

**Investigating the Correlation between the Value Priorities of Companies in Germany and
Their Implementation of Gender Equality Measures**

Helen Albers (s2451492)

Department of Psychology, University of Twente

202000384: BSc Thesis PSY

R. J. J. Voorn, PhD

June 26, 2023

APA: 7th Edition

Word count: 9970

Abstract

Inequalities between men and women have persistently existed across diverse facets of life over an extended period. Especially in the employment sector, women are faced with disadvantageous conditions, necessitating an examination of the factors that influence companies' commitment to promoting gender equality. This study explores the relationship between company value priorities (benevolence, universalism, power, achievement) and the implementation of gender equality (GE) measures in German companies. Six German HR managers filled out a questionnaire measuring their company's values and subsequently took part in an interview investigating their GE measures. A correlation analysis between the value priorities and the number of GE measures did not yield significant results. Merely the correlation between achievement values and the extent of GE measures in companies displayed a nearly significant positive relationship. Hence, high achievement values might indicate a strong determination towards promoting gender equality. The findings of the study reveal that employers' perceived need for GE initiatives and beliefs about the causes of gender inequality seems to impact the number of GE measures. Intrinsic motivations for promoting gender equality could increase the implementation of measures while extrinsic motivations have the opposite effect. Communication within the company, diverse management and perspective-taking abilities of employers are suggested to facilitate gender equality in the workplace. The non-significant results, the small sample size and the low generalisability display limitations of the study. However, it still generated interesting results that can be the basis for future research on the highly relevant topic of gender equality.

Introduction

Currently, the world is faced with a great number of pressing issues. Problems such as climate change, pandemics, poverty, hunger, inequalities, conflicts and wars are as present as ever. Acknowledging the urgency of the current situation, the United Nations (UN) formulated the 2030 Agenda for Sustainable Development (United Nations, 2015). This agenda entails a plan on how to collaboratively resolve issues related to the earth and environment as well as promote welfare and security for everyone. The report formulates the 17 Sustainable Development Goals (SDG) designed as an ambitious framework approaching the present issues at hand (United Nations, 2015). Persistent inequalities between men and women around the world are one of the issues the SDGs pledge to address, which is why the fifth goal is to “Achieve Gender Equality and Empower all Women and Girls” (United Nations, 2015). Gender equality refers to a societal state in which women and men possess equal rights, including an equal division of power, status, opportunities and rewards (Rolleri, 2013). Three domains can be made out by which gender equality can be operationalised: women and men have fair and equal access to resources, they participate equitably in relationships, household responsibilities, the community, and politics, and both genders are free and protected from violence. Gender equity serves as the pathway to achieving gender equality and entails treating all genders fairly (Rolleri, 2013). To ensure this, concrete actions need to be taken that account for the social and historical drawbacks that have persistently disadvantaged women (Rolleri, 2013). It is crucial to acknowledge that gender equality does not strive for perceiving and treating women and men the exact same, but its goal is that individual rights, opportunities and responsibilities are not determined by gender. With the achievement of gender equality, society equally appreciates and values the similarities and differences between women and men (Rolleri, 2013). The UN

recognises that the enduring social, economic and political inequalities lead to women not being able to realise their full potential (Department of Economic and Social Affairs, n.d.). Six domains in which gender inequalities persist were identified by the European Institute for Gender Equality, highlighting the ongoing nature of this problem. Women are faced with a scarcity of job opportunities, occupational segregation, and unequal pay based on their gender. Oftentimes, they face various forms of violence and discrimination, do not have access to fundamental education or healthcare and are notably underrepresented in political and economic decision processes. Achieving gender equality poses a critical impetus for overall progress and development (Department of Economic and Social Affairs, n.d.).

This research focuses on investigating gender equality in organisations and workplaces. As mentioned prior, concrete initiatives need to be taken to tackle inequality and there are several measures that companies can implement to create work conditions that treat employees fairly and regardless of their gender. In particular, this study explores if a company's values relate to the extent to which companies apply gender equality (GE) measures. Investigating the potential correlation between company values and gender equality can help identify factors that contribute to or hinder gender equality within organisations, providing companies with further guidance in developing strategies and initiatives that are in line with their values and promote gender equality. To highlight the relevance of this study, the disadvantages women face in employment will be discussed along with the examination of gender equality in Germany as the focal point of this study. Moreover, existing initiatives aimed at tackling workplace inequality will be introduced. Finally, the potential connection between human values and gender equality in employment will be explored.

Obstacles Faced by Women in the Workplace

The definition of gender equality in employment applies the same principles as gender equality in general: women and men are granted equal rights, opportunities and responsibilities in the workplace. While acknowledging the diversity of employees, the needs and interests of all genders need to be taken into account (Ali, 2015). Among others, the stereotypical views on the role of women and the influence of other individuals in the employment domain hinder women's progression and further perpetuate problems such as the glass ceiling and the gender pay gap.

The gender pay gap is the divergence of income between men and women (Ali, 2015). The European Commission (The gender pay gap situation in the EU, n.d.) defines the gender pay gap as a wider concept than merely that of lower wages for women, including inequity in reward as well as general work and advancement. Approximately 24% of the disparity in pay is due to women being overrepresented in low-wage positions, including care work, healthcare and education. These jobs are commonly categorised as typically female and frequently face systematic devaluation. Additionally, unequal distribution of paid and unpaid work between men and women leads to a larger divergence in pay. It was shown that women spend more hours working during the week, however, spend a larger proportion doing unpaid work. This, in turn, can affect their career choices (The gender pay gap situation in the EU, n.d.).

Furthermore, the glass ceiling poses another factor influencing wage differences between female and male employees (Ali, 2015). The glass ceiling is a metaphorical barrier hindering women from reaching higher positions in companies. Thus, women are kept at lower levels of corporations with little to no chance to rise in the organisational hierarchy. Stereotypes significantly influence views on how one should behave according to gender, where one gender is often viewed as less competent for a certain position than the other. As a consequence, even if

a woman might be equally qualified, hiring men is often preferred (Ali, 2015). Since the rank one holds in an organisation influences their wage, due to the glass ceiling women end up earning less than men. Lastly, discriminating pay practices have an influential effect on the payment of women. In some organisations, women still earn less for occupying the same position as a man, although policies were introduced that are supposed to tackle these discriminatory practices (The gender pay gap situation in the EU, n.d.).

As can be seen, a range of factors plays into the construction and persistence of the wage gap, whereas this is not the only domain in which women are discriminated against in employment. Koivunen et al. (2015) identify factors in which gender inequalities persist in recruiting applicants for a position. Recruitment processes include workers seeking employment, presenting their qualifications and experiences and employers evaluating these in order to find their ideal match for a certain position. Recruiters hold great power in these processes, generating a rich breeding ground for integrating their own biases. Besides evaluating an applicant based on their qualifications, recruiters have their personal perception of an ideal candidate, which highly affects who is hired in the end and who is not. This relates to the stereotypical views on male and female positions, as those predetermined categories serve as subconscious standards for hiring the “ideal” woman or man for a position (Koivunen et al., 2015). Human Resources (HR) managers even admitted that gender plays a role in hiring, without being able to name biases, stereotypes or any other specific reasons for this. Additionally, the implementation of policies and legislations was found to be partly ineffective (Koivunen et al., 2015). Recruiters stated they were aware of the existence of these legislations, but found ways to criticise them based on what they personally found was promoting equality or not. Often, responsibility was shifted onto the applicant or hiring agencies, stating that

requirements were not met appropriately. Diversity was mostly appreciated based on economic benefits and not for the sake of diversity and equality (Koivunen et al., 2015). It can be seen that the gender pay gap with all its components, the glass ceiling and common recruitment processes still create disadvantageous conditions for women in employment.

Gender Equality in Germany

Germany is known as the economically strongest country in Europe (Statista, 2023) and scores as the 11th most gender-equal country in the European Union on the Gender Equality Index (EIGE, 2022). In terms of work and employment, Germany obtained a score of 72.9 points out of 100 on the Gender Equality Index. Nevertheless, disparities in the treatment of women and men in the workplace persist. A considerable difference can be found for people that are employed in the education sector, healthcare or social work. In Germany, women work in those domains 22% more frequently than men (EIGE, 2022). As of 2021, Germany shows the third largest (unadjusted) gender pay gap in the European Union, with an estimate of 18%. This means that on average, women received 18% less payment in one hour than their male counterparts did, while their average gross hourly earnings were 4.32 euros less (20.05 euros) than that of men (24.36 euros) (Destatis, 2023). In addition to that, women are significantly underrepresented in management positions and company boards, where they held 10.8% of positions in the year 2020. In the Gender Equality Policy, it is stated that inequalities are to be tackled, by for example closing the gender pay gap, establishing pay transparency, and guaranteeing equitable entry for women and men into management positions (BMFSFJ, 2020). Researching gender equality within German companies can provide valuable insights into why a supposedly highly

gender-equal country still exhibits disparities in the treatment of men and women in the workplace.

