Continuous Monitoring of Counter-Accounts in Hospitality

Assistance with implementation of SDG 5: Gender equality

Anaïs M. Y. Heeren
Hotel Management
Zuyd University of Applied Science
Maastricht, The Nederlands
lectoraat.okb@zuyd.nl

Martijn M. Zoet, Eric Mantelaers
Finance and Control & Accountancy
Zuyd University of Applied Science
Sittard, The Netherlands
martijn.zoet@zuyd.nl

***Abstract*—Sustainability reporting has become common practice in organizations. A factor that is associated with the rise of sustainability reporting is greenwashing. In order to counter greenwashing practices, counter-accounting, referring to the use of information produced by actors outside a given organization or industry, aims to help verify statements made by organizations. Although counter-accounting already exists in the toolbox of the auditor, it is mainly applied in an ad-hoc manner and rarely continuous. In this study, a continuous monitoring system for counter-accounts is proposed to measure gender inequality. The application of the system is demonstrated using data from the hospitality sector regarding the fulfillment of different job titles by male and female executives. The presented results shed light on occupational gender segregation and provide a basis from which more continuous counter-accounting systems can be developed.**

Keywords-continuous monitoring; hospitality sector; sustainability reporting; counter-accounting; auditing, job titles; gender segregation

I. INTRODUCTION

Over the last few decades, social and environmental challenges have led to a push in organizations' sustainability-related activities. The consensus regarding organizations' shared responsibility to act in accordance with sustainable purposes for all stakeholders resulted in increased regulations and policies [29] and consequently, also growth in organizations' sustainability reporting. For instance, in 2020, 92% of the S&P 500 companies published sustainability reports or disclosures as opposed to only 20% in 2011 [12]. Such reports are an important part of the conversation between organizations and their stakeholders.

Simultaneously, parallel to the increased sustainability communication, skepticism has grown towards the authenticity of such reporting [20]. A large body of research addresses how some organizations use such sustainability disclosures as "greenwashing" in order to develop a more sustainable image and "window dress" corporate behavior [6] [22]. Hence, greater emphasis has been placed on ensuring the reliability of corporate sustainability reporting. The growing awareness on the reliability of such reports has, for instance, translated into the implementation of a standardized reporting framework with principles to define the content and the quality of reports, as proposed by the Global Reporting Initiative (GRI) [5].

Despite this development, there still remains tension between corporate sustainability discourse and practice [6]. To address the critique regarding the credibility and reliability of sustainability reporting and restore confidence in such disclosures, auditors and assurance providers are introduced to verify the statements made by the reporting organizations [5]. However, given the questioned honesty of corporate disclosures, it becomes increasingly more worthwhile to explore other accounts of organizational activities such as "counter-accounts", that are, contrary to voluntary published corporate reports, outside the control of the organization subject to the account [30]. Counter-accounting through media such as the internet and social media contributes to verifying the organization's legitimacy as it provides an alternative representation of an organization with the aim to rectify otherwise harmful or undesired practices [22] [30]. As previous research suggests, the use of counter-accounts should be further explored [22]. Specifically, to systematically include such counter-accounts when challenging organizations' operations, auditors are in need of an appropriate toolbox existing of a continuous monitoring system [19].

Whereas a continuous monitoring system would be useful to review organizations' disclosures with regard to each and every one of the United Nations' 17 Sustainable Development Goals (SDGs), this paper proposes a continuous monitoring system that addresses the fifth goal, gender equality. Specifically, an application of the system is provided for the hospitality industry, providing insights on occupational gender segregation by mapping the differences in the job titles fulfilled by male and female executives. The research question addressed in this study is the following: "How can a counter-account monitoring system for gender equality in the hospitality industry be designed?".

The remaining part of the paper is structured as follows. Section 2 provides a literature review on counter-accounts, occupational gender segregation, and available monitoring systems. In section 3, a description of the research method is presented. Section 4 gives insight into the data collection and analysis procedure for this application. Section 5

 ISBN: 978-1-61208-986-7

addresses the system architecture and its application. Finally, section 6 concludes the paper.

II. LITERATURE

In 2015, all United Nations Member States endorsed the 2030 Agenda for Sustainable Development, a roadmap for peace and prosperity for both people and the planet, with 17 SDGs at its core [27]. After having defined these integrated, universal goals for sustainable development, the next step toward achieving them was to set specific targets for each goal, which were then in turn further broken down to measurable indicators. However, the incompleteness of the indicators, even after more than three years into the program, make the tracking of the progress towards meeting the SDGs challenging [23].

