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Increasing diversity through goal-setting in corporate social responsibility reporting

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Abstract

Purpose – The purpose of this paper is to evaluate the effect of goal-setting theory in remediating workplace demographic representation inequality.

Design/methodology/approach – This study evaluates the effect of goal-setting theory in Fortune 100 companies' corporate social reporting (CSR) on year-over-prior change in diversity representation using *t*-tests and independent, repeated measures ANOVA.

Findings – Reporting companies significantly outperformed the population in minority and female leadership increases. Companies using specific goals and relevant feedback facilitated better outcomes for minority and female leaders, respectively.

Research limitations/implications – Dichotomous coding was employed. Qualitative coding over multiple years is suggested for future research. CSR reporting is voluntary, unaudited, and inconsistent. Comparing outcomes for organizations with mandatory reporting or diversity quotas would provide interesting future comparatives. Despite the limitations, this research demonstrates the benefits of goal-setting theory on social outcomes.

Practical implications – Companies transparently publishing goals, feedback, and metrics lead the way to multicultural environments. Additionally, investors use social responsibility in investment decision making. The Securities and Exchange Commission should incorporate non-financial requirements into existent reporting subject to audit, consistent presentation, and public availability. Organizations should disclose diversity goals and outcomes whether the company aspires to genuinely promote greater representation or avoid greater regulation. Reporting transparency and articulation of specific, measureable goals and feedback are encouraged for non-financial metrics.

Originality/value – Significant research investigates why inequality exists in organizations yet little addresses how to reduce the problem. Pioneer studies in applying goal-setting to diversity show promise. Research exploring the dark side of goal-setting is rapidly emerging. This research pursues the "light side" of goal-setting to evaluate use on social business issues, specifically, increasing diverse representation.

Keywords Diversification, Organizations, Goal-setting, Corporate social responsibility reporting

Paper type Research paper

In 1991, Cox described three types of organizations, monolithic, pluralistic, and multicultural. Monolithic organizations predominantly employ and are managed by white males, with women and racial/ethnic minorities working in stereotypical, role-congruent positions. Pluralist organizations incorporate greater overall diversity but still lack structural and role integration. Multicultural organizations value and demonstrate role and hierarchal diversity. More than two decades after Cox's publication, the US employment data illustrates movement toward pluralism but failure to achieve true structural integration; low representational diversity is evident at higher organizational levels (see Table I).

Lack of multicultural organizations represents an outcome of discrimination. Multiple researchers call for evaluating organizational diversity practices and performance, to reduce disparity, which reflects a gap in the research (Cowper-Smith

and De Grosbois, 2011; Kalev *et al.*, 2006; Mor Barak *et al.*, 1998; Palma-Rivas, 2000). A significant body of research investigates why inequality exists in organizations yet little addresses how to reduce the problem (Dobbin *et al.*, 2015; Kalev *et al.*, 2006). For example, research on the causes of workplace representational disparities is broad and extensive, exploring the reasons for the gender wage gap (Council of Economic Advisors, 2015), implications from social role and job selection (Evans and Diekman, 2009), stereotypes and priorities (Jackson and Tein, 1998), social networking (Dominici *et al.*, 2009; Kumra and Vinnicombe, 2008; Schor, 1997), or differences in appraisals (Patiar and Mia, 2008; Sturm *et al.*, 2014). However, little curative research exists.

The theory of remediation of workplace inequality (Kalev *et al.*, 2006) incorporates institutional, stereotype, and social network theory, to test practices that result in increased diversity. Positive effects have been revealed through institutional approaches leveraging embedded processes to promote accountability and transparency, engaging rather than mandating leader hiring decisions, which deters greater equality (Dobbin *et al.*, 2015; Griffith *et al.*, 2007; Haney Lopez, 2000; Kalev *et al.*, 2006). Recommendations point to strategic, systematically interwoven plans developed from specific, measured goals vocalized through leader commitment (European Commission, 2013; Government Accountability Office, 2005; US National Partnership for Reinventing Government, 1999; Wyatt-Nichol and Badu Antwi-Boasiako, 2012).

Specific goals, measureable feedback, and commitment represent major principles of Locke and Latham's goal-setting theory, a significant contributor in organizational behavior theories (Miner, 2003). Goals facilitate improved outcomes (Northcraft *et al.*, 1994; Tasa *et al.*, 2013; Zetik and Stuhlmacher, 2002) and influence behavior and decisions (DeShon *et al.*, 2004; Latham and Locke, 2006). Goals, purposeful and malleable, are different than quotas, which signify steadfast mandates (Gilbert *et al.*, 1999). In a pioneer study examining goal-setting theory in relation to diversity training outcomes, goal-setting and time influenced behavioral and attitudinal change (Madera *et al.*, 2013). Extending research investigating goal-setting theory and diversity outcomes warrants exploration.

This research responds to calls for action in examining how to reduce representational inequality and extends research evaluating goal-setting in relation to diversity outcomes. This investigation proposes the use of goal-setting within corporate social reporting (CSRs) activates transparency and ownership and contributes to remediating workplace representational inequality. After reviewing US CSR and goal-setting theory, this research tests the effects of goal-setting theory principles – specific goals, feedback, and commitment – on diversity outcomes from a pluralist (overall employees) and multicultural (hierarchal diversity) perspective. Finally, theoretical implications and practical recommendations are discussed. Ultimately, research focused on promoting equal representation is critical, necessary, ethical, and overdue.

Job type	Men (%)	Women (%)	White (%)	Non-white (%)
All employees	53.0	47.0	71.2	28.8
Managers	61.8	38.2	80.8	19.2
CEOs	73.2	26.8	88.4	11.6

Notes: "Men" and "women" include all races/ethnicities. "White" and "Non-white" includes both biological sexes
Sources: Data for men and women from Bureau of Labor Statistics (2014c). Data for white and non-white sourced from Bureau of Labor Statistics (2014a), allocated using weight average to equal 100 percent

Table I.
Job progression
representation for
majority/minority
groups in 2013

CSR

Organizations share values and norms, such as diversity beliefs, systematizing what is important in their organizational culture (Chatman and Cha, 2003) through artifacts which are visible or stated in logos, images, and/or reports (Keyton, 2014; Schein, 1990). Organizational cultural beliefs on diversity can be found in company websites, Diversity and Inclusion (D&I), Global Reporting Initative, Global Sustainability reports, among other places. Formal CSRs represents one organizational approach to transparent communication.