Existing Initiatives Aimed at Addressing Workplace Inequality

The above-mentioned issues have not gone unnoticed by governments as well as organisations and workplaces. Therefore, a variety of measures have been created and implemented to achieve gender equality in the workplace. The German government implemented legislations to ensure gender equality in organisations. “The German Act on Equal Participation of Women and Men in Leadership Positions in the Private and Public Sectors” was implemented in 2015, demanding private publicly traded companies to establish a mandatory representation of at least 30% women in their supervisory boards (Gesley, 2021). Private companies were required to create an objective for achieving a quota in the future, including annual reports about the achievement of these. In 2021, a follow-up law was implemented, where depending on their ownership, companies have to employ one or more women on their executive boards or set a target to do so (Gesley, 2021).

Apart from that, countries such as Germany, Switzerland and Austria have administered tools for the identification of inequalities in workplaces. Using software, it is possible to calculate gender equality in payment and companies receive recommendations on how to extinguish identified inequalities (Tools and actions for more gender equality, n.d.). Furthermore, a frequently mentioned measure of tackling gender inequality in pay is salary transparency. Depending on the specifics, it obliges companies to publish salaries and bonuses categorised by gender and can necessitate including a pay range in job postings and forbid inquiring employees about previous wages (Baker et al., 2021).

Dainty et al. (2001) identified a range of measures that companies can apply to promote organisational gender equality. They mention the importance of establishing departments for Human Resources in companies to take away organisational power from individuals and executives. Creating clear career plans for all employees aims to balance divergences in qualifications and education, whereas succession planning can establish equal promotion processes. Flexible part-time opportunities enable workers, and especially women taking up care work, to balance work life with family and care responsibilities. Generally, emphasising the individual employee, including their life circumstances as well as skill sets can lead to a more equal work environment as well as hiring processes (Dainty et al., 2001).

Gender Equality and Human Values

Next to ingrained stereotypes, discriminatory hiring practices, the gender pay gap, and lack of access to leadership positions, values have been linked to the persistence of gender inequality in employment. Schwartz (2012) defines values based on six core characteristics. They are beliefs that consciously or unconsciously guide a person's behaviour and actions. Behaviour is impacted by values, and mental and behavioural goals arise from this impact. Values can be relevant and activated in a range of different contexts, and every individual has different value priorities. The relative significance that is assigned to a value guides behaviours and actions in the end. Hence, values are a major component in understanding the organisation and transformation of both society and individuals as well as motivational foundations of opinions and behaviours, such as the underlying foundations of gender (in)equality (Schwartz, 2012).

Based on these value characteristics, Schwartz (2012) made up a list of ten universal values: self-direction, stimulation, hedonism, achievement, power, security, conformity, tradition, benevolence and universalism. Drawing from this framework, Schwartz and Rubel-Lifschitz (2009) have investigated the interplay between the value priorities of societies and gender equality. They found out that in communities with a higher degree of gender equality, both female and male individuals demonstrated a stronger priority on benevolence (maintaining and improving the well-being of individuals in one's immediate social circle), universalism (comprehension, appreciation, acceptance, and preservation of the well-being of individuals and the environment), self-direction (autonomy in thought and action - independent decision, innovation, exploring), hedonism (enjoyment and indulgence in sensory satisfaction), and stimulation (excitement, newness, challenge). In contrast, power (social standing and recognition, influence or authority over individuals and assets), achievement (individual achievement by showcasing competence in line with societal norms), security (safety, peace, stability) and conformity (refraining from actions potentially upsetting individuals or breaking social rules) values were assigned less significance with increased gender equality. This was associated with wealthier societies possessing more resources and citizens having more individual freedom and independence, decreasing the necessity to prioritise values based on anxiety (power, security, conformity). Stefani and Prati (2021) extended Schwartz and Rubel-Lifschitz's research and stated that gender equality is a multifaceted concept and found that the context (e.g., employment, money, education) in which gender equality is explored has an impact on its association with values. In terms of the correlation between gender equality and values at work, they found positive relationships between hedonism, benevolence, universalism as well as self-direction values to a higher degree of equality. Achievement, tradition and

security were negatively correlated with gender equality in the workplace (Stefani and Prati, 2021). Higher priorities on power values have been linked to a higher probability of favouring stereotypical and prejudiced attitudes towards women (Souchon et al., 2017).

In light of these studies, this research aims to find out if a company's values are correlated to the extent to which gender equality (GE) measures are implemented. In addition to that, the relationship between the four values of benevolence, universalism, achievement and power to the extent of gender equality in the workplace is investigated in particular. A higher prioritisation of benevolence and universalism values is hypothesised to be associated with a higher extent of GE measures in the workplace, whereas achievement and power values are assumed to be related to a lower extent of workplace gender equality initiatives. From this, the following hypotheses are derived:

Hypotheses:

H1: The extent to which a company implements gender equality measures is related to its value priorities.

H2: A higher prioritisation of benevolence values within companies correlates to a greater implementation of gender equality measures.

H3: A higher prioritisation of universalism values within companies correlates to a greater implementation of gender equality measures.

H4: A higher prioritisation of power values within companies correlates to a lower implementation of gender equality measures.

H5: A higher prioritisation of achievement values within companies correlates to a greater implementation of gender equality measures.

Method

Participants

The participants of this study are the HR Managers of German companies. HR Managers are in charge of the administrative and organisational aspects of a company or business and they lead the HR department serving as a vital link between management and staff (Coursera, 2022). They are responsible for hiring processes, overseeing staff relations, guaranteeing safety and health in the workplace as well as administering benefits and payment schemes (Coursera, 2022). This makes it likely that HR Managers can represent their company's values as well as bring in their expert knowledge about their company's GE measures. A brief description of the research design addressing companies and their HR managers was disseminated through various channels, including E-Mail, LinkedIn and Instagram. Recruitment of companies involved sharing a post on Instagram and LinkedIn, while HR managers were directly contacted through LinkedIn and E-Mails.

A total of 6 HR Managers ($n = 6$) took part in the study. Three of the participants were male, two were female and one chose not to disclose their gender. Their ages ranged from 25 to 61 ($M = 43$, $SD = 13.10$). The company that Participant A (male, 30) operated within, is specialised in the field of blockchain technology and cryptocurrency. They employ 80 team members. Participant B (female, 49) worked in the music industry, and the company holds 1100

employees. Participant C (male, 56), was working in the personnel placement branch and their company has 12 team members. Participant D (male, 61) operates within business consulting including 11 employees. Participant E (female, 25) works for an economics research company that comprises a team of 70 employees, whereas Participant F (40) is employed in the production domain, including 330 employees. In terms of educational background, participant A held a bachelor's degree, participant B had a master's degree, participant C possessed a secondary school diploma, participant D obtained a Master's degree, participant E held a bachelor's degree, and Participant F had a master's degree as well.

Procedure

This study follows a mixed method in the form of an exploratory sequential research design. It combines the quantitative analysis of a company's values with a questionnaire, followed by the qualitative inquiry about GE measures in a company as well as the statistical analysis of the correlation between the two. First, an altered version of the Human Values Scale of the European Social Survey (PVQ21) by Schwartz (2021) was filled out by each of the six participants. The evaluation of the PVQ21 gave insights into the value priorities a company represents. Subsequently to filling out the questionnaire, each of the HR managers took part in a semi-structured interview investigating the GE measures that are implemented in their company. Utilising the data gained from the questionnaire as well as from the interview, the correlation between the value priorities of a company as well as the number of GE measures they have implemented was calculated. Utilising a mixed-method design enables a researcher to gain a deeper understanding and insight into the concepts that are being investigated and to obtain a more comprehensive body of research. While it may be more time-consuming, it allows the

researcher to have a conversation with real people hearing about their experiences and realities, making research more authentic (Almalki, 2016).

