ENGAGEMENT WITH DISABILITY: ANALYSIS OF ANNUAL REPORTS OF INDIAN ORGANIZATIONS

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Abstract

Anchored in institutional theory, our aim in the present study was to understand how large and economically successful organizations in India engage with the issue of disability within and outside of their organizational boundaries, and communicate such engagements through their annual reports. Based on a qualitative content analysis of the organizations' annual reports for the year 2009-2010, we examined if these organizations spoke about recruitment and other organizational treatment of people with disabilities (internal focus), and if they engaged with issues related to disability in the realm of corporate social responsibility (external focus). We found that, despite no institutional pressures, organizations engaged with disability specific issues both internally and externally. While we found differences with respect to organizational age and sector (public and private sector), we did not find any differences in the engagement and communication of activities based on organizational industry type and global presence. We discuss implications for research and practice.

Keywords: Disability, India, Annual reports, Communication

Employment and organizational treatment of those with a disability is a concern for employers, those with a disability, and policy makers of governments across the world. According to a recent International Labor Organization report (Sanchez 2010), a tenth of the world's population, or 650 million people, live with a disability. Of this population, about 470 million people are of a working age. Most of these people are unemployed or underemployed as compared with their counterparts without disabilities, and earn a poorer living. Estimates of the number of unemployed as a percentage of those with disabilities range from 50 to 70 percent in the industrialized world and 80 to 90 percent in developing countries (Enable 2011). There are as many as 80 million people with a disability in India, and reflecting the average international trend, only about a hundred thousand of them are part of the Indian workplace (World Bank Report 2007; Enable 2011). Thus, though people with disabilities form a significant part of the global population they are marginalized with respect to employment prospects.

In the present study we draw upon institutional theory to examine how the top 100 organizations in India engage with the issue of disability. Specifically, what do these organizations do with respect to employment and treatment of people with a disability? Do these organizations actively pursue an equal opportunity employer agenda with respect to those with a disability, or do they work on disability issues solely from an externally focused corporate social responsibility perspective? Further, across organizations, are there any trends in the type of engagement with those with a disability, based on the age of the organization, its global presence, its industry of operation, and whether it is in the public or private sector? We have based our study on a qualitative content analysis of the organizations' annual reports for the year 2009-2010.

Disability is defined as an impairment caused by some bodily functioning (e.g., visual problems) by the Confederation of Indian Industry (2009). This definition adopted by the Confederation of Indian Industry is based on guidelines from the United Nations Convention on the Rights of Persons with Disabilities, and The Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act of 1995. In the present paper, we use the terms employment and treatment to understand organizational practices of recruitment, selection, and job advancement of those with a disability. To the extent that organizations engage with disability issues as a socially responsible practice, we have understood such behavior to be discretionary, and as following societal expectations - economic, legal, and ethical (Carroll 1979).

We have chosen to focus on large and economically successful Indian organizations for multiple reasons. Large organizations are more likely than other organizations to be pioneers as well as trend setters in terms of adoption as well as communication of socially responsible practices and inclusivity (Arvidsson 2010). This is because larger organizations may face more scrutiny from stakeholders and may hence disclose socially responsibly actions to enhance reputation (Branco and Rodrigues 2008).Research further positively associates an organization's financial performance with its engagement in social responsibility, likely given slack resources (Waddock and Graves 1997).

The paper is structured as follows. We first describe how the institutional context informs organizational actions. We then explain how organizational age, industry type, global presence, and sector (public versus private sector) further influence organizational actions within the institutional context. Next, we elaborate upon the Indian institutional context and describe our methodology and findings. We conclude with implications for theory and practice.

Institutional context and organizational engagement with disability

Organizations are open systems and hence susceptible to institutional influences (Scott 2003). When institutional expectations assume the form of rules, norms, or laws, they are said to be coercive in nature. When expectations include standards set forth by professional or educational authorities, they are assumed to be normative pressures for acting a certain way. Finally, organizational actions may stem from mimetic pressures where, given uncertainty, organizations follow other organizations (DiMaggio and Powell 1983). Organizations conform to expectations set forth by the institutional environment such as from regulatory agencies, industrial associations, leading organizations, and other stakeholders such as customers in order to gain legitimacy (DiMaggio and Powell 1983; Meyer and Rowan 1977).

Legitimacy is defined as "a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (Suchman 1995: 574). Legitimacy can be possessed objectively as well as projected subjectively, and organizations engage actively in legitimacy gain and conveyance when they seek stakeholder support (Suchman 1995). Organizations portray held values and actions as being synchronous with stakeholder expectations (Ashforth and Gibbs 1990) because legitimate organizations are seen as more worthy, meaningful, predictable, and trustworthy (Suchman 1995) and hence as good employers (Williamson, Cable and Aldrich 2002). Notably, research demonstrates that though associating with legitimating techniques may not lead to higher economic performance, organizations with such associations are more admired, perceived to be more innovative, and rated higher in management quality (Staw and Epstein 2000).

While some organizations engage in voluntary programs for some societal interests, others act involuntarily in response to the institutional environment (Matten and Moon 2008). Oliver (1991) explains that organizational responses to institutional influences can range from full observance to avoidance (or ritual compliance) to compromise, and absolute resistance. Whatever the motive for organizational actions, institutionally appropriate actions are signaled to indicate legitimacy (Suchman 1995) and organizations have increasingly started incorporating and publicly declaring their social awareness and associated practices (Wright and Rwabizambuga 2006).

