

Accounting for workforce diversity: presenting Intersectionality as an alternative approach in Global South disclosures

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Introdução

The study addresses gaps in diversity disclosure in corporate reports, particularly in the Global South, where systemic inequalities are obscured. It emphasizes that generic reporting guidelines often overlook sociopolitical and cultural contexts and intersectionality, leading to misleading data and hindering comparability. An intersectional approach is crucial to understand how race and gender influence workforce composition and organizational policies in these unique contexts.

Problema de Pesquisa e Objetivo

The study addresses critical gaps in corporate diversity reporting, particularly its failure to accurately reflect national, political, historical, and socio-cultural contexts, thereby obscuring systemic inequalities. It questions how corporate reports reflect national race and gender contexts in Brazil and South Africa, how similarities and differences emerge, and whether reporting practices align with national demographic compositions in these Global South nations marked by colonialism and racial segregation.

Fundamentação Teórica

Grounded in Intersectionality (Crenshaw, 1991; González, 1984), the study examines how social markers interact to shape experiences of privilege and oppression. It adopts an intercategory framework, using social categories strategically to map inequality across groups. Gender is understood as a social construct (Saffioti, 2001) and through performativity (Butler, 1988), challenging binary views and recognizing non-hegemonic identities. Race is analyzed as a social construct creating discrimination, emphasizing context-specific methodologies and terms for its representation.

Metodologia

It is a qualitative, cross-national content analysis of corporate reports from the largest banks in Brazil and South Africa, published in 2024. We compared reported workforce composition and terminology for race and gender against national demographic data, using an intercategory intersectionality framework. Contextual, cultural, and historical information is also compiled for better interpretation of the results.

Análise dos Resultados

Racial representation is poorly reflected. Brazilian banks showed disproportionately low Black representation (~<30% vs. ~56% national population). South African reports used broad ACI categories (Africa, Coloured and Indian) obscuring intra-group differences. There were banks that did not disclose workforce racial data. Gender reporting maintained a binary perspective (female/male), excluding non-binary identities, a limitation also in national data.

Conclusão

Corporate diversity disclosures in the Global South often fail to reflect national demographic and sociopolitical realities for marginalized identities. Omissions and superficial categorizations normalize hegemonic identities, obscuring systemic inequalities. Brazilian banks underrepresent Black individuals; South African reports use broad ACI categories limiting usefulness. Current reporting standards (e.g., GRI) lack context-specific, intersectionally informed metrics, allowing compliance without addressing local inequities.

Contribuição / Impacto

Practically, organizations must adopt responsible, context-sensitive diversity reporting, focusing on recruiting, retaining, and promoting individuals from all groups, with transparent accountability for unmet goals. Theoretically, the study applies intersectionality to Global South organizational research, challenging reporting framework neutrality by linking disclosures to histories of colonialism and racial segregation. It advocates a paradigm shift in diversity conceptualization, promoting reporting as a transparent tool to reflect and transform structural inequalities, supporting equity.

Referências Bibliográficas

The study draws from diverse sources. Primary data includes corporate Integrated Reports from major banks in Brazil and South Africa (2023/2024). Official demographic statistics from Brazil (IBGE) and South Africa (Statistics South Africa) provided comparative national context. Key theoretical foundations are Intersectionality (Crenshaw, González), gender theory (Butler), and race in national contexts (Nogueira, Christopher). Methodology followed Bardin (1977). Additional academic literature on sustainability reporting and inequality also supported the analysis.