Measures

Value Questionnaire (altered PVQ21)

In order to measure the values each company represents, an altered version of the PVQ21 was administered to the HR Managers. The questionnaire consists of 21 items and measures the ten basic values (self-direction, stimulation, hedonism, achievement, power, security, conformity, tradition, benevolence, universalism) established by Schwartz (2021). It takes around 8 minutes to complete. The original PVQ21 utilises descriptions of people (e.g., “It is important to him to be rich.”) and asks the respondents to indicate how much they can relate to that statement on a scale from 1 (very much like me) to 6 (not like me at all). The PVQ21 was altered for this study so that every item depicts the perspective of a company, not that of a person (e.g., “It is important for the company to be financially successful.”) (see Appendix A and B). Cronbach's alpha was calculated to assess the internal consistency of the altered PVQ21, thus, the extent to which the items on the scale tend to measure the same construct (Tavakol & Dennick, 2011). The calculated alpha value of $\alpha = .64$ for the altered version of the PVQ21 indicates a moderate level of internal consistency among the items. In most cases, an acceptable range for Cronbach's alpha is 0.70 to 0.95. Since $\alpha = .64$ comes close to 0.70, the smaller number of items in this questionnaire (21 items) might be associated with this moderate value (Tavakol & Dennick, 2011). Based on this, the questionnaire was utilised in this study despite only showing moderate internal consistency.

Interviews

A semi-structured interview conducted with each HR manager via Microsoft Teams served to investigate the GE measures a company has implemented. It inquired how companies ensure gender equality and which GE measures they have implemented regarding pay (wage), recruitment (hiring), advancement (promotion), retention (retain employees long-term) and representation (fair and equitable presence and participation) of employees (Abouzahr et al., 2018). For example: "How does your company ensure gender equality in pay?" or "How does your company ensure gender equality in advancement?". Adequate probes were utilised to clarify the questions for participants. Next to that, participants were inquired about how they define the concept of gender equality, for which reasons they implemented GE measures, how they measure the initiatives' success, whether they noticed any changes after implementing GE measures and lastly, what their next steps regarding gender equality are. These additional questions were meant to truly discover as many of the GE measures a company has implemented, in case participants did not remember each initiative when asked about the specific dimensions directly. Additionally, it helped to better understand a participant's general perspective on gender equality in the workplace. The full list of interview questions can be found in the Appendix (see Appendix C).

Data Analysis

The value priorities of the companies were calculated by evaluating the altered PVQ21. Therefore the Scoring Key for the original PVQ21 by Schwartz (2021) was utilised resulting in raw scores on each value priority per participant. The interview recordings were transcribed via Microsoft Teams, whereas the transcribed interviews were coded and analysed with the help of

Atlas.ti (Version 9), a software for analysing qualitative data. The interviews were coded in an integrated approach: The five categories mentioned above (pay, recruitment, advancement, retention, representation) were used as the preliminary coding scheme. Two more codes were derived during the coding process, namely “workplace flexibility” and “monitoring success of measures”. The preliminary categories, the definition of gender equality in the workplace, rereading the interviews and three rounds of coding were utilised to make the coding as objective as possible, considering that no other researchers were involved in the coding process.

Additionally, the researcher made use of practising reflexivity, hence, critically reflecting on one’s own beliefs and judgements during the analysis of qualitative data to avoid unintentionally influencing the outcomes of the analysis. Reflexivity involves recognising that the analyst’s opinions, attitudes and opinions affect the investigation of data in qualitative research (Subramani, 2019). The researcher acknowledged themselves as a young woman, sensitive to the ingrained stereotypes people can hold benefitting the persistence of gender inequality. This acknowledgement was crucial in conducting interviews about this topic, being reminded to not make suggestive comments or prejudiced assumptions of any kind. Sticking to the interview questions and carefully choosing minimal encouragements and probes supported the researcher in conducting qualitative research as objectively as possible.

Subsequently to the coding process, every participant obtained a score on gender equality (GE score), which was derived from the total number of GE measures that were identified during the coding. In order to investigate the relationship between company value priorities and the number of GE measures, a correlation analysis was performed in RStudio. The model explored Pearson’s correlation between the total mean value scores of all companies together with the total of all GE scores (total GE score) (H1). Furthermore, a correlation analysis between the separate

values and the total GE score was conducted (H2-H5). To gain a richer understanding of the data, each of the ten basic values (self-direction, stimulation, hedonism, achievement, power, security, conformity, tradition, benevolence, universalism) was separately correlated to the total GE score, while only the four values hypothesised to be associated with the implementation of GE measures are discussed in this study.

The research differentiated between measures in progress and measures in planning. GE measures described as already being in progress of being implemented were included in a company's GE score, whereas measures that are merely planned to be implemented in the future were not included. Special attention was paid to participants that stated maintaining neutral attitudes or long-term experience in hiring and recruitment as GE measures. In some cases, it was not clear if these perceived GE measures controlled for internal biases leading to the exclusion of some of these supposed initiatives from the analysis

Results

Values

Each of the six participants filled out the altered version of the PVQ21 to investigate their company's value priorities on the ten basic values. The scores on the altered PVQ21 range from 1 to 6, whereas a value of 1 indicates a very low identification with a value and a score of 6 a very strong identification (Benevolence: $M = 1.67$, $SD = 0.37$; Universalism: $M = 1.55$, $SD = 0.31$; Achievement: $M = 1.42$, $SD = 0.45$; Power: $M = 1.67$, $SD = 0.89$). All company scores for the altered PVQ21 can be found in Table 1.

Table 1

Raw PVQ21 Scores (1 = not like my company at all; 6 = very much like my company)

Values	Participant A	Participant B	Participant C	Participant D	Participant E	Participant F
Conformity	6.0	3.5	2.5	5.0	4.5	6.0
Tradition	4.5	4.5	3.0	5.0	3.0	5.0
Benevolence	5.0	5.0	5.5	6.0	5.0	5.5
Universalism	5.3	5.3	6.0	5.7	5.0	5.3
Self-Direction	5.0	5.5	4.5	6.0	5.0	5.5
Stimulation	6.0	5.5	6.0	5.0	5.0	4.5
Hedonism	5.5	5.5	5.5	6.0	5.0	6.0
Achievement	5.5	6.0	5.0	5.0	6.0	6.0
Power	5.0	4.0	3.0	5.0	3.5	5.5
Security	5.0	3.5	5.0	4.5	5.0	4.5

Interview Findings

Gender Equality Measures and Scores

In the next step, the measures and initiatives that companies took to ensure gender equality are discussed. Deriving the GE measures from the interviews was based on the coding scheme based on the categories of pay, recruitment, advancement, retention, representation, workplace flexibility and monitoring the success of measures. A short overview of examples of GE measures participants mentioned can be found in Table 2. The full list of GE measures per

participant that were identified in the conducted interviews can be found in the Appendix (see Appendix D).

Table 2

Summary of Gender Equality Measures per Code

Code	Gender Equality Measures
Pay	Salary Transparency Salary is based on the job description of employees, not demographic factors
Recruitment	Prioritising team compatibility and qualifications in the selection process and the questions asked in job interviews Engaging a team and not just one individual in the interview and hiring process
Advancement	Create individual career plans for each employee Concrete job descriptions specifying requirements for career advancement
Retention	Flexible part-time models Regular employee surveys asking for a sense of belonging (among other things)
Representation	Ensuring a quota in lead positions (out of own motivation or to fulfil an official quota)
Workplace Flexibility	Evaluating employees' individual situations and adjusting working times to that Full flexibility to work from home (Mobile work policy)
Monitoring Success of Measures	Usage of ranking platforms, where the gender equality of a company is compared to others

The number of measures that a company implemented to ensure gender equality in these domains was added up to a GE score per company, ranging from 3 to 18. The gender equality scores per participant are as follows: participant A obtained a score of 8, while Participant B achieved a score of 18. Participant C scored 9, participant D received a score of 3 and Participant E obtained a score of 11. Participant F achieved a score of 12.

Noteworthy Findings

Aside from the GE measures implemented by companies, several noteworthy topics, patterns, and connections have emerged during the analysis of the interviews, which will be discussed in the following. First, the perceived need for GE measures seemed to influence the implementation of initiatives. Participants C (12 employees) and D (11 employees) both mentioned that their companies were too small to implement concrete measures promoting gender equality. Participant C for example mentions that "the pathways here are short, the teams are so small that you interact with each other daily, speak daily," and explains that their close-knit office environment diminishes the need for concrete measures:

"Well, our company is actually too small for that, so overall it's very manageable [...]. The three of us [managers] ensure that [equal treatment] together. And internally, we only have a team in our office. We are now 12 people, no more than that [...] so we don't need to document anything [gender equality policies] in writing. We work closely together, seeing what's being done and who's doing what every day, so it's all very clear."

"Yeah, because of the team size, we always keep a close eye on things. I share an office space with our employees [...] so you would notice that [discrimination] as well."

Participant D said that making an effort to keep employees in their company is not a problem for them, based on the fact that they are a small company but also based on their employees' age. When asked why a large proportion of employees have stayed in their company long-term he responded:

"So if you also look at the age structure, I think it also depends on that. [...] You can see that the younger generation is more open to change compared to the older generation. This is influenced by many factors, but we primarily have older employees, 40 years old and above. And they simply stay longer. Yes, they have a different mindset."