With respect to employment and treatment of those with a disability, organizations may engage in and highlight their actions assuming it is aligned with institutional expectations of what a 'good' organization should be like. It is also likely that organizations highlight their engagement with those with a disability outside of the organization for similar reasons. These actions may be in the realm of socially responsible actions, or corporate social responsibility. Organizations are indeed increasingly engaging in communicating their socially responsible actions that better society in some form (Arvidsson 2010). Philippe (2006) found that organizations convey recognition, credibility, and exemplarity through their annual reports when talking about their social responsibility. In this study, recognition implied approval, acceptance, and appreciation, and was seen through a mention of awards. Credibility implied being accepted and trusted and was seen through a mention of certification and durability of legitimate traditions. Finally, setting exemplarity meant the organization was suitable to be copied and was among the 'best'.

Alternatively, organizations may juxtapose rational utility against institutional or legitimacy pressures and strategically determine engagement in disability hiring. Harcourt, Lam

and Harcourt (2005) examined discrimination against job applicants with a disability in New Zealand from two theoretical perspectives - rational economic and institutional theory. While the rational perspective may mean ignoring those with a disability when hiring, as they are perceived as a relatively less productive group, the institutional perspective may imply inclusion based on coercive, mimetic and normative pressures. Their results indicated that only coercive institutional pressures appear to affect organizational practices, and employers do engage in practices to minimize costs by engaging in statistical discrimination against those with a disability.

Institutional pressures may further be fulfilled in two ways. On one hand, organizations may follow an internally focused approach to actively facilitate the recruitment, performance, and advancement of those with a disability inside their organization. On the other hand, organizations may follow an externally focused approach, donating money outside the organization for causes helping those with a disability, while making no effort to actively include such people inside their organization. Finally, organizations may follow both an internally and an externally focused approach with regards disability issues.

Organizational characteristics and engagement with disability

It is likely that organizational characteristics add nuance to implications of the institutional context on engagement with disability. For example, organizational size, economic condition, age, global presence, industry type, and sector may moderate the influence of the institutional context on organizations (e.g., Harcourt, Lam and Harcourt 2005; McWilliams and Siegel 2001). Considering that organizations within present sample are large and in robust economic condition, and therefore lending no variance on these characteristics, we only discuss other organizational

characteristics below, and outline expectations for each. Also considering that there is no existing research that directly relates organizational characteristics with disability specific activities (cf. Harcourt, Lam and Harcourt 2005; Lengnick-Hall, Gaunt and Kulkarni 2008) we draw upon the broader diversity research below as disability has been studied within the diversity framework (Shore et al 2009; Zanoni and Janssens 2007).

Organizational age and engagement with disability

How and why organizations engage with diversity may be contingent on the organization's age. Age may also determine institutional pressures and responses to those pressures. For example, Richard, Ford and Ismail (2006) explain that younger firms at the start up or the growth stage may benefit from and therefore seek a diverse employee base. This is because diversity may allow for an understanding of various groups (Cox 1994) and may secure financial resources and customer acceptance for products and services (Jawahar and McLaughlin 2001). Conversely, with increased diversity, relatively mature organizations may suffer because rules, processes and stability that these organizations have in place mean that flexibility and innovation that can be realized from diversity are not required or leveraged (Richard et al. 2006). Thus, Richard and his colleagues found that while organizations in earlier stages benefitted from more diversity, organizations in later stages experienced no performance benefits and even performance losses with greater diversity.

Alternatively, other research shows that the youngest and oldest organizations react most to concerns of diversity integration. Baron, Mittman and Newman (1991) studied gender integration among California state agencies. They viewed integration as a result of a series of events including recruitment, selection, and promotion. They found that the youngest and oldest

organizations reacted most to concerns of gender integration. This may be because younger organizations may be founded more during the climate for such equity. Older ones going through reorganization may also adapt given their adaptability to environmental pressures; in fact their adaptability may be a cause for their longevity.

Referring to institutional pressures and responses to those pressures being contingent on organizational age, Jawahar and McLaughlin (2001) argue that organizations face different pressures from different stakeholders at the various stages of their life cycle. For example, the start-up and emerging stages involve finding customers and establishing revenue streams. Hence shareholders, creditors, and customers most influence organizational survival. Other stakeholders may be treated with a defense or reaction stance (not proaction). During the mature stage, managers may view themselves and their organizations as successful and as role models. During this phase, the community may also be viewed as an important stakeholder along with other stakeholders. Community issues may be dealt with proactively given availability of organizational funds and to maintain leadership self image.

The literature thus far, therefore, does not make unequivocal predictions about the association between organizational age and engagement with diversity. We believe that, for disability issues, the traditionally expected gain of diversity may not hold true in employer minds with regards organizational age for younger organizations. This is because younger organizations may focus more on survival and profitability, goals that seem incompatible with traditionally and erroneously held views that those with a disability are inferior in some manner as compared with those without a disability (Louvet 2007; Ren, Paetzold and Colella 2008). Older organizations, alternatively, may have scale and resources to absorb those with disabilities or engage with disability issues external to the organization (cf. McWilliams and Siegel 2001) or may wish to

maintain their leadership status in their communities (Bertels and Peloza 2008). Thus, organizational engagement with disability may increase with organizational age.

Organizational global presence and engagement with disability

Institutional theory implies that the notion of social responsibility varies in terms of its underlying meanings across countries (Matten and Moon 2008). This is likely because the cultural and legal systems are different across different countries (Rosenweig and Singh 1991). Research indeed shows that commitments to socially responsible behavior differ according to the political, cultural and other institutional influences on organizations (Doh and Guay 2006; Maignan and Ralston 2002; Wright and Rwabizambuga 2006). Ferner, Almond and Colling (2005) studied diversity agendas and employment policy of United States multinationals in the United Kingdom and found that oftentimes European managers found these policies irrelevant in their context and hence resisted it.

