDROLA	✓		✓	✓	3
INDITEX	✓	✓			2
MAPFRE	✓	✓	✓	✓	4
MEDIASET			✓		1
MELIÁ	✓	✓			2
NH					0
OHL	✓				1
PRISA	✓				1
PROSEGUR					0
REE	✓	✓			2
REPSOL	✓		✓		2
TELEFÓNICA	✓		✓		2

Source: Information obtained from the website of each Company. See “[Appendix 2](#)” section for the Sources of Information of Analyzed Companies

Nearly a third of the companies (32.29 %) consider accessibility for the CWD, that is, it has developed some type of accessible tool, website or product, specific for CWD, with the use of invoices in Braille or the existence of a code of attention for CWD. In relation to the

adaptation of the work places for the EWD, there are six companies (17.65 %) that carry out some type of action in this regard. From the results, it shows that there exists greater interest in the attention towards the CWD than towards their own EWD.

Furthermore, only two companies reached the maximum score, a total of 20 companies (58.82 %) are situated under the mean score, and seven do not offer any information. Therefore, it all seems to indicate that the attention to this dimension is low; there are few companies that have measures in all the areas analyzed, and the most used way to show the accessibility measures for the PWD is limited to having an accessible website.

The financial and real estate sector has high contact with clients through their network of offices and websites, and it was logical to think that both would be adapted to the CWD. This reflection seems to be confirmed by it being the sector with the highest scores, since 62.50 % have a medium–high score, between 3 and 4 points and no company is included among those that have no score.

5.5 Global Results

To complete the analysis of the results, we show in Table 6 the result obtained by each company in each of the four analyzed dimensions. The companies have been ordered from highest to lowest total score, including, moreover, the sector to which they belong.

More than half of the companies (55.88 %) are found above the global mean score and 73.68 % obtain scores in all the analyzed dimensions. By analyzing the companies under the mean, 66.67 % do not show results in the dimension *Human Resources*, 40.00 % do not take into account any of the indicators that form part of *Accessibility* and 13.33 % do not consider any in *Visibility*.

In the analysis by sectors, all the companies of petrol and power, and 75.00 % of the companies of the financial and real estate services are found above the mean score. The sectors with scores below the mean are that of consumer services (66.60 %) and that of basic materials, industry and construction (62.50 %).

6 Conclusions

In this paper, we have analyzed the commitment of the Spanish companies socially responsible with PWD. One of the main contributions is having improved the structure and definition of indicators on disability existing up to now. Using these indicators, we have analyzed the actions that the selected companies carry out, focusing on four dimensions: *Stakeholders*, *Visibility*, *Human Resources* and *Accessibility*.

The results of the research show that the companies carry out, basically, actions that allow them to obtain a better image towards the exterior, neglecting those directed at their own employees. This is evidenced both in the dimension that more specifically studies this issue, *Human Resources*, with a high percentage of companies without measures in this regard, and in the dimension *Accessibility* where there is a greater number of measures for CWD than for the EWD. Nonetheless, this consideration towards the CWD contrasts with the scant training offered to their workers on how to tend these clients (*Stakeholders*: CWD).

The good result obtained in the *Stakeholders* EWD and SWC stands out. However, this result must be nuanced, since the companies analyzed are obliged to comply with a percentage of the PWD contracted according to the current regulations. This circumstance

Table 6 Global Results

Stakeholders	Visibility	Human Resources	Accessibility	Total	Company	Sector
8	3	2	4	17	BANKINTER	Financial Services and Real Estate
8	3	1	2	14	GAS NATURAL	Petrol and Power
5	3	2	4	14	MAPFRE	Financial Services and Real Estate
8	3	1	2	14	REPSOL	Petrol and Power
7	3	1	2	13	REE	Petrol and Power
7	3	1	2	13	TELEFONICA	Technology and Telecommunications
6	2	1	3	12	IBERDROLA	Petrol and Power
5	2	1	3	11	BANCO SABADELL	Financial Services and Real Estate
4	3	2	2	11	DIA	Consumer Services
5	3	1	1	10	ACCIONA	Basic Mat., Industry and Construction
4	3	2	1	10	FCC	Basic Mat., Industry and Construction
6	3	0	1	10	OHL	Basic Mat., Industry and Construction
6	3	1	0	10	PROSEGUR	Consumer Services
5	2	1	1	9	ATRESMEDIA	Consumer Services
6	1	1	1	9	BANCO POPULAR	Financial Services and Real Estate
5	1	0	3	9	BANCO SANTANDER	Financial Services and Real Estate
3	2	1	3	9	CAIXABANK	Financial Services and Real Estate
6	2	0	1	9	ENAGAS	Petrol and Power
5	2	0	2	9	INDITEX	Consumer Goods
5	2	0	1	8	BBVA	Financial Services and Real Estate
5	1	0	2	8	IAG	Consumer Services
6	2	0	0	8	NH	Consumer Services
4	2	0	1	7	GAMESA	Basic Mat., Industry and Construction
4	1	1	0	6	ACS	Basic Mat., Industry and Construction
3	1	1	1	6	AMADEUS	Technology and Telecommunications