In the USA, CSR publication is voluntary and does not require attestation. CSRs provide a communication vehicle for companies to share diversity, and other socially relevant aspirations, goals, commitment, and initiatives. While the scope and breadth of reports is broad and variable, companies often narrate about diversity training, hiring, retention, promotion, and/or leadership commitment (Holcomb *et al.*, 2010; Hou and Reber, 2011; Palma-Rivas, 2000). Formal CSR publication in the USA appears to be relatively uncommon (Cowper-Smith and DeGrosbois, 2011; Holder-Webb *et al.*, 2009).

Public filers regulated by the US Securities and Exchange Commission (SEC) are required to file annual audited financials via a 10-K filing by a specified deadline (United States Securities and Exchange Commission, 2009). Individual, in depth, company reports are available to the public at precisely the same moment on the filing date. Conversely, CSRs, if published, are unaudited, inconsistent, may not include diversity metrics and often lack the detailed initiatives behind described efforts (Cowper-Smith and De Grosbois, 2011; Holcomb *et al.*, 2010). This lack of regulatory oversight suggests a risk that US companies' CSRs may have questionable accuracy.

Companies relay lower quality (Crawford and Williams, 2010), strongly positive, self-laudatory information (Holder-Webb *et al.*, 2009) which is difficult to compare. Additionally, while companies provide mandatory, extensive, financial reporting even on topics such as executive compensation, absolutely no public transparency is required for diversity goals, objectives, and performance (Grosser and Moon, 2005). US companies can opt to provide information through a CSR, with varying degrees of depth, breadth, and framing, and no consequence for material omissions or inaccuracies. Considering the popularity of socially responsible investing, with over $6.5 trillion (one of every six dollars) invested using social reporting strategies, the disparity in validation of and access to information is surprising (Forum for Sustainable and Responsible Investment, 2015).

While practitioners indicate diversity as one of the top ten human capital issues (Cascio, 2007), a gap exists between diversity rhetoric and progress, spending, and actual business goals. Companies invest little and lack recruitment efforts that attract diverse candidates and transparent diversity metrics (Anonymous, 2014). Organizations publishing sustainability goals tend to follow extra-organizational, expert, established metrics (Ransom and Lober, 1999). However, inconsistent reporting, lack of the standard, optimal demographics outcomes, and the ability to present positive and withhold negative information, makes peer benchmarking difficult and/or irrelevant.

Organizationally, this is not new territory. While CSRs provide rose-colored transparency, accountability still needs assignment. "Do your best" objectives do not deliver results. Based on diversity and CSR research, the primary tenants of goal-setting theory (specific goals, feedback and commitment, or ownership) provide a possible path to bridge the diversity gap. Locke's and Latham's 1990s goal-setting theory offers a sound academic foundation with high internal and external validity for guidance on increasing organizational diversity (Locke and Latham, 2006).

Goal-setting theory

Goals reflect, "future valued outcomes" which act as performance benchmarks (Locke and Latham, 2006, p. 265). People experience pleasure exceeding a goal and dissatisfaction in not achieving a goal (Latham and Locke, 2006). According to goal-setting theory, a goal affects achievement and performance. Research identifies that specific and challenging goals lead to increased profits (Northcraft *et al.*, 1994; Tasa *et al.*, 2013; Zetik and Stuhlmacher, 2002), regulates behavior, focus, and choices (DeShon *et al.*, 2004; Latham and Locke, 2006) and establishes a person's benchmark for determining outcome satisfaction (Latham, 2004). Recent studies even illustrate directionally strong, but contextually negative, behaviors from the intense cognitive and behavioral focus on the goal (Barsky, 2008; Koh *et al.*, 2011; Ordonez *et al.*, 2009; Welsh and Ordonez, 2013). Goals move people.

Goal-setting research extensively supports positive outcomes from primary principles of commitment (Latham and Marshall, 1982; Locke *et al.*, 1988), specific goals (Bar-Eli *et al.*, 1997; Brown and Latham, 2002; Kleingold *et al.*, 2011; Latham and Marshall, 1982; Latham and Piccolo, 2012), and feedback (DeShon, *et al.*, 2004; ElShenawy, 2010; Latham and Locke, 2006; Northcraft *et al.*, 1994; Wack *et al.*, 2014). This support exists at individual and team levels (DeShon, *et al.*, 2004). Goal-setting theory represents an applicable organizational theory to reduce unequal representation.

Commitment

Goal acceptance/commitment, "refers to one's attachment to or determination to reach a goal" (Locke *et al.*, 1988, p. 24). While specific assigned goals contribute to performance, the manner how they are assigned does not (Latham and Marshall, 1982; Locke *et al.*, 1988). People overwhelmingly try to meet expectations (Latham and Lee, 1986). Thus, leadership commitment is a necessary and critical factor in achieving diversity goals and objectives (Government Accountability Office, 2005; Wyatt-Nichol and Badu Antwi-Boasiako, 2012).

CSRs make a statement that social issues are important to current and future employees, investors, and other stakeholders, by providing a publically accessible report. Given social reporting is voluntary; the act of reporting provides transparency and communicates company engagement. Conversely, the presence of a CSR may simply provide positive, public relations information (Holder-Webb *et al.*, 2009). *H1* proposes the presence of a formal CSR with diversity metrics illustrates commitment which result in greater increases in diversity than the general organizational population:

H1. Companies publishing social reports produce greater increases in diversity outcomes compared to the population.

Specific goals

Goal specificity, defined as explicitly communicating the meaning of effective performance while integrating feedback loops, time frame, and metrics (Latham, 2009), produces better results than ambiguous or absent goals, in numerous scenarios, for example, using contextual sub-conscious priming (Latham and Piccolo, 2012), performance-driven outcomes (Bar-Eli, *et al.*, 1997; Latham and Marshall, 1982), or behavioral expected outcomes (Brown and Latham, 2002) for both individuals and groups/teams (Brown and Latham, 2002; Kleingold, *et al.*, 2011). In a review, Locke *et al.* (1981) found specific, difficult goals produced better results in 90 percent of studies.