It may thus not be possible for organizations with global or multinational presence to export headquarter practices elsewhere or adopt other global practices, however 'good' from a social perspective. Each country may indeed have its own institutional environment and hence an institutional profile, which includes idiosyncratic regulatory, cognitive, and normative institutions (Kostova and Roth 2002). Hence the social issues to which organizations attend and the modes by which organizations attend to these issues are typically country specific (Matten and Moon 2008).

The dissemination of engagement in socially approved practices may also be specific to countries. While such practices may appear as an explicit element in organizational policies where national institutions encourage discretionary agency, individualism, a liberal market

economy and incentives for responsive actors, they are more implicit where national institutions encourage obligatory agency, collectivism, a coordinated market economy, and incentives for program-driven agency (Matten and Moon 2008). Some research shows that while organizations in some countries such as the United States mention such activities explicitly in their communication (e.g., through their websites), organizations in other countries such as France or the Netherlands do not as much (Maignan and Ralston 2002). Thus both engagement in and dissemination of socially responsible activities may be country specific. The same may hold regards engagement in and dissemination of practices associated with disability in present sample, and may thus imply no differences given the organization's amount of global presence.

Organizational industry and engagement with disability

Stone and Colella (1996) argue that the technology of an organization determines if those with a disability are hired into organizations. This is because technology determines the nature of the work processes and also the types of machinery used as well as the physical design of the organization. All of these have implications for the employment and treatment of those with disabilities. For example, when an assembly line design does not allow job restructuring or modifications in the physical facilities, special needs of those with a disability cannot be accommodated. In such cases, employers may not encourage employment of those with special needs. In other scenarios where technology allows for job flexibility (e.g., computers that can be fitted with software for voice recognition) or permits jobs to be adapted to meet incumbents' needs, disability inclusion may be enhanced.

While Stone and Colella's model refers to organizations, we can generalize their ideas to groups of similar organizations, and thereby to industries. Research specific to disability

employment shows that employers indeed have concerns hiring those with a disability in certain industries. Lengnick-Hall, Gaunt and Kulkarni (2008) found greater concerns with respect to hiring those with disabilities in industries where people have to perform physically demanding tasks, for example, in manufacturing. Employers in their study voiced concerns about the ability of people with disabilities to lift, drive, and handle machinery.

Industries may also face differing pressures for acting in socially responsible ways. Each industry develops its own 'industrial morality', or a normative framework of guiding principles and standards (other than profit) that organizations within that industry use as a basis for developing their own policies and procedures. Organizations abide by this morality because the complex process of interaction by which such norms are formed, interpreted, and developed enhances their legitimacy (Gunninghan and Rees 1997). Also, organizations signal their ethical credentials and intentions through adopting industry-wide codes of conduct, in order to strengthen their reputation and legitimacy (Wright and Rwabizambuga 2006).

There are several reasons why industry-wide codes of conduct and responsibility develop. For example, the fates of organizations in an industry are intertwined and all organizations can suffer if even one organization engages in actions that damage the industry's shared reputation (Barnett and King 2008). The damage from one organization may spill over to another organization if the two organizations are directly linked, or even if the two organizations are structurally equivalent, that is, have similar relations with external stakeholders such as suppliers, customers and communities (Yu and Lester 2008). Also, institutional norms of social responsibility may be one way to avoid costlier government regulation (Lenox and Nash 2003). Further, different firms in an industry face the same natural environment, and as the natural environment changes, so does previously acceptable behavior, thus promoting institutional

change (Bouvier 2010). In an analogous manner, there may be similar types of engagements with disability issues contingent on industry.

Organizational sector and engagement with disability

The congruence between the organization's goals and policies with respect to government goals is likely to be particularly strong for public sector organizations as compared with private sector organizations. For example, affirmative action policies may be more amenable to public sector organizations as compared with private sector organizations (Goodstein 1994). Affirmative action diktats and external watchdog agencies can indeed impose more costs on public or state organizations as compared with private organizations (Baron, Mittman and Newman 1991). Publicly held organizations are more subject to public scrutiny, and these organizations typically employ relatively more minorities than private sector employers as they may be subject to policies or public sentiment about diversity and legitimacy (Edelman 1990).

Based on Whitley's (1997) work, Matten and Moon (2008) argue that the financial context of organizations determines their socially responsible actions. For example, an organization getting funds and resources primarily from the stock market will exhibit different actions as compared with another organization getting funds primarily from governmental sources. This again suggests that public sector organizations may engage with diversity and disability issues more so than private sector organizations. While such organizations may not be compelled to conform to all governmental or institutional demands, they indeed voluntarily seek attention and approval of the state, one of their main stakeholders (Scott 1987). Private sector organizations, alternatively, may give greater weight to economic standards and performance

goals, as this is what they are assessed against. This may imply lower attention to expectations of the state or the macro diversity context (cf. Oliver 1991).

However, not all public sector organizations are influenced by such pressure. Some organizations may have authority in their political and market environments Thus, even if governments impose budget changes to influence employment practices of state agencies, such resource dependence alone does not influence organizational actions. Organizations weigh the costs of adapting to environmental changes versus costs of not adapting (Baron, Mittman and Newman 1991). Organizations also respond to institutional pressures contingent upon the manner and degree to which such pressures are enforced. In absence of legal sanctions, adoption and communication of certain practices may be more voluntary (Oliver 1991).

