

# Assessing the Influence of Legislation and Human Values on Inclusive Organization Practices among Eleven European Countries between 2002 and 2014

Author: Marilen Jahnke  
University of Twente  
P.O. Box 217, 7500AE Enschede  
The Netherlands

## ABSTRACT,

*The inclusion of disabled in mainstream work is essential for a successful integration of disabled people into the society. The employment rate of disabled people differs immensely among the member states of the European Union. Moreover, this rate lays recognizably below the general employment rate.*

*In order to make a step into the world that is characterized by equal treatment, it important to encourage organizations to employ disabled people in mainstream work. Institutional Theory can explain organizational behavior in response to social and environmental pressures, such as legal pressures that arise from legislations. Human values characterize a society. They impact the behavior of individuals and therefore also the response of organizations on legislation. This longitudinal study sets out to assess the impact of human values and legislation on the inclusion of disabled in mainstream work. For this purpose, a unique and new framework to code and rank order legislation was developed. The conducting of a multi-level regression analysis with panel data and controlled country-level correlations provided results which indicated that certain human values and the comprehensiveness of legislation have an effect on the inclusion of disabled in mainstream work.*

## Graduation Committee members:

Dr. Ir. T.A. Van Den Broek  
Drs. Ing. J.C. Kuijpers  
Prof. Dr. Ir. P.C. De Weerd- Nederhof

## Keywords

Human Values, Institutional Theory, Inclusion of Disabled, Coding Legislation, Longitudinal Study

Permission to make digital or hard copies of all or part of this work for personal or classroom use is granted without fee provided that copies are not made or distributed for profit or commercial advantage and that copies bear this notice and the full citation on the first page. To copy otherwise, or republish, to post on servers or to redistribute to lists, requires prior specific permission and/or a fee.

9<sup>th</sup> IBA Bachelor Thesis Conference, July 5<sup>th</sup>, 2017, Enschede, The Netherlands.  
Copyright 2017, University of Twente, The Faculty of Behavioural, Management and Social sciences.

# 1. INTRODUCTION

The unemployment rate of the disabled differs immensely among the member states of the European Union. Germany, Finland, and Sweden have a quite high rate of employed disabled, while e.g. Ireland has one of the lowest employment rates of disabled (Grammenos, 2015).

The employment of disabled by private organizations plays a significant role in social inclusion within society as a whole. While there are special institutions that mainly employ (mentally) disabled people it is important to encourage organizations to employ disabled people in mainstream work. This is one step into lowering the unemployment rate of disabled. In 2012, around 109 million people with disabilities lived in the member states of the European Union (Grammenos, 2015). About 60 million of them are in working age (16 to 64 years old). Many of them have no access to work. The unemployment rate for disabled people in Europe lays at 19% in 2015. This number is significantly higher to the general unemployment rate (11.8% in 2015). For this purpose, the General Assembly of the United Nations decided on a set of standard rules on the equalization of opportunities for persons with disabilities at the end of 1993 (United Nations, 1994). These rules should “serve as an instrument for policy-making and as a basis for technical and economic cooperation.” (United Nations, 1994)

Following this resolution, in the year 2000, the European Union introduced the Directive 2000/78/EC (Council of the European Union, 2000). The intention of this policy was to reduce discrimination in general. Covering direct and indirect discrimination as well as harassment, the aim of the directive was and is to avert discrimination of people because of their religion or belief, disability, age or sexual orientation in the workplace. All people should receive an equal treatment in the workplace. Since the directives of the European Union are binding legislative acts, each of the member states needs to translate this directive into their national law. These translations can differ recognizably which can be assumed to be a reason for above-stated divergence the countries of the European Union concerning the employment rate of disabled.

The inclusion of disabled in mainstream work and therefore inclusive practices include the employment of disabled in private companies and organizations that are not solemnly devoted to the employment of disabled, more they are regular firms that have or want to contract disabled people as work craft. Excluded are organizations or companies that mainly employ disabled in a sheltered workshop environment.

Since the European Union stands for equality and equal opportunities for the citizens and is characterized by a cultural diversity. Human values among society can be expected to impact the efficacy of legislation in altering organizational behavior, in this case, the inclusion of disabled. The anti-discrimination act underlines this and encourages organizations to be more open in providing mainstream work to disabled. The “value type” theory of S.H. Schwartz gives the opportunity to track human values among different countries on a longitudinal scale. He extracted four dimensions within total a set of ten distinct types of values which can be used universally for nearly every country (Schwartz, 1994). Unfortunately, no research was conducted which tries to explain the effect of culture or human values on something as fundamental as the adoption of legislation. Schwartz himself identified human values can influence the political landscape within countries (Schwartz, 1994). Therefore, it is highly interesting if this phenomenon can be translated to the adoption of legislative acts by organizations.

Taking both of these assumptions, it leads to the research question:

*“How can cross-national differences in the inclusion of disabled be explained by human values and legislation?”*

The remainder of the thesis is organized as follows. First, the literature used will be reviewed and the theoretical framework will be presented. Second, the methodology will be described and the approaches used explained. Third, the results of this research are presented including an analysis and a brief discussion of those. Last, the conclusion based on the analysis and discussion will be drawn and suggestions for further research are given.

## 2. THEORETICAL FRAMEWORK AND HYPOTHESIS

### 2.1 Literature

#### 2.1.1 Institutional Theory and Legislation

Institutional Theory aims to explain organizational behavior in response to social and environmental pressures. These pressures can emerge from legal bodies such as national governments or transnational agencies, such as the European Union. Rather than focusing on the efficiency of an organization (e.g. a company’s possible production outcome and the actual production outcome). Institutional Theory takes regulatory, social and cultural influences into account (Bruton, Ahlstrom, & Li, 2010).

Three categories of institutional forces can be identified (Scott, 2008). Scott defined them as pillars of institutions: The first one is the regulative pillar. Legal affairs centered around policies and rules, that pressure an organization to change. Fear and coercion act as a sustainer to follow legal obligations (Palthe, 2014). Secondly, the normative pillar concerns moral and ethical systems. Organizations feel responsible for adopting habits and norms due to a moral obligation (Palthe, 2014). Finally, the cognitive pillar concerns around values and beliefs. The cultural system an organization is set, let them desire to change due to the social identity and personal desirer of the members of the organization (Palthe, 2014).

Since, the regulative pillar concerns regulative forces such as legislation, policies, industrial agreements or standards impact organizations, are a legal obligation an organization has to act upon. The regulative pillar provides the opportunity to conduct research on a micro- to meso-level. We assume that human values of the organizations (micro-level) have an impact on the reaction to legislative changes (meso-level). Jointly this factory may influence the response of organizations to legislative changes. Studies suggest, that literature emergently focuses the relation of individual actors on institutional pressures (Suddaby, Elsbach, Greenwood, Meyer, & Zilber, 2010).

The reaction to legislative changes and to legislation, in general, can be impacted by various variables. We assume that one of the key elements of a high rate of inclusion of disabled in mainstream work is a comprehensive legislation, concerning inclusive organizational practices. In this context, comprehensiveness is the scope of a legislative act. The formulation of legislation differs immensely. A loosely formulated legislation is expected to have a negative effect on the implementation of inclusive organizational practices. If the legislation is more comprehensive, we expect that a positive effect on the implementation of inclusive organizational practices by organizations. Formally stated,

**Hypothesis 1** *In countries with more comprehensive inclusion legislation, it is more likely that inclusive organizational practices are adopted in comparison to countries with less comprehensive legislation.*

Every human has values which are influenced and based on events they experienced, people they interacted with as well as the behavior they adopted. A value is a belief pertaining to the desired end state (Schwartz, 1994). From this, organizations' and managers' decisions are influenced by their personal values. Accordingly, concerning the adoption of legislation, it can become crucial to understand the values and the way organizations act upon them, in order to get an understanding why there are major differences in the inclusion of disabled by private organizations. This leads also to the fact that even comprehensive legislation that is supposed to be coercive does not simply force organizations to comply.