Furthermore, the motivations participants stated for wanting to increase gender equality or implement GE measures differed. Several times, participant A mentioned that it was important to achieve gender equality because it is a contemporary value: "We assume that we are naturally more open-minded. Nowadays, it is very important to us to have gender equality."; "I mean it is about time right, we have 2023". He also stressed the importance of gaining more female employees for the IT branch, since the stereotypical IT employee usually is (perceived as) a man. Participant E makes the following statement when asked about her and the company's reasons to achieve gender equality in the workplace:

"I believe that it creates a better work culture. If someone doesn't feel comfortable or welcomed, then it's simply bad for the company culture. It's bad for all employees, and if we also consider it from a purely business sense, it's simply bad for revenue if employees don't feel comfortable [...]. Apart from that, I personally believe that it is incredibly important, especially in my role or ... position as a woman in a company or in

the business world, to be treated equally. From a selfish perspective, I want to ensure that I am heard and valued just like men. Additionally, I want to support and empower other women, because I believe it creates a better work culture.”

Participant D described the following motivations for reaching an increased representation of women in their company:

“It is simply important to present ourselves externally because our business, the HR business, is predominantly female. When three men sit on the sofa, we had a sofa photo for a long time [on their website]. That wasn't good, it didn't benefit the business, so to speak. Diversity is much better in that regard, you know.”

Participant B (highest GE score: 18) and Participant D (lowest GE score: 3) show a range of connections that will be elaborated on in the following. Concerning the above-mentioned quote of Participant D, in her interview participant B commented on photographs representing companies and their management with only men. Participant B said:

“I regularly get a really strange impression when I see pictures in the media of 5 middle-aged white men representing the ultimate authority, and based on my experience, I know that young women and young mothers have a harder time there if a change in perspective is not possible. And one cannot even blame them for it because many of them have never been in that situation, and if I have never walked in someone else's shoes, I cannot understand it.”

Moreover, when asked about how his company ensures gender equality in advancement, participant D mentioned a case where a female employee declined an offer for a promotion based on personal reasons: childcare. Furthermore, he stated that his company does not offer a lot of promotion possibilities based on its size and internal structure, but that they are fully open to any

developments employees want to make. Again he brings up the topic of employee age as well as biological factors determining advancement in the company:

“This is also consistent with various market impressions that some women are not receptive to the career advancement opportunities provided to them. So, it is often not due to the framework, but from my perception, in my company, it is more related to the individuals themselves, and this happened to be a lady who, in a way, did not want to advance from the Relations Management department. [...] For personal reasons, you know. Well ... childcare and such.”

“Also, back to the topic of age: most of the women who work with us are 40 plus. That means that, in most cases, their children are already grown up. It is not expected for someone to have another child at that age. So that separation [cutoff age at which women can biologically not have children anymore] is already biologically given, and that is certainly also a reason why we are completely gender-neutral in our treatment. Whether it is regarding promotions or other issues, you know... with our female and male employees.”

During the interview, the researcher paraphrased the second statement, questioning whether he meant that equal opportunities are ensured in his company because the female employees are already in the later stages of their careers, thereby eliminating the need for parental leave or similar commitments. Participant D agreed to that. In contrast to this, participant B assigned inequality to the discriminatory history of women as well as due to stereotypical gender roles:

“You have a slight setback that still arises due to history and our partly conservative gender roles, where women in leadership positions are less successful than men because they still take a step back due to family situations.”

In terms of challenges she has encountered while implementing GE measures in the company, participant B raises the matter of emotions.

“And then there are indeed always questions, like where do you get the numbers from and why do you believe this is fair? Well, we have a strong works council with whom we really had to fight and constantly provide facts to remove emotions from the discussion. The claim that it's all untrue usually stems from an emotional motive. The difficulties arise from the fact that salaries are always an emotional topic [...] and my response has always been to rely on numbers, data, and facts, to react in a very rational manner [...]. It was really challenging to explain our methods [...].”

She states that they had to truly fight for being heard and listened to when explaining new methods concerning equality, especially on the issue of fair wages. Relying on presenting numbers and facts supported them in the process while responsible boards claimed issues such as the gender pay gap to be untrue.

Correlation Analysis

In order to investigate if there is a relationship between the value priorities of companies and the extent to which they implement GE measures, Pearson's correlation coefficient was computed. In the following, the correlation coefficients as well as the correlation's significance are discussed for each hypothesis.

Hypothesis 1

The first hypothesis assumed that the extent to which a company implements GE measures is related to its value priorities. To test this, the correlation between the mean value

scores of all values (conformity, tradition, benevolence, universalism, self-direction, stimulation, hedonism, achievement, power, security) and the total GE score (gender equality scores of all companies) was determined. The analysis yielded a weak negative correlation, whereas it was shown not to be significant, $r(4) = -0.28$, $p = .60$. Thus, there is insufficient evidence to conclude that value priorities correlate with the extent of GE measures a company implements.

Hypothesis 2

Hypothesis 2 states that the more companies prioritise the value of benevolence, the higher the number of GE measures they have implemented. The results of the correlation analysis suggest a moderate negative correlation between benevolence and GE measures, $r(4) = -0.68$, $p = .14$. However the p-value indicates that this correlation is not statistically significant. This suggests that there is no significant relationship between prioritising benevolence values and the implementation of GE measures. Hereby hypothesis 2 can be rejected.

Hypothesis 3

The third hypothesis proposed a potential relationship between the prioritisation of the value universalism and the extent of GE measures a company implements. Based on the results of the correlation analysis it can be concluded that there is a moderate negative relationship between universalism and GE measures, $r(4) = -0.40$, $p = .42$. Again, the p-value suggests that this relationship does not yield statistical significance, indicating that no significant relationship exists between universalism and the number of GE measures in companies. Thus, hypothesis 3 can be rejected.

Hypothesis 4

Hypothesis 4 posited that companies prioritising the value of power show a lower implementation of GE measures. Pearson's correlation coefficient between the two variables indicates a weak negative relationship, $r(4) = -0.24$, $p = .65$. The p-value suggests that this relationship is not statistically significant. Hence, no sufficient evidence can be found that a priority on power values leads to a lower extent of GE measures in companies. The fourth hypothesis can hereby be rejected.

Hypothesis 5

The fifth hypothesis assumed that companies with a high priority on achievement values implement a lower number of GE measures. The analysis of the correlation between achievement and gender equality yielded a strong positive correlation, $r(4) = 0.77$, $p = .07$. These results are not statistically significant. However, it can be seen that the p-value is close to being significant, suggesting a potential relationship between achievement values and GE measures. This implies that as a company places a higher priority on achievement values, there is a corresponding increase in the implementation of GE measures. This goes against what was hypothesised, leading to the rejection of hypothesis 5.

Based on the results of the correlation analysis, it can be concluded that none of the hypotheses can be accepted. No significant relationship could be detected between the value priorities of companies and their implementation of GE measures. Additionally, the relationship between high priorities on benevolence, universalism, power and GE measures only showed weak correlations and no significant relationship. However, it can be noted that the value of achievement showed a marginally significant p-value ($p = .07$) and a strong positive correlation to the extent of GE measures in a company.

Table 3

Correlation between Value Priorities and Number of GE Measures (Correlation Coefficient, t-value, p-value)

<i>Values</i>	<i>B</i>	<i>t</i>	<i>p</i>
Conformity	-0.28	-0.58	0.60
Tradition	-0.09	-1.89	0.86
Benevolence	-0.68	-1.83	0.14
Universalism	-0.40	-0.88	0.43
Self-Direction	-0.13	-0.27	0.80
Stimulation	-0.02	-0.04	0.97
Hedonism	-0.33	-0.70	0.52
Achievement	0.77	2.44	0.07
Power	-0.24	-0.49	0.65
Security	-0.63	-1.61	0.18

Discussion

Based on the persistent gender inequality and discrimination against women in organisations, this study aimed to investigate if a company's value priorities relate to the extent to which GE measures are implemented. By conducting a correlation analysis, the existence of this relationship was not supported (H1). No significant association was found between a company's value priorities and their calculated gender equality score. Furthermore, there was no evidence that a higher score on benevolence and universalism values indicated a higher number of GE measures (H2 & H3), nor that a higher priority on power values relates to the lower implementation of equality initiatives (H4). The results for the correlation between achievement

values and GE measures, however, showed a positive relationship that was nearly significant. Against the expected outcomes this suggests that higher achievement values in a company might relate to a higher implementation of GE measures.

