

**EXPLORING GENDER EQUALITY AND WOMEN'S EMPOWERMENT:
A CRITICAL EXAMINATION OF SELECT L'ORÉAL CORPORATE
DOCUMENTS**

By

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Abstract

Although women make up half of the world's population and over 40 percent of the global labour force, gender inequality is still prevailing. The formal commitment of the United Nations and the World Bank to achieve women's equality is crucial to addressing the challenges of development and poverty; however, there is no part of the world where women and men are equal. Moreover, gender equality is worsened by globalization, in which private actors such as multinational companies play a controversial role.

L'Oréal, the world's largest beauty corporation, employed approximately 52,000 women in 2013. The company is a signatory of the United Nations Global Compact (2000), and supports the United Nation's Women's Empowerment Principles (2010). Although L'Oréal claims that it is engaged in socially responsible corporate practices, with particular attention to issues of gender equality, few critical analyses of these claims exist. This research, a case study analysis of L'Oréal's gender equality and women's empowerment policies, concludes that the company's concept of gender equality is limited, focusing on professional and workplace equality.

Keywords: L'Oréal, gender equality, women's empowerment, diversity, corporate social responsibility, United Nations Global Compact

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List of Abbreviations

Term	Abbreviation
L'Oréal Annual Report 2013	AR
L'Oréal Annual Financial Report 2013	AFR
Convention on the Elimination of All Forms of Discrimination Against Women	CEDAW
L'Oréal Code of Ethics 2014	COE
L'Oréal UNGC Communication of Progress (“COP”) 2013	COP
Corporate Social Responsibility	CSR
L'Oréal Diversities Overview Report 2005-2010	DOR
Economic Dividends for Gender Equality	EDGE
Female Genital Mutilation	FGM
Global Reporting Initiative	GRI
International Labour Organization	ILO
Multinational Corporations	MNCs
Non-Governmental Organizations	NGOs

Operating and Financial Report	OFR
L'Oréal Sustainable Development Report 2013	SDR
Transnational Business Feminism	TBF
Transnational Corporations	TNCs
Universal Declaration of Human Rights (1948)	UDHR
United Nations	UN
United Nations Global Compact (2000)	UNGC
United Nations Women's Empowerment Principles (2010)	UN WEPs
World Commission on Environment and Development	WCED
Women's and Gender Studies	WGS
World Health Organization	WHO

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“In terms of power and influence, you can forget the Church, forget politics, too. There is no more powerful institution in society than business. It is more important than ever before for business to assume a moral leadership in society”

(Anita Roddick, 2000, p. 14.)

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CHAPTER 1: INTRODUCTION

This Master's thesis is a case study of the gender equality and women's empowerment policies of L'Oréal analysed in the context of corporate social responsibility (CSR). It engages with business and feminist scholarly literature and critically analyzes select corporate documents of L'Oréal.

There are many reasons for this study. Gender inequality is still one of the most pervasive among social inequalities (Grosser, 2011, Kilgour, 2007). It affects the public and private lives of all humans: "it exists in all societies, and cuts across social cleavages, such as race, class, and ethnicity" (Kilgour, 2007, p. 752). Although international institutions, such as the United Nations (UN) and the World Bank, have declared that women's equality is crucial to solving the challenges of development and poverty, to date, there is no part of the world where women and men are treated equally (Kilgour, 2012; World Bank, 2003).¹ Despite the fact that women make up the half of the world's population and over 40 percent of the global labor force, gender inequality is still present in the 21st century (Edwardsson, 2012; Kilgour, 2007; World Development Report, 2012). Anita Roddick, founder of The Body Shop, states that "equality in the home and the

¹ Although some Scandinavian countries such as Sweden are often regarded as the world's most gender equal countries, in fact, the distribution of women and men within the Board of Directors and management groups of private companies is far from being equal. For instance, in 2014, only 26 percent of the Board members of Swedish private corporations were women (Flykt and Holmberg, 2015).

workplace is just a myth” (Roddick, 2000, p. 127.) The inequality of women in all dimensions of life, therefore, merits examination in as many areas as possible.