The institutional pillars, that were introduced above, help to explain, how the adoption of legislation and more specifically, the adoption of inclusive practices might be influenced.

The normative pillar covers may influence the adoption of legislation as well. Due to pressure from society an organization feels a moral obligation to act upon such. Society outside of the organization might impact in the form of institutional pressure, with their common beliefs and shared logics (e.g. human values).

The cognitive pillar takes common beliefs and shared logics into account (Scott, 2008). Values are central to this element of organizational change, therefore this pillar concerns or second main interest of human values directly. Organizational members, including decision makers, shape the decisions and drive the desire to change with their very own human values. Shared beliefs within the institution influence change from within the organization. Summarized, we expect human values to influence and organization by creating pressure from within and outside the institution.

It is to point out, there are many individual rules and exceptions on most of the countries. Sometimes, for an organization, an infringement is less expensive compared to adopting a legislation (Theissen, 2013).

### 2.1.2 Moderating Effect of Legislation and Human Values

To gain insights into the effect of human values on the behavior of organizations, the "value type" theory of S.H. Schwartz will be taken into account. In his paper "Are there universal aspects in the structure and content of human values", he states that "A value is a belief pertaining to desired end states of modes of conduct, that transcendent specific situations, guides selection for evaluation of behavior, people, and events, and is ordered by importance relative to another value to form a system of priorities." (Schwartz, 1994; Schwartz & Bilsky, 1990)

Schwartz orders values into four dimensions. First of all, there are social values that are the opponent of personal values.

Secondly, there are moral values, that are the opponents of competence values. His definition of values is slightly different than the commonly agreed one. He says that a value is a desirable transitional goal, that is varying in importance. Moreover, this goal serves as a guiding principle in the life of a person or another social entity (Schwartz, 1994). He managed to identify ten distinct types of value. It was proven, that these are nearly universal. Also, it was proven, that the ten values can be categorized into four higher order value types exist. Furthermore, they can be organized into two dimensions that structure the value system. It is supported by the recognition of the ten pre-defined value types and postulated conflicts by most people. He developed the so-called value types using a quantitative index: "This index counts the number of single inversions of the order of adjacent value types (called "moves") required to rearrange the observed order to match the ideal structure." (Schwartz, 1994)

Schwartz gained this data from the value survey that was created and conducted by him for the first time in 1992. Each value type is represented a defining motivational goal. This resulted in 10 distinct value types. Eight of them are universalism values. The remaining two are hedonism values. One value can have multiple goals; this is usually an indication for a high importance of that value in many countries. Schwartz collaborates were encouraged to add values they found in their own culture which minimized the error of overlooking values.

The application of value theory in a political domain is essential for this research. In his paper, Schwartz relates different theories about values and dimensions in a political context. All of these showed highly similar structures to his dimensions: "universalism", "self-direction", "tradition" and "security". If a country scores, for example, high in universalism it can be assumed to have strong liberal or left weighted politics. On the opposite would be a country that scores high in security. This can be an indicator for a conservative or "right" political view. Concluding from this observation, it can be expected that organizations respond more likely to integrative legislation if their culture is shaped by universalism values. We expect that human values are moderating the compliance to legislation by organizations because we assume that values influence the behavior and the decision making of decision makers.

These four dimensions will form the main variables, which consists out of the 10 human values that were derived by Schwartz.

### 2.1.3 Moderating effect of Self-Transcendence on Inclusive Organizational Behavior

The dimensional category self-transcendence consists out of the human values benevolence and universalism. First is

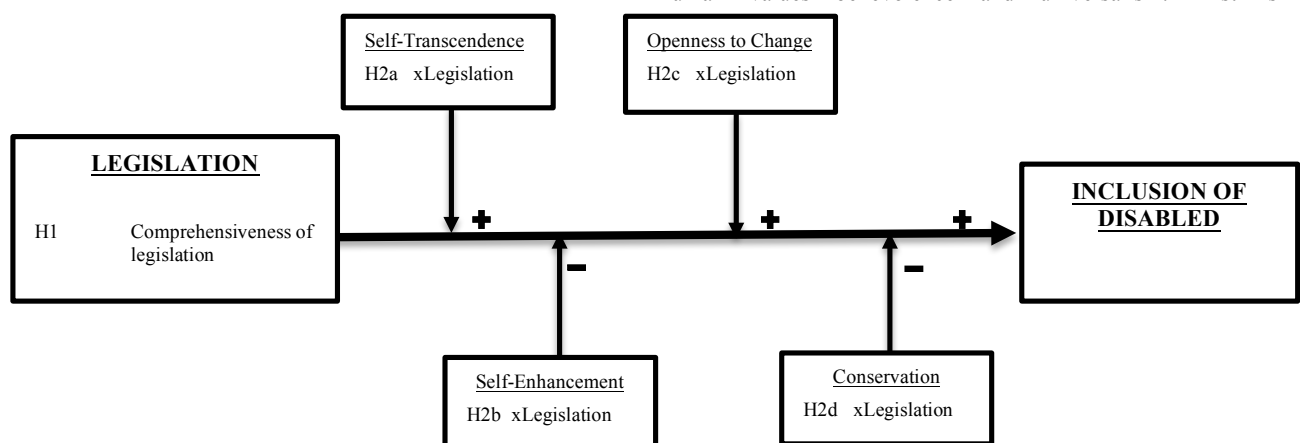


Figure 1- Conceptual model of legislation on human values on the inclusion of disabled

characterized by the helpfulness, responsibility, and loyalty to a person. The wish to help can also include the wish to help others to get access to work. We, therefore, assume that organizations consisting of members with a high score on universalism are more likely to adopt changes. Organizations with members that score high in benevolence are also assumed to act responsibly. Therefore, we expect them to follow rules and laws and therefore to respond positively to legislation. Second is the tolerance of a person and its welfare for all people and wish for equality of all. A tolerant organization will accept employees that are in the need of extra assistance or that is due to certain limitations less productive. The wish for equality and the wish of welfare for all people is expected to influence organizations' decisions in such a way that they are more likely to respond to legislation by implementing it. This results into the first hypothesis.

**Hypothesis 2a** *The positive relation between comprehensive legislation and adoption of inclusive organizational practices, is stronger in countries where self-transcendence is highly shared than in countries where it is less common.*

#### 2.1.4 Moderating Effect of Self-Enhancement on Inclusive Organizational Behavior

The second dimension called self-enhancement is characterized by a country's scores of the human values achievement and power. The importance of power and achievement for organizations is expected to have a negative influence on the response to legislation. The personal or organizational goals are expected to be more important than the well-being of individuals. Though hedonisms intercept with this dimension, it will be excluded, because this is only the case in about 25% of the cases (Schwartz, 2003).

Organizations with members valuing power and achievement are expected to adopt inclusive organizational practices less good, compared to organizations where power and achievement are less important. This is leading to the following hypothesis.