Ambiguous, or do your best goals allow people to judge performance on a wide range of self-decided criteria, giving themselves the benefit of the doubt as to their performance (Latham and Locke, 2006; Locke and Latham, 2006). No notable differences exist between ambiguous and absent goals (Locke, *et al.*, 1981). In the nascent application of goal-setting to diversity, Madera *et al.* (2013) revealed both goal-setting and time influenced behaviors and attitudes resulting from diversity training. Specific goals enable people to know exactly what is expected and what they are accountable to deliver. Therefore, *H2* proposes publicly stated specific diversity goals provide clear expectations that facilitate greater increases in diversity:

H2. Use of specific goal statements in CSRs will facilitate greater year-over-prior increases in diversity compared to non-specific (ambiguous/absent) goals.

Feedback
Measurement of an outcome defines the criteria for success. The, "act of measurement conveys cogently what the organization truly values versus what it may state that it values" (Latham, 2009, p. 163). Feedback, a key moderator for goal-setting (Locke and Latham, 2006), must specifically relate to goals to provide benefit (Latham, 2009). One outcome of feedback is that it focuses people on goal-related tasks, affecting their choices, measures and decisions to adjust planning in individual and team environments thereby positively affecting goal outcomes (DeShon, *et al.*, 2004; Latham and Locke, 2006; Locke and Latham, 2006). Thus, feedback acts as a guiding compass.

The purpose of a company's social report serves to provide feedback to stakeholders. However, relevant feedback presents outcomes in relation to the goal. Thus, the key difference between relevant and general feedback is relationship to the goal statement. Refining Haire's famous quote, Latham (2009) states, "that which is measured *in relation to goals* [emphasis added] is done" (p. 163). Therefore, *H3* proposes that organizations sharing goal-relevant company performance promulgate greater increases in diversity:

H3. Public sharing of goal-relevant feedback and/or metrics of success in CSRs facilitate greater year-over-prior increases in diversity than general report feedback results.

Diversity outcomes
This paper analyzes the year-over-prior change in overall and leader diversity for women and ethnic/racial minorities. Workforce diversity is defined as, "ways in which people in a workforce are similar and different from one another" including legally protected characteristics in the USA, such as race or gender, as well as other examples such as, "background, education, language skills, personality, sexual orientation, and work roles" (Government Accountability Office, 2005, p. 6). The Bureau of Labor Statistics (2016) collects, analyzes, and provides reports on the labor market to the public for decision making . As noted earlier, pluralism, or more diverse overall employment is a step toward multiculturalism, which includes diversity at all structural, hierarchal levels (Cox, 1991). Unfortunately, career progression presents another stifling setback for women and people of color. Therefore, in addition to change in overall sex and ethnic/racial diversity, this paper explores changes in leadership diversity metrics.

Method

Sample

Fortune magazine's 500 list for 2014 was reduced to the top 100 companies using the Zyxware Technologies (www.zyxware.com) website which included rank, company name, and company website information. *Fortune* magazine ranks US private or public companies by revenue using filing financials with a government regulatory agency (i.e. a 10-K form filed with the US SEC; *Fortune*, 2015). The top 100 companies were selected as the population because they have access to the greatest, and relatively consistent, financial resources to support diversity management programs. Table II provides the source data for company and population reports.

Overall, 40 companies provided at least one defined output metric: 38 companies provided data for total female representation in 2012 ($M = 0.369$, $s = 0.141$) and 2013 ($M = 0.368$, $s = 0.142$), 33 companies provided data for female leader representation in 2012 ($M = 0.276$, $s = 0.105$) and 2013 ($M = 0.279$, $s = 0.106$), 35 companies provided data for total minority representation in 2012 ($M = 0.348$, $s = 0.086$) and 2013 ($M = 0.354$, $s = 0.084$), and 27 companies provided data for minority leadership representation in 2012 ($M = 0.197$, $s = 0.086$) and 2013 ($M = 0.203$, $s = 0.089$) (see Table III). Of the 60 excluded companies, 38 (63.3 percent) did not provide any metrics, 19 (31.7 percent) presented only current, historical, or reports from differing periods, the remaining three (5 percent) were the result of a company change (i.e. acquisition), password protected file, and combined data presentation.

Procedures

For the selected companies, artifacts are collected from formal corporate social reports then reviewed and coded for data on goal specificity, feedback, commitment, and current and prior year demographic diversity data. Typical report names include D&I, corporate responsibility, corporate citizenship, and sustainability. At the time of data collection, 2012 and 2013 data were the most current; 2012 reports were used to collect and code goals and feedback and 2013 reports were used to measure the increase/decrease in the percent of representation. Detailed links are provided in the Table II as some reports are more difficult to find than others.

First, to test *H1*, the increase/decrease in each minority sample group within the sample was compared to the US Department of Labor, Bureau of Labor Statistic (BLS) data equivalent, using a one-sample *t*-test to ascertain if the reporting companies significantly differed from the population. These results reflect the effects of commitment, operationalized as voluntary report publication. Next, to test *H2* and *H3*, an independent repeated measures ANOVA was used to evaluate the effects from time, goal type, and time × goal interaction, and time, feedback type, and time × feedback interaction. The interaction outcome addresses the hypotheses by indicating if: companies with specific goals change differently, and better than, companies using non-specific goals; and companies using relevant feedback change differently, and better than, companies using general feedback, over time.