To assess whether the actions taken by countries and organizations to reach the SDGs are effective and in correspondence with their own reporting, scholars have argued the need to explore new Information, Communication, and Technology (ICT) in combination with multiple data sources to provide a common, continuous, and transparent representation of their efforts [23].

A. Counter-accounts

As sustainability becomes an indispensable topic on corporate agendas, growing skepticism toward the authenticity of organizations' sustainability reporting arises. This calls for effective monitoring and auditing in this environment in order to ensure trust and credibility of the information contained in such reports.

With the acceleration of available, real-time information flows, the "archival audit", where the auditor evaluates organizations' yearly reports, is complemented if not replaced by a more real-time evaluation called "continuous auditing" [1]. Together with continuous monitoring, which is described as an ongoing management process to monitor internal controls, continuous auditing aims to provide the organization with a reasonable level of objective assurance [26].

Aside from introducing a continuous monitoring mechanism to provide assurance on these reports and the organizations behind them, scholars have argued the need to explore other accounts, or "counter-accounts", that are outside the control of the respective organization [30]. Counter-accounts are defined as accountings that challenge the representation established by the subject organization and contribute to critically assessing the organization's corporate accountability or lack thereof [22].

B. Occupational gender segregation

Over the past decades, one of the most pressing social issues is inequality [2] . Even though inequality is shown in a broad range of forms, this paper focuses on gender equality, the fifth United Nations SDG. A recent study commissioned by the European Parliament's Policy Department for Citizens' Rights and Constitutional Affairs [9], shows not only a difference in the share of employment between working-age men (79%) and working-age women (67%) but also that those women who are employed, are on average paid 14.1% less per hour compared to their male counterparts.

The gender gap, with its key dimension being the gender pay gap, has a considerable impact on individuals' socioeconomic status since gender equality contributes to both economic growth and sustainable development [9]. Evidently, aside from being listed as one of the United Nations SDGs, gender equality is also addressed by the European Commission in the 2020-2025 Gender Equality Strategy which strives for equal access to the economy across genders. In addition, the European Parliament in 2021 called for a new gender pay gap action plan, addressing women's accessibility to study and work in male-dominated sectors, more flexible work arrangements, and improved wages in female-dominated sectors.

The presence of occupational gender segregation and its role in gender inequality has been widely addressed [14] [28], yet there remains little work on the monitoring and auditing process of occupational gender segregation. Therefore, this paper proposes a continuous monitoring system for counter-accounts that allows internal and external auditors to map both the current state of gender division across different jobs and their evolution over time.

C. Continuous monitoring systems

Monitoring statements and claims organization communicate on the one hand and monitoring counter-accounts related to the statements on the other hand can provide valuable insights and prevent greenwashing and/or brownwashing [30]. Multiple studies have focused on analyzing such statements and their counter-accounts. For example, reference [22] analyses counter-accounts and responses by various groups to challenge Nestlé on its sustainability actions. Although data analysis is conducted during these studies, commonly the research is performed once, and is singular problem-oriented, meaning that a specific study focusses on one organization and/or one problem, and executes the analyses once for the purpose of the study [13]. At the end of the studies, there is no information system in place that continuously monitors organizations' claims and related external data to compare both. Systems that continuously monitor data and derive results are developed in other studies related to stock prices [24] and political analyses [4]. Also, studies are conducted that focus on extracting the right information from texts to be able to conduct the analyses [24]. Information systems that *"enable independent parties to provide assurance on a subject matter, using a series of reports, issued simultaneously with or a short period of time after, the occurrence of events underlying the subject matter"* are called Continuous Monitoring Systems. In general such

 ISBN: 978-1-61208-986-7

systems are used automatically to monitor internal controls within business processes [24].

However, two changes in the current business environment force organizations to start continuous monitoring of external sources. The first change is that organizations are exposed to increased requirements in terms of regulations and business objectives that require managing and monitoring the entire value chain [10]. Second, organizations more and more have to deal with actors that provide counter-accounts through the monitoring of external sources that provide statements about the organization. The focus of this study is automated continuous monitoring of gender equality across job titles and the challenges that occur. To overcome these challenges a system architecture is proposed and its application is presented. Similar to previous research, we consider Named Entity Recognition (NER) as the basis of our system [11] [24].