**Hypothesis 2b** *The positive relation between comprehensive legislation and adoption of inclusive organizational practices, is weaker in countries where self-enhancement is highly shared than in countries where it is less common.*

#### 2.1.5 Moderating Effect of Openness to Change on Inclusive Organizational Behavior

The dimension of openness to change consists out of the human values stimulation, self-direction, and hedonism. Societies, where the decision makers of organizations score high in the first two categories, are expected to seek a challenge. These organizations love not only to explore and create, they also appreciate new situations. Therefore, it is expected that societies scoring high in these values are more likely to respond to legislation by implementing them. As stated before latter also intercepts with another dimension, but here hedonism is part of the dimension openness to change in 75% of the cases. We expect organizations which members valuing challenges, and like to create and explore to be more likely to adopt inclusive organizational practices. Therefore, following hypothesis can be formulated.

**Hypothesis 2c** *The positive relation between comprehensive legislation and adoption of inclusive organizational practices is stronger in countries openness to change is highly shared than in countries where it is less common.*

#### 2.1.6 Moderating Effect of Conservation on Inclusive Organizational Behavior

The last dimension of human values is called conservation. It consists out of the values tradition, conformity and security. Entrepreneurs scoring high in these values may prefer stability

and are more likely to maintain previous standards. Moreover, organizations that score high in the value of conformity are more likely to violate rules and therefore are expected to not implement set legislations. In other words, organizations with members that prefer to maintain standards and are more likely to violate rules, are less likely to adopt inclusive organizational practices. This may result in the following hypothesis.

**Hypothesis 2d** *The positive relation between comprehensive legislation and adoption of inclusive organizational practices is weaker in countries where conservation is highly shared than in countries where it is less common.*

The goal of this research is to investigate if the human values of organizations affect their adaptiveness to legislative changes and therefore to the inclusion of disabled.

His value types are organized into the four opposing categories: "Self-transcendence" versus "self-enhancement" and "openness to change" versus "conservation".

It can be expected that there is a slight change in values over time for cultures, which will be taken into account. Furthermore, indexes are used rather than single values, resulting in a higher chance of interdependent findings. Another advantage is the good cross-cultural equivalence of meanings. If these are constructed from values that emerge in the regions of the same value type in a large population (around 75% of the 97 samples) (Schwartz, 2003).

There is a possibility that human values can explain the cross-national differences in the inclusion of disabled and that these can be explained by organizations' cultural values that might explain their responsiveness to changing legislation.

## 3. METHODE

### 3.1 Data Sampling

Our strategy was to include as many European countries as possible. Inclusion criteria were the availability of complete and reliable English or German translation of national legislation. Moreover, a near gapless information of the number of disabled with a work contract from the year 2004 to 2014 needed to be ensured in order to conduct a reliable analysis. The same holds for the variables concerning the human values.

All in all, we managed to create a dataset, which covers 11 member states of the European Union out of the current 28 European member states. The included states are in alphabetic order: Austria, Czech Republic, Denmark, Estonia, Finland, Germany, Great Britain, Ireland, Sweden, Slovenia, and Slovakia. Despite the unconsidered states, this dataset should provide a representative cross section of the Union.

### 3.2 Dependent Variable: Inclusive Organizational Practices

The dependent variable INCLUSION OF DISABLED aims to proxy the inclusive organizational practices and therefore the inclusion of disabled in mainstream work. The variable focuses on the difference between the employment rates of disabled and non-disabled employees. In proportion, it visualizes the effect of the inclusion of disabled in mainstream work. Here it is important to note that this variable only includes disabled people that are capable of working.

The variable "SOC<sub>NDUC</sub>" describes the ratio of non-disabled to total non-disabled with paid work. The variable "SOC<sub>DUC</sub>" describes the total disabled having paid work. The subtraction of those variables results in the variable "INCLUSION OF DISABLED"

$$INCLUSION\ OF\ DISABLED = (SOC_{NDUC} - SOC_{DUC})$$

The data for this variable is retrieved from the European social survey. They collected this data biannually. The variable captures the ratio of the gap between disabled with work to total disabled capable of working and the ratio of non-disabled people with work to the total non-disabled capable of working. If this gap is smaller, it indicates more disabled that are included in mainstream work, therefore can be seen as a reaction to the legislation under investigation. A bigger gap indicates, that less disabled are included in mainstream work. This complex variable takes a set of economic condition as well as the labor market dynamics into account. An economic crisis, for example, can be indicated by a relatively low non-disabled employment or unsatisfying labor market conditions. In this case, a low disabled employment rate would also be a reaction to this situation. But if the non-disabled employment rate is relatively high and the disabled employment rate is (compared to the first) relatively low, the gap shows that less disabled are employed in mainstream work. Due to interpretation issues, we reversed the coded legislation for the variable "INCLUSION OF DISABLED".

### 3.3 Independent Variable: Comprehensive Legislation

First of all, the national legislations from the selected countries that were and transferred into a longitudinal dataset. Here it is important to add the date, the legislation was adopted. The sections of the national legislation that concerning the stimulation of inclusive organizational practices are copied with the exact wording into a text processing software. If possible the English or version of the law will be used, to minimize bias and translation errors. Legislation written in German will also be taken into account. As Appendix 1 shows, national legislation differs immensely. In order to identify these differences, we developed four categories in which we will sort the parts of the national legislations that concern the inclusion of disabled. These four categories allow us to view legislation under different perspectives. It is known, that discrimination law among the European countries differs significantly among the four defined categories (European Network of Legal Experts in the Non-discrimination Field, 2014). They allow us to assess the elaboration of the definition, which is also an indication to countries general opinion on disabled, and therefore their inclusion. On the top of this, the other categories give us an indication of how strict as well as catalyzing a country is in order to force organizations to implement the (new) inclusive organizational practices proposed by a legislation.

The categories set are first of all the definition of disability. Since the EU does not define the terms "disabled" and "disability", the exact definitions are copied from the national legislations in their exact wording. The deepness and elaboration of the definition are going to be taken into account for the ranking of the definitions. This will give an indication of the degree of boundary a country uses.

The definition of disability is coded in the variable "LED<sub>STDD</sub>". Therefore, certain words or phrases are given points. "0" stands for no definition of disability, but indications are given. One point each is awarded for: A given indication of the fact that a disability is permanent (two points if the time is exactly defined). If a disability is defined as Physiological malfunction, Mental malfunction and/or Intellectual malfunction (also "learning differently from persons without the disability..."). One point each is given if the definition is forward (e.g. "disability is expected to arise") or backward looking (e.g. "disability that previously existed").

Countries that have a legislation that includes one of this point are categorized as "1". When two points are given they are categorized as "2". Three points are included in the legislation it

will be categorized as "3". If four of those points are pointed out within the definition of the legislation, the country is categorized as "4". Finally, if five or more of those points are mentioned in one legislation, the country is put into the category "5".

It could be argued, that more detailed legislation is assumingly more limiting. For the purpose of this research, we decided, that a more elaborate legislative act simplifies the implementation and is therefore regarded as more points. It is pointed out, that more elaborated legislation is more comprehensive.

For the category reasonable accommodations, the names of the legislations are copied into the Excel file per country and changes within the legislation concerning the reasonable accommodation will be identified and added to the file. These recommendations can vary strongly across the concerned countries. They can reach from a basic duty that comes along with little elaboration about the way of implementation, over the way disproportionate burdens need to be assessed to extensive guidance for the implementation.

The elaboration of reasonable accommodation varies considerably among the countries. So, the variable "LEG<sub>STRA</sub>" (the stringency of reasonable recommendation) is conducted as follows.