Table 6 continued

Stakeholders	Visibility	Human Resources	Accessibility	Total	Company	Sector
2	2	0	2	6	MELIA	Consumer Services
1	1	2	1	5	ARCELORMITTAL	Basic Mat., Industry and Construction
4	1	0	0	5	BME	Financial Services and Real Estate
3	1	0	1	5	FERROVIAL	Basic Mat., Industry and Construction
2	2	0	1	5	MEDIASET	Consumer Services
2	2	0	1	5	PRISA	Consumer Services
1	1	2	0	4	ABENGOA	Basic Mat., Industry and Construction
3	0	1	0	4	DEOLEO	Consumer Goods
1	0	0	0	1	ENCE	Consumer Goods

makes it easy to show the number or the percentage of the EWD, although they should make a greater effort in informing on their professional category.

As regards *Accessibility*, despite the current existing legislation, there are very few companies that describe their measures of accessibility to buildings, and we have only found specific mention of them in the year in which they were implemented.

It is in the *Visibility* dimension where we found that the companies carry out more actions in favor of the PWD, through the publication of some type of document with express mention of this collective.

In the analysis by sectors, the one that has the greatest commitment to the PWD is the services sector, and, within them, that of the financial services. It seems logical that it is this sector that pays most attention to the PWD collective due to its more direct relation with people.

We can conclude that the Spanish companies considered socially responsible by the sustainability indices chosen for the study have a true commitment to the PWD since more than half of them have obtained results above the mean score. The results also show their weaker aspects, which could be useful to them in order to reinforce their commitment to the PWD.

Given that the information analyzed was obtained exclusively from the websites of the companies, it is possible that they carry out other types of actions related to the PWD that they have not published and, therefore, their commitment with this collective is greater than that reflected in our analysis, which could be considered a limitation to the study.

Another contribution of this paper is that the proposed indicators can be used in other countries, by sectors and in any type of company. Therefore, in future research we propose undertaking the analysis of the commitment to the PWD in companies not considered in the indices used, in order to contrast the results with those obtained in this study.

Appendix 1

See Table 7.

Table 7 Glossary of Terms

Stakeholders

Employees with Disability

Indicator

Number/ % Employees with Disability Information about number or percentage of People with Disability in the workforce

Professional status

Information about professional status of People with Disability in the workforce

Sheltered Work Centers

Indicator

Actions with Sheltered Work Centers Information about actions with Sheltered Work Centers

Clients with Disability

Indicator

Specific Policies designed for Clients with Disability Company has specific policies that highlight training and awareness on Disability (for example, staff involved in customer services is trained to tend People with Disability)