III. METHODOLOGY

According to the structures of Design Science, designed artifacts must be measured by predefined variables. With regards to the developed counter-accounting system for gender equality, multiple variables can be measured. Examples of such measurements are usefulness, use, mutual exclusivity, completeness, quality, and impact [15]. As design research is a continuous cycle of building and evaluation, it is practically impossible to measure all elements in one study [16]. In this study, the focus is on use, feasibility, and quality. The reason use, feasibility, and quality are chosen, is to determine if a counter-accounting system for gender equality is feasible. The goal of this research is therefore to identify gender equality across job titles. In addition to the goal of the research, also the maturity of the research field is a factor in determining the appropriate research method and technique. With regards to job titles, this research field is mature. An appropriate focus of research in mature research fields is formal hypothesis testing or reevaluating existing methods [8]. Summarized, to accomplish our research goal, a research approach is needed in which first, job titles are identified and compared, and second, a system in which constant comparison (monitoring) of male and female appointments can be achieved.

To accomplish the first goal, grounded theory is applied. In total, three cycles of coding were completed: 1) open coding, 2) axial coding and 3) selective coding [7]. The goal of open coding is to create the first level of abstraction from analyzed data. This is realized by analyzing website data about announcements of employees' appointments to new jobs. In each appointment announcement the job title (e.g. ceo, cfo), job description, and words indicating gender (e.g. he/she/him/her) are collected. For those job appointments in which no gender could be recognized, additional sources such as LinkedIn and company websites have been investigated to identify the gender. Identifying more precise categories and relationships among the high-level categories is the goal of axial coding. In our study, axial coding focused on identifying standardized job titles. For example, the role of 'Chief executive officer' can be described as 'CEO', 'New company CEO', or 'Chief executive officer' in different job appointments. Selective coding was conducted to select the core category, relate categories, and fill in categories that need further refinement [7]. In our research, this means that standardized job titles are appointed to departments and hierarchy levels, see Section 5 for an example. Then, to increase the generalizability, 81 rounds of automated coding through computational grounded theory have been applied [21]. In Figure 1, the process is visualized with the first step resulting in the creation of the pattern library for job titles. This step involves the exploration of text using unsupervised methods and manual coding. Following a chronological order, step 2 will result in the development of the departments and hierarchy which are in essence a cumulus of categories for the job titles. These are also thoroughly analyzed through the means of inter-rater reliability analysis and later translated into text which can be understood by the computer. To achieve the second goal the design for the Continuous Monitoring of Counter-Accounts system has been developed and tested.

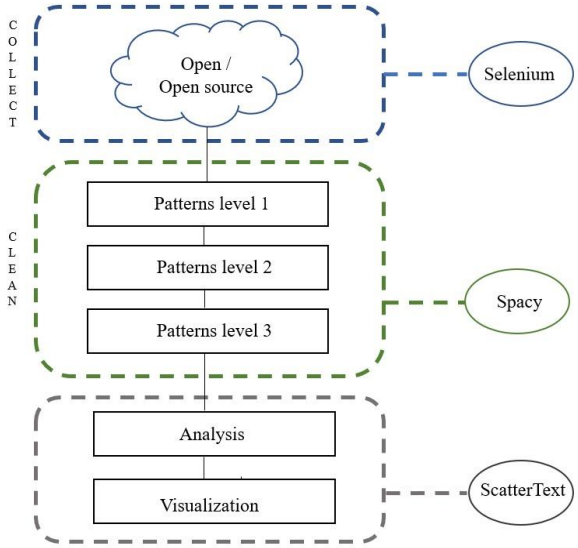

Figure 1. System Architecture: Continuous Monitoring System for Counter-Accounts

IV. DATA COLLECTION AND ANALYSIS

Grounded theory states that the first selection of respondents and documentation is based on the phenomenon studied at a group of individuals, organizations, information technology, or community that best represents this phenomenon. With the goal of this study being the establishment of a counter-accounting system for gender equality, data regarding the job titles of male and female managers had to be collected. Both the data collection and

analysis have been performed and supervised by the three authors involved. At the time of writing, the first researcher completes a Master-level degree, whereas the second researcher obtained a Doctoral degree, both having +5 years of experience in Hospitality. The third researcher similarly obtained a Doctoral degree and has 20+ years of experience in Accountancy.