Measures

This study investigates commitment, specific goals, and feedback as predictors of increases in diversity. Reports were coded by two coders, both university students, on goals (specific, absent/ambiguous) and feedback (relevant, general). Cohen's κ was

Table II.
Company and
population source
data by
year (accessed
March 2015)

Company data	Calendar/fiscal 2012 data	Source URL(S) Calendar/fiscal 2013 data
Allstate Corporation	www.allstate.com/resources/Allstate/attachments/corporate-responsibility/ALST_Corporate_Responsibility_Report_2012.pdf (accessed March 2015)	www.allstate.com/resources/Allstate/attachments/corporate-responsibility/ALST_Corporate_Responsibility_Report_2013.pdf www.allstate.com/resources/Allstate/attachments/corporate-responsibility/ALST_CR13_Key_Metrics.pdf www.allstate.com/resources/Allstate/attachments/corporate-responsibility/ALST_CR13_Key_Metrics.pdf
AT&T	http://about.att.com/content/csr/home/reporting/2013-annual-sustainability-update.html	http://about.att.com/content/csr/home/reporting/2013-annual-sustainability-update.html
Bank of America	http://about.bankofamerica.com/assets/pdf/Bank-of-America-2012-Corporate-Social-Responsibility-Report.pdf	http://about.bankofamerica.com/assets/pdf/Bank-of-America-2013-Corporate-Social-Responsibility-Report.pdf
Chevron	www.chevron.com/documents/pdf/corporateresponsibility/Chevron_CR_Report_2012.pdf	www.chevron.com/documents/pdf/corporateresponsibility/Chevron_CR_Report_2013.pdf www.chevron.com/documents/pdf/corporateresponsibility/Chevron_CRPD_Report2013.pdf
Cisco Systems	www.cisco.com/web/about/citizenship/reports/pdfs/CSR-Report-2012-Full-Report.pdf	www.cisco.com/assets/csr/pdf/CSR_Report_2013.pdf
Citigroup	www.citigroup.com/citi/about/data/corp_citizenship/global_2012_english.pdf	www.citigroup.com/citi/about/data/corp_citizenship/diversity_2013_english.pdf
Coca-Cola Company	http://assets.coca-colacompany.com/44/d4/e4eb8b6f468280 4bdf6ba2ca89b8/2012-2013-gri-report.pdf	http://assets.coca-colacompany.com/77/4c/2a44a523a3ca6 5d449d174a0ded/2013-2014-coca-cola-sustainability-report-pdf.pdf
Comcast	http://corporate.comcast.com/csr2012/diversity-in-our-workforce	http://corporate.comcast.com/csr2013
CVS Caremark	www.cvshealth.com/about-us/corporate-social-responsibility/2013-interactive-csr-report	www.cvshealth.com/about-us/corporate-social-responsibility/2013-interactive-csr-report

Company data	Source URL(S)	
	Calendar/fiscal 2012 data	Calendar/fiscal 2013 data
DIRECTV	www.directvcsr.com/#	www.directvcsr.com/#
Dow Chemical	http://static.globalreporting.org/report-pdfs/2013/fe6180 394da31036be851abbf83a332.pdf	http://static.globalreporting.org/reportpdfs/2014/8759a40 d42270dbf0df7761cb75cc097.pdf
E.I. du Pont de Nemours and Company	www.dupont.com/content/dam/assets/corporate-functions/ our-approach/sustainability/documents/DuPont2014GRI Report.pdf	www.dupont.com/content/dam/assets/corporate-functions/ our-approach/sustainability/documents/DuPont%202013% 20Global%20Reporting%20Initiative%20Report_Final.pdf
Exxon Mobil	http://corporate.exxonmobil.com/en/community/corporate-citizenship-report/ccr-archive/overview	http://corporate.exxonmobil.com/en/community/corporate-citizenship-report/ccr-archive/overview
FedEx Corporation	http://static.globalreporting.org/reportpdfs/2013/f43ea2 d413b4266a7e29ed6e84d87e2e.pdf	http://static.globalreporting.org/report-pdfs/2014/70d4f338b 4349ac052347bca0715923.pdf
Ford Motor	http://static.globalreporting.org/report-pdfs/2013/872 b4187be94028123.1a338791906c1e.pdf	http://static.globalreporting.org/report-pdfs/2014/a6e84fbd0 7f989b578fa3a477965d46c.pdf
Hess Corporation	www.hesscorporation.com/downloads/reports/EHS/US/20 12/Hess_CSR2012.pdf	www.hess.com/docs/default-source/sustainability/hess-corporation-2013-csr.pdf?sfvrsn=2
Hewlett-Packard	http://h20195.www2.hp.com/v2/getpdf.aspx/c03742928.pdf	http://h20195.www2.hp.com/v2/getpdf.aspx/c03742922.pdf
Intel Corporation	www.intel.com/content/dam/www/public/us/en/documents/ reports/corporate-responsibility-2012-report.pdf	www.intel.com/content/www/us/en/corporate-responsibility/ corporate-responsibility-report-overview.html
International Business Machines	www.ibm.com/ibm/responsibility/2012/metrics-and-awards/ performance-summary.html	www.ibm.com/ibm/responsibility/2013/at-a-glance/ performance-summary.html
JP Morgan Chase & Co.	www.jpmorganchase.com/corporate/Corporate-Responsibility/document/JPMC_Full_CR_Report_2013.pdf	www.jpmorganchase.com/corporate/Corporate-Responsibility/document/JPMC_2013_CR_Report.pdf
Johnson & Johnson	www.jnj.com/sites/default/files/pdf/2012-JNJ-Citizenship-Sustainability-ANNUAL-REPORT-June2013-FINAL062413. pdf	www.jnj.com/sites/default/files/pdf/cs/2013-JNJ-Citizenship-Sustainability-Report-FINAL061914.pdf
Johnson Controls Inc.	www.johnsoncontrols.com/content/dam/WWW/jci/ corporate/sustainability/BSR%202012/english_BSR_2012. pdf	www.johnsoncontrols.com/content/dam/WWW/jci/ corporate/sustainability/BSR%202013/22757_JC_2013BSR_ onlineENG.pdf
Lockheed Martin Corporation	www.lockheedmartin.com/content/dam/lockheed/data/ corporate/documents/Sustainability/2012-LM-sustainability-report.pdf	www.lockheedmartin.com/content/dam/lockheed/data/ corporate/documents/Sustainability/2013-sustainability-report.pdf

(continued)

Table II.

Table II.