Despite this, we would expect that public sector organizations would be more proactive than private sector organizations with regards hiring and other engagements with those with a disability. Disability specific research shows that while all employers do shy from hiring those with disabilities, departments in the civil service are less likely than private sector organizations to discriminate on the basis of disability in their hiring practices (Harcourt, Lam and Harcourt 2005). To voluntarily gain approval of the state, public sector organizations may also engage more with disability issues external to the organization (cf. Scott 1987).

The Indian Institutional Context

In India, because of widespread social stigma associated with disability, fewer jobs are set aside for those with a disability, and they have relatively lower literacy levels as compared with those without a disability (World Bank Report 2007). The same report, based on a variety of research sources, comprehensively outlines that those with a disability are seen as inauspicious or as those who are suffering punishment for bad past life karmas (acts). Families of those with disabilities

and the people with disabilities themselves may share some of these attitudes and both lower education and lower self esteem usually further hamper their employment prospects.

The Government of India, however, encourages employers to hire and retain people with disabilities in various ways. In 1969, the Ministry of Social Justice and Empowerment, Government of India, approved the Scheme of National Awards for Empowerment of Persons with Disabilities. National awards are given to outstanding employers of persons with disabilities if they meet certain criteria. For example, criteria include that at least 10% of their employee base should include those with a disability (though this is relaxed for organizations employing more than 100 people with a disability), that they should have a barrier free environment, and that they should apply similar practices to all employees (e.g., equal pay for equal work). As an award, employers get INR 50,000 along with a citation and a certificate. The scope of this award was widened in the recent past to include the Best Braille Press in 2009 and websites with best accessibility features for those with a disability in 2010 (Press Information Bureau 2010).

In 2008, the Ministry of Social Justice and Empowerment, Government of India amended the seminal Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act of 1995. The Act provides a reservation of 3% in vacancies in identified posts (1% each for persons with blindness or low vision, hearing impairment and locomotor disability or cerebral palsy) in governmental organizations including public sector undertakings. The Act, while not pointing to specific rupee amounts for every year, states that appropriate governments and local authorities shall provide incentives to both public and private sector employers to ensure that at least 5% of their employee base consists of persons with disabilities. The incentives are based on the governmental limits of economic capacity and developmental needs. In 2008, the Ministry also added incentives for private sector organizations to increase the intake

of people with disabilities in such organizations. Specifically, the Government of India would bear the employer's contribution to the Employees' Provident Fund and Employees' State Insurance for the first three years for employees with a disability with monthly wage up to INR 25, 000 per month.

Notably, laws are ambivalent in the treatment of those with a disability. The Act of 1995 guidelines refers only to vacant posts in public sector organizations, which may be arbitrarily defined, and does not impose sanctions for non-compliance. Further, this Act applies only to three disability types and thereby excludes all other disabilities (World Bank Report 2007). Therefore, despite incentives, most Indian workplaces do not have a clear understanding about the terms of employment and utilization of people with disabilities, and gaining employment remains a difficult task for those with a disability (Confederation of Indian Industry 2009).

Disability continues to be viewed as 'something wrong' or as a suffering in the Indian society and private sector organizations employ people with disabilities only minimally, if at all (Confederation of Indian Industry 2009). In other words, the institutional and societal pressures to engage with those with a disability inside the workplace are minimal, even when the organization is willing to engage in charitable causes for those with a disability outside the organization. Those with a disability may be seen as deserving of charity or support, not of equal employment opportunity.

According to the Diversity and Equal Opportunity Centre (2009) report, the employment of people with disabilities in the Indian Ministries and its departments as well as in the public sector is only marginally encouraging. Those with a disability occupy 3.54% and 4.46% of the posts identified specially for those with a disability in the Ministries and the public sector respectively. However, they occupy less than a percent of all posts in both types of organizations.

Further, people with disabilities are not represented in organizational trade unions, thus making them relatively voiceless in formal organizational forums. The report further outlines that the private sector has historically not engaged in substantive proactive efforts towards employing people with disabilities.

Method

We began by creating lists of the top 100 organizations in India. To do so, we examined rankings of organizations from the most widely read business magazines in India that had ranked organizations in the year 2010. Business magazines included Businessworld, Fortune India, and Business Today, and Economic Times. Businessworld is part of the ABP Group, one of India's largest media groups and the largest selling Indian business magazine currently in the country. Fortune India is also launched by the ABP Group under a licensing agreement with Time Inc, the publisher of the American magazine. Business Today is part of the India Today group, and the largest circulated fortnightly business magazine in India. We also included the 2010 Economic Times (ET) 500 survey. The ET 500 survey is part of the ET Intelligence Group, the research arm of The Economic Times, India's largest business paper, and part of The Times Group, India's largest media group. The ranking methodology of all four sources is described in Table I.

[Insert Table I about here]

We then consolidated the four lists into one. We included an organization in our list if at least three of our four sources had listed it in their top 100 lists. This consensus would mean that an organization was indeed considered large and successful in India. Our final list hence consisted of 91 organizations. Organizations in our list differed on the following criteria – age, sector (public versus private), industry of operation, and global presence (presence only in India

versus global presence). Organizations were 55 years of age on average (2011 minus founding year) with a range of 6 years to 223 years. Of the 91 organizations, 60 were private sector organizations while 31 were public sector organizations. 45 organizations had a global presence (offices in locations other than India) and the remaining 46 operated only in India. To determine age, sector of organization (public and private sector), industry of operation, and global presence, we obtained data from Capitaline. Capitaline is a comprehensive online database that provides information about Indian listed and unlisted organizations.