Table 7 continued

Suppliers		
Indicator		
Specific Policies with Suppliers		In the contracting process with Suppliers, the company considers the information that they offer about the policy and criteria adopted relative to People with Disability
Society		
Indicator		
Social Action aimed at People with Disability		Company performs social actions aimed specifically at the group of People with Disability
Support for Employees with Disabled Family Members		Support for Employees with Disabled Family Members
Collaborations with Institutions involved with People with Disability		Agreements and collaborations with Institutions and Organizations involved with People with Disability
Volunteering Actions		Company employees participate in volunteer programs aimed at People with Disability
<i>Visibility</i>		
Code of Conduct		
Indicator		
Code of Conduct with specific reference to Disability		Code of Conduct of the company expressly mentions commitment to People with Disability in the corporate strategy
Sustainability Report		
Indicator		
Sustainability Report and other documents with specific reference to Disability		In the Sustainability Report, or in another documents published on the website of the company, the care for People with Disability is expressly mentioned
Other Actions		
Indicator		
Events targeted at People with Disability		Company organizes conferences targeting People with Disability
<i>Human Resources</i>		
Specific Programs		
Indicator		
Training and awareness programs about Disability for Employees		Procedures for sensitizing company employees on Disability
Recruitment		
Indicator		
Attention to Disability in the Recruitment		There are company human resource procedures that take into account the issue of disabilities in areas such as recruitment, selection, contracting and promotion
<i>Accessibility</i>		
Website		
Indicator		
Website Accessibility		Information about the website accessibility and the accessibility level (WAI)

Table 7 continued

Facilities		
Indicator		
Accessibility measures in Facilities		Information about the actions carried out to improve accessibility to company's facilities
Accessibility for Clients with Disability		
Indicator		
Accessibility for Clients with Disability		Information about the actions carried out to improve the offer of products or services specifically targeting People with Disability
Accessibility for Employees with Disability		
Indicator		
Accessibility for Employees with Disability		Information about the actions carried out to improve accessibility to company's workplaces

Appendix 2

See Table 8.

Table 8 Sources of Information of Analyzed Companies

Company	Documentation	Website
ABENGOA	Annual Report Corporate Social Responsibility, 2013	www.abengoa.es/
ACCIONA	Code of Conduct, 2011 Sustainability Report, 2013 Commitment Acciona Roadmap for Sustainability (Director Plan of Sustainability, 2015) Book of Politics Ethical Principles Suppliers, Contractors and Collaborators	www.acciona.es/
ACS	Corporate Responsibility Report, 2013	www.grupoacs.com/
AMADEUS	Global Report, 2013	www.amadeus.com/
ARCELORMITTAL	Highlights of Corporate Responsibility, 2013	http://spain.arcelormittal.com/
ATRESMEDIA	Annual Report and Corporate Responsibility, 2013 Code of Conduct Social Commitment Policy, 2010	www.atresmedia.com/
BANCO POPULAR	Integrated Report, 2013 Code of Conduct for Suppliers, 2012	www.grupobancopopular.com/
BANCO SABADELL	Annual Report, 2013 Code of Conduct of the Sabadell Group Code of Conduct for Suppliers of the Sabadell Group Memory of Prevention of Occupational Risks, 2013 Plan Effective Equality between Women and Men, 2010 Corporate Social Responsibility Report, 2011	www.grupbancosabadell.com/es/

Table 8 continued

Company	Documentation	Website
BANCO SANTANDER	Sustainability Report, 2013	www.santander.com/
BANKINTER	Sustainability Report, 2013 Code of Ethics	https://webcorporativa.bankinter.com/
BBVA	Information of Corporate Responsibility, 2013 Code of Conduct, 2013	www.bbva.com/
BME	Corporate Social Responsibility Report, 2013 Annual Report, 2013	www.bolsasymercados.es/
CAIXABANK	Code of Ethics, 2013 Integrated Corporate Report, 2013 Management Report and Annual Accounts, 2013 Ethical, Social and Environmental Standards	www.caixabank.com/
DEOLEO	Financial Statements and Management Report, 2013	http://deoleo.com/
DIA	Code of Ethics, 2012 Annual Report, 2013 Informative website	www.diacorporate.com/
ENAGÁS	Code of Ethics, 2012 Annual Report, 2013	www.enagas.es
ENCE	Financial Statements and Management Report, 2013	www.ence.es/
FCC	Code of Ethics, 2012 Corporate Social Responsibility Report, 2013 Equality and Diversity Policy	www.fcc.es/
FERROVIAL	Integrated Annual Report, 2013 Informative Website	www.ferrovial.com/
GAMESA	Code of Conduct, 2011 Sustainability Report, 2013 Equality Plan, 2014	www.gamesacorp.com/
GAS NATURAL	Corporate Responsibility Report, 2013 Code of Ethics Informative Website (news)	www.gasnaturalfenosa.com/
IAG	Iberia Corporate Responsibility Report, 2013 Iberia Financial Statements and Management Report, 2013 IAG Financial Statements and Report, 2013 BA Sustainability Report, 2013	www.es.iairgroup.com/
IBERDROLA	Sustainability Report, 2013	www.iberdrola.es/
INDITEX	Code of Conduct and Responsible Practices, 2012 Annual Report, 2013 Code of Conduct for Manufacturers and Suppliers	www.inditex.com/
MAPFRE	Social Responsibility Report, 2013 Code of Conduct and Ethics Guide to Good Governance of Insurers on Disability, 2008 (UNESPA)	www.mapfreggrupo.com/
MEDIASET	Corporate Responsibility Report, 2013	www.mediaset.es/inversores/es/
MELIÁ	Code of Ethics Annual Corporate Social Responsibility Report, 2013	www.meliahotelsinternational.com/