Legislation that limits the coverage of reasonable accommodation to a company of a certain size will be coded as "0" the same holds for countries without any mentioning. If no reasonable accommodations were stated, but the duty of an employer to provide accommodation on the basis of requirements is demanded (e.g. "Nothing in this part applies in relation to an employer who has fewer than 20 employees." UK Anti-Discrimination Act 1995) it will be coded as "1". If Reasonable accommodations or appropriate measures are defined to enable disabled to participate in work and not appropriate burdens can be defined on the basis of financial matter, and/or the availability of public funding is considered they will be coded as "2" (e.g. "The employer must provide access to the workplace (for a disabled person)"). If Reasonable Accommodation is mentioned but not further defined, and misappropriate burdens in financial matters are not taken into account due to public funding, it will be coded as "3" (e.g. "loans may be granted from equalization fund"). The mentioning of suitable accommodation to ensure equality, but the security of the safety of a disabled people in mainstream work shall be coded as "4". Finally, if a country fully states that employers should create an environment for disabled that is comparable with non-disabled employees will be coded as "5" (e.g. "ensure working conditions for all employees.").

For the category "positive action" the same procedure used for the previous categories will be used. We will look out for legislation that gives an indication about the comprehensiveness of a country related to the inclusion of disabled into mainstream work. A country that conducts "positive actions" will score high, compared to a country that does not define actions that concretely enhance organizations to follow the legislation.

Positive Action measures are partly directly stated. All in all, it is more likely to find positive action within the legislation such as e.g. quota regulations. The variable "LEG<sub>STPA</sub>" will code the positive action stated and enforced within the legislation of a country. The category "0" stands for countries that neither do mention specifically "positive measures" or "positive action", but present minor positive measures within the legislation. The category "1" includes legislation that specifically mentions positive action as well as a broad definition of those (e.g. "...not prevent measures from being introduced to promote employment opportunities for disabled persons."). Legislation that contains an order for promoting equality and/or to e.g. compensate

disadvantages will be categorized as “2” (e.g. “temporary adoption of equalizing methods.”). Legislation that in addition to the previous indicators includes either a time restriction to such compensative measures, introduces a further defines the term “positive discrimination” or a distinguished combination of the previous points will be categorized as “3”. The category “4” is set if a country introduces a quota system for the employment of disabled (e.g. “Employers with a workforce of over 25 employers are obliged to employ disabled persons(...”). Finally, the highest category “5” consists out of countries that introduced a legislation with a quota system that furthermore states distinguished punishments for violations (e.g. that not fulfilling of a quota will be punished by a distinct amount of money).

The next category will be infringements. If a country set infringements for violations of the legislation, the name of the legislation as well as their exact wording will be added to the document. Ergo, final variable “LEG<sub>STIF</sub>” is concerning infringements. Here the focus lays on infringements concerning invalidity and damages. Excluded are infringements that concern the non-applicants of positive actions (especially violation of quota) since those are already handled in the previous variable.

“0” is set if no infringements or compensation measures are explicitly or implicitly stated. The category “1” constrains legislation that indirectly mentions compensation measures in form of infringements (e.g. “the employer is liable...”). In the category “2” legislation that explicitly mentions sanctions or in fragments to compensate discrimination are presented. The fourth category (“3”) contains countries that further define the basis the level of infringements should be based on or has a court or tribunal to decide on the level of compensation. The countries having legislation on a court or tribunal that decides upon such measures those as well as a further definition of the level of infringements will be put into the category “4”. Last but not least, in the category “5” countries that on top of the previously stated items present a time frame for the handling and investigation process of set discrimination and/or a monetary framework which helps to settle an infringement.

Finally, all legislation variables are combined into one variable “Legislation”:

$$LEG_{STTOT} = (LEG_{STRA} + LEG_{STDD} + LEG_{STIF} + LEG_{STPA})$$

The cross-national differences are highly important for the further research. This data will form our first independent variable “Legislation”.

These four categories give a clear indication for a countries stringency for the stimulation of inclusive organizational practices. While the first category also indicates a countries general attitude towards disability. The other three categories especially differ immensely among the countries under investigation. They, therefore, give us the possibility to investigate this difference further. So, a second independent variable is introduced.

### 3.4 Independent Variables: Human Values

The goal of this research is broad to explain the effect of human values on the level of integration by organizations. For the purpose of this research, variables on organizations and national values will be very important and therefore taken into account. The data will be handled according to the value theory of Schwartz from 1994. Therefore, the second independent variable is “human values”. These values are going to be retrieved from the European Social Survey (European Social Survey, 2014).

Using three universal requirements (needs of individuals as a biological organism, requisites of coordinated social interaction, and survival and welfare needs of groups) of the human

condition, Schwartz derived ten basic values which are each defined in terms of a central motivational goal (Schwartz, 2003).

In the European Social Survey, that “total score for each value is obtained by calculation the mean of the scores for the item that index it.” (Schwartz, 2003) These scores were obtained by a questionnaire consisting of about 42 questions (21 for female and 21 for male respondents).

All in all, 10 variables are going to be created, on the basis of the ESS. Later on, these variables will be combined into 4 major variables. The first variable is called “HV<sub>BENEVOLENCE</sub>” and concerns a person’s “preservation and enhancement of the welfare of people with whom he is in frequent personal contact.” (Schwartz, 2003)

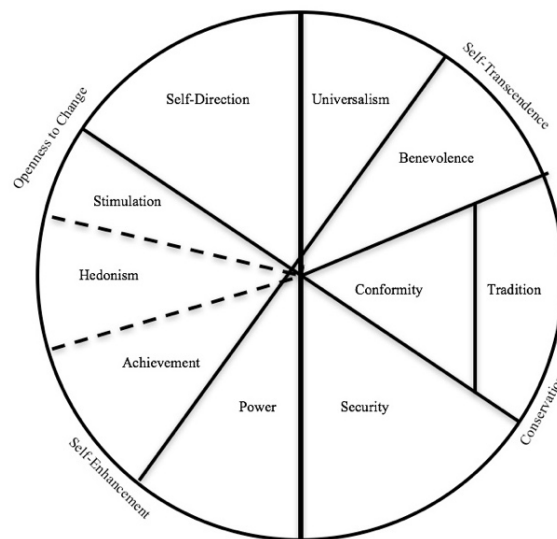


Figure 3-Theoretical model of relations among the ten motivational value types (Schwartz, 1994)

It is retrieved by the questions of the importance of in individual to help others around him as well as his personal importance of locality to his friends. The second variable, “HV<sub>UNIVERSALISM</sub>” is defined by a person’s tolerance and protection for the welfare of all people and for nature. On top of this, it concerns the understanding and appreciation of those. The values are conducted via questioning a person’s importance of the equal treatment of all persons in the world. Followed by his importance to listen to people who differ from himself. Closed by his strong believes that people should care for nature and therefore his importance of the environment. Combined, these two variables create the variable of the dimension “SELF-TRANSCENDENCE”.

$$SELF - TRANSCENDENCE = (HV_{BENEVOLENCE} + HV_{UNIVERSALISM})$$

Eventually, the variable “HV<sub>ACHIEVEMENT</sub>” addresses the person’s importance to show his abilities and to be very successful. Besides this, it questions his wish of admiration by others and his wish to impress those. Followed by the variable that is named “HV<sub>POWER</sub>”. The variable is defined by the social status and prestige of a person combined with his control or dominance over others as well as resources. It is evaluated by asking a person how importation it is to him to be rich. Furthermore, the question of the personal importance to be in charge and tell others what to do needs to be answered. Those two variables are combined in the variable “SELF-ENHANCEMENT”

$$SELF - ENHANCEMENT = (HV_{ACHIEVEMENT} + HV_{POWER})$$

Next, the value “HV<sub>STIMULATION</sub>” is concerned with the excitement of a person, his or her novelty, and challenge in life.