We next gathered data about disability related activities of these 91 organizations from their annual reports for the year 2009-2010. Annual reports allow us an understanding of perceptions of the top management teams, and thus as a method is more feasible than collecting in person or telephonic data from the top management teams in various organizations (Bamberger and Phillips 1991). Furthermore, we have followed methods in past research where annual reports have been used as a source for qualitative content analysis of organizations' social responsibility disclosures (Niskala and Pretes 1995; Philippe 2006; Waller and Lanis 2009) as they are the most representative outlets for communication with stakeholders (Peslak 2005) and are used by organizations quite proactively to legitimize behavior for multiple audiences (Brown and Deegan 1998; Waller and Lanis 2009).

While examining each annual report, we looked for any sentence that referred to internally focused activities of the organization with reference to hiring and treatment of employees with a disability and externally focused activities that aim to better the situation of those with a disability in society. Both authors read and coded each annual report independently and then reconciled differences to establish accuracy and inter-coder reliability. We differed in our coding for five annual reports. For example, one of us had either inadvertently missed a

section in the annual reports or had coded data that was not specific to disability (e.g., medical care for elderly who had visual problems as listed under the organization's corporate social responsibility section). There were no other differences. All final data reported below is agreed upon by both authors.

Findings

Almost half the organizations (47%) talked about disability in their annual reports. Of the 43 organizations that did, 20 were from the private sector and 23 from the public sector. We noticed differences with respect to organizational age such that there was a curvilinear relationship between age and communication of disability. Specifically, organizations under 50 years of age and those over 100 years of age indicated relatively lower levels of engagement with disability issues as compared with organizations between 51-99 years of age. For example, while 33% of organizations under age 50 engaged with disability issues, 58% of those between the ages of 51 and 99 did so, and 50% of those over age 100 did so.

We found no difference in the communication of disability related activities based on organizational industry type. We also did not notice any difference in the communication of disability related activities between organizations that had a minimal global presence (e.g., offices in 3 locations other than in India) and those that had a relatively more significant global presence (e.g., offices in 42 locations other than in India).

Organizational sector was associated quite clearly with engagement and communication of disability. Public sector organizations engaged with disability issues both internally as well as externally. Between sectors, we found differences in types of activities these organizations engaged in. Only 1 of the 20 private sector organizations indicated in their annual report that they had formulated special policies for recruiting, training, and advancing employees with a

disability. Another organization indicated that it outsources simple assembly to two organizations that employ those with disabilities, thus indirectly supporting their livelihoods. The rest of the 18 private sector organizations engaged with those with disabilities outside the organizational boundaries and the organizational workflow arrangements. Their engagement with disability was in the form of corporate social responsibility. For example, 5 organized healthcare camps either on their own or in collaboration with a local non-governmental organization. Yet another 6 helped those with a disability through assistive devices, healthcare facilities, educational, and monetary and food donations. Five other organizations focused on education or vocational training through partnerships with non-governmental organizations or on their own. Finally, the remaining two organizations spoke of giving awards to those with a disability in various spheres such as sports and entertainment; and of organizing flights for children with disabilities so they can learn about aviation respectively. Representative quotes for each type of communication are listed in Table II. As our intent is not to highlight certain organizations positively and chide others, but to highlight aggregate disability specific engagements, we have not listed organizational names in any of our findings.

[Insert Table II about here]

Eighteen of 23 public sector organizations clearly outlined how many employees with a disability they had hired based on Government of India guidelines, and 5 of them further outlined how they engaged in external rehabilitation projects or donated money towards causes of those with a disability. Notably, though the remaining 5 organizations did not refer to hiring as per Government guidelines, they explained their other external activities. For example, activities ranged from donating towards the welfare of those with a disability to engaging in imparting

training through collaborations with external entities. Representative quotes for each type of communication are listed in Table III.

[Insert Table III about here]

Discussion

Anchored in institutional theory, our aim in the present study was to understand how the top 100 organizations in India engage with the issue of disability within and outside of the organizational boundaries. We thus examined if these organizations spoke about recruitment and other organizational treatment of people with disabilities (internal focus), and if they engaged with issues related to disability in the realm of corporate social responsibility (external focus). Further, we examined whether the characteristics of the organizations such as age, global presence, industry of operation, and sector (public/private) were associated with engagement with disability.

Our findings, based on a study of annual reports of 91 organizations, indicated that about half the organizations talked about disability in their annual reports. Organizational age was curvilinearly associated with disability engagement and communication such that mid-age organizations (ages 51-99 in our sample) communicated more than those relatively younger (under 50 years of age) or older (over 100 years of age). Organizational industry and global presence were unrelated with engagements with disability or communication thereof. A clear differentiator was whether the organization was a public sector organization or a private sector one. While only 1 private sector organization outlined the steps it took to recruit and advance employees with a disability, most of the public sector organizations clearly outlined how many employees with a disability they had hired based on Government of India guidelines. While private sector organizations did not engage with hiring of those with disabilities as we gathered

through their annual reports, these organizations did engage with societal disability issues in the form of corporate social responsibility (e.g., organizing healthcare camps and providing assistive devices). The public sector organizations also engaged in external rehabilitation projects or donated money towards disability causes. This was usually apart from hiring those with a disability.

While some may interpret our findings pessimistically, we are rather enthused by them. This is because, on the whole, despite only guidelines from the government for recruitment of those with a disability, and minimal other institutional or societal pressure for doing something for those with a disability either within or outside the organization, Indian organizations (albeit large and economically successful ones) seem to be taking up disability issues into the fold of their social responsibility activities, if not directly engaging in recruitment activities. Below we couch each of our findings in extant theory.