Table 8 continued

Company	Documentation	Website
NH	Code of Conduct, 2013 Annual Report, 2013	https://corporate.nh-hotels.com/es
OHL	Code of Ethics, 2012 Sustainability Report, 2013 Commitment to the People in the Group	www.ohl.es/
PRISA	Code of Conduct, 2011 Sustainability Report, 2014	www.prisa.com/
PROSEGUR	Annual Report, 2013 Code of Ethics and Conduct	www.prosegur.es/
REE	Code of Conduct for Suppliers, 2013 Corporate Responsibility Report, 2013 Gender Diversity and Equality Policy Report, 2014 Code of Ethics: Values and Commitments, 2013 Informative Website	www.ree.es/
REPSOL	Ethics and Conduct of Employees, 2012 Voluntary Annual Report, 2012 Corporate Responsibility Report, 2013 Code of Conduct for Suppliers	www.repsol.com/
TELEFÓNICA	Our Business Principles, 2010 Sustainability Corporation Report, 2013	www.telefonica.com/

Data consulted in January 2015

References

- Aguinis, H., & Glavas, A. (2012). What we know and don't know about corporate social responsibility: A review and research agenda. *Journal of Management*, 38(4), 932–968.
- Azapagic, A. (2003). Systems approach to corporate sustainability: A general management framework. *Process Safety and Environmental Protection*, 81(5), 303–316.
- Azapagic, A. (2004). Developing a framework for sustainable development indicators for the mining and minerals industry. *Journal of Cleaner Production*, 12, 639–662.
- Barcellos de Paula, L. (2010). Modelos de gestión aplicados a la sostenibilidad empresarial. Universidad de Barcelona, Barcelona, España. Retrieved November 25, 2014 from http://diposit.ub.edu/dspace/bitstream/2445/35386/2/LBP_TESIS.pdf.
- Barnes, C., & Mercer, G. (2005). Disability, work, and welfare: Challenging the social exclusion of disabled people. *Work, Employment and Society*, 19(3), 527–545.
- Boulouta, I. (2013). Hidden connections: The link between board gender diversity and corporate social performance. *Journal of Business Ethics*, 113, 185–197.
- Calderón, M. J., & Calderón, B. (2012). Los Centros Especiales de Empleo como mecanismo de tránsito hacia el mercado de trabajo ordinario. *CIRIEC-España, Revista de Economía Pública, Social y Cooperativa*, 75, 223–249.
- Campoy Cervera, I., & Palacios, A. (2007). *Igualdad, no discriminación y discapacidad: una visión integradora de las realidades española y argentina*. Madrid: Dykinson. Retrieved February 26, 2015 from <http://books.google.es/books?hl=es&lr=&id=IINECe-8p6wC&oi=fnd&pg=PA9&dq=campoy+cervera&ots=Jgf67gHWEH&sig=hfPC0UaMawpNqT4w-fFz2qzXbE8#v=onepage&q=campoy%20cervera&f=false>.
- Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 34(4), 39–48.
- Carroll, A. B. (1999). Corporate social responsibility—Evolution of a definitional construction. *Business and Society*, 38(3), 268–295.