Gender equality is a multidimensional and complex concept that can be perpetuated and influenced by a range of factors, which could lead to the rejection of the hypotheses. Apart from values, more specific beliefs and ideologies employers as well as employees hold about the origins of gender inequalities make a difference in how they try to tackle this issue. (Wynn, 2020). In Wynn's research, when gender differences were believed to be ingrained and fixed (individually or societally) the efforts to change discriminatory practices were mostly little and ineffective. Even when recognising the institutional organisation of the company to be one of the origins of inequalities, ideas for change still targeted the individual or the general society (Wynn, 2020). This predicament in beliefs often stems from the assumption that companies and organisations are gender-neutral by nature, a fallacy conserving disadvantageous conditions for women (Acker, 1990). Chuyko (2018) states that gender segregation (how men and women are spread across particular job categories or industries) aggregates the enduring inequalities in the workplace, whereas Zhu (2021) recognises issues such as sexism or a lack of education for women as factors influencing and perpetuating gender inequalities in employment for women. Additionally, having women in management positions could influence gender equality thoughts and measures: Larrieta-Rubín de Celis et al. (2015) found that an increased number of female managers increased the implementation of corporate social responsibility initiatives to increase gender equality in the organisation. More research needs to be done further investigating the various factors that influence gender equality in corporations as well as if and how these are connected.

Achievement Values and the Implementation of Gender Equality Measures

An interesting finding in this research is that a higher priority on achievement values might indicate an increased extent of GE measures in companies. This finding contradicts the results of Schwartz and Rubel-Lifschitz (2009) and Stefani and Prati (2021), whose studies demonstrated the opposite. Achievement values imply successfully reaching goals by demonstrating competence in accordance with social norms. Institutions rely on demonstrating competence in their actions to accomplish their objectives (Schwartz, 2021). A potential explanation for this could be that achieving goals in companies does not merely include reaching corporate goals related to capital or performance, but can imply a range of different goals. Hence, these could also include objectives concerning gender equality or diversity. The specific social context of the company might play a role here since achievement values are oriented towards fulfilling social standards. A strong corporate determination towards gender equality might increase achievement values on the altered PVQ21 and hence correlate positively to a greater extent of GE measures. A theoretical framework that could potentially explain the contradictory findings regarding achievement values and gender equality in this study, is the expectancy-value theory of achievement motivation (Wigfield, 1994; Wigfield & Eccles, 2000). It poses an important framework for explaining achievement as moderated by expected outcomes and motivation, mostly utilised for developmental perspectives on achievement. However, it might be able to explain a company's drive to promote gender equality and implement appropriate measures. The theory poses that decisions, performance and determination towards a goal explain the degree of success that is expected. Hence, individuals are motivated to engage in activities based on how likely it is to succeed (expectancy) and how important it is for them to achieve the goal attached to the activity (value) (Wigfield, 1994; Wigfield & Eccles, 2000). In

the context of the finding of this study, if companies perceive a high likelihood for GE measures to succeed as well as place a significant value on achieving this goal (e.g., in the general organisational culture or managers themselves) the drive to achieve this goal is higher as well. This creates a strong motivation for the implementation of GE measures to eventually reach gender equality. On the other hand, if companies perceive a low likelihood of success of implementation and do not attach notable importance to achieving organisational gender equality, their motivation to pursue this goal decreases. The theoretical framework of the expectancy-value theory provides a lens through which the different outcomes of this study compared to Schwartz and Rubel-Lifschitz (2009) and Stefani and Prati (2021) might be understood: motivation and perceived chances of success of achieving a goal might account for a high or low implementation of GE measures based on a company's achievement values.

Gender Equality in Companies

Several implications can be taken away from the findings of the conducted interviews. It could be seen that the perceived need for measures seems to be a factor influencing the implementation of GE measures in different ways. HR managers of smaller companies reported less of a need for concrete GE measures. On the one hand, a smaller team size eases communication, since employees and employers interact with each other daily. The possibility of personal communication seems to diminish some discriminatory practices in the workplace or at least simplifies solving them. Such issues are easier to detect in a smaller work setting than in a larger company. Hence, communication is suggested to be an important facilitator of equality practices in the workplace. However, theorised based on the statements of participant D, a

smaller team size could also lead to ignoring ingrained and unconscious factors that can promote inequality, while relying too much on one's fairness and benevolence as an employer.

The types of motivations HR managers feel towards achieving gender equality seem to influence the extent of implementing concrete GE measures. Participant A mentioned extrinsic and intrinsic motivations for implementing GE measures and received a GE score of 7. In response to why he thought an increased representation of women is important, Participant D (GE score: 3) mentioned economic and external motivations. Externally representing diverse values is seen as more lucrative and is utilised as a tool to create a better external reputation, based on the company existing in a female-dominated industry. Participant E (GE score: 11) states that making employees feel comfortable is better for a company's work atmosphere and hence also increases their turnover. Additionally, her identity as a woman and her wanting to be treated fairly increases her motivation and drive to create an equal work environment for everyone, regardless of their gender. This suggests that the motivations employers have for increasing gender equality might influence the effort they invest to do so and the according outcomes. Extrinsic motivations seem to be connected to a lower amount of GE measures, whereas intrinsic motivation results in a higher implementation. Being personally affected by inequalities as a woman seems to also lead to wanting to increase equality, for oneself and other women. Not only does this call for more diverse management that can take the perspective of men and women, but it also indicates that individual attitudes of HR managers still play too big a role in company processes. More official legislations and policies need to be put in place to take away the power from individuals and create more equality based on official gender-equal procedures. This is supported by what Participant B said about the role of emotions. In the process of implementing GE measures, relying on rational facts and numbers was crucial to

rationality view inequality as a disadvantageous condition for human beings. That helped to show that gender inequality is truly a structural problem ingrained in institutions and to invalidate the groundless resistance of boards against the necessity of GE measures. Stricter policies can achieve the rationalisation of these processes and leave companies no choice but to be inclusive and fair towards any gender.

As mentioned prior, some interesting connections can be seen between the lowest (participant D) and highest-scoring (participant B) participants. While Participant D changed their representing company picture mainly because it harmed their external representation, participant B mentioned the internal company structures that go hand in hand with decreased gender equality. Participant B declares that management merely represented by men is not easily able to take the perspective of young women or mothers. Thus, women have a harder time in those companies, being met by less understanding, for example when taking up a large proportion of care work or having children. Importantly, she mentions that it is the wrong approach to judge these managers for their attitudes, since they simply cannot take a perspective they have never experienced. This again highlights the importance of diverse management, increasing the possibility to take the perspectives of employees in various life situations. The differing GE scores associated with participants B and D and their statements suggest that perspective-taking could be an important facilitator of gender equality in general and in the workplace. For Participant D the age of women played a role in the implementation of equality measures as well. He mentioned that they do not require GE measures since they employ older and more experienced staff. For their company, this significantly reduces the necessity to accommodate pregnant women or mothers of smaller children. First, this merely poses a way around increasing equality instead of tackling discrimination against younger women and

mothers. Additionally, by this, Participant D actively diminishes the need to engage in perspective-taking by mainly employing older women, which was mentioned as being crucial by Participant B.

Furthermore, the two participants allocate the roots of inequalities to significantly different causes. Participant D assigned women themselves the responsibility for not being promoted and represented in higher positions or merely at a later age based on biology. In contrast, participant B acknowledges the historical and stereotypical implications of gender inequality. She names the causes of inequality to be the discriminatory history of women and stereotypical gender roles. As mentioned above, Wynn (2020) found that the beliefs employers hold about the origins of gender inequality influence the way they try to tackle it. A solution both Participant B and F mentioned was advertising every position full- and part-time. They reported that this method attracts a significantly higher number of female applicants, suggesting that women not advancing into higher positions is not due to women not wanting to progress, but the organisational structure not being adapted to their circumstances.

Strengths, Practical Implications and Recommendations

This study exhibits several strengths and practical implications. It studied a highly relevant topic: the persistence of gender inequality in organisational structures and workplaces, aiming to further investigate its causes and implied solutions. Aside from bringing awareness to this topic by researching it, combining quantitative and qualitative methods allowed for a deeper understanding of company values, employer attitudes, as well as opinions and actions regarding tackling this issue. H1 to H4 did not show significant results, but this might potentially be taken as a hint for companies: setting a focus on company values promoting equality and benevolent

and universalist actions might simply not be sufficient to tackle the deeply entrenched issues that created and perpetuate gender inequality. Additionally, companies should constantly reflect and re-evaluate their power dynamics and hierarchies. This study generated a nearly significant result, indicating that the impact of achievement values in companies can have ambivalent effects.