Our finding regarding organizational age can be partially explained by drawing upon Jawahar and McLaughlin's (2001) arguments that institutional pressures and responses to those pressures are contingent on organizational age. Thus, the youngest organizations may not have considered disability issues as much as their older counterparts given their relatively greater concerns with profit maximization and climbing in the coveted rankings. Alternatively, the oldest organizations in our sample may also be concerned more with profit maximization and activities such as innovation to avoid the age related ossification than with disability issues.

It is likely we found no differences per industry as the numbers of organizations per industry were miniscule or non comparable. For example, we had only one organization from the Airline industry, three from the Automotive industry, and eighteen from the Oil Exploration and Refineries industry. Thus the notion of industry-wide codes of conduct adopted by organizations

within the same industry in order to strengthen their reputation and legitimacy (Wright and Rwabizambuga 2006) were not discernible in our sample. It is also likely that there are no specific institutional pressures, and hence no code of conduct for engaging with disability issues.

Our finding that global presence of the organization did not influence engagement with disability is consonant with the view that social responsibility varies across countries (Matten and Moon 2008) as the cultural and legal systems are different across different countries (Rosenweig and Singh 1991). It is thus likely that though some of the Indian organizations are well versed with 'good' disability practices across the globe, they do not fit the Indian landscape where laws and societal expectations are different.

That private organizations exhibited almost no activity in recruiting and advancing people with disabilities can be explained by leveraging the merit principle. Meritocracy implies rewarding deserved successes, and affirmative action which allows for hiring of a less qualified target-group individual (e.g., a visible minority) may be seen by those not in the target group as violating the merit principle (Son Hing, Bobocel and Zanna 2002). Those believing in the merit principle only consider qualifications and ability when making hiring decisions and oppose any affirmative action driven preferences (Aberson 2007). Such employers may not see only the positive outcomes of diversity. Herring (2009) summarized prior research to explain that those who see diversity as 'loss' point to task and emotional conflicts, low cohesiveness, and increased absenteeism and turnover among diverse coworkers (e.g., Skerry 2002; Tsui et al. 1992). Further, the notion of diversity and associated quotas for protected groups may evoke intense positive as well as negative emotions (Herring 2009) among meritocracy driven organizations.

Considering focal private sector organizations are extremely successful, it is likely that they believe in attracting and selecting the best of talent available. Thus, they may not directly

recruit those with a disability, but rather engage in socially responsible activities. After all, those with a disability are seen as stigmatized, inauspicious, and lower in ability in India (World Bank Report 2007). Thus, these organizations may not have directly recruited those with a disability, but rather engaged in external socially responsible activities for them.

The finding that public sector organizations recruit those with a disability as well as engage with them external to the organization is synchronous with predictions of institutional theory. In the present sample, public organizations were either directly accountable to the government ministries (e.g., Ministry of Power, Ministry of Petroleum and Natural Gas, and so forth) or were nationalized organizations owned by the Government of India. When institutional expectations exist in the form of rules, norms, or laws, organizations are especially likely to follow them (DiMaggio and Powell 1983). After all, when organizations portray their values and actions as being synchronous with stakeholder expectations (Ashforth and Gibbs 1990) they are seen as legitimate, predictable, and trustworthy (Suchman 1995). Public organizations especially face scrutiny and given their roots in the government as the owner or primary stakeholder, such organizations are most likely to abide by diversity expectations (Edelman 1990; Scott 1987).

In outlining the disability specific activities of large successful organizations, we contribute to the disability and institutional theory conversations in the following ways. First, the disability literature has examined organizational employment and treatment of people with a disability in the western context. We knew that employers shy away from hiring those with disabilities (Lengnick-Hall, Gaunt and Kulkarni 2008; Stone and Williams 1997). We now know of a similar trend in the Indian context, though our results can be perceived as encouraging given the absence of legal sanctions.

Second, disability research informs us that the employment prospects and within organization treatment is influenced by factors specific to the individual (e.g., low efficacy) (Barlow, Wright and Cullen 2002), to the interaction (e.g., avoidance by both parties) (Boyle 1997; Zernitsky-Shurka 1988) and the organizational internal context (e.g., discriminatory policies; demography) (Colella and Varma 2001; Stone and Colella 1996). Present findings indicate that the external institutional context is also a factor influencing employment and inclusivity of those with a disability in workplaces. Thus it is not biases alone that place hurdles at every step of the recruitment and selection process (cf. Brecher, Bragger and Kutcher 2006; Miceli, Harvey and Buckley 2001; Stone and Williams 1997). It is likely that if the macro societal context is not directly encouraging of inclusivity, profit seeking organizations will only minimally go out of their way to be inclusive inside their organizations, and utmost they might do social work external to the organization.

Third, our findings are supportive of the lesser taken stance in disability research that disability is disabling only in certain contexts (Fine and Asch 1988). Disability as a category may be more negatively salient in recruitment practices of private sector organizations given a lack of existing reference groups, something that public sector organizations have. Thus, enveloping those with a disability into the organizational fold may not only be a reflection of the institutional context, but also of existing mental models shaped by the institutional context of who is usually recruited and more importantly who is usually not recruited. Disability specific research shows that attitudes towards those with a disability tend to be clustered such that contact further breeds positive sentiments and understanding of positive work outcomes of the disabled (McFarlin, Song and Sonntag 1991; Stone and Colella 1996). For example, contact breaks the stereotype that those with a disability tend to have greater absenteeism (McFarlin, Song and Sonntag 1991).