- Charlo Molina, M. J., & Moya Clemente, I. (2010). El comportamiento financiero de las empresas socialmente responsables. *Investigaciones Europeas de Dirección y Economía de la Empresa*, 16(2), 15–25.
- Chivite Cebolla, M. P., Enciso de Yzaguirre, V., García Osma, B., & Túa Pereda, J. (2014). Determinantes de la Responsabilidad Social Corporativa: la crisis y el Efecto Contagio. *CIRIEC-España, Revista de Economía Pública, Social y Cooperativa*, 81, 127–161.
- Chivite, M. P., & Gallardo, S. (2014). La bioética en la empresa: el caso particular de la Responsabilidad Social Corporativa. *RIO: Revista Internacional de Organizaciones*, 13, 55–81.
- Consolandi, C., Jaiswal-Dale, A., Poggiani, E., & Vercelli, A. (2009). Global standards and ethical stock indexes: The case of the Dow Jones Sustainability Stoxx Index. *Journal of Business Ethics*, 87(1), 185–197.
- Council of Ministers of Spain. (2014). *Plan de acción de la estrategia española sobre discapacidad 2014–2020*. Retrieved January 22, 2015 from http://www.msssi.gob.es/ssi/discapacidad/docs/plan_accion_EED.pdf.
- Council of the EU. (2001). Decision of the Council of the European Union on the European Year of PWD. Retrieved April 27, 2015 from <http://eur-lex.europa.eu/legal-content/PL/TXT/?uri=URISERV:c11413>.
- Cronje, F., & Van Wyk, J. (2013). Measuring corporate personality with social responsibility bench marks. *Journal of Global Responsibility*, 4(2), 188–243.
- CSR+D. (2011). CSR and disability indicators. Retrieved May 6, 2015 from https://www.csr-d.eu/wp-content/uploads/CSR_Disability_Indicators_EN1.pdf.
- De la Cuesta González, M. (2004). El porqué de la responsabilidad social corporativa. *Boletín Económico de ICE, Información Comercial Española*, 2813, 45–58.
- De la Cuesta González, M., & Valor Martínez, V. (2003). Responsabilidad social de la empresa. Concepto, medición y desarrollo en España. *Boletín Económico de ICE, Información Comercial Española*, 2755, 7–20.
- De Roeck, K., & Delobbe, N. (2012). Do environmental CSR initiatives serve organizations' legitimacy in the oil industry? Exploring employees' reactions through organizational identification theory. *Journal of Business Theory*, 110, 397–412.
- Eberle, D., Berens, G., & Li, T. (2013). The impact of interactive corporate social responsibility communication on corporate reputation. *Journal of Business Ethics*, 118, 731–746.
- Escrig-Olmedo, E., Muñoz-Torres, M. J., & Fernández-Izquierdo, M. A. (2010). Socially responsible investing: Sustainability índices, ESG rating and information provider agencies. *International Journal of Sustainable Economy*, 2(4), 442–461.
- European Commission. (2010). European strategy 2020. Retrieved April 23, 2015 from http://ec.europa.eu/europe2020/index_en.htm. 23/04/2015.
- European Commission. (2011). A renewed EU strategy 2011–2014 for corporate social responsibility. Retrieved April 23, 2015 from http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/index_en.htm.
- Fassin, Y., Van Rossem, A., & Buelens, M. (2011). Small-business owner-managers' perceptions of business ethics and CSR-related concepts. *Journal of Business Ethics*, 98, 425–453.
- Fasterling, B., & Demuijnck, G. (2013). Human rights in the void? Due diligence in the UN guiding principles on business and human rights. *Journal of Business Ethics*, 116, 799–814.
- Fernández, M. A., Muñoz, M. J., & Balaguer, M. R. (2005). *La Responsabilidad Social Corporativa: Relaciones entre la performance social, financiera y bursátil de la empresa* (p. 23). Castellón, Documento de Trabajo: Universitat Jaume I.
- Fontrodona, J., & Argandoña, A. (2011). Una visión panorámica de la ética empresarial. *Universia Business Review*, 30, 12–21.
- Friedman, M. (1970). The social responsibility of business is to increase its profits. *The New York Times Magazine*, September 13. Retrieved May 5, 2015 from <http://www.umich.edu/~thecore/doc/Friedman.pdf>.
- García Alonso, J. V. (2003). Introducción. In J. V. García Alonso (Ed.), *El movimiento de vida independiente: Experiencias internacionales* (pp 29–53). Madrid: Fundación Luis Vives.
- García, E. J., Sánchez, I., & de Miguel, N. (2010). Selección de indicadores y control del grado de sostenibilidad de una industria de procesos. *Técnica Industrial*, 285, 38–43.
- García-de-Madariaga, J., & Rodríguez-de-Rivera-Cremades, F. (2010). Corporate social responsibility and the classical theory of the firm: Are both theories irreconcilable? *Innovar*, 20(37), 5–19.
- Gomiz, P. (2004). La dimensión social y la creación de valor en la empresa de hoy. *Bolsa de Madrid*, 131, 56–63.