For the model testing, one real-life data set has been collected from Hospitality.net, between the 1st of June 2021 and the 15th of December 2021. The method of data collection involves the entire population of job postings of management employees, during the period mentioned previously. This population, in the first phase of our data collection, has been divided into different strata depending on job title, level, company, and geographical location. For every stratum, several job postings have been scraped and analyzed, totaling 1.000 job titles by open coding. Starting from the 7th of June, the sampling method has been changed. The following phase involved letting the system scrape data and showing the results by means of an automated generated email. The system would scrape newly identified job titles and mention the standardized version. The role of the researchers was to check the accuracy of the system and to standardize new job titles if they were not yet in the system.

V. System Architecture and Application

The architecture to ground the counter-accounting system for gender equality as proposed in this study is visualized in Figure 1. The architecture includes three different sections (Collection, Cleaning, and Analysis and Visualization), that are each supported by a different tool (Selenium, Spacy, and ScatterText). The application of each section is discussed.

A. Collection of counter-account data

First, counter-account data, that can counter the statements made by the organization concerning gender equality, need to be identified and collected. For this application, to collect this data, external sources are needed that give insight into the number of males and females appointed to specific job titles. Within the hospitality industry, multiple sources can be used for this, for example, Hospitality.net and LinkedIn. Even though a variety of tools can be used to collect this data, for this application, Selenium, a tool for automated web scraping is employed to extract useful information from the identified sources.

B. Cleaning of counter-account data

The second section of the model includes the cleaning of the collected counter-account data. For the job title data, a wide variety of linguistic variations need to be reduced to a manageable amount of job titles. Therefore, by making use of pattern lists, also called ‘business rules’ that exist of a set of reoccurring words with a predefined annotation, job titles are standardized, appointed to departments, and appointed to levels. To automate this process, a tool called Spacy is used [11].

1) Standardize the job titles: When information on job title data is collected at a large scale, it becomes apparent that organizations give different titles to the same job. For example, when a person is a ‘Chief executive officer’ this can be described as ‘CEO’, ‘New company CEO’, or ‘Chief executive officer’. To allow for comparison, these small linguistic variations need to be standardized. Specifically, as for the previous examples, these job titles would be standardized to 'Chief Executive Officer'. In total, the NER system now incorporated 210 standardized job titles [18]. This NER needs to be updated regularly to adjust for both new job titles such as ‘vice president sustainability’, and for new title variations of existing jobs such as the examples mentioned above. A process to realize these updates has been put into place [18].

2) Appointment to departments: In addition to the job titles, also the department to which the job is appointed needs to be taken into account. Similarly, a standardized appointment of job titles per department needs to be developed. For example, 'Chief Executive Officer' is part of the administrative department, ‘Finance Director’ is part of the finance department, and ‘Director of Human Resource’ is part of the human resource department. Having determined the allocation of job titles per department, the axial coding has been automatized through the creation of pattern libraries. Finally, the system now includes a total of 17 departments [18].

3) Appointment to levels: Lastly, aside from department allocation, the job titles can also be categorized based on the hierarchical level to allow for multi-level analysis. The creation of the pattern library hierarchy resulted in three base hierarchy levels. As an organization can be divided into head office (HQ), regional office (RO), and property based (PB) job levels. Within the HQ level, 22 patterns have been developed. In RO there are 24 patterns and for PB there are 32 patterns.

The hierarchy starts with HQ and ends with PB. As every organization is different, it was necessary to create more detailed levels to place job titles with a similar name in the same hierarchical level. The ‘Chief Financial Officer’, ‘Chief Human Resource Officer’, and ‘Chief Sustainability Officer’ all come on the same level: HQ1. Followed with HQ2 the ‘President’ and will go to HQ7. This example explains the details of the standardized hierarchical levels of the HQ, there are also detailed levels for the RO: RO1 being the ‘Group Directors’, followed by the ‘Area/Regional Executive Vice Presidents’. This goes on till RO8. And PB: PB1: ‘General Manager’, followed by the ‘Assistant General Manager’ on PB2, going on to the managerial level PB8 [18].