Company data	Source URL(S)	
	Calendar/fiscal 2012 data	Calendar/fiscal 2013 data
Marathon Petroleum	www.marathonpetroleum.com/content/documents/Citizenship/2012_Citizenship_Report.pdf	www.marathonpetroleum.com/content/documents/Citizenship/2013_Citizenship_Report.pdf
Merck & Co. Inc.	http://admin.csrwire.com/system/report_pdfs/1321/original/2012_Corporate_Responsibility_Highlights_7.31.2013_.pdf	www.merckresponsibility.com/data/
Microsoft	www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=2&cad=rja&uact=8&ved=0CCYQFjAB&url=http%3A%2F%2Fdownload.microsoft.com%2Fdownload%2F0%2FB%2F4%2F0B45C094-CAF2-4909-99FB-897BB65B4815%2FMS%25202012%2520Citizenship%2520Report.pdf&ei=y1ExVc6kBr7sAS7pICgDQ&usg=AFQjCNGI0QWugJHsO-w4f8SdSlXrlJNrNQ&bvm=bv.91071109,d.cWc	www.microsoft.com/global/eu/RenderingAssets/pdf/final_report.pdf
Morgan Stanley	www.morganstanley.com/globalcitizen/pdf/sReport_2012.pdf	www.morganstanley.com/globalcitizen/pdf/2013_MS_Sustainability_REPORT.pdf
Oracle Corporation	www.oracle.com/us/corporate/citizenship/corporate-citizenship-report-2012-1983776.pdf	www.oracle.com/corporate/citizenship/index.html
PepsiCo	www.pepsico.com/Assets/Download/PEP_RPT12_GRI_Report.pdf	www.pepsico.es/pdf/PepsiCo_2013_GRI.pdf
Procter & Gamble	www.pg.com/en_US/downloads/sustainability/reports/PG_2012_Sustainability_Report.pdf	www.pg.com/en_US/downloads/sustainability/reports/PG_2013_Sustainability_Report.pdf
Prudential Financial Inc.	www.prudential.com/media/managed/Prudential_Sustainability_Report_2012.pdf	www.prudential.com/media/managed/Prudential_Sustainability_Report_2013.pdf
Sysco Corporation	http://static.globalreporting.org/report-pdfs/2012/a28acd0f9623bdf96a0b46db9d6f85d6.pdf	http://sustainability.sysco.com/performance/statistics/
Target	https://corporate.target.com/_media/TargetCorp/csr/pdf/2012-corporate-responsibility-report.pdf	https://corporate.target.com/_media/TargetCorp/csr/pdf/2013-corporate-responsibility-report.pdf
Tesoro Corporation	www.tsocorp.com	https://tsocorpsite.files.wordpress.com/2014/09/2013_tesoro_srr-final.pdf

(*continued*)

Company data	Calendar/fiscal 2012 data	Source URL(S) Calendar/fiscal 2013 data
United Continental Holdings Inc.		
United Parcel Service	http://crreport.united.com/report-archive/2012/ http://sustainability.ups.com/media/2012-sustainability-report.pdf	http://crreport.united.com/fact-sheets/metrics www.community.ups.com/media/UPS-2013-Corporate-Sustainability-Report.pdf
Verizon Communications	www.verizon.com/about/sites/default/files/2012-verizon-corporate-responsibility-supplement.pdf	www.verizon.com/about/sites/default/files/CR_Report_2013.pdf
Wal-Mart Stores	http://c46b2bcc0db586f55a7691c2ff8eba65983a1c33d367b8 503d02.r78.cf2.rackcdn.com/d3/35/66be9cc44c2b8d0 96565166e79f4/2012-global-responsibility-report_12982 3695403288526.pdf	http://corporate.walmart.com/microsites/global-responsibility-report-2013/pdf/Walmart_GRR.pdf
Walt Disney Company	http://thewaltdisneycompany.com/sites/default/files/reports/ DisneyCitizenshipSummary_FINAL_0.pdf http://cdn.media.thewaltdisneycompany.com/cdmmedia/ corporatecitizenship/2012CitizenshipDataUpdate_Final.pdf	http://thewaltdisneycompany.com/sites/default/files/reports/ FY13PerfSummary.pdf
Wells Fargo	www08.wellsfargomedia.com/downloads/pdf/about/csr/ reports/2012-social-responsibility-interim.pdf	www08.wellsfargomedia.com/downloads/pdf/about/csr/ reports/2013-social-responsibility-report.pdf
Population data		
Bureau of Labor Statistics, table 8 – labor force characteristics by race and ethnicity	www.bls.gov	
Bureau of Labor Statistics, table 11 – women in the labor force: a databook		

Table II.

calculated to analyze initial intercoder agreement, prior to discussion and debate, and interpreted using Altman (1999) descriptions on agreement. Coder differences were resolved by discussion and notable points are provided.

Coding

Commitment. In the USA, social reporting is voluntary. Therefore, publishing demographic data indicates commitment to diversity management practices. Reporting companies' average change (2013-2012) for each demographic cluster are compared to the population delta (2013-2012), operationalized as the BLS reports, using a one-sample t-test to assess effectiveness of commitment.

Population. The population is closely approximated by the US Department of Labor, BLS reports. All of the companies in the Fortune 100 are US-based although many maintain a global presence. BLS tables 11 and 8 were used to collect data from reports for women and non-white groups, respectively. The, "Total, 16 years and over" category was used for overall representation. The "Management occupations" category was used for leadership representation. Since the agency notes overlap in the racial and ethnic groups (they do not equal 100 percent) a weighted allocation was used to adjust the categories to equal 100 percent. Unlike the racial/ethnic minority metrics reported, which are entirely US number, most companies report female employees on global metrics, creating an inconsistency between the sample and population. Despite the imperfection, the BLS data provides relatively robust comparative reports.

Specific goals. For this study, the 2012 employee diversity goal is coded as specific (1) or (2) absent/ambiguous. Specific goals clearly and explicitly define effective performance while integrating feedback loops and metrics (Latham, 2009). Unlike vision statements, goals are timebound (Kirkpatrick, 2009). A specific goal classification requires three elements: a clearly documented; a measureable performance or behavioral outcome to be achieved within; and a certain time frame. For example, Coca-Cola's goal is summarized, "Created in 2007, GWI is a broad program that develops female leaders inside the Coca-Cola system, economically empowers women entrepreneurs in the marketplace [clearly stated] through our 5by20™ [measure and time frame] initiative and supports community organizations serving women through philanthropic outreach" (The Coca-Cola Company, 2013, p. 42). Reliability of initial, first round, two coder agreement was very good, $\kappa = 0.915$ (95 percent CI, 0.81-1.0), $p < 0.05$.