- GRI & ONCE. (2015). Disability in sustainability reporting. Retrieved April 30, 2015 from <https://www.globalreporting.org/resource/library/GRI-y-Fundacion-ONCE-La-Discapacidad-en-las-Memorias-de-Sostenibilidad.pdf>.
- Hafsi, T., & Turgut, G. (2013). Boardroom diversity and its effect on social performance: Conceptualization and empirical evidence. *Journal of Business Ethics*, *112*, 463–479.
- Hawn, O., Chatterji, A., & Mitchell, W. (2014). How firm performance moderates the effect of changes in status on investor perceptions: Additions and deletions by the Dow Jones Sustainability Index. *Boston U. School of Management Research Paper*, 2418300. Retrieved January 12, 2015 from <http://ssrn.com/abstract=2418300>.
- INE. (2008). Encuesta de Discapacidad Autonomía personal y situaciones de Dependencia. Retrieved April 22, 2015 from <http://www.ine.es/revistas/cifra/ine/1009.pdf>.
- INE. (2013). Encuesta de población Activa. Retrieved April 22, 2015 from http://www.ine.es/dyngs/INEbase/es/operacion.htm?c=Estadistica_C&cid=1254736055502&menu=ultiDatos&idp=1254735976595.
- Ioannou, I. (2010). Profiting from corporate social responsibility. *Business Strategy Review*, *4*, 39–40.
- Keeble, J. J., Topiol, S., & Berkeley, S. (2003). Using indicators to measure sustainability performance at a corporate and project level. *Journal of Business Ethics*, *44*(2/3), 149–158.
- Knoepfel, I. (2001). Dow Jones Sustainability Group Index: A global benchmark for corporate sustainability. *Corporate Environmental Strategy*, *8*(1), 6–15.
- König, A., & Schalock, R. L. (1991). Supported employment: Equal opportunities for severely disabled men and women. *International Labour Review*, *130*(1), 21–37.
- Krajnc, D., & Glavic, P. (2003). Indicators of sustainable production. *Clean Technologies and Environmental Policy*, *5*, 279–288.
- Krajnc, D., & Glavic, P. (2005). A model for integrated assessment of sustainable development. *Resources, Conservation and Recycling*, *43*, 189–208.
- Kumar, R., Murty, H. R., Gupta, S. K., & Dikshit, A. K. (2009). An overview of sustainability assessment methodologies. *Ecological Indicators*, *9*, 189–212.
- Law 13/1982. Retrieved from <http://www.boe.es/buscar/act.php?id=BOE-A-1982-9983>.
- Law 41/2003. Retrieved from http://www.boe.es/diario_boe/txt.php?id=BOE-A-2003-21053.
- Law 51/2003. Retrieved from <https://www.boe.es/buscar/doc.php?id=BOE-A-2003-22066>.
- Law 53/2003. Retrieved from <https://www.boe.es/buscar/doc.php?id=BOE-A-2003-22717>.
- Law 49/2007. Retrieved from <http://www.boe.es/buscar/doc.php?id=BOE-A-2007-22293>.
- Law 2/2011. Retrieved from <http://www.boe.es/buscar/act.php?id=BOE-A-2011-4117>.
- Law 26/2011. Retrieved from http://www.boe.es/diario_boe/txt.php?id=BOE-A-2011-13241.
- Legislative RD 1/2013. Retrieved from <http://www.boe.es/buscar/act.php?id=BOE-A-2013-12632>.
- Long, J. A., Nelson, T. A., & Wulder, M. A. (2010). Local indicators for categorical data: Impacts of scaling decisions. *The Canadian Geographer/Le Géographe canadien*, *54*(1), 15–28. doi:10.1111/j.1541-0064.2009.00300.x.
- López, M. V., García, A., & Rodríguez, L. (2007). Sustainable development and corporate performance: A study based on the Dow Jones Sustainability Index. *Journal of Business Ethics*, *75*, 285–300.
- López, M. V., Pérez, M. C., & Rodríguez, L. (2012). Incidencia de la Responsabilidad Social Corporativa y de la innovación en los resultados de las empresas. *AECA: Revista de la Asociación Española de Contabilidad y Administración de Empresas*, *97*, 14–16.
- López Pino, C. M., & Seco Martín, E. (2005). Discapacidad y empleo en España: su visibilidad. *Innovar*, *15*(26), 59–72.
- Melé, D., & Sánchez-Runde, C. (2013). Cultural diversity and universal ethics in a global world. *Journal of Business Ethics*, *116*, 681–687.
- Monteleone, R., & Mozzana, C. (2009). Integrated employment policies for disabled people. Organisational innovation between obstacles and opportunities. *International Journal of Sociology and Social Policy*, *29*(11/12), 649–661.
- Muñoz-Martín, J. (2013). Business ethics, corporate social responsibility (CSR) and creating shared value (CSV). *Globalization, Competitiveness and Governability*, *7*(3), 76–88.
- Navarro Espigares, J. L., & González López, J. M. (2006). Responsabilidad social corporativa y crecimiento económico. *Estudios de economía aplicada*, *24*(2), 723–749.
- Navarro, J. L., & Hernández, E. (2005). Outsourcing and Corporate Social Responsibility in Public Services. In *XXV annual conference of european association for research on services (RESER)*. Retrieved January 20, 2015 from <http://www.reser.net>.
- Núñez, P. T. (1989). La evolución en la protección de la vulnerabilidad por el derecho internacional de los derechos humanos. *Revista Española de Relaciones Internacionales*, *4*, 125–167.