It is then likely that once public sector organizations tread the path of inclusivity given their institutional milieu, they are likely to continue doing so not only because of the macro external context, but also because they have experienced firsthand the positives of hiring those with a disability.

Fourth, as a related point, the notion of an institutional context at the country level was seen in a more nuanced manner through our examination of the characteristics of organizations that undertake disability-related initiatives. The context in our case seemed primarily a function of who the organization was most accountable to – the government or the state, or private shareholders. This is especially important given absence of enforceable disability laws, as the Government of India only issues 'guidelines' for recruitment of those with a disability, and provides few incentives for doing so. The public sector organizations seemed to have engaged in more disability specific issues both internal and external to the organization, voluntarily seeking attention and approval of the state, their main stakeholder (Scott 1987). The private sector organizations on the other hand seemed to have focused on corporate social responsibility, allaying notions of being only monetarily driven organizations. However, they have kept those with disabilities outside their boundaries. This may be a reflection of stakeholders' demands, expectations that economic standards and performance goals matter most to their shareholders (cf. Oliver 1991).

Finally, our findings point to an interesting either-or situation where organizations have either almost always engaged with disability as an external issue (e.g., social responsibility) or as an internal issue (e.g., hiring). Gaining and signaling legitimacy thus may involve only a few and a certain type of action synchronous with primary stakeholder attention. After all if these actions are "desirable, proper, or appropriate" (Suchman 1995: 574) as per the primary stakeholder's

values, organizations are seen as legitimate. Taken together, present findings thus seem to imply the dominance of and catering to one type of stakeholder in the organizational consciousness.

Limitations and implications for future research

As with every research undertaking, our study suffers from limitations which we outline here. Along with limitations, we also suggest ways to build upon present research. The first limitation concerns our use of annual reports as the voice of the organization. While annual reports have been used to gauge the organization's diversity activities or social responsibility in the past (e.g., Philippe 2006) we realize that organizations also communicate their socially responsive activities such as hiring of those with a disability or other engagements with disability issues through other fora.

It is likely that organizations in the present study have talked about above mentioned issues on their websites or on external recruitment websites (e.g., Backhaus 2004) leading us to underestimate organizational involvement. It is also likely that disability issues in organizations (e.g., regards hiring and accommodations decisions) are dealt with by hiring managers lower in the organization's hierarchy and are not considered a strategic issue to merit attention in annual reports (cf. Lengnick-Hall et al. 2008). Further, mention of diversity and engagement with disability issues may find mention on human resource websites or career pages of an organization more so than the annual report. Thus, we acknowledge the limitation of only leveraging organizational annual reports specific to examining disability CSR issues. Hence, while our use of annual reports was based on the premise that organizations will indeed communicate whatever they may deem important to them, future research can examine these different avenues simultaneously.

We also anthropomorphized organizations leading us to sidestep individual decision makers within organizations. We thus do not know of motives behind specific engagements in socially responsible behaviors and communication within and outside the organization. For example, organizational generosity in the form of charity or contributions that we noticed in the present study is likely affected by tax laws, while some contributions may be genuinely altruistic (Dowling and Pfeffer 1975). Contributions mentioned in annual reports can also serve a strategic purpose and influence stakeholders and obtain positive publicity by signaling certain values (Haley 1991). For example, ratings of corporate social performance are related to organizations' reputations and attractiveness rating as employers by job applicants (Turban and Greening 1997). Future research could examine motives behind disability-specific actions by conducting interviews with those responsible for such programs and behaviors in organizations.

While we took a conscious step to outline disability specific activities of successful large Indian organizations, our sample may have been a cause of some of our non findings. Larger and more diverse samples (e.g., organizations lagging in financial performance or those of a smaller size as defined by employee strength) may afford future researchers clusters of organizations across examined characteristics to draw more meaningful comparisons. Future studies can also examine disability engagements and discourses of not-so-successful organizations. As a related point, our study was bounded by non-longitudinal data. As the Indian Government, specifically the Ministry of Social Justice and Empowerment, outlines its Persons with Disabilities Act, 2011, employers will have to start paying more attention to disability issues (Center for Disability Studies 2011). This coupled with the Securities and Exchange Board of India mandating that the top 100 listed organizations, defined by market capitalization, release comprehensive Business Responsibility Reports as part of the Annual Reports starting from 2013

(Securities and Exchange Board of India 2012), we believe the Indian context will proffer longitudinal data that can further bolster present findings. Finally, we acknowledge country specific institutional trends and encourage cross country studies.

Implications for practice

We would also like to draw attention to implications for practice based on our study. It is likely that some organizations talk about their activities through other outlets such as their websites. Considering that the annual report is an important outlet for investors and other stakeholders, organizations may do well by communicating their activities carefully through this source. Also, some of our findings indicated that organizations engaged in similar practices (e.g., healthcare camps). While we do not know of motives of decision makers in the present study, we argue that they should be aware of reasons behind their engagements with disability. Oftentimes organizations follow each other's socially responsible practices within industries leading to 'CSR creep' (Bertels and Peloza 2008). While such actions may ultimately help society, organizational decision makers should examine reasons behind their actions.

Human resource managers in private organizations may also wish to examine why they are not engaging in more hiring of those with disabilities. Considering that those with disabilities have equivalent performance to others without a disability (Stone and Colella 1996), employers must take care to ensure they are not losing out on an untapped and underutilized talent pool (Lengnick-Hall et al. 2008). If the fear of the unknown is high in terms of hiring those with a disability (Lengnick-Hall et al. 2008), human resource managers can, as a first step, design and utilize an employee referral based recruitment and selection system to tap into this underutilized talent pool.