Feedback. This paper discriminates and evaluates relevant from general and feedback because benefits of feedback materialize when related to the goal (Latham, 2009). Since social reporting summarizes historical data, feedback is coded from 2012 reports. Relevant feedback reports information in terms of a goal, for example, Allstate's goal was to "Earn a spot on The DiversityInc Top 50 Companies for

| | 2012 | | 2013 | | |
Job type	M	SD	M	SD	n
Overall women	0.369	0.141	0.368	0.142	38
Women leaders	0.276	0.105	0.279	0.106	33
Overall minorities	0.348	0.086	0.354	0.084	35
Minority leaders	0.197	0.086	0.203	0.089	28

Table III.
Mean, standard deviation, and sample size by group and by year

Diversity® list on an annual basis" (Allstate, 2013, p. 4) and the feedback reads, "2012 –
Achieved. Moved up to the 37th position – up six spots from 2011 ranking" (p. 4).
Relevant feedback can be applied to specific or ambiguous goals in the report.
Reliability of initial, first round, two coder agreement on feedback was moderate,
$\kappa = 0.528$ (95 percent CI, 0.41-0.60), $p < 0.05$. After discussion and consensus about
divergent codes, coders suggested feedback (and goals) vary in degree of relevance and
recommend future studies incorporate a qualitative element.

Diversity outcomes. Four diversity outcomes are analyzed for the change from year 1
to year 2: overall females employed; overall racial/ethnic minorities employed; females
employed in leadership roles; and racial/ethnic minorities employed in leadership roles.
Each company can provide between one and four diversity metrics typically expressed
as percentages. The majority of the companies reported female (82.5 percent) and
minority (100 percent) metrics on a global and US scale, respectively. Females are not
exclusively white and minorities are not exclusively male. Leadership, for most
companies, represents more senior managers, often expressed as "Officers and
Managers," "Executives and Senior Officers," or shortened to "Managers." Repeated
measure 1 and 2 reflects the most current data at the time of collection, fiscal or
calendar year 2012 and 2013, respectively.

Results
Commitment
H1 proposed that companies voluntarily publishing diversity outcomes in CSRs
demonstrate commitment and thus, produce greater increases in diversity vs the
population. Partial support was found for *H1*; female and minority representation in
leadership groups representation in the sample increased significantly more than the
population. The year-vs-prior change in the sample ($M = 0.006$, $s = 0.015$) significantly
exceeded the BLS report (−0.0034) change in minority leader representation;
$t(27) = 3.54$, $p < 0.05$. Changes in the female leader sample ($M = 0.002$, $s = 0.020$)
significantly outperformed the BLS report change (−0.0040) in female leader
representation; $t(32) = 1.82$, $p < 0.05$. Change in overall minority and female
representation conformed to the population. Table IV summarizes the results.

Specific goals
H2, postulating companies publishing specific goals would realize greater increases in
diversity than those using non-specific (ambiguous/absent) goals, received partial
support. Greater growth was seen for all groups using specific goals (see Table V).
However, the difference, the interaction of time and goal type, only reached significance

Job type	Sample		BLS		
	M	SD	M	t	n
Overall women	−0.001	0.012	0.0000	−0.51	38
Women leaders	0.002	0.020	−0.0040	1.82*	33
Overall minorities	0.007	0.012	0.0048	0.83	35
Minority leaders	0.006	0.015	−0.0034	3.54*	28

Notes: BLS, Bureau of Labor Statistics (population). *Significant difference at $p < 0.05$

Table IV.
Commitment effects,
2013 less 2012
change in the
reporting sample
and population

in the minority leader group. Incidentally, all companies coded as reporting specific goals also published relevant feedback.

Independent repeated measures ANOVA revealed the effects from time, goal type, and time × goal interaction. For minority leaders, time generated significant effects, $F(1, 26) = 6.54$, $p < 0.05$, goal type produced no significant effect, $F(1, 26) = 0.21$, $p > 0.05$, and the interaction of time and goals resulted in significant effects, $F(1, 26) = 4.52$, $p < 0.05$, $\eta_p^2 = 0.15$, in favor of specific goals (see Figure 1). For overall minorities employed, the test exposed a significant positive time trend, $F(1, 33) = 9.85$, $p < 0.05$, but neither goal type, $F(1, 33) = 0.19$, $p > 0.05$, nor the interaction of time × goals, $F(1, 33) = 0.10$, $p > 0.05$, resulted in significant differences. Time, goals, and the interaction resulted in no significant differences for overall females and female leaders. See Table VI for a summary of all results.

Feedback

H3 postulated companies publishing relevant feedback would produce greater increases in diversity than those publishing general feedback. *H3* received partial supported; all clusters illustrated better increases with relevant vs general feedback but only the female leader group reached significance (see Table V). Independent repeated measures ANOVA exposed the effects from time, feedback type, and time × feedback interaction. For female leaders, this revealed no significant effects attributable to time, $F(1, 31) = 0.08$, $p > 0.05$, or feedback type, $F(1, 31) = 0.04$, $p > 0.05$, but exposed a significant interaction effect

Group Year	Overall women 2012 M	2013 M	n	Women leaders 2012 M	2013 M	n	Overall minorities 2012 M	2013 M	n	Minority leaders 2012 M	2013 M	n
Specific goals	0.348	0.350	15	0.281	0.290	13	0.355	0.362	14	0.203	0.216	11
Non-specific	0.383	0.380	23	0.273	0.271	20	0.343	0.349	21	0.193	0.194	17
Total Sample (goal)	0.369	0.368	38	0.276	0.279	33	0.348	0.354	35	0.197	0.203	28
Relevant feedback	0.365	0.366	26	0.272	0.278	24	0.357	0.365	24	0.206	0.214	20
General feedback	0.378	0.374	12	0.288	0.279	9	0.329	0.331	11	0.175	0.174	8
Total sample (feedback)	0.369	0.368	38	0.276	0.279	33	0.348	0.354	35	0.197	0.203	28