This Master’s thesis examines the gender equality and women’s empowerment mandate of a large private company, L’Oréal, as one of many entities increasingly engaged in addressing these issues. The company’s commitments are included in its corporate social responsibility (CSR) policies. CSR describes a company’s obligations to be accountable to all of its stakeholders in its economic, legal, ethical, and philanthropic operations and activities (Carroll, 1999; World Bank, 2003). There has been a growing awareness about multinational companies’ (MNCs) CSR policies, focusing often on their limitations, such as their varied scope, their discretionary content, and their questionable effectiveness. Due to their size as well as their financial and political power, MNCs, at times, are more powerful regulators than some small nation states, especially in developing countries. Hence, their impact is tremendous: “They employ large numbers of people; greatly influence our culture and society; have access to law makers; [and] inject corporate philosophies, methods and practices into small businesses” (Grosser, 2011, p. 4). Capitalizing on the power of MNCs, international organizations, the UN in particular, consciously involve these private actors in their global governance initiatives. These initiatives include, for example, the United Nations Global Compact (UNGC) and the United Nations Women’s Empowerment Principles (UN WEPs) that promote gender equality and women’s empowerment. Feminist and business scholars agree that gender issues, including gender equality, tend to be viewed secondary to corporate policies, are marginalized in business practices, and may be overlooked in most companies’ CSR policies (Grosser, 2011; Kilgour, 2007; Thompson, 2008). Large, for-profit businesses

play an important, yet often controversial, role in promoting gender equality. They readily adopt gender equality commitments in their CSR policies; however, often these companies' practices generalize inequalities between men and women.

As environmentally and socially responsible behaviour has become a standard expectation for contemporary business practices, more companies, from small to large, have begun to develop, improve, and report their own CSR policies. The scope of these policies is diverse. While some businesses focus more on environmental issues, such as natural resources and air pollution, and less on social issues, others pay increased attention to social issues like the elimination of child labour or the promotion of human rights. Because the primary focus of business, as often stated, is to increase profit, social issues, including gender equality and women's empowerment, are often stalled as workplace policies and less attention is paid to their societal implications (Grosser, 2011).

Several studies have been conducted to review CSR mandates generally, but only a few (Grosser, 2011; Kilgour, 2007; Pearson, 2007; Thompson, 2008) have analyzed CSR from a gendered perspective, addressing how gender equality and women's empowerment are (or should be) addressed in a company's approach to CSR. There is also some academic research (Kilgour 2007; 2012) regarding the presence and, more frequently, the absence of the explicit gender equality mandate of UN initiatives, such as the UNGC and the UN WEPs. Although there is a considerable volume of scholarly literature examining companies' gender equality policies, neither feminist nor business research fully analyze the gender equality policy of particular signatory companies of the UNGC and the UN WEPs. To fill this gap in the feminist scholarly literature, I undertake a critical examination of the gender equality and women's empowerment policies of a

notable global company that is a participant of the UNGC and supporter of the UN WEPs, and whose CSR policies explicitly address gender equality issues.

1.1 Why L'Oréal?

There are two reasons why L'Oréal, the global beauty company, is chosen as a suitable case study example. First, the global beauty and cosmetics industry is a multi-billion-dollar business and L'Oréal is considered to be the world's largest company in this industry, affecting the lives of millions of women worldwide. The second reason is the absence of any analysis of the company's gender equality policy in terms of feminist scholarship. To date, L'Oréal has been 'under the microscope' of business experts (Kumar 2005; Purkhayastra and Fernando 2007; Jones 2008), environmentalists (Greenpeace UK), animal rights activists (Naturewatch Foundation), and interdisciplinary scholars (Koczor 2012; Sotero & Santos 2013). However, despite the abundance of research, articles, studies, statistics, and news regarding L'Oréal's policies, practices, and even its ambitious expansion policy, feminist scholarly scrutiny is missing.