 ISBN: 978-1-61208-986-7

C. Analysis and Visualization

Finally, after having the data collected, standardized job titles, and appointed to departments and levels, the final step involves the comparative analysis of job titles fulfilled by males and females. To visually present the counter-account data, the system makes use of ScatterText [17]. This interactive scatter plot allows distinguishing between job titles fulfilled by male and female executives. Figure 2 presents a visualization of the model outcome based on job titles; however, this can also be performed based on departmental or hierarchical levels. The outcome of the counter-account analysis can be of value to auditors and assurance providers in their assessment of the reporting organizations' credibility and reliability. For this application, this refers to the verification of statements made about gender equality efforts in the hospitality industry.

Results from the counter-account monitoring of gender equality in the hospitality workforce confirm some of the stereotyped occupational gender segregation. For example, in line with arguments in reference [14] regarding women's presence in occupations characterized by high warmth and low competence and evidence showing women tend to be excluded from fields like science, technology, engineering, and mathematics [9], results in Figure 2 show job titles like 'Head of Human Resources', 'Spa Director', and 'Sales and Marketing Manager' to be more frequently fulfilled by females, whereas job titles like 'Chef de Cuisine', 'Senior Vice President of Operations', 'Director of Food and Beverage', 'Executive Vice President', and 'Chief Development Officer' are substantially more often fulfilled by males.

Even though there are clear signs of a gender division in the hospitality workforce, there are also some remarkable evolutions regarding female presence in higher executive level jobs. Women are traditionally strongly present in the hospitality industry, a service industry, yet struggled to fulfill higher-level positions. Figure 2, presenting the current gender division of the hospitality workforce, shows how positions like 'General Manager', 'Director', and 'President' are roughly equally fulfilled by males and females.

Lastly, relatively new positions such as 'Vice President of Sustainability' and 'Chief Sustainability Officer' do not appear to be appointed to any gender specifically. Mapping the gender division on a continued basis allows for tracking changes in occupational gender segregation within organizations or industries.

VI. CONCLUSION

This research aims to find an answer to the following research question: "How can a counter-account monitoring system for gender equality in the hospitality industry be designed?". To answer this question, a system has been designed and tested. The research has several limitations. Limitations on the subject matter of hospitality and limitations on the actual counter-account system. First, the results are based on 1.000 new functions that became available to the public during a relatively short time frame (June-December, 2021). Although 1.000 new functions can be enough, it is possible that specific functions have not become available during this period. Future research should focus on collecting more and different function names to improve the current system, which is an integrated part of the application. Besides this, the sample contained only functions that have been posted on Hospitality.net. Therefore, results might not be fully representative of the sector and future research should attempt to extend sources