Table V.
Sample average and *n* by year by group

Figure 1.
Comparison of average minority leader representation as a percent of total leadership in 2012 and 2013 for companies using specific goals, companies using non-specific goals, all companies in the sample, and the population
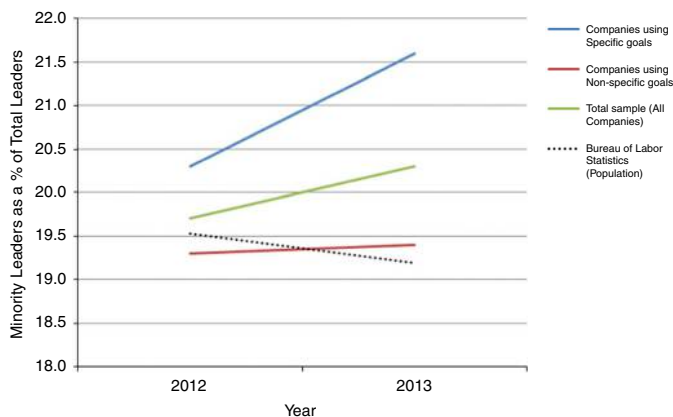
Group	df	F	η_p^2	p
Overall women				
Time	36	0.08	0.00	0.79
Goal type	36	0.48	0.01	0.49
Time × goals	36	1.09	0.03	0.30
Women leaders				
Time	31	1.03	0.03	0.32
Goal type	31	0.12	0.00	0.73
Time × goals	31	2.38	0.07	0.13
Overall minorities				
Time	33	9.85	0.23	0.00*
Goal type	33	0.19	0.01	0.67
Time × goals	33	0.10	0.00	0.76
Minority leaders				
Time	26	6.54	0.20	0.02*
Goal type	26	0.21	0.01	0.65
Time × goals	26	4.52	0.15	0.04*

Note: *Significant difference at $p < 0.05$

Table VI.
Independent
repeated samples
ANOVA – time
and goals

from time and feedback, $F(1, 31) = 4.23$, $p < 0.05$, $\eta_p^2 = 0.12$, in favor of relevant feedback (see Figure 2). Consistent with the previous repeated measures ANOVA on time and goals, a significant effect from time, $F(1, 33) = 6.35$, $p < 0.05$, but neither feedback type, $F(1, 33) = 0.99$, $p > 0.05$, nor the interaction of time × feedback, $F(1, 33) = 1.51$, $p > 0.05$ was revealed for overall minorities. See Table VII for a summary of all results.

Discussion
Theoretical
The introduction summarized Cox's (1991) descriptions of monolithic, pluralistic, and multicultural organizations. Instigating movement from monolithic to multicultural
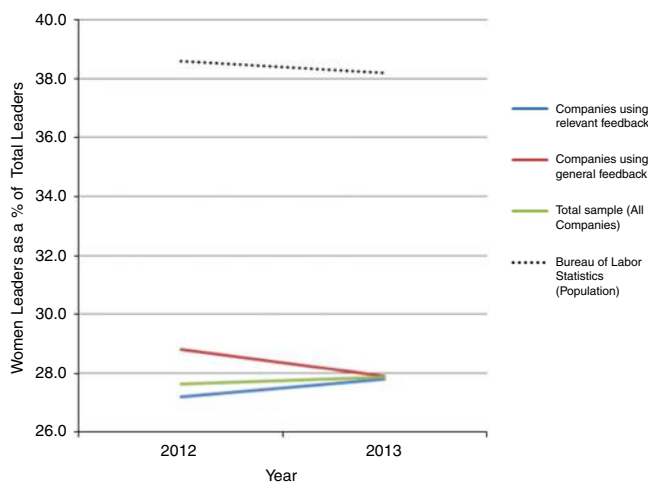

Figure 2.
Comparison of
average biological
female leader
representation as a
percent of total
leadership in 2012
and 2013 for
companies using
specific goals,
companies using
non-specific goals, all
companies in the
sample, and the
population

Group	df	F	η_p^2	p
Overall women				
Time	36	0.96	0.03	0.33
Feedback type	36	0.05	0.00	0.83
Time × feedback	36	1.87	0.05	0.18
Women leaders				
Time	31	0.08	0.00	0.77
Feedback type	31	0.04	0.00	0.84
Time × feedback	31	4.23	0.12	0.04*
Overall minorities				
Time	33	6.35	0.16	0.02*
Feedback type	33	0.99	0.03	0.33
Time × feedback	33	1.51	0.04	0.23
Minority leaders				
Time	26	1.42	0.20	0.05
Feedback type	26	0.94	0.04	0.34
Time × feedback	26	2.57	0.15	0.09

Note: *Significant difference at $p < 0.05$

Table VII.
Independent
repeated samples
ANOVA – time
and feedback

organizations includes creating pluralism and driving structural integration. Cox (1991) describes a plural organization as one with greater diversity in representation, implementing programs, and policies to promote inclusion. Overall employment of minority and women realized no impact from publishing CSRs, specific goals, or relevant feedback. Women and racial/ethnic minorities represent nearly 50 and 30 percent of the workplace, respectively. Generally speaking, the total workforce appears equally represented by women, and moving in the right direction for minorities, as findings point to positive, significant increases as a result of time.

Structural integration involves looking beyond the overall data and into specific representation, including function, in this case, leadership (Cox, 1991). Companies publishing CSRs realize greater women and minority leadership representational increases than the population. This aligns with prior research suggesting transparency promotes equity (Dobbin *et al.*, 2015) and goal commitment represents a critical factor in achieving goals and objectives (Government Accountability Office, 2005; Wyatt-Nichol and Badu Antwi-Boasiako, 2012). Companies are not required to publicly disclose, consistent, audited demographic data. Therefore, transparency and commitment reflect positive influences on diverse representation.

Goal-setting using specific goals and relevant feedback within CSRs produced greater increases in minority and female leaders, respectively. Use of specific goals explained approximately 15 percent of the minority leader positive variance compared to companies publishing non-specific goals. Use of relevant feedback appreciated greater increases in female leadership over time, irrespective of time or feedback type alone, and explained 12 percent of the variance compared to companies providing general feedback. These findings align with a plethora of research identifying better outcomes from specific goals (Bar-Eli *et al.*, 1997; Brown and Latham, 2002; Kleingold *et al.*, 2011; Latham and Marshall, 1982; Latham and Piccolo, 2012) and relevant feedback (DeShon *et al.*, 2004; ElShenawy, 2010; Latham and Locke, 2006;

Northcraft *et al.*, 1994; Wack *et al.*, 2014). Additionally, they add to nascent research on goal-setting theory in the context of diversity (Madera *et al.*, 2013) and demonstrate applicability to ethical outcomes similar to research on unethical outcomes (Barsky, 2008; Koh *et al.*, 2011; Ordonez, *et al.*, 2009; Welsh and Ordonez, 2013). From a theoretical perspective, use of specific goals and relevant feedback reflect one potential remedy for representational inequality.