L'Oréal claims the "number one position" in the global cosmetics market. The company is indeed considered the largest beauty company in terms of profit, presence, products, and the total number of employees, overtaking other corporate giants, such as Unilever, Estée Lauder, and Procter and Gamble (L'Oréal, n.d.). L'Oréal trades in 130 countries on five continents, and has subsidiary companies in 70 countries. It has built a unique portfolio of 28 recognizable brands, including Lancôme, Maybelline New York, Garnier, La Roche Posay, Vichy, Essie, Redken, Matrix, Urban Decay, and The Body Shop, to name but a few. The company's sales amounted to € 22.98 billion (C\$ 32.5

billion) in 2013 (L'Oréal, n.d.). In the same year, L'Oréal employed more than 77,400 people, 52,000 of whom were women. Although there is no exact data available in the corporate documents, the company indirectly employs tens of thousands of suppliers and subcontractors. Moreover, the total number of women (and men) whose lives are affected by the operation of L'Oréal may be greater than a billion. Taking into account the significant number of female employees and the magnitude of the company's socio-economic impact on the lives of women, the company's policies and practices call for feminist scrutiny.

1.2 The History of L'Oréal

The history of the company is interesting in its own right, but, more importantly, it explains why this corporation is worthy of the attention of this research. In this section, I outline L'Oréal's more than a hundred-year old history to demonstrate how corporate ideas have been influenced by external factors and changed over time.

The roots of the contemporary beauty industry are generally agreed to have emerged during the mid-nineteenth century when hygiene practices and beauty products and services became widely available for middle-class women (Black 2004; Jones 2008). Since physical appearance became vital for women, cleaning, shaping, and changing the color of their hair have been central parts of 'beautifying' processes (Jones, 2010). Although dealing with hair was already common among some middle-class women during the late nineteenth and early twentieth centuries, widespread use of hair coloring products and techniques were overshadowed by specific health issues (Jones, 2010). For

example, hair care products could cause serious harm to the scalp and facial skin (Peiss, 1998).

In 1907, Eugène Schueller, French chemist and founder of L'Oréal, created his first safe synthetic hair-dye formula, called L'Auréale. (L'Oréal 100, 2009). Years before, during his chemistry studies at Paris-Sorbonne Université, Paris, France, he was involved with a project aimed to find a 'satisfactory colorant' for hair (Jones, 2010). Notwithstanding that the project itself was not successful, Schueller's future orientation was sealed and, after finishing his studies, he continued his work with inventing safe hair care products (Jones, 2010).

In 1908, Schueller altered the name of his hair-dye from L'Auréale to L'Oréal. The name L'Oréal means 'halo' in English and is related to the French word 'or,' meaning gold. In 1909, Schueller established his own company, La Société Française des Teintures Inoffensives pour Cheveux (The Safe Hair Dye Corporation of France), the predecessor that eventually became L'Oréal (L'Oréal 100, 2009).

By 1914, L'Oréal's hair care products were distributed to the Netherlands, Austria, Italy, and Russia (Jones, 2008). Although several European companies (i.e. Coty, Gal, Yardley) started to build their own factories in the United States, the possibility of entering U.S. markets for L'Oréal was another 40 years away (Jones, 2010). Schueller remained focused on product research and development and, as a result of the demanding

nature of his customers, he developed products not only for hair, but also for body, such as L'Oréal d'Or², Imédia³, DOP⁴, and Ambre Solaire⁵ (Jones, 2008; L'Oréal 100, 2009).