A strong corporate determination towards achieving gender equality might lead to a higher implementation of GE measures. Thus, presenting companies with the benefits of increasing gender equality might increase determination towards that goal and increase the implementation of measures. Communication in a company is suggested to be an important facilitator of equality practices in the workplace. For smaller companies, this potentially creates an advantage since personal communication is easier in a team with fewer people. However, it might also lead to falsely assuming that a smaller company is gender-neutral, to begin with. It can be taken away that companies need to increase communication and implement clear contact points for employees that might feel uncomfortable or discriminated against, especially in larger enterprises where personal communication is harder to perform.

The motivations for the implementation of GE measures appear to impact their execution and efforts for change. External motivations regarding a diverse company image and economic intentions seem to lower the extent of GE measures while intrinsic motives concerning inclusivity, fairness and achieving equality for oneself and others increase the extent of GE measures. Hence, companies and the authorities need to understand the implications of inequality and not just act out of economic intentions but recognise the benefits of fostering inclusivity for everyone, including companies. Going about the implementation of GE measures in a rational manner, hence presenting facts and numbers, facilitated the implementation process.

Comprehensive legislations and policies for companies of all sizes need to be implemented to hinder individuals to make staff decisions but rationalise the process of reaching gender equality. Furthermore, diverse teams and management play a crucial role in increasing gender equality in terms of perspective-taking and representation, while beliefs about the causes of inequality could influence the perceived importance of measures and hence their implementation.

Future research should further investigate the influence of company values on the extent of gender equality measures implemented. Based on previous research done by Schwartz and Rubel-Lifschitz (2009) and Stefani and Prati (2021) it is known that values and gender equality do show a relation, not just generally but also in the workplace. Benevolence, universalism, and power values show the potential to have an impact on GE measures, whereas the ambivalent effect of achievement values paves the way for interesting future implications. Motivations of companies and the likelihood of success of GE measures might influence the implementation of those. Impacts of internal, external and economic motivations on the extent of GE measures implemented should be further explored. Additionally, the perceived necessity of measures and attitudes of leaders towards equality and gender of managers could contribute to the implementation of GE measures as well. Further research should investigate these potential mediating factors.

Limitations

Despite its findings and strengths, it is critical to mention this study's limitations. Based on time limitations and the scarce availability of participants, this research merely included six HR managers ($n = 6$). Researchers in social sciences are not in consensus about sufficient sample size for qualitative research. This might depend on factors such as sample characteristics, the

magnitude of the study, the type of study design and data (Bekele and Ago, 2022). For this research, it can be concluded that the sample size was too small, since no significant results were obtained in the correlation analysis while previous research suggests a significant relation between values and gender equality.

The reliability coefficient for the altered PVQ21 yielded a Cronbach's alpha value of $\alpha = .64$. This suggests only moderate evidence for the items properly measuring the same concept, hence, the questionnaire only gives limited information about the company values. Additionally, it limits the meaningfulness of the correlation results in this study. Future research should further investigate how to measure the values of a company, perhaps also concerning which values they provide on their websites and the divergence between this and the actual measured values.

Gender equality is a complex concept and the conducted interviews as well as the derived gender equality scores do not pose a reliable representation of gender equality in a company. According to Donaldson and Grant-Vallone (2002), the utilisation of self-report measures to assess behaviours within organisations has faced criticism due to the potential for response bias. This introduces a challenge, as response bias can distort the correlation data and subsequent analyses based on these responses. The coding scheme of the interviews was created by one researcher only, thus, intercoder reliability cannot be measured or ensured. The GE scores are based on the number of GE measures participants mentioned in the interviews, which does not consider the complexity of the concept of gender equality. It was not accounted for instances of participants forgetting to mention some of their measures and additionally, the researcher decided which of these would count toward the score merely based on context as well as on a clear definition of what gender equality in the workplace is and what is not. Based on this study no generalisations about company values or gender equality can be made. Lastly, due to time

constraints, Participant F was only inquired about their GE measures in the five domains (pay, recruitment, advancement, retention, representation). Further questions about e.g., motivations for implementing GE measures or future incentives were not asked.

Conclusion

This study investigated the relationship between the value priorities of companies and the extent to which GE measures are implemented. It showed that value priorities and the extent of GE measures in companies were not related. Additionally, benevolence, universalism and power values did not show a significant relationship to GE measures. While previous research suggested a decrease in equality measures associated with increased achievement values in companies, this study suggests that higher achievement values were related to a greater implementation of equality initiatives. This ambivalence could be an interesting implication for future research. Future research should focus on investigating the differences between the implementation of GE measures in small, medium and large enterprises as well as the impact of perceived need for values, leadership and management attitudes as well as motivations for the implementation of GE measures. This opens up exciting prospects for uncovering novel insights into the underlying factors and enduring nature of gender inequality in organisations. These could contribute to advancing societal progress towards eliminating inequality and fostering equal and fair opportunities for individuals, irrespective of their gender.

In conclusion, it can be said that while this research might not have yielded significant results in the correlation analysis, the utilisation of quantitative and qualitative measures made for an intriguing research progress and results that could be the basis for important future implications about the complex and highly relevant topic of gender equality.

References

- A, J. (1990). Hierarchies, Jobs, Bodies: A Theory of Gendered Organizations. *Gender and Society*, 4(2), 139-158. <https://www.jstor.org/stable/189609>
- Abouzahr, K., Krentz, M., Van Der Kolk, L., & Yousif, N. (2018). *Measuring What Matters in Gender Diversity*. Boston Consulting Group.
<https://www.bcg.com/publications/2018/measuring-what-matters-gender-diversity>
- Ali, F. (2015). Gender equality in the workplace. In M. Ozbilgin & J. Syed (Eds.), *Managing Diversity and Inclusion: An International Perspective*. SAGE Publications.
- Almalki, S. G. (2016). Integrating Quantitative and Qualitative Data in Mixed Methods Research—Challenges and Benefits. *Journal of Education and Learning*, 5(3), 288.
<https://doi.org/10.5539/jel.v5n3p288>
- Baker, M., Halberstam, Y., Kroft, K., Mas, A., & Messacar, D. (2021). Pay transparency and the gender gap. *American Economic Journal: Applied Economics*, 15(2), 157-183.
- Bekele, W. B., & Ago, F. Y. (2022). Sample Size for Interview in Qualitative Research in Social Sciences: A Guide to Novice Researchers. *Research in Educational Policy and Management*, 4(1), 42-50. <https://doi.org/10.46303/repam.2022.3>
- BMFSFJ. (2020). *Gender Equality Policy in Germany*. BMFSFJ.
<https://www.bmfsfj.de/bmfsfj/meta/en/equality/gender-equality-policy>
- Caprara, G. V., Schwartz, S. H., Capanna, C., Vecchione, M., & Barbaranelli, C. (2006). Personality and politics: Values, traits, and political choice. *Political Psychology*, 27(1), 1-28. <https://doi.org/10.1111/j.1467-9221.2006.00447.x>
- Chuyko, O. (2018). Social and Psychological Causes of Gender Inequality in Present-Day Female Career Development. *Збірник наукових праць: психологія.*, (22), 33-40.

- Cottingham, J. (2001). *Transforming Health Systems: Gender and Rights in Reproductive Health*. World Health Organisation.
https://apps.who.int/iris/bitstream/handle/10665/67233/WHO_RHR_01.29.pdf
- Coursera. (2023). *What Is a Human Resources Manager? | Your 2023 Guide*. Coursera.
<https://www.coursera.org/articles/human-resources-manager>
- Dainty, A. R. J., Bagilhole, B. M., & Neale, R. H. (2001). Male and female perspectives on equality measures for the UK construction sector. *Women in Management Review*, 16(6), 297-304. <https://doi.org/10.1108/EUM0000000005820>
- Department of Economic and Social Affairs. (n.d.). *Gender equality and women's empowerment | Department of Economic and Social Affairs*. Sustainable Development Goals.
<https://sdgs.un.org/topics/gender-equality-and-womens-empowerment>
- Destatis. (2023). *Gender pay gap 2022: hourly earnings of women 18% lower than those of men*. Statistisches Bundesamt. https://www.destatis.de/EN/Press/2023/01/PE23_036_621.html
- Donaldson, S. I., & Grant-Vallone, E. J. (2002). Understanding Self-Report Bias in Organizational Behavior Research. *Journal of Business and Psychology*, 17(2), 245-260.
<https://doi.org/10.1023/A:1019637632584>
- EIGE. (2022). *Germany | Index | 2022 | Gender Equality Index | European Institute for Gender Equality*. European Institute for Gender Equality.
<https://eige.europa.eu/gender-equality-index/2022/DE>
- Gender Pay Gap - German Federal Statistical Office*. (2023). Statistisches Bundesamt.
https://www.destatis.de/Europa/EN/Topic/Population-Labour-Social-Issues/Labour-market/gender_pay_gap.html

The gender pay gap situation in the EU. (n.d.). European Commission.

https://commission.europa.eu/strategy-and-policy/policies/justice-and-fundamental-rights/gender-equality/equal-pay/gender-pay-gap-situation-eu_en

Gesley, J. (2021). *Germany: Second Law Establishing Gender Quotas to Increase Number of Women in Company Leadership Positions Enters into Force.* Library of Congress.