While the positive findings align with goal-setting theory research, the variability in the results warrants consideration. At least three explanations exist explaining the result inconsistency across groups (female, minority, overall, leadership). First, one critical topic during the coding discussion expressed the need for greater attention to the qualitative details within the goals and feedback of the social reports. More in depth, nuanced coding, instead of dichotomous categories of "specific" vs "non-specific" goals or "relevant" vs "general" feedback, would promote a more comprehensive analysis. Company focus and priorities change over time. This may explain the difference in leadership outcomes; a company choosing to focus on women or minorities for a given year may demonstrate better results and require different coding by dependent variable group even within-company.

Next, companies might be employing a low, or varying degrees, of goal difficulty. The Kleingold *et al.* (2011) meta-analysis identified greater impact from specific and difficult vs specific and easy goals. A categorical approach to goal analysis prohibits judging and accounting for level of difficulty. Once again, increasing attention to detail during code development and application provides benefits, including allowing the researcher an opportunity to assess level of difficulty.

Third, companies may less explicitly present goals and more positively present feedback and results in these reports, consistent with Holder-Webb *et al.* (2009) research, the blurring the categorical lines. Corporate social reports function as an unaudited opportunity to share organizational ethical objectives and outcomes with investors and consumers. Information stated in reports provides snapshots of information and may reflect desired perception rather than actual goals, objectives, or practices.

Practical implications and recommendations
The theory of remediation of workplace inequality (Kalev *et al.*, 2006) tests practices that result in increased diversity. In line with prior research (Dobbin *et al.*, 2015; Kalev *et al.*, 2006), these findings suggest transparency and accountability, as facilitated through goal-setting theory, foster more equitably represented environments, particularly at the leadership level. Companies that openly publish goals, feedback, and metrics lead the way in moving from plural to multicultural environments.

However, the findings also illustrate that out of the top 100 Fortune 500 companies, only 40, (40 percent) provided at least one diversity metric. To be clear, these companies represent the 100 highest revenue earning US filing companies with resources to publicly share privately supplied data. Additionally, since the reports are unaudited and unstandardized, definitions, percentages and rounding, graphs, metrics, and more, are subject to corporate disclosure and selective presentation. As noted earlier, this results in lower quality (Crawford and Williams, 2010) and strongly positive, self-laudatory information (Holder-Webb *et al.*, 2009).

This first recommendation is intended for the SEC: incorporate requirements for social goals, feedback, and metrics into 10-K (or similar) reporting. The 10-K is subject

to audit, consistent presentation, and public availability. If one of every six dollars invested uses social responsibility strategies (Forum for Sustainable and Responsible Investment, 2015), then investors deserve equal, open access to reliable, comparable information. Furthermore, if this applies to diversity, it may apply to other social and sustainability initiatives. Ancillary benefits may promulgate from this recommendation as well. For example, Hong and Andersen (2011) found a positive relationship between social responsibility and higher quality financial reporting. Therefore, incorporating diversity goals, feedback, and metrics into the 10-K improves equality, ethics and quality of financial reporting, and provides necessary information for investor decision making.

The second recommendation pertains to organizations: disclose. After reviewing 80 CSRs, it is obvious that organizational narratives extol the benefits of diversity. Institution theory suggests organizations may publish voluntary CSRs in order to stall undesirable legislation which leads to organizational convergence (Holder-Webb *et al.*, 2009). In the USA, public presentation of non-financial metrics is voluntary. However, the European Commission (2013) recently mandated non-financial reporting, including diversity information, citing lack of quantity of information and quality of diversity. Whether the company aspires to genuinely promote greater representation at all levels of the organization or avoid greater regulation, voluntary publication of common metrics serves the purpose.

Strive to truly be a multicultural organization. Demonstrate leadership by publicly sharing your goals, feedback, and metrics. This is a familiar organizational process already employed, for example, in balanced scorecards and performance reviews. As noted by the Forum for Sustainable and Responsible Investment (2015), the investing public wants this information and organizations want investors' dollars; it is a win-win. Goal-setting theory provides an excellent foundation that is prevalent in the workplace.

Limitations and future research
There are two primary limitations to this study. First and foremost, in retrospect, more robust, detailed coding and a multi-year data collection process would have been the ideal approach. Organizational priorities change and, the priorities communicated in measureable goals and outcomes in social reports are properly reflected in the coding process. Future research could expand on this study through more robust, qualitative coding, potentially over more years. Outcomes may possibly drive more explicit results, implications, and recommendations.

Second, reporting is voluntary, unaudited and illustrates reporting inconsistencies. In addition to possible positive framing, many companies omitted metrics, varied definitions of "managers," and used inconsistent reporting rounding (i.e. 10 vs 10.3 percent), comparatively speaking. While consistent approach to coding was applied to mitigate risk, a lack of consistency may be one cause of lack of comparability (AICPA, 1972, SAS420.03). Future research comparing outcomes for organizations headquartered in countries mandating or socially promoting reporting and/or diversity quotas as opposed to those which do not provides comparison opportunities. Despite the limitations, this research provides a valuable demonstration of analyzing the benefits of goal-setting theory in practice on social outcomes. Considerable opportunity exists to extend goal-setting theory into social responsibility discussions and expand research to contribute to humankind development not only in diversity but to other social initiatives (i.e. water use).

Conclusion

Workplace diversity represents a critical human resource issue because all people deserve a fair opportunity to contribute and perform. Reviewing the Fortune 100 companies stated goals, feedback and measuring commitment provides an opportunity to assess goal-setting theory principles in action; comparing real goals and outcomes. Analytical results support using goal-setting principles to increase workplace heterogeneity. The transparency and commitment provided by CSRs illustrated greater increases in diversity than the general organizational population. Specific goals and relevant feedback promulgated greater increases in minority and female leadership representation, respectively. Goal-setting theory represents an organizational theory warranting greater exploration in efforts to remediate workplace inequality and hasten the migration to multicultural workplace environments.

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Further reading

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