While in Europe the trend was that beauty companies tended to be owned and operated by men (L'Oréal, Pond's, Coty, Schwarzkopf, Beiersdorf), on the other side of the Atlantic, working- and middle-class women, often European immigrants, entered the industry as entrepreneurs (Peiss, 1998). Elizabeth Arden, Helena Rubinstein, Madam C. J. Walker, and Annie Turbo Malone are considered among the notable pioneers of the American beauty business. They proved their abilities by pioneering systematic marketing strategies built on the concept of nationwide production and distribution that ensured their reputation and profit. Furthermore, they were amongst the earliest entrepreneurs who invested in advertising and they were the forerunners of overseas market expansion (Peiss, 1998; Black, 2004). The explosive growth of the beauty industry not only increased opportunities for product expansion, but also provided a promising business opportunity for some women to make an independent living as beauty-parlor owners, workers, and/or saleswomen.

Between 1909 and 1929, the number of cosmetic and perfume manufacturers in the U.S. doubled, and the value of the market increased tenfold, from US\$14.2 million to US\$141 million (Peiss, 1998, p. 97; Black, 2004). By the 1930s, the beauty industry became a significant enterprise, manufacturing hundreds of products for luxury and mass

² L'Oréal d'Or is a hair-lightening product that makes blonde hair look natural by creating golden tints (L'Oréal 100, 2009).

³ Imédia is an ultra-fast hair color process (L'Oréal 100, 2009).

⁴ DOP is the first soapless shampoo created for commercial use (L'Oréal 100, 2009).

⁵ Ambre Solaire is the first protective sunscreen (L'Oréal 100, 2009).

markets. It is worthy of note that as the beauty industry became increasingly profitable, men took control of the more economically successful companies, leaving many small-scale female business owners marginalized (Black, 2004; Rice, 2014). These businessmen developed the first synergies between advertising, retail, manufacturing, and magazine publishing industries (Black, 2004).

Eugene Schueller was a capable businessman who exploited large-scale advertising techniques. For example, he was the first to cover the front of a Parisian building with a sheet, using it as a giant billboard to advertise the O'Cap hair lotion. He started to advertise his products through radio broadcasting, and he established a beauty magazine, *Votre Beauté*, for women. In 1947, he was the first businessmen to run a sponsored road-show around France, reaching thousands of potential customers in every location (L'Oréal 100, 2009). In 1939, Schueller's company, La Société Française des Teintures Inoffensives pour Cheveux (The Safe Hair Dye Co. of France) transformed into L'Oréal (Jones et al., 2006).

By the 1950s, L'Oréal achieved a leading position among hair care companies in Europe and entered the American beauty market although without immediate success. The brand name L'Oréal was then unknown among U.S. consumers, and the company's profile remained exclusively in the segment of hair salon products, offering neither prestige (luxury), nor affordable (mass) products to customers (Jones et. al., 2006).

In 1957, Eugène Schueller died, and under the leadership of François Dalle, a new era, the national and international expansion, began. During Dalle's presidency, L'Oréal acquired several brands, including Lancôme and Laboratories Garnier in 1964, and Biotherm in 1970. Due to the presence of these various brands, L'Oréal obtained more

and more ‘slices of the beauty pie.’ The acquisition of Lancôme in particular made it possible to enter the luxury skin care segment of the market. The brand later provided the vehicle for the American expansion of the parent company (Jones, 2010).

Parallel to the company’s ambitious ‘expansion by acquisition’ plan, L’Oréal continued to innovate its own products, such as Elnett⁶ (1957) and Récital⁷ (1966), to the public at large (L’Oréal 100, 2009). Due to Dalle’s strong leadership and ambition, by the early 1960s, the company had a presence in 60 countries and manufacturing plants in 30 countries around the world. Moreover, by the 1970s, based on its sales, L’Oréal branded itself as the number one firm in the category of hair care products in Europe (Jones, 2008).

The era of the 1960s and 1970s was significant and challenging not only with respect to the expansion of L’Oréal, but also because increasing pressure emerged for responsible business practices in global markets. Customers, in order to make ethical choices, began to require basic information from businesses about their products and operations. By the late 1980s, L’Oréal managed to build a successful business in the U.S. See *The Beauty Industry is Becoming Responsible* in Chapter 4.