- Núñez, G. (2003). *La responsabilidad social corporativa en un marco de desarrollo sostenible*. Serie Medio Ambiente y Desarrollo. Santiago de Chile: CEPAL.
- Ochoa Berganza, J. (2013). Finanzas para una economía humana sostenible: hacia la banca ética. *Revista de Dirección y Administración de Empresas*, 20, 123–143.
- Official Journal EU. (2010). Charter of Fundamental Rights of the EU. Retrieved April 23, 2015 from http://ec.europa.eu/justice/fundamental-rights/charter/index_en.htm.
- Official Journal EU. (2011). European disability strategy. Retrieved April 23, 2015 from <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52011IP0453&qid=1435054036812&from=EN>.
- Official Journal EU. (2012). Consolidated Version of the Treaty on the functioning of the EU. Retrieved April 23, 2015 from <http://eur-lex.europa.eu/legal-content/ES/TXT/?uri=CELEX:12012E/TXT>.
- ONCE Foundation. (2009). Guía de Responsabilidad Social Empresarial y Discapacidad. Retrieved April 30, 2015 from <http://rsed.fundaciononce.es/>.
- Organic Law 4/2011. Retrieved from <http://www.boe.es/buscar/doc.php?id=BOE-A-2011-4551>.
- Pajuelo Moreno, M. L. (2014). Un análisis de la investigación en España sobre los aspectos éticos, sociales y medioambientales: una visión de la situación actual y perspectivas. *Investigaciones Europeas de Dirección y Economía de la Empresa*, 20, 55–78.
- Palacios Rizzo, A. (2004). *La discapacidad frente al poder de la normalidad. Una aproximación desde tres modelos teóricos*. Tesina doctoral, Instituto de Derechos Humanos Bartolomé de las Casas, Universidad Carlos III, Madrid.
- Patel, T., & Schaefer, A. (2009). Making sense of the diversity of ethical decision making in business: An illustration of the indian context. *Journal of Business Ethics*, 90, 171–186.
- Porter, M. E., & Kramer, M. R. (2006). Strategy & society. The link between competitive advantage and corporate social responsibility. *Harvard Business Review*, 84(12), 78–92.
- Rawls, J. (1971). *A theory of justice*. Cambridge: The Belknap Press of Harvard University Press.
- RD 1414/2006. Retrieved from <https://www.boe.es/buscar/doc.php?id=BOE-A-2006-22080>.
- RD 1856/2009. Retrieved from http://www.boe.es/diario_boe/txt.php?id=BOE-A-2009-20891.
- RD 1971/1999. Retrieved from http://www.boe.es/diario_boe/txt.php?id=BOE-A-2000-1546.
- RD 290/2004. Retrieved from http://www.boe.es/diario_boe/txt.php?id=BOE-A-2004-3277.
- RD 364/2005. Retrieved from <http://www.boe.es/buscar/doc.php?id=BOE-A-2005-6308>.
- RD 505/2007. Retrieved from <http://www.boe.es/boe/dias/2007/05/11/pdfs/A20384-20390.pdf>.
- RD 173/2010. Retrieved from http://www.boe.es/diario_boe/txt.php?id=BOE-A-2010-4056.
- Robinson, M., Kleffner, A., & Bertels, S. (2011). Signaling sustainability leadership: Empirical evidence of the value of DJSI membership. *Journal of Business Ethics*, 101(3), 493–505.
- Sánchez-Calero, J. (2013). La Responsabilidad Social Empresarial y la Buena Administración. *Revista Globalización, Competitividad y Gobernabilidad*, 7(3), 103–114.