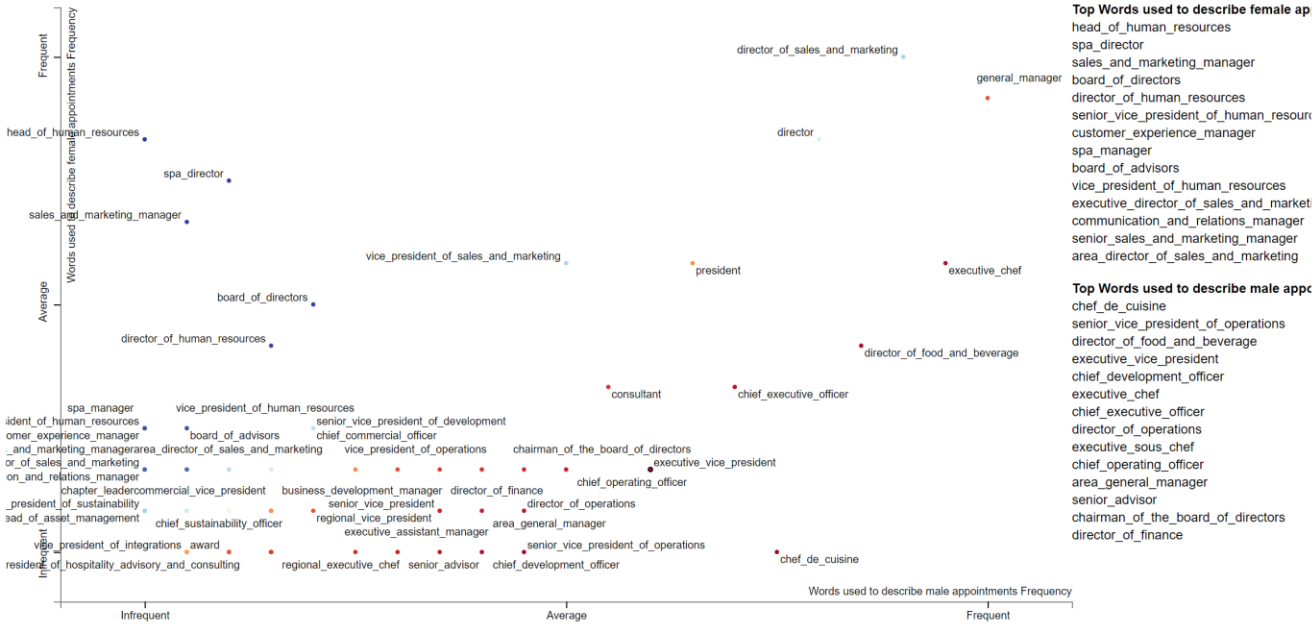

Figure 2. ScatterText Visualization of Gender Segregation on Job Title Level for Hospitality Industry

and generalize the results. Additionally, future research could focus on additional sectors to see expand the results.

REFERENCES

[1] M. G. Alles, A. Kogan, and M. A. Vasarhelyi, "Feasibility and Economics of Continuous Assurance," Auditing, vol. 21, no. 1, pp. 125-138, March 2002, doi: 10.2308/aud.2002.21.1.125.

[2] A. B. Atkinson, Inequality: What can be done?, Cambridge (Mass.) Harvard University Press, 2015, pp. 384.

[3] A. B. Atkinson, T. Piketty, and E. Saez, "Top Incomes in the Long Run of History," Journal of Economic Literature, vol. 49, pp. 3–71, March 2011, doi: 10.1257/jel.49.1.3.

[4] A. Bermingham and A. Smeaton, "On Using Twitter to Monitor Political Sentiment and Predict Election Results," Proc. Workshop on Sentiment Analysis where AI meets Psychology (SAAIP 11), AFNLP press, November 2011, pp. 2-10.

[5] O. Boiral, I. Heras-Saizarbitoria, and M. C. Brotherton, "Assessing and Improving the Quality of Sustainability Reports: The Auditors' Perspective", Journal of Business Ethics, vol. 155, no. 3, pp. 703-721, March 2019, doi: 10.1007/s10551-017-3516-4.

[6] C. H. Cho, M. Laine, R. W. Roberts, and M. Rodrigue, "Organized Hypocrisy, Organizational Facades, and Sustainability Reporting," Accounting, Organizations and Society, vol. 40, no. 40, pp. 78–94, January 2015, doi: 10.1016/j.aos.2014.12.003.

[7] J. M. Corbin and A. Strauss, "Grounded Theory Research: Procedures, Canons, and Evaluative Criteria," Qualitative Sociology, vol. 13, no. 1, pp. 3-21, March 1990, doi: 10.1007/BF00988593

[8] A. C. Edmondson and S. E. McManus, "Methodological Fit in Management Field Research," Academy of Management Review, vol. 32, no. 4, pp. 1246-1264, October 2007, doi: 10.5465/amr.2007.26586086.

[9] European Parliament, "Reporting obligations regarding gender equality and equal pay," 2021, Retrieved: May, 2022 from https://www.europarl.europa.eu/RegData/etudes/STUD/2021/698641/IPOL_STU(2021)698641_EN.pdf.

[10] European Commission, "Proposal for a Directive of the European Parliament and of the Council amending Directive 2013/34/EU, Directive 2004/109/EC, Directive 2006/43/EC and Regulation (EU) No 537/2014, as regards corporate sustainability reporting, COM (2021) 189 final," 2021b, Retrieved: May, 2022 from: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52021PC0189. Accessed on June 26, 2021.

[11] A. Fantechi, S. Gnesi, S. Livi, and L. Semini, "A SpaCy-based Tool for Extracting Variability from NL Requirements," Proc. ACM International Systems and Software Product Line (SPLC 21), ACM Press, September 2021, pp. 32-35, doi: 10.1145/3461002.3473074.

[12] Governance & Accountability Institute, "Sustainability reporting in focus 2021," 2021, Retrieved: April, 2022 from: https://www.gainstitute.com/fileadmin/ga_institute/images/FlashReports/2021/Russell-1000/G_A-Russell-Report-2021-Final.pdf?vgo_ee=1GwDh4sTgtYj0oCrAM%2BSEBwUnRnlmwiuCIJkd9A7F3A%3D.