The new millennium was the advent of a new era for L’Oréal, which was hallmarked by the company’s diversity (‘Diversity of Beauty Worldwide’, 2001) and sustainability (‘Sharing Beauty with All’, 2013) policies. L’Oréal, in the name of sustainable development, joined the World Business Council for Sustainable

⁶ In the 1950s, Elnett Satin Hairspray was a technological breakthrough due to its micro-diffuser, which sprayed ultra-fine mist on the hair and remained invisible, holding hair strongly in place (L’Oréal 100, 2009).

⁷ Récital is a permanent, fade-defiant hair colourant (L’Oréal 100, 2009).

Development in 2001, became a signatory company of the UNGC in 2003, and became a supporter of the UN WEPs in 2010.

L'Oréal's own position states that "more than just worrying about its economic success, a successful company should be socially responsible and should share their success with employees and the community" (L'Oréal, n.d.). This statement suggests that the company's mindset reaches beyond classic business domains, such as growth and profit, and recognizes that societal demands and acting in socially responsible ways are also in the company's best interests. Although the corporation claims it is engaged in socially responsible corporate practices, including those related to gender equality and women's empowerment, to date, few feminist critical analyses of these claims exist.

1.3 Research Goals

The purpose of this thesis is to critically examine the gender equality and women's empowerment policies of L'Oréal as expressed in the selected corporate documents. To address this issue, I analyzed and assessed: (1) what constitutes L'Oréal's understanding of gender; (2) the issues identified by the company as being related to gender equality; (3) the goals of the company's gender equality policies; (4) the corporate policies that are implemented to advance women's empowerment; and finally, (5) the evidence of the implementation of the gender equality mandate of the UNGC and the UN WEPs.

I argue that L'Oréal's gender equality and women's empowerment policies and initiatives are powered by business incentives, such as development and profit, and serve mostly public relations purposes to mask the company's real policies for profit-making. I

further argue that L'Oréal, through signing up with the UN's gender equality initiatives, such as the UNGC and the UN WEPs, does not automatically recognize and implement the feminist ideals of gender equality in their CSR policies and practices. Because of underlying business motivation, corporate documents cannot be taken at face-value as reflecting actual organizational policies. What a corporation, such as L'Oréal, says about itself and its commitments may be limited and not necessarily reliable.

Based on my investigation of key corporate documents, I argue that L'Oréal's understanding of the concepts of gender equality and women's empowerment are limited and driven mostly by business ideals. The company's documents lack of any definitions regarding gender and gender equality; therefore, I can only conjecture L'Oréal's perception and understanding. I argue that the company's concept of gender is rigid since it is limited to a binary perception of women and men, and gender equality is perceived as a workplace issue. I also claim that women's issues are subsumed mainly under gender equality issues, where women employees are viewed and often treated as a homogeneous group within the company. Also, although L'Oréal's corporate policies are guided by the gender equality and women's empowerment mandate of the UNGC and the UN WEPs, the company's CSR initiatives perceive women (as a group) as efficient economic and market actors.

Feminist theory specifically and critically conceptualizes the aspirational ideas of gender equality and women's empowerment. In this research, I use feminist theory to critically assess the gender equality and women's empowerment policies of L'Oréal. I analyze the specific content of L'Oréal's published documents and images based on whether or not they illustrate these feminist ideals. To understand what L'Oréal means by

gender equality and women's empowerment, I develop an exploratory case study approach, conducting content analyses of select corporate documents. This thesis is a qualitative research in which visual and textual content analyses were used as effective research methods to gain in-depth understanding of the company's interpretation of gender equality and women's empowerment.

The conducted case study concludes that although the current approach of L'Oréal toward gender equality and women's empowerment is promising, the company should recognise and implement feminist ideals of gender equality in its CSR policies because these ideals broaden the theoretical dialogue on gender and gender equality between feminism and business that otherwise would remain marginalized. Applying feminist ideals in business contributes to reach a wider range of gender issues that currently are limited or missing in business dialogue. Implementing feminist ideals and using a gender lens, L'Oréal could have the potential not only to promote but also to provide equality to people both inside and outside of the company.