**Table 1- Correlation matrix of the independent, dependent and control variables**

	1	2	3	4	5	6	7	8	9	10
	Inclusion of Disabled	Legislation total	Self-Transcendence	Self-Enhancement	Openness to Change	Conservation	Labor Freedom	Special Protection Expenditures	GDP	Year
1 Inclusion of Disabled	1									
2 Legislation total	0,0883	1								
3 Self-Transcendence	0,0171	-0,1908 *	1							
4 Self-Enhancement	0,0453	-0,0901	-0,7649***	1						
5 Openness to Change	0,0039	0,0412	0,536***	-0,5198***	1					
6 Conservation	0,0196	0,1968*	-0,5844***	0,3627***	-0,7565***	1				
7 Governmental Social Expenditures	0,5868***	0,006	-0,0404	0,1717	0,091	-0,1648	1			
8 Labor Freedom	-0,2537*	-0,1543	0,5872***	-0,3747***	0,5447***	-0,7398***	0,0306	1		
9 GDP	0,0236	-0,3996***	0,394***	-0,2532**	0,0247	-0,153	-0,1457	0,1347	1	
10 Year	-0,022	-0,3359***	0,1645	-0,1565	-0,1733*	0,0994	-0,0209	0,1446	0,0886	1

Note: significant at the level: \*  $p < 0.05$ ; \*\*  $p < 0.01$ ; \*\*\*  $p < 0.001$

For this value, the importance of doing a lot of different things in life and the appreciation of surprises are concerned. Moreover, the likelihood of a person to take a risk and the “looking” for adventures is questioned. The variable “ $HV_{SELDIRECTION}$ ” is characterized by humans’ curiosity, independent thoughts, and action-choosing behavior. For the variable “ $HV_{HEDONISM}$ ” is defined by the enjoyment of life combined the self-indulgence of a person. It concerns the “pleasure and sensuous gratification for oneself.” (Schwartz, 2003) It is elaborated by asking about a person’s personal attention towards having a good time and his interest in “spoiling” himself. Besides this, it questions a person’s personal importance to do things that give him pleasure. In his theory, Schwartz mentions that the value “ $HV_{HEDONISM}$ ” can lead to some difficulties. Visualizing Schwartz theoretical model of relations among ten motivational types of values (Figure 3), hedonism lays in both quartiles of the categories Openness to Change and Self-Enhancement. He states that in 75% of the cases hedonism is close to Openness to Change (Schwartz, 2003). To ensure reliability we, therefore, will create two variables for openness to change in order to see if this creates a difference in results. Therefore, the variable “OPENNESS TO CHANGE” is the result of the addition of the variables “ $HV_{STIMULATION}$ ” and “ $HV_{SELDIRECTION}$ ”.

$$OPENNESS TO CHANGE = (HV_{STIMULATION} + HV_{SELDIRECTION})$$

The second variable that will be created to ensure reliability will include hedonism. Ergo, the variable “OPENNESS TO CHANGE2” is a combination of “ $HV_{HEDONISM}$ ”, “ $HV_{STIMULATION}$ ” and “ $HV_{SELDIRECTION}$ ”.

$$OPENNESS TO CHANGE 2 = (HV_{STIMULATION} + HV_{SELDIRECTION} + HV_{HEDONISM})$$

The variable “ $HV_{SECURITY}$ ” is characterized by the safety, harmony, and stability of a society, a relationship and oneself (Schwartz, 2003). The following variable is called “ $HV_{CONFORMITY}$ ”. This variable is defined by a restraint of actions, inclinations combined with the likelihood of impulses that upset or harm others. People that score high in this variable are more likely to disobey social expectations or norms (Schwartz, 2003). Finally, variable “ $HV_{TRADITION}$ ” is characterized by some humans’ admission to the customs and ideas of traditional culture. The addition of the scores of those

three variables results in the creation of the variable “CONSERVATION”.

$$CONSERVATION = (HV_{TRADITION} + HV_{CONFORMITY})$$

The unit of analysis can be defined as the number of entrepreneurs “nested” in a certain country.

### 3.5 Control Variables

In order to clarify the relationship between the dependent and independent variables, the gross domestic product of the concerned countries will be introduced as a control variable “GDP<sup>1</sup>”. Derived from this variable, the control variable “GDP COUNTRY1” is added. This variable is created by taking the common logarithm ( $\log_{10}(GDP)$ ) of the previous one. Moreover, the variable “SPECIAL PROTECTION EXPENDITURES<sup>2</sup>” will be added. This variable shows the special protection expenditures of a government as percentages of the GDP. This means that a government outlays on social protection which includes expenditures on service and transfers provided to individual persons and household and expenditures on service provided on a collective basis.

The variable “LABOR FREEDOM<sup>3</sup>” indicates the labor freedom. Which is the ability of individuals to find employment opportunities and work. This is one key component of the economic freedom. Likewise, the ability of businesses to contract freely for labor and dismiss redundant workers, when they are not needed anymore, is essential for enhancing the productivity and sustaining the overall economic growth.

### 3.6 Statistical Analysis

A Regression Analysis was performed. The multi-level regression analysis is used for describing data that contains one dependent variable with several metrics. In this case, time is “nested” in countries. Furthermore, unobserved country-level correlations need to be controlled for. The use of panel data was essential, due to the longitudinal data used. The diffusion of organizational practices over a set period of time is analyzed. The use of panel data allows controlling the variables concerning the human values as well as the variable of legislation. Both variables change over time but not across entities. The panel data makes it possible to include those variables at different levels of analysis which is curial for a multi-level analysis. The use of fixed effects is appropriate since the focus lays on the variation of those variables over time. The fixed effects remove the effect

<sup>1</sup> Retrieved from World Bank Database on March 7<sup>th</sup>, 2017

<sup>2</sup> Retrieved from Eurostat COFOG - Database

<sup>3</sup> Retrieved from Index of Economic Freedom

**Table 2- Regression coefficient of the inclusion of disabled in mainstream work**

	Model 1			Model 2			Model 3			Model 4			Model 5		
	Coefficient b	SE (robust)	Sig.	Coefficient b	SE (robust)	Sig.	Coefficient b	SE (robust)	Sig.	Coefficient b	SE (robust)	Sig.	Coefficient b	SE (robust)	Sig.
(Constant)	-220,2295	220,8726	0.321	-180,9925	225,7686	0.425	-121,9827	244,8132	0.619	-452.537	261,4676	0.087	-532,7131	259,4397	0.043
Legislation total	0,2062131	0,0905846	0.025	0,5427706	0,1803506	0.003	0,3495179	0,1816959	0.203	0,1474335	0,1214891	0.154	0,4583751	0,1662374	0.007
Labor Freedom	0,1855277	0,020656	0.000	0,1929975	0,0209157	0.000	0,2329718	0,0215842	0.000	0,1899163	0,0217506	0.000	0,1839353	0,0217235	0.000
Special Protection Expenditures	-0,2764402	0,0905398	0.003	-0,3719559	0,1077722	0.001	0,1910832	0,0983975	0.002	-0,4795691	0,1408264	0.001	-0,5202505	0,1374585	0.000
GDP	1.23e-12	3.41e-13	0.000	9.10e-13	4.01e-13	0.025	-0,3111358	3.71e-13	0.004	1.30e-12	3.72e-13	0.001	1.21e-12	3.60e-13	0.001
Year	0,1064072	0,1098939	0.335	0,0875633	0,1122334	0.437	1.10e-12	0,121811	0.638	0,2239273	0,1306347	0.090	0,2645043	0,1297467	0.044
Self-Transcendence x Legislation				-0,2694149	0,1180517	0.025									
Self-Enhancement x Legislation							0,0575472	0,1379706	0.013						
Openness to Change x Legislation										-0,2862111	0,1025747	0.021			
Conservation x Legislation													0,1907485	0,1056294	0.074
R <sup>2</sup>	0,4538			0,4712			0,4638			0,485				0,4932	
N	110			103			103			103			103		

Note: significant if  $p < 0.05$

of time-invariant characteristics. A multi-level regression analysis gives the possibility to do so by either using mixed methods (STATA) or by conducting the regression analysis with robust standard errors. The multi-level analysis was performed with robust standard errors, to enlarge the error term, in order controlling for unobserved correlations within countries. Moreover, a fixed-effects model was used. Together with robust standard error terms, they were used in order to control for the multi-level character of our data. That is data is nested in countries. Model 0 is the first model that we run and as such, it is called null model. Here, the inclusion of disabled in mainstream work, in other words, the dependent variable INCLUSION OF DISABLED is analyzed together with the three control variables (GPD, LABOR FREEDOM, and SPECIAL PROTECTION EXPENDITURES).

## 4. RESULTS

In order to test our hypothesis, we will first perform a correlation analysis. Second, we will perform regression hypothesis which will lead to the decision of accepting or rejecting our hypotheses.

### 4.1 Descriptive Statistics

The correlation is the strength and relationship between the variables under investigation. Using Pearson's  $r$  as a correlation coefficient, a negative value represents a negative relationship and a positive value a positive one. Table 1 shows the significance as well as the strength and direction of the relationships between our variables. We expect a positive relationship between the variable inclusion of disabled and the independent variable legislation. Meaning that more comprehensive legislation existing is related to the inclusion of disabled in mainstream work. With  $r=0,0883$  a positive relationship is identified. Unfortunately, this relationship is not significant ( $p > 0.05$ ).

Our findings agree with Schwartz model of the relations among human value types (Schwartz, 1994). Remembering figure 3 SELF-ENHANCEMENT and SELF-TRANSCENDENCE are opposing on the circular model. Therefore, their highly significant correlation ( $r=-0.7649$ ,  $p < 0.001$ ) validities the assumed relationship. The same can be said about the relationship between conservation and openness to change ( $r=-0.7565$ ,  $p < 0.001$ ).

### 4.2 Result Hypothesis Testing

Table 2 presents the coefficients, standard errors and the significance level of the five predicting variables. It is to point out, that the (high) significance of the control variables justifies the inclusion into the presented models. Note that we enlarged the error term (robust standard error) in order controlling for potential unobserved correlations on a country-level. That is indeed because our data is nested in countries. Moreover, this is a longitudinal study, the models, therefore, take time into account.

Since the analysis takes the relationship between five independent variables into account, we constructed interaction terms. This is created by multiplying each of our four human value related variables independently with the independent variable LEGISLATION. The creation of those interaction terms gives us the possibility to investigate the influence of two variables simultaneously on one dependent variable. Moreover, it gives us the possibility to perform the regression analysis with our two continuous variables.

Model 1 runs in order to test the impact of legislation on the adoption of inclusive organizational practices (Hypothesis 1). As expected by the first hypothesis we found a positive effect of legislation on the inclusion of disabled, with  $b=0.2062$  while  $p < 0.05$ . By this, we prove that in countries with more comprehensive legislation, more inclusive practices are adopted. Therefore, we can accept hypothesis 1.

Model 2 concerns Hypothesis 2a. It is expected to show a positive effect of legislation and SELF-TRANSCENDENCE x LEGISLATION on the inclusion of disabled. With  $b=-0.2694$  and a significance of  $p < 0.05$  the model can be marked as significant. Thus, we can accept the hypothesis 2a.

The Hypothesis 2b expects a negative effect of SELF-ENHANCEMENT x LEGISLATION on the inclusion of disabled in mainstream work. Model 3 is expected to show this. Model 3 shows a  $b=0.233$ . The significance of set model is  $p > 0.01$ , therefore, there is no significant effect of LEGISLATION and SELF-ENHANCEMENT on the inclusion of disabled. Therefore, no proof has been found to support Hypothesis 2b and it will be rejected.

Model 4 concerns the Hypothesis 2c. It, therefore, is expected to show a positive impact of OPENNESS TO CHANGE x LEGISLATION on the inclusion of disabled. We found a negative and significant effect of the interaction between



**Table 3 - Results hypothesis testing**

Hypothesis		b	P-value		Decision
1	<i>In countries with more comprehensive inclusion legislation, it is more likely that inclusive organizational practices are adopted in comparison to countries with less comprehensive legislation.</i>	0,2062	0,003	significant	accepted
2a	<i>The positive relation between comprehensive legislation and adoption of inclusive organizational practices, is stronger in countries where self-transcendence is highly shared than in countries where it is less common.</i>	-0,2694	-2,28	significant	accepted
2b	<i>The positive relation between comprehensive legislation and adoption of inclusive organizational practices, is weaker in countries where self-enhancement is highly shared than in countries where it is less common.</i>	0,233	1,28	not significant	rejected
2c	<i>The positive relation between comprehensive legislation and adoption of inclusive organizational practices, is stronger in countries where openness to change is highly shared than in countries where it is less common.</i>	-0,2862	0,021	significant	accepted
2d	<i>The positive relation between comprehensive legislation and adoption of inclusive organizational practices, is weaker in countries where conservation is highly shared than in countries where it is less common.</i>	0,4584	0,007	highly significant	accepted

Note: significant if  $p < 0.05$

legislation and openness to change, with  $b = -0.2862$  and  $p < 0.001$ . This leads to accepting the Hypothesis 2c.

Finally, Model 5 is expected to show a negative impact of CONSERVATION x LEGISLATION on the inclusion of disabled in mainstream work as it concerns the Hypothesis 2d. The regression analysis shows that for this model  $b = 0,4584$  and  $p < 0.01$ . Therefore, this model is highly significant and the Hypothesis 2d can be accepted.

### 4.3 Key Findings

Table 3 presents an overview of our key findings. All in all, four out of five hypotheses could be accepted. Literature expected to show that individuals in an organization influence the decision making (Suddaby et al., 2010). Our first hypothesis conceded this relation indirectly since their action set the base for the decision-making and therefore the base for the adoption of legislation. We found a positive effect of LEGISLATION on the INCLUSION OF DISABLED. Moreover, the same literature suggests that the values incorporated by set individuals are influencing this effect. We can support this since we found a positive effect of SELF-TRANSCENDENCE x LEGISLATION and OPENNESS TO CHANGE x LEGISLATION on the INCLUSION OF DISABLED. In addition, we were able to identify a negative effect of the variable CONSERVATION X LEGISLATION on the INCLUSION OF DISABLED.

## 5. DISCUSSION

Scholars never studied the mediating role of human values and legislation in the efficacy of altering organizational behavior. This study sets out to assess the impact of human values and legislation on the inclusion of disabled in mainstream work. We managed to gain and answer the question, how cross-national differences in the inclusion of disabled rates could be explained by the comprehensiveness of legislation and human values.

Our results describe, to our knowledge, for the first time the mediating effect of human values and legislation on the inclusion of disabled in mainstream work. The knowledge we gained from this study helps to develop an understanding of how human value and legislation impact the implementation of latter.

We investigated the impact of legislation on the inclusion of disabled in mainstream work. Our finding showed that there is an effect of legislation on the inclusion of disabled in mainstream work (Table 3). In other words, organizations in countries with more comprehensive organizations are more likely to implement inclusive organizational practices.

Mover, we investigated the relation of the comprehensiveness of legislation, self-transcendence and the adoption of inclusive practices. As we expected, the results proved the positive relationship (Table 3). This means that in countries where societies are characterized by tolerant people that wish for welfare for - and equality of all, and people that are helpful, responsible and loyal, organizations are more likely to adopt inclusive organizational practices.

Next, we investigated the relation of legislation, self-enhancement and the adoption of inclusive practices. Based on the theory we expected a negative effect of this human value on the inclusion of disabled in mainstream work. As Table 3 suggests, we need to reject the hypothesis due to its insignificance. In other words, we cannot say, that societies that are characterized by people to whom it is important to achieve personal or organizational goals, rather than helping others and people who value their social status, public image and enjoy demonstrating competence organizations are less likely to adopt inclusive organizational practices. The results could be explained that individuals scoring high in self-enhancement tend to prefer promoting their own interest or pursuing in independence and excitement (Ros, Schwartz, & Surkiss, 1999). Therefore, they do not see the adoption of inclusive organizational practices as a vehicle to promote their personal interests.

The relation of legislation, openness to change and the adoption of inclusive practices. We expected a positive relationship between those variables. As Table 3 shows, our hypothesis is marked as significant. Based on this we are able to accept hypothesis 2c. So, we can say, that organizations embedded societies that consist out of people that love to explore, to create and on top of this enjoy new situations are more likely to adopt inclusive organizational practices.

Finally, we investigated the relation of legislation, conservation and the adoption of inclusive practices. As expected, the relation is negative. Our analysis proved this expectation true with significance (Table 3). In other words, in countries where the society is likely to be characterized by people that are likely to violate rules, people are admitted to the customs of a traditional culture and aim for a stable society are less likely to adopt inclusive organizational practices.

We argued that human values can have an internal effect as well as an external effect on an organization. The cognitive and normative pillars that were introduced earlier, indicated the action of an organization due to the values of its members. They also indicated action upon moral responsibility and therefore the action of an organization due to external social pressures that can arise from the values of the surrounding society.

## 5.1 Limits and Implications of this Research

This research is limited to a set of eleven countries. Moreover, some countries do not provide their legislation in a translated version.

The dataset was developed and sampled by a limited number of persons. It may be used for further research in order to validate it. A bigger research with more coded legislation and more countries taken into account could be the kick off for further research. On top, this would provide the chance to develop more categories in which the legislation can be coded.

## 5.2 Recommendation for Future Research

This research should encourage researchers further to study the impact of human values and legislation on adoption of latter. We want to engage researchers to further study the effect of human values and legislation on other matters. Moreover, in the future, it is highly interesting if these findings are only exemplary for the European Union or if it is possible to use this scheme on a global level. We created a unique way to quantify legislation in order to compare it. This scheme can be beneficial for further research by helping research to code legislation. Since the value type theory by Schwartz already introduces the impact human values on political views a future study about this on the adoption of legislation could bring interesting insights.

All in all, research concerning the impact of human values or culture on should be conducted to understand the relationship and effect of such not only on organizations but also on other domains such as criminal law or educational legislation.

## 6. CONCLUSION

This paper intended to assess whether human values among society mediates the relation between legislation and its targeted effects, that is altering organizational behavior. For the purpose of answering this question, two types of research streams are combined. On the one hand, it concerns the comprehensiveness of legislation and its impact on the inclusion of disabled in mainstream work. On the other hand, it investigates the effect of human values on this impact.

We found a significant positive effect of the comprehensiveness of legislation and the inclusion of disabled in mainstream work. We can state that a more comprehensive legislation results into a larger number of disabled who are employed by private organizations.

in countries where organizations are exposed to self-transcendence and openness to change values represented within a society, we found a positive effect on set inclusion showed to be significant. so, it can be stated that if a society is more open to change, the employment rate of disabled in mainstream work will be higher compared to countries dominated by organizations that are less open to change. furthermore, in countries where

organizations are exposed to conservation, we found a negative effect.

With this research, we want to explain the effect of human values and the comprehensiveness of national legislation on organization's inclusion of disabled. The result of this research may enable entrepreneurs to become more aware of the importance of the introduction of inclusive organizational practices. Meaning practices that enable the inclusion of disabled in mainstream work. Last, the results of the research may be a valuable indicator for policy maker on how human values influence the adoption of legislation. This could lead to deeper insights, which could help to optimize the implementation of legislations.

All in all, it can be concluded, that certain human values and the comprehensiveness of legislation have an effect on the inclusion of disabled in mainstream work. Though we had to reject one hypothesis the evidence is leading to this conclusion. Therefore, we can answer our research question by stating that cross-national differences can the inclusion of disabled can be explained by human values and legislation. Scholars may benefit from this research, by learning the effect of human values and legislation on the implementation of organizational practices. Moreover, the developed framework for coding legislation might be used for further research in order to research the comprehensiveness of legislation.

Policy makers might benefit from our research by knowing that human values have an impact on the relation between their regulations and the reaction of organization on their legislation. On a higher level, the European Commission might benefit from the newly gained knowledge. We emphasize them to get an understand of how their regulations have different effects on the Member States, due to different human values among the European countries.

## 7. ACKNOWLEDGMENTS

First of all, I would like to thank the University of Twente for providing me the opportunity to conduct this research.

I want to express my deepest thanks to my mentor and supervisor Koen Kuijpers, for the encouragement provided before and throughout the entire research process. Moreover, I would like to thank him for conveying his expertise and sharing his knowledge. Furthermore, he granted me access to the data gathered by him, which enabled me to conduct this research. I am highly grateful for his guidance, engagement and constructive criticism.

Some special thanks go to my study advisor Sanne S. Spuls, who always believed in my abilities, as well as encouraged and motivated me to reach my personal best.

Finally, I want to thank my family, not only for giving me the opportunity to study in the Netherlands but also for their never-ending love and support through all these years. Without their support and advice, none of this would have been possible.

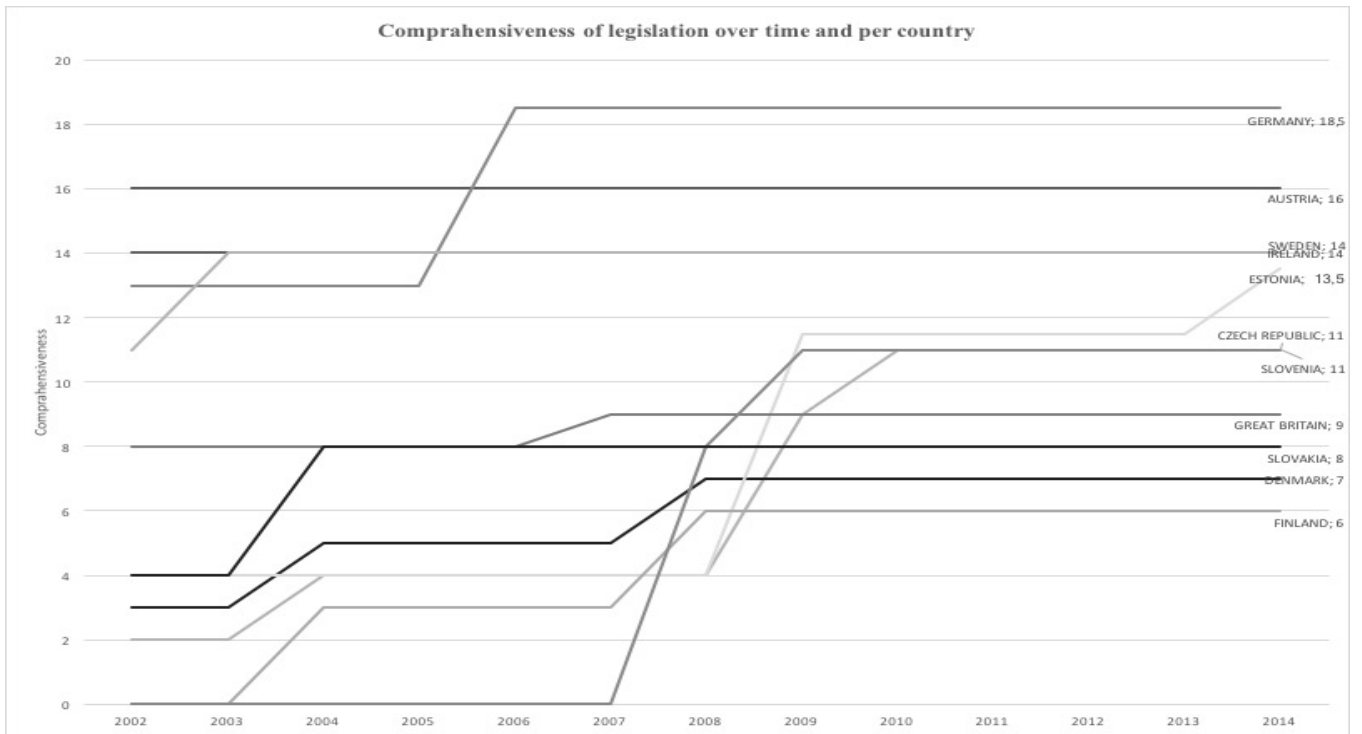
## 8. REFERENCES

Autio, E., Pathak, S., & Wennberg, K. (2013). Consequences of cultural practices for entrepreneurial behaviors. *Journal of International Business Studies*, 44(4), 334-362. doi:10.1057/jibs.2013.15

Bruton, G. D., Ahlstrom, D., & Li, H. L. (2010). Institutional theory and entrepreneurship: where are we now and where do we need to move in the future? *Entrepreneurship theory and practice*, 34(3), 421-440.

- BusinessDictionary.com. Control Variable. Retrieved from <http://www.businessdictionary.com/definition/control-variable.html>
- Council of the European Union. (2000). Establishing a general framework for equal treatment in employment and occupation 2000/78/EC (Vol. Directive 2000/78/EC). European Union: Official Journal of the European Communities.
- Council of the European Union. (2016). Guide to the Ordinary Legislative Procedure. Luxembourg: Publication Office of the European Union.
- Davis, G. F., & Marquis, C. (2005). Prospects for organization theory in the early twenty-first century: Institutional fields and mechanisms. *Organization Science*, 16(4), 332-343.
- European Network of Legal Experts in the Non-discrimination Field. (2014). European Anti-discrimination Law Review. *European Anti-Discrimination Law Review*, (19). Retrieved from
- European Social Survey. (2014). ESS.
- Eurostat. Your key to European statistics. Retrieved from <http://ec.europa.eu/eurostat/web/national-accounts/data/main-tables>
- Frederickson, H. G. (2015). *The public administration theory primer* (Third edition. ed.). Boulder, CO :: Westview Press.
- Grammenos, S. (2013). European comparative data on Europe 2020 & Housing conditions. *Academic Network of European Disability experts (ANED)*, Leeds.
- Grammenos, S. (2015). European comparative data on Europe 2020 & people with disabilities.
- Jaccard, J., & Turrisi, R. (2003). *Interaction effects in multiple regression*: Sage.
- McMullen, J. S., & Shepherd, D. A. (2006a). Encouraging consensus-challenging research in universities. *Journal of Management Studies*, 43(8), 1643-1669. doi:10.1111/j.1467-6486.2006.00641.x
- McMullen, J. S., & Shepherd, D. A. (2006b). Entrepreneurial action and the role of uncertainty in the theory of the entrepreneur. *Academy of Management Review*, 31(1), 132-152.
- Nations. (1994). The standard rules on the equalization of opportunities for persons with disabilities: UN.
- Palthe, J. (2014). Regulative, normative, and cognitive elements of organizations: Implications for managing change. *Management and organizational studies*, 1(2), 59.
- Robbins, S. P., & Barnwell, N. (2006). *Organisation theory: Concepts and cases*: Pearson Education Australia.
- Ros, M., Schwartz, S. H., & Surkiss, S. (1999). Basic individual values, work values, and the meaning of work. *Applied psychology*, 48(1), 49-71.
- Schwartz, S. H. (1994). Are there universal aspects in the structure and contents of human values? *Journal of social issues*, 50(4), 19-45.
- Schwartz, S. H. (2003). A proposal for measuring value orientations across nations. *Questionnaire Package of the European Social Survey*, 259-290.
- Schwartz, S. H., & Bilsky, W. (1990). Toward a theory of the universal content and structure of values: Extensions and cross-cultural replications. *Journal of personality and social psychology*, 58(5), 878.
- Scott, W. R. (1987). The adolescence of institutional theory. *Administrative science quarterly*, 493-511.
- Scott, W. R. (2008). *Institutions and Organizations: Ideas and Interests*: SAGE.
- Scott, W. R. (2013). *Institutions and organizations: Ideas, interests, and identities*: Sage Publications.
- Suárez, D. F., & Bromley, P. (2016). Institutional theories and levels of analysis: History, diffusion, and translation. *Re-Conceptualizing the Global/Local Nexus: Meaning Constellations in the World Society*. Abingdon: Routledge, 139-159.
- Suddaby, R., Elsbach, K. D., Greenwood, R., Meyer, J. W., & Zilber, T. B. (2010). Organizations and their institutional environments—Bringing meaning, values, and culture back in: Introduction to the special research forum. *Academy of Management Journal*, 53(6), 1234-1240.
- Theissen, B. (2013). Warum Arbeitgeber sich von der Behinderten-Quote freikaufen. *Frankfurter Allgemeine*, 3.
- World Health Organization. WHO | Disabilities. Retrieved from <http://www.who.int/topics/disabilities/en/>
- World Health Organization. (2011). World report on disability: World Health Organization.
- Worldbank. Popular Indicationr and popular type. Retrieved from [http://databank.worldbank.org/data/reports.aspx?Code=NY.GD.P.MKTP.CD&id=1ff4a498&report\\_name=Popular-Indicators&populartype=series&ispopular=y](http://databank.worldbank.org/data/reports.aspx?Code=NY.GD.P.MKTP.CD&id=1ff4a498&report_name=Popular-Indicators&populartype=series&ispopular=y)

## 9. APPENDIX



Appendix 1-Comprehensiveness of legislation over time and per country