<https://www.loc.gov/item/global-legal-monitor/2021-09-12/germany-second-law-establishing-gender-quotas-to-increase-number-of-women-in-company-leadership-positions-enters-into-force/>

Koivunen, T., Ylöstalo, H., & Otonkorpi-Lehtoranta, K. (2015). Informal practices of inequality in recruitment in Finland. *Nordic journal of working life studies*, 5(3).

Larrieta-Rubín de Celis, I., Velasco-Balmaseda, E., Fernández de Bobadilla, S., del Mar

Alonso-Almeida, M., & Intxaurburu-Clemente, G. (2015). Does having women managers lead to increased gender equality practices in corporate social responsibility? *Business Ethics: A European Review*, 24(1). doi: 10.1111/beer.12081

Palinkas, L. A., Horwitz, S. M., Green, C. A., Wisdom, J. P., Duan, N., & Hoagwood, K. (2015).

Purposeful sampling for qualitative data collection and analysis in mixed method implementation research. *Administration and Policy in Mental Health*, 42(5), 533-544.

<https://doi.org/10.1007/s10488-013-0528-y>

Rolleri, L. A. (2013). *Understanding gender and gender equality.* Research Facts and Findings.

https://www.actforyouth.net/resources/rf/rf_gender1_1213.pdf

Saunders, B. E., Sim, J., Kingstone, T., Baker, S., Waterfield, J., Bartlam, B., Burroughs, H., &

Jinks, C. (2018). Saturation in qualitative research: exploring its conceptualization and

operationalization. *Quality & Quantity*, 52(4), 1893-1907.

<https://doi.org/10.1007/s11135-017-0574-8>

Schwartz, S. H. (2012). An Overview of the Schwartz Theory of Basic Values. *Online Readings in Psychology and Culture*, 2(1). <https://doi.org/10.9707/2307-0919.1116>

Schwartz, S. H. (2021). A Repository of Schwartz Value Scales with Instructions and an Introduction. *Online Readings in Psychology and Culture*, 2(2).

<https://doi.org/10.9707/2307-0919.1173>

Schwartz, S. H., & Rubel-Lifschitz, T. (2009). Cross-National Variation in the Size of Sex Differences in Values: Effects of Gender Equality. *Journal of Personality and Social Psychology*, 97(1), 171-185. DOI: 10.1037/a0015546

Souchon, N., Maio, G. R., Hanel, P. H. P., & Bardin, B. (2017). Does Spontaneous Favorability to Power (vs. Universalism) Values Predict Spontaneous Prejudice and Discrimination? *Journal of Personality*, 85(5), 658–674.

Statista. (2023). *GDP of European countries 2022*. Statista.

<https://www.statista.com/statistics/685925/gdp-of-european-countries/#:~:text=Germany's%20economy%20has%20consistently%20had,of%20West%20and%20East%20Germany>

Stefani, S., & Prati, G. (2021). Are Dimensions of Gender Inequality Uniformly Associated With Human Values? *Europe's Journal of Psychology*, 17(2), 92-102.

<https://doi.org/10.5964/ejop.2261>

Subramani, S. (2019). Practising reflexivity: Ethics, methodology and theory construction.

Methodological Innovations, 12(2). <https://doi.org/10.1177/2059799119863276>

- Tavakol, M., & Dennick, R. (2011). Making sense of Cronbach's alpha. *International Journal of Medical Education*, 2, 53-55. <https://doi.org/10.5116/ijme.4dfb.8dfd>
- Tools and actions for more gender equality*. (n.d.). European Commission. https://commission.europa.eu/strategy-and-policy/policies/justice-and-fundamental-rights/gender-equality/equal-pay/tools-and-actions-more-gender-equality_en
- United Nations. (2015). *TRANSFORMING OUR WORLD: THE 2030 AGENDA FOR SUSTAINABLE DEVELOPMENT* | *Sustainable Development Goals*. Sustainable Development Goals. <https://sdgs.un.org/sites/default/files/publications/21252030%20Agenda%20for%20Sustainable%20Development%20web.pdf>
- Wigfield, A. (1994). Expectancy-Value Theory of Achievement Motivation: A Developmental Perspective. *Educational Psychology Review*, 6(1), 49-78. <https://doi.org/10.1007/BF02209024>
- Wigfield, A., & Eccles, J. S. (2000). Expectancy-Value Theory of Achievement Motivation. *Contemporary Educational Psychology*, 25(68-81). doi:10.1006/ceps.1999.1015
- Wynn, A. T. (2020). Pathways toward Change: Ideologies and Gender Equality in a Silicon Valley Technology Company. *Gender & Society*, 34(1), 106-130. <https://doi.org/10.1177/0891243219876271>
- Zhu, Z. (2022). The Causes and Solutions of Gender Inequality in the Workplace. *Proceedings of the 2021 4th International Conference on Humanities Education and Social Sciences (ICHESS 2021)*. <https://doi.org/10.2991/assehr.k.211220.118>

Appendix A

The English version of the altered PVQ21

1. Thinking up new ideas and being creative is important for the company. The company prefers original approaches when implementing tasks.
2. It is important for the company to be financially successful. The company aims to generate significant revenue and acquire valuable assets.
3. The company believes in treating all individuals equally. The company strives to provide equal opportunities for all individuals.
4. The company strives to showcase its abilities. The company wants to be admired for its work and seeks to impress its clients with its skills and expertise.
5. The company prioritises safety and security. The company avoids anything that might put employees or assets at risk.
6. Seeking new experiences is important for the company. The company thinks it is important to pursue diverse activities and explore new opportunities.
7. The company believes that people should do what they are told. Employees should follow rules at all times, even in the absence of monitoring or oversight.
8. It is important for the company to listen to diverse perspectives. Even when disagreeing, it still seeks to understand different viewpoints.
9. Being humble and modest is important for the company. The company values employees who do not seek undue attention or praise.
10. Employee satisfaction is important for the company. The company provides opportunities for employees to enjoy their work and be rewarded for their efforts.
11. Having autonomy is important for the company. The company values employees who can take initiative and work independently.
12. It is important to the company to help and support its employees. The company wants to care for its employees well-being and values employees who are compassionate and supportive of others.

13. Achieving success and gaining recognition for accomplishments is important for the company.
14. Ensuring the safety and security of employees is important for the company. The company supports policies and practices that protect employees from harm.
15. Taking calculated risks is important for the company. The company encourages employees to explore new opportunities and take measured risks.
16. Behaving ethically is important for the company. The company expects employees to follow ethical standards and act with integrity.
17. Earning respect is important for the company. The company values employees who can lead and influence others.
18. Loyalty is important for the company. The company values employees who are committed to the success of the organisation and supportive of colleagues.
19. Caring for the environment is important for the company. The company supports sustainability and promotes responsible environmental management.
20. Maintaining tradition is important for the company. The company values customs and practices that reflect its culture and heritage.
21. Enjoying work is important for the company. The company aims to provide a positive and rewarding work environment for employees.

Appendix B

The German version of the altered PVQ21

1. Es ist wichtig für das Unternehmen, neue Ideen zu entwickeln und kreativ zu sein. Das Unternehmen macht Sachen gerne auf eine eigene originelle Art und Weise.
2. Es ist wichtig für das Unternehmen, wirtschaftlich erfolgreich zu sein. Das Unternehmen möchte erhebliche Einnahmen generieren und wertvolle Vermögenswerte besitzen.
3. Das Unternehmen hält es für wichtig, dass alle Menschen gleich behandelt werden sollten. Das Unternehmen ist davon überzeugt, dass alle Mitarbeiter/innen gleiche Chancen haben sollten.
4. Dem Unternehmen ist es wichtig, seine Fähigkeiten zu demonstrieren. Es ist bestrebt, dass Kunden die Fähigkeiten und Expertise des Unternehmens bewundern.
5. Dem Unternehmen ist es wichtig, eine sichere Arbeitsumgebung zu schaffen. Es meidet alle Risiken, die die Sicherheit des Unternehmens und deren Mitarbeiter/innen gefährden könnten.
6. Das Unternehmen ist flexibel und sucht immer nach neuen Aktivitäten. Es sieht es als wichtig an, im Leben vielseitige Erfahrungen zu sammeln.
7. Das Unternehmen ist davon überzeugt, dass Mitarbeiter/innen sich an strenge Anweisungen halten sollten. Es wird erwartet, dass Mitarbeiter/innen sich jederzeit an Regeln halten sollten, auch ohne Beaufsichtigung.
8. Dem Unternehmen ist es wichtig, die Meinungen und Sichtweisen von Mitarbeitern/innen und Kund/innen mit unterschiedlichen Hintergründen zu hören. Auch wenn es anderer Meinung ist, strebt es dennoch diese zu verstehen.
9. Das Unternehmen strebt nach Bescheidenheit und Zurückhaltung. Das Unternehmen versucht, keine unnötige Aufmerksamkeit auf sich zu lenken.
10. Dem Unternehmen ist es wichtig, Spaß bei der Arbeit zu fördern. Das Unternehmen legt Wert darauf, dass sich Mitarbeiter/innen auch im Arbeitsalltag entspannen und erholen.
11. Dem Unternehmen ist eine unabhängige Denkweise und Eigenverantwortung wichtig. Das Unternehmen schätzt es frei und unabhängig zu entscheiden.