Although this thesis focuses on a single company, and the case study approach has limitations in applicability and representativeness, this research could serve as a useful basis for future studies. For feminist scholars and practitioners, this research offers a grounded content analysis that addresses existing gaps in the scholarly literature regarding the role of a noted MNC in addressing gender equality. It also provides an example of joint efforts undertaken between a MNC (L'Oréal) and a transnational body (UN), and their shared interest in gender equality. This research is also timely and important for business academics, given the growth in corporate claims to promote gender equality and social responsibility. More feminist attention to what corporations

mean when they say they are committed to advancing gender equality and the actions they take to support these claims would advance business experts' knowledge of the workplace as a place of social change.

1.4 Contributions of this Research

My research contributes empirically and theoretically to the emerging literature, both feminist and business, on CSR and gender equality. It brings business ideas and principles into the feminist discussions of gender equality and women's empowerment issues and provides important knowledge about the implementation of gender equality for business scholars, managers and company leaders, and feminist scholars.

There is a growing literature on CSR and gender issues. Yet, to date, only a few scholars have analysed these relationships from a feminist perspective. There is some academic research about the gender equality mandate of UN initiatives, such as the UNGC and the UN WEPs (Kilgour 2007; 2012). However, despite the considerable volume of scholarly literature on CSR, neither feminist nor business researchers have analysed the gender equality policies and implementation of a particular signatory company of the abovementioned initiatives. It would be important to bring more feminist attention to what corporations mean when they say they are committed to advancing gender equality and the actions they take to support these claims. In order to fill this gap in feminist literature, I sought a notable global company that is a participant of the UNGC and supporter of the UN WEPs, and whose CSR policies overtly address gender equality issues. This thesis critically engages CSR literature and practices from a feminist

perspective, bringing together debates about gender equality and women's empowerment with feminist and business scholarship.

A key contribution of this thesis is the finding that L'Oréal's understanding of gender and its gender equality policy scarcely align with feminist expectations about gender equality (and women's empowerment). However, I argue that in spite of its limitations, the current approach of the company towards gender equality and women's empowerment is promising, because L'Oréal has the power to make changes in the lives of millions of women (and men) in a positive way, as well as the potential to bring transformation and structural change in favour of greater equality.

1.5 Implications of this Master's Thesis

This research has implications for feminist and business scholars as well as for practitioners such as business leaders and managers at L'Oréal and other multinational companies interested in corporate gender equality and diversity programs. Practitioners can benefit from the findings of this research for improving their CSR reporting on gender equality and women's empowerment and developing new corporate programs that advance these very issues.

1.6 Rationale for Data Selection

The most significant, empirical source of this analysis is six select L'Oréal corporate documents, all of which are created and published by L'Oréal. The extensive size of the company and its voluminous publications made the material selection

challenging. The Paris-based parent company (L'Oréal S.A.)⁸ has at least 70 subsidiaries worldwide. Each has the same name, L'Oréal, with an affix referring to the country where the subsidiary operates (e.g. L'Oréal USA, L'Oréal Canada, L'Oréal Japan, etc.). Although all subsidiaries are expected to adopt the main CSR commitments of the parent company, each has its own country-specific commitments and actions, for instance L'Oréal Japan promotes the employment of people with disabilities. Due to the enormous volume of web-based and print publications, this analysis is limited to generic documents that contain statements pertaining to the entire L'Oréal Group⁹, including the parent company and all of its 70 subsidiaries.

The process of reviewing more than 30 documents resulted in limiting my data to six core documents: (1) the *Code of Ethics* (2014); (2) the *Diversities Overview Report*, 2005-2010 cycle; (3) the *2013 Annual Financial Report*; (4) the 2013 *UNGC Communication on Progress* (“COP”); (5) the *2013 Environmental, Social and Governance Reporting*; and, (6) the *Sustainable Development Report* 2013. I provide a detailed description of the content of each document in the chapters that follow.