[13] G. Goncharenko, "In the spotlight: Rethinking NGO accountability in the #MeToo era," Critical Perspectives on Accounting, March 2021, in press.

[14] J. C. He, S. K. Kang, K. Tse, and S. M. Toh, "Stereotypes at Work: Occupational Stereotypes Predict Race and Gender Segregation in the Workforce," Journal of Vocational Behavior, vol. 115, pp. 103318, December 2019, doi: 10.1016/j.jvb.2019.103318.

[15] A. Hevner and S. Chatterjee, Design research in information systems, 1ste ed. Springer New York, 2010.

[16] A. Hevner, S. March, J. Park, and S. Ram, "Design Science in Information," MIS Quarterly, vol. 28, no. 1, pp. 75-105, March 2004, doi: 10.2307/25148625.

[17] J. S. Kessler, "Scattertext: a browser-based tool for visualizing how corpora differ," ArXiv, April 2017, unpublished.

[18] A. Kirchner, M. Ursache, E. Vlijm, and M. Zoet, "Variation in Job Titles within the Hospitality Workforce," The Fourteenth International Conference on Information, Process, and Knowledge Management (eKNOW 22) IARIA, June 2022.

[19] J. Kuhn, J. Courtney, and B. Morris, "A Theory of Complex Adaptive Inquiring Organizations: Application to Continuous Assurance of Corporate Financial Information," The Knowledge Engineering Review, vol. 30, no. 3, pp. 265–296, May 2015, doi: 10.1017/S0269888913000428.

[20] T. P. Lyon and A. W. Montgomery, "The Means and End of Greenwash. Organization & Environment, vol. 28, no. 2, pp. 223-249, March 2015, doi: 10.1177/1086026615575332.

[21] L. K. Nelson, "Computational Grounded Theory: A Methodological Framework. Sociological Methods & Research, vol. 49, no. 1, pp. 3-42, Novermber 2017, doi: 10.1177/0049124117729703.

[22] S. Perkiss, C. Bernardi, J. Dumay, and J. Haslam, "A Sticky Chocolate Problem: Impression Management and Counter Accounts in the Shaping of Corporate Image," Critical Perspectives on Accounting, vol. 81, pp. 102229, December 2021, doi: 10.1016/j.cpa.2020.102229.

[23] R. Saner, L. Yiu, and M. Nguyen, "Monitoring the SDGs: Digital and Social Technologies to ensure Citizen Participation, Inclusiveness, and Transparency. Development Policy Review, vol. 38, no. 4, pp. 483-500, February 2019, doi: 10.1111/dpr.12433.

[24] X. Sibande, R. Gupta, R. Demirer, and E. Bouri, "Investor Sentiment and (Anti) Herding in the Currency Market: Evidence from Twitter Feed Data," Journal of Behavioral Finance, pp. 1-17, May 2021, doi: 10.1080/15427560.2021.1917579.

[25] C. Sumana, S. M. Reddy, S. Sahaa, and P. Bhattacharyyaa, "Why pay more? A simple and efficient Named Entity Recognition System for Tweets," vol. 167, pp. 114101, April 2021, doi: 10.1016/j.eswa.2020.114101.

[26] The Institute of Internal Auditors, "Global technology audit guide continuous auditing: Implications for assurance, monitoring, and risk assessment", 2005.

[27] United Nations, "The 2030 Agenda and the Sustainable Development Goals: An opportunity for Latin America and the Caribbean," January 2018, Retrieved: May, 2022, from https://repositorio.cepal.org/handle/11362/40156.

[28] P. Valet, "Social Structure and the Paradox of the Contented Female Worker: How Occupational Gender Segregation Biases Justice Perceptions of Wages. Work and Occupations, vol. 45, no. 2, pp. 168-193, January 2018, doi: 10.1177/0730888417753048.

[29] C. van Aartsen, R. Bauer, T. Bauer, and M. Olaerts, "Sustainability Embedding in Dutch Listed Companies. Vba Journaal, vol. 37, no. 149, pp. 32-38, October 2021, doi: 10.2139/ssrn.3957250.

[30] E. Vinnari and M. Laine, "The Moral Mechanism of Counter Accounts: The Case of Industrial Animal Production," Accounting, Organizations and Society, vol. 57, pp. 1-17, February 2017, doi: 10.1016/j.aos.2017.01.002.