

Expanded abstract

Analytical (Social) Gender Accounting as an Opportunity for the Social Economy

Objectives

This study addresses gender equality within social economy organizations, which prioritize equity and inclusivity. Despite extensive literature on gender issues, limited attention has been given to comprehensive analyses of wealth distribution systems from a gendered perspective. To fill this gap, the study introduces the Gender Wage Equality Index (GWEI), an analytical tool for identifying and measuring gender-based wage disparities within organizations. The GWEI operates on two levels:

- **Secondary Data Analysis:** Provides an overview of wage distribution patterns, highlighting gender disparities.
- **Analytical Gender Accounting:** Evaluates the distribution of monetary, non-monetary, and emotional value across stakeholders through a gender lens.

The GWEI is applied to seven organizations, with a detailed case study of Lantegi Batuak. Results demonstrate the tool's utility in identifying inequities in value distribution, offering actionable insights for management, and proposing pathways to standardize gender-focused social accounting practices.

The study underscores the role of social economy entities in promoting gender equity, positioning them as leaders in sustainability and inclusion.

Design/Methodology/Approach

This study employs a mixed-method approach, combining a systematic literature review, secondary data analysis, and case studies. A PRISMA-guided review of 247 articles on gender equity in management and social accounting identified gaps in addressing equity in resource distribution, methodologies, contexts, and stakeholder impacts.

The analysis spans commercial (Euskaltel, Siemens-Gamesa), social economy (Lantegi Batuak, Katea Legaia, Eroski, Mutualia), and public sectors (Hospital of Santa Marina). Lantegi Batuak was selected for an in-depth case study due to its advanced social accounting practices. The study examined GWEI scores, identifying disparities and proposing actionable strategies.

The data analysis operates on two levels. At the foundational level, secondary data calculates the Gender Wage Equality Index (GWEI) to measure wage disparities. At the advanced level, gender-disaggregated data from social accounting evaluates value transfers, including wages, non-market contributions, and emotional value. Integrating stakeholder theory and social accounting, this study provides a comprehensive framework for addressing gender equity in resource distribution.

Results

The findings highlight the considerable potential of the Gender Wage Equality Index (GWEI) and gender analytical accounting as effective tools for identifying and addressing gender disparities in the distribution of organisational value. These methodologies provide organisations with insights that can be acted upon, thus fostering a deeper understanding of gender imbalances and informing strategies for the implementation of equitable management practices.

The GWEI has been demonstrated to be a robust and replicable metric for the assessment of wage equity, capable of distinguishing between two key scenarios. The initial metric, designated as the Real Distribution (GWEIr), represents the organisation's existing gender wage balance, offering a concise representation of the existing disparities. The second scenario, designated "Ideal Distribution" (GWEIi), assumes an optimal scenario of 50-50 gender parity in employment and value distribution. To illustrate, in the case of Lantegi Batuak, GWEIr indicated near parity, demonstrating the existence of minimal gender-based wage disparities. However, GWEIi demonstrated that the ideal workforce balance has not yet been achieved, indicating that there are opportunities to improve equitable hiring practices and workforce composition.

The analysis extended beyond the domain of wage equity to encompass a more comprehensive examination of value distribution, including the consideration of non-market contributions and emotional value. The term 'non-market contributions' refers to savings generated for public administrations, which are frequently overlooked in conventional accounting systems. The concept of 'emotional value' pertains to the intangible benefits perceived by stakeholders, including employees and customers, which are critical to organisational sustainability and stakeholder satisfaction. The findings revealed notable disparities in these broader dimensions of value, with women often underrepresented as beneficiaries. This highlights the need for organisations to adopt a more holistic approach to value distribution that accounts for these overlooked elements.

By mapping the transfer of value to various stakeholders, the study identified persistent areas of gender disparity. The under-representation of women in leadership and decision-making roles was identified as a significant challenge, as were gendered patterns in the allocation of non-monetary benefits and professional opportunities. These disparities not only reflect structural inequities within organisations but also underscore the importance of fostering gender-sensitive policies that prioritise inclusivity at all levels of organisational functioning.

Additionally, the study illuminated discrepancies in gender equity across different sectors. The results indicated that social economy organisations exhibited higher levels of gender equity in comparison to their commercial and public sector counterparts. This finding is consistent with the mission-driven nature of social economy entities, which place a premium on inclusivity and sustainability as core values. Nevertheless, gaps remain, particularly in sectors traditionally dominated by male employment. In order to address these disparities, it is necessary to implement targeted efforts to challenge the norms and practices that limit opportunities for women.

The findings demonstrate the effectiveness of GWEI and gender analytical accounting as transformative tools for promoting gender equity. By extending the scope of analysis beyond

wages to include non-market and emotional value distribution, these methodologies offer a comprehensive framework for understanding and addressing gender disparities in organisational contexts.

Limitations to Research

This study has limitations. The small sample size limits generalisability across industries, sectors, and regions. Reliance on publicly available secondary data constrains the analysis, preventing exploration of nuanced gender disparities, including informal practices and intersectional identities. As gender analytical accounting is an emerging field, the methodologies require further validation, standardisation, and testing for broader applicability. Future research should expand datasets, include diverse sectors, and conduct longitudinal analyses to capture temporal trends and refine tools for advancing gender equity in organisations.

Practical Conclusions

The findings demonstrate the transformative impact of integrating Gendered Wellbeing and Equity Indicators (GWEI) and gender-sensitive analytical accounting into organisational practices. These tools not only alter the manner in which organisations approach equity, but also present actionable pathways for the fostering of inclusive growth and accountability. The research yielded several key practical conclusions, including:

1. The Strategic Management Tool represents a valuable addition to the existing body of knowledge. By providing detailed insights into the distribution of gendered value, GWEI and gender-sensitive accounting enable organisations to identify and address systemic inequities. These frameworks facilitate the alignment of organisational strategies with broader social and sustainability objectives, thereby ensuring both profitability and equity.
2. The following section will present the policy implications of this research. The adoption of GWEI by policymakers would be to their considerable benefit. The aforementioned indicators furnish a substantial evidence base for the formulation of targeted interventions that promote gender equity in employment, resource allocation, and organisational culture.
3. Benchmarking and Transparency: The implementation of gender-sensitive accounting practices by organisations positions them as exemplars of transparency and accountability. This approach not only builds stakeholder trust but also fosters deeper engagement by showcasing a commitment to social responsibility.
4. Scalability: The standardised and scalable design of GWEI ensures its applicability across diverse organisational scales, from grassroots cooperatives to global corporations. This adaptability underscores its potential to drive systemic change across sectors and geographies.

Original Value

This study represents a significant advancement in the integration of gender perspectives into organisational value systems. By extending the scope of traditional accounting to include non-market and emotional value transfers, it provides a more comprehensive understanding of the impact of organisations on society.

Key Contributions

GWEI introduces a simple yet powerful metric for assessing gender equity, which serves to bridge the gap between theoretical frameworks and practical application. Analytical gender accounting offers a comprehensive tool for aligning gender equity with organisational sustainability and stakeholder engagement. The research positions social economy organisations as exemplars of inclusive and sustainable development, offering a replicable model for other sectors to follow.

Conclusion

In conclusion, this study highlights the crucial importance of gender-sensitive social accounting in advancing equity and sustainability. Tools such as GWEI and analytical gender accounting empower organisations to transcend mere compliance, integrating equity into their core strategies. These frameworks not only facilitate inclusive practices but also pave the way for a fairer distribution of value, aligning organisational objectives with broader social justice and sustainability goals.