- Sanz Santolaria, C. J., & Alda García, M. (2009). Análisis de las web de las empresas del índice FTSE4-Good IBEX. *Partida Doble*, 214, 76–87.
- Schrader, S., Malzer, V., & Bruyère, S. (2014). Perspectives on disability disclosure: The importance of employer practices and workplace climate. *Employee Responsibilities and Rights Journal*, 26, 237–255. doi:10.1007/s10672-013-9227-9.
- Stewart, R. W. (2011). You support diversity, but are you ethical? Examining the interactive effects of diversity and ethical climate perceptions on turnover intentions. *Journal of Business Ethics*, 99, 453–465.
- Strandberg, L. (2010). *La medición y la comunicación de la RSE: indicadores y normas*. Cuadernos de la Cátedra La Caixa de RSE y Gobierno corporativo 9. Barcelona: IESE.
- Su, H.-Y. (2014). Business ethics and the development of intellectual capital. *Journal of Business Ethics*, 119, 87–98.
- Tsalikis, J., Seaton, B., & Shepherd, P. L. (2014). Business Ethics Index: Latin America. *Journal of Business Ethics*, 119, 209–218.
- UN. (1994). Standard rules on the equalization of opportunities for persons with disabilities. Retrieved December 12, 2014 from http://www.un.org/ga/search/view_doc.asp?symbol=A%2FRES%2F48%2F96&Submit=Search&Lang=E.
- UN. (2006). Convention on the rights of persons with disabilities. Retrieved December 12, 2014 from <http://www.un.org/disabilities/convention/conventionfull.shtml>.
- Velasco Gámez, M. M., Puentes Poyatos, R., & Vilar Hernández, J. (2010). El código unificado de buen gobierno: su nivel de seguimiento por empresas socialmente responsables. *Revista de Estudios Empresariales. Segunda Época*, 2, 99–113.
- Victoria Maldonado, J. A. (2013). Hacia un modelo de atención a la discapacidad basado en los Derechos Humanos. *Boletín mexicano de Derecho Comparado*, 138, 1093–1109. Retrieved November 16, 2014 from <http://biblio.juridicas.unam.mx/revista/pdf/DerechoComparado/138/art/art8.pdf>.

- Villanueva Flores, M., & Valle Cabrera, R. (2011). La discriminación de los empleados con discapacidad en las organizaciones: el rol de la asignación del puesto de trabajo. *Revista Europea de Dirección y Economía de la Empresa*, 20(3), 7–23.
- Vives, A. (2014). Guías para la responsabilidad social en las Pymes: efectividad de herramientas de autoevaluación. *Revista de Globalización, Competitividad y Gobernabilidad*, 8(2), 29–54.
- Vlachos, P. A., Panagopoulos, N. G., & Rapp, A. A. (2013). Feeling Good by doing good: Employee CSR-induced attributions, job satisfaction, and the role of charismatic leadership. *Journal of Business Ethics*, 118, 577–588.
- Williams, J., & Mavin, S. (2012). Disability as constructed difference: A literature review and research agenda for management and organization studies. *International Journal of Management*, 14, 159–179.
- World Health Organization. (2011). World Report on Disability. Retrieved November 25, 2014 from http://www.who.int/disabilities/world_report/2011/report/en/.