1.7 Personal Motivation and Background

In March 2013, on behalf of the International Research Foundation for Development (IRFD), I participated in one of the parallel events, *The South-South Exchange: Experiences, Lessons & Strategies for Eliminating All Forms of Violence Against Women & Girls*, at the United Nations Commission on the Status of Women

⁸ Société Anonyme is a French term for a public limited company, abbreviated S.A.

⁹ L'Oréal Group, the collective noun, refers to the parent company and all its subsidiaries and brands.

(CSW), in New York, New York. My participation in this event sparked my interest in the operation and the power of the UN. As well, during the course of my studies in the area of women's and gender studies, I have examined the status of women in transnational contexts.

In my previous professional experience as a practicing legal counsel, I gained significant research experience in the areas of gender and women's issues. These experiences include reading and interpreting related legal acts, provisions, and scholarly literature, as well as providing legal aid for and representing women before the court. My background and expertise in transnational formal justice systems and human rights instruments were beneficial for conducting this research. Moreover, they shaped my perspective in reading and interpreting corporate reports, as well as UN documents. My academic background and practice in law have also equipped me with an understanding of the importance of UN instruments, such as the UNGC and the UN WEPs, as well as their application. Understanding that, for decades, the UN have been at the forefront of addressing gender equality in international contexts, I resolved to build my thesis topic around the link between the gender equality mandate of the UN and businesses.

I limited the scope of my attention to the UNGC and the UN WEPs, as relevant UN initiatives that promote gender equality, and to which L'Oréal is a signatory. I became interested in analyzing how the UN objectives and principles that target gender issues could shape corporate practices, if they shape them at all. The gender equality mandate of the UNGC has been criticized by feminist scholars (Edwardsson, 2012; Kilgour, 2012) for being inadequate and ineffective and for its inability to bring about structural changes in women's unequal life situations. In order to understand whether and

how the gender equality mandate of the UNGC affects the gender equality policy of L'Oréal, I explored the company's official corporate documents, including their stated commitments to gender equality and women's empowerment.

1.8 Thesis Framework

The "Introduction" is followed by Chapter 2, "Gender Equality and Women's Empowerment: A Review of Feminist Literature and Discussion of Feminist Theory," which provides essential research on feminist concepts and ideals of gender, gender equality, and women's empowerment. These concepts serve as the basis for critiquing CSR and UN initiatives in general and L'Oréal's corporate documents in particular. The same chapter offers an introduction to feminist theories, such as transnational feminism, intersectionality, diversity and difference feminism, and transnational business feminism. Chapter 3, "Research Methods and Methodology," details the research methods and methodologies used in this thesis. The primary methods are content analyses of L'Oréal's corporate records, both textual and visual. Furthermore, this chapter describes how the data was analyzed and acknowledges the limitations of these methods. Chapter 4, "An Introduction to Corporate Social Responsibility and the United Nations' CSR Initiatives," analyzes corporate social responsibility in light of the feminist concepts and ideals of gender equality and women's empowerment, and critically assesses two well-known gender equality initiatives of the UN: the UNGC and the UN WEPs. Chapter 5, "Results: A Critique of L'Oréal's Gender Equality and Women's Empowerment Policies," provides textual and visual content analyses of L'Oréal's six corporate documents. This chapter also draws together the findings of the research, including an exploration of the strengths

and weaknesses of L'Oréal's gender equality policy. Chapter 6, "Conclusions: Rethinking L'Oréal's Gender Equality and Women's Empowerment Policies," offers a summary of this thesis' major research findings and their significance including its contributions and implications to feminist scholarship, as well as its limitations. This chapter also comprises suggestions for future analyses of L'Oréal, gender equality and other inequalities, as well as further scholarly examination of the policies and practices of L'Oréal.

CHAPTER 2: GENDER EQUALITY AND WOMEN'S EMPOWERMENT: A REVIEW OF FEMINIST LITERATURE AND DISCUSSION OF FEMINIST THEORY

As gender, gender equality and women's empowerment are key concepts in this thesis, this chapter begins by explaining these terms and indicating different ways private actors (businesses, in this case) use them according to their own needs. The introduction of the definitions of key terms is followed by a discussion of feminist theory, locating this research within the existing feminist scholarly literature. As this research is informed not only by feminist, but also business studies, this chapter introduces business ideas about the complexities of gender equality and its treatment within the corporate social responsibility (CSR) discourse. Feminist scholarly articles that assisted me to develop ideas about how gender equality issues are addressed in scholarly literature and in practice, and feminist literature that helped me to understand the complexities of gender equality, are explored in this chapter. I argue that feminist theory specifically and critically conceptualises the aspirational ideals of gender equality and women's

empowerment. Although feminist theory is suitable to critically assess a corporation's CSR agenda, feminist ideals serve only as "soft law"¹⁰ for corporations globally.

2.1 The Concept of Gender

It is widely acknowledged among feminist scholars that businesses are gendered organisations (Acker, 1990). As much as gender is an integral part of organisations' policies and practices, these cannot be assessed separate from the analysis of gender. In this section, I provide some information on ideas that impacted my view and understanding of gender.

Gender is typically understood as a culturally and socially structured set of norms and values based on assumptions and challenges about masculinity and femininity (Edwardsson, 2012). Gender defines and differentiates the personal lives of women and men as shaped by social relations and culture (Grown et al., 2003; Connell, 2009). According to Raewyn Connell (2009), when feminist movements began to sharply separate the concept of gender from the concept of sex, the following meaning of gender became widely popular: "the cultural difference of women from men, based on the biological division between male and female" (p. 9). This differentiation was based on the idea that while sex is biologically deterministic, gender is a culturally and socially created 'artificial' phenomenon (2009). This simplistic view has since been challenged by the recognition of the complexity of gender. An increasing number of terms and phrases became available to describe gender, such as cisgender, transgender, and gender fluidity.

¹⁰ Soft law refers to guidelines, policy declarations, or codes of conduct that set standards of conduct; however, they are not directly enforceable.

Now, gender is commonly regarded as unstable, fluid, and shaped by the intersections between the social and the biological. In reality, however, people's lives continue to be saturated by the norms of gendered institutions, including governments, businesses, and corporations.

Debra Meyerson and Deborah Kolb (2000) describe gender as “an axis of power, an organizing principle that shapes social structure, identities, and knowledge” (p. 563). They further argue that gender inequality is “sustained through formal and informal social processes institutionalized in organizations” including business organizations that are created largely by and for men, and reflect masculine experience and values, as well as men's life situations (Meyerson and Kolb, 2000, p. 563). In this thesis, I use Meyerson's and Kolb's definition of gender to guide the critical analysis on L'Oréal's understanding of the term.

2.2 The Concept of Gender Equality

As the center issue of this thesis is gender equality, it is important to provide a definition of how this concept is perceived by feminist and business scholars as it has been defined in many different ways in scholarly literature. In this section, I elaborate both feminist and business definitions on which my understanding of the concept is built.

A general definition is provided by UNESCO's *Gender Mainstreaming Implementation Framework* (2003) as follows:

Gender equality means that women and men have equal conditions for realizing their full human rights and for contributing to, and benefiting from, economic, social, cultural and political development. Gender equality is therefore the equal valuing by society of the similarities

and the differences of men and women, and the roles they play. It is based on women and men being full partners in their home, their community and their society (p. 17).

The feminist concept of the term is far from sharing the same perspective when it comes to define gender equality. According to Laura Sjoberg and Sandra Via (2010), the feminist concept of gender equality is complex, multi-dimensional, and fluid, and therefore can easily be interpreted in many ways depending on the context, the focus, and the goals of analyses (as cited in Edwardsson 2012). Different feminisms, for example, liberal, cultural, and socialist feminism, present different theoretical standpoints on gender equality. According to Ruth Wodak (2005), most feminists agree on the essential