In conclusion, we examined how large and economically successful Indian organizations engaged with disability issues given their institutional milieu. Specifically, we inquired whether Indian organizations pursued an internally focused agenda aimed at including those with disabilities within the organization, or an externally focused corporate social responsibility outlook towards those with a disability. Further, rather than the notion of a country-wide institutional context, we took a more nuanced stance and examined engagement with disability based on organizational characteristics of age, global presence, industry of operation and public or private sector. Our findings indicate that Indian organizations either mostly follow an internal- or external- focus with regard to disability-related issues. The external institutional environment had an important influence on organizational engagement with disability and disability was more negatively salient only in certain contexts. Overwhelmingly, the primary driving force behind engagement with disability was the stakeholder group to which the organization was most accountable to. Our findings, we hope, can open up avenues for future research, as well as spur more deliberate and insightful decisions by managers and policy makers in matters related to those with a disability.

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Table I. Sources of data and their ranking methodology

Source	Ranking Methodology of Source
Business World, November 2010	Organizations were ordered based on the sum of total income and total assets. These data were obtained from The Center for Monitoring of Indian Economy's Prowess database. Subsidiaries were removed from the ranking to avoid double counting. Associates in which the parent's holding was less than 50 percent were retained. Standalone results were taken for companies with no subsidiaries, and for companies whose consolidated data were not available in Prowess.
Fortune India, December 2010	Organizations were ordered based on the latest audited annual income. This data was obtained from two sources: The Center for Monitoring of Indian Economy's Prowess database and Capitaline Plus by Capital Market Publishers India.
Business Today, November 2010	Organizations were ordered based on their average market capitalization for the six months between April and September 2010. Growth over corresponding period from the previous year was also considered. This data was obtained from The Center for Monitoring of Indian Economy's Prowess database.
Economic Times, December 2010	Organizations were ordered based on their previous year revenue. They also considered a five year compound annual growth rate of revenue, net, and operating profit. They thus looked at consistency of performance over time. Return on capital employed and debt-equity ratio were also factored into the ranking.

Table II. Activities of private sector organizations

Type of activity	Representative quote
Organization has special policies for recruiting, training, and advancing employees with a disability	The changes we have made to our recruitment, training and other policies enable persons with disabilities to build meaningful careers in [name]. The past year saw us recruiting from management and technical campuses and through consultants to welcome persons with disabilities into mainstream roles. We have recruited 20 such people in the last 2 years.
Organization leverages skills of those with a disability - outside the organization	[Name] has outsourced assembly of simple components to organizations, Prerana and Seva Tirth in Bengaluru and Vadodara respectively, to help over 100 colleagues live a life of dignity by facilitating a regular source of income.
Organization arranges healthcare camps either on own or in collaboration with a local non-governmental organization	At the medical camps organized for the physically challenged, 118 patients who were given artificial limbs, can now walk... 222 patients underwent cleft lip surgeries.
	[Name], in collaboration with a partner NGO, Manav Seva Sannidhi, organized an artificial limbs and polio calipers camp at Mohali during 13-16 March 2010. So far 1,441 patients have been provided artificial limbs.
Organization helps those with a disability through monetary, assistive devices, educational, and food donations	67 differently-abled persons were provided assistive devices (tricycle, wheel chairs, hearing aid, among others). 9 differently-abled persons were provided financial support for self employment ventures.
Organization arranges for education or vocational training through partnerships with non-governmental organization or on their own	To address the need for advanced learning institutions for visually impaired, [name] paved the way and pioneered an Advanced Computer Training Centre for the visually impaired at M. N. Banajee Industrial Home for the Blind at Mumbai. This centre offers vocational courses based on industry requirements. More than 65 visually impaired persons have been trained through this initiative in the last two years.
	[Name of CSR arm] saw considerable expansion during 2009, and now has more than 70 children enrolled in the school. An Early Intervention Centre was started to provide therapy and inputs for children under five. It offers physiotherapy, speech and occupational therapies, and starting at an early age ensures appropriate support can be given according to the individual development needs.
Organization engages in other activities	As in previous years, the Company organized "Flights of Fantasy", where underprivileged children and children with special needs are taken on specially organized flights and introduced to the world of aviation.

Table III. Activities of public sector organizations

Type of activity	Representative quote
Organization hires based on Government of India guidelines	Your Company as a part of its social responsibility makes all-out efforts to ensure compliance of the Directives and Guidelines issued by the Government for the reservation to be allowed for SC/ST/OBC/Persons with disabilities. The steps taken include due reservations and relaxation as applicable under the various directives. In the year 2009-10, total 18 new employees were recruited out of which 11.11% are SC (2) and ST (2), 16.67% are PWD (3) and 50% are OBC(9).
Organization engages in other activities along with hiring based on Government of India guidelines	The Bank supported many institutions who have been serving the Dumb and Deaf, Blind and Physically Challenged, Destitutes and Orphans, Senior Citizens and Special Children, all over the country by funding their rehabilitation projects. As of March 31st 2010, 236 physically handicapped, out of 13143 total employees, were on the rolls.
Organization engages in various external activities only	[Name] Foundation, registered in December'2004, is engaged in serving and empowering the physically challenged and economically weaker sections of the society. The Information and Communication Technology (ICT) Centre, set up jointly by [name] Foundation and University of Delhi, and similar ICT facilities to the existing blind schools in Lucknow, Ajmer, Thiruvanathapuram and Mysore are helping a large number of physically challenged students to learn IT Skills and move along with the mainstream society. More than 800 physically challenged students have got benefited in these centers till now.