12. Dem Unternehmen ist es wichtig seinen Mitarbeiter/innen zu helfen. Das Unternehmen kümmert sich um das Wohlergehen der Mitarbeiter/innen.
13. Das Unternehmen ist es wichtig, erfolgreich zu sein. Das Unternehmen erhofft sich, dass Kund/innen und Partner/innen diese Leistungen anerkennen.
14. Dem Unternehmen ist es wichtig, dass der Staat wirtschaftliche Sicherheit gewährleistet. Es möchte, dass der Staat stark ist, um die finanzielle Stabilität von Unternehmen zu sichern.
15. Das Unternehmen sucht nach neuen Herausforderungen und nimmt gerne Risiken auf sich. Das Unternehmen fördert ein dynamisches und aufregendes Arbeitsumfeld.
16. Dem Unternehmen ist es wichtig, sich immer ethisch und politisch korrekt zu verhalten. Das Unternehmen möchte vermeiden, etwas zu tun, das die Öffentlichkeit für falsch hält.
17. Dem Unternehmen ist es wichtig, respektiert zu werden. Das Unternehmen verlangt, dass Mitarbeiter tun, was ihnen gesagt wird.
18. Dem Unternehmen ist es wichtig, respektiert zu werden. Das Unternehmen verlangt, dass Mitarbeiter tun, was ihnen gesagt wird.
19. Das Unternehmen ist fest davon überzeugt, dass es eine Verantwortung hat, sich um die Umwelt zu kümmern. Dem Unternehmen ist es wichtig, auf die Umwelt zu achten.
20. Tradition ist dem Unternehmen wichtig. Es bemüht sich, den Werten und Gebräuchen zu folgen, die in der Branche und im Unternehmen etabliert sind.
21. Das Unternehmen sucht jede Gelegenheit, bei der Arbeit Spaß zu fördern. Dem Unternehmen ist es wichtig, Events und Aktivitäten zu organisieren, die den Mitarbeitern Vergnügen bereiten.

Appendix C
Interview Questions in German

1. Wie würden Sie das Konzept der Geschlechtergleichberechtigung am Arbeitsplatz definieren?
 - a. Was bedeutet Gleichberechtigung am Arbeitsplatz für Sie?
2. Welche Gleichberechtigungs Maßnahmen sind in Ihrem Unternehmen implementiert worden?
 - a. Welche Maßnahmen zur Förderung der Gleichberechtigung verwenden Sie in Ihrem Unternehmen?
3. Wie sichern Sie Geschlechtergleichberechtigung in der Bezahlung?
4. Wie sichern Sie Geschlechtergleichberechtigung in der Rekrutierung?
5. Wie sichern Sie Geschlechtergleichberechtigung in der Bindung ans Unternehmen?
6. Wie sichern Sie Geschlechtergleichberechtigung im Aufstieg bzw. in Beförderungen?
7. Wie sichern Sie Geschlechtergleichberechtigung in der Repräsentation von Mitarbeiter/innen?
8. Aus welchen Gründen wurden diese Maßnahmen implementiert?
 - a. Vorgaben vom Staat/ anderen Instanzen?
 - b. Persönliche Überzeugung?
 - c. Initiative ergriffen von Mitarbeitern?
9. Haben Sie bei der Implementierung dieser Maßnahmen Herausforderungen oder Hindernisse erfahren?
 - a. Was empfanden Sie als besonders herausfordernd beim Implementieren von Gleichberechtigungs-Maßnahmen im Arbeitsplatz?

- b. Hindernisse in Form von Bürokratie/ Mitarbeiter/innen o.ä.?
10. Wie messen Sie den Erfolg dieser Gleichberechtigung Maßnahmen?
- a. Woran machen Sie fest, ob noch Verbesserungen vorgenommen werden?
 - b. Wie wissen Sie, welche Maßnahmen verbessert werden müssen?
11. Haben Sie bemerkbare Veränderungen festgestellt, seit Sie Gleichberechtigung Maßnahmen implementiert haben?
- a. Welche Veränderungen haben Sie feststellen können?
 - b. Wie haben Sie diese Veränderungen festgestellt?
12. Was sind Ihre nächsten Schritte zur Förderung von Geschlechtergleichheit am Arbeitsplatz und wie wird Ihr Unternehmen diese angehen?
- a. Planen Sie, mehr Maßnahmen zu implementieren?
 - b. Planen Sie, die bestehenden Maßnahmen auszubauen?

Appendix D
Gender Equality Measures per Participant

Participant	Gender Equality Measures
Participant A	<p>Salary Transparency</p> <p>Collaboration with recruitment agencies focused on women (cryptocurrency domain)</p> <p>Hosting events focused on recruiting women in crypto (cryptocurrency domain)</p> <p>Equal benefits</p> <p>Employee Budget for further education (e.g., books, courses)</p> <p>Create individual career plans for each employee</p> <p>Three women leading the IT department</p> <p>Usage of ranking platforms, where the gender equality of a company is compared to others</p>
Participant B	<p>Implementation of resting space for women to breastfeed</p> <p>Evaluating employees' individual situation and adjust working times to that</p> <p>Founding of job families (Salary culture based on function of employee)</p> <p>Founding of job families (Concrete job descriptions on what is necessary to fulfil a certain position and to advance)</p> <p>Advance into management role while maintaining part-time status</p> <p>Full flexibility to work from home (Mobile</p>

work policy)

Hiring Manager receives Inclusive Leadership Training

Conversations with managers who have obvious (un)conscious bias

The same amount of men and women are included in the hiring selection process

Unconscious bias training for all employees

In-person equality training for managers

40% women in management

Corporate requirements: 33% women in management and closing the gender pay gap

If hiring managers fail to comply with measures in recruitment, HR Manager participates in job interviews

Usage of Key Performance Indicators (KPI) tools

Employee surveys (every two years)

Only nominating women for certain advancement trainings (up until the same amount of women and men are educated equally in the company)

Conducting an objectifiable assessment centre prior to promoting employees assessing management skills (including in regards to gender equality)

Participant C

Prioritising team compatibility and qualifications in the selection process and the questions asked in job interviews

Negotiating salary individually based on qualifications

A salary raise is decided by personal conversations, discussing goals, achievements, and qualifications

Women in management (Per team 57% and 66% women)

Option for home office

Company pays for complete home office equipment

Staying in contact and keeping employees up to date when absent
Management and employees share one office space

Engaging the whole team in the interview and hiring process

Management and employees share one office space

Participant D

Women in management positions

Payment is based on which role an employee played in a specific job for a client (business consulting)

Gender sensitive language in papers (german)

Participant E

Income Brackets

Take specific degrees and diplomas out of job postings if they are not strictly necessary

Neutral job postings (gender-neutral adjectives and focus on qualifications)

Neutral view on applicants (focus on academic qualifications)

After job interviews, the HR manager conducts reflective conversations with the hiring manager

	Full flexibility to work from home (Mobile work policy)
	Career Models (career paths, required skills to work in a certain branch, how employees can advance, etc.)
	Ensuring an equal representation of men and women at external talks and panels
	Performance Reviews (every 3 or 6 months)
	Women in all layers of the company (research field leaders are female)
	Regular employee surveys asking for sense of belonging
Participant F	Flextime arrangements
	Guarantee for the same job after parental leave
	Flexible part-time options
	Advertise all positions in full- as well as part-time positions
	All female applicants are being invited for a job interview (given that they are qualified)
	Diversity, Equity and Inclusion Council (discuss measures and their effectivity)
	Reverse mentoring
	Income brackets
	Non-Tariff employees are paid by job descriptions
	Diverse Interview Panels
	Development plans for every employee

Talent &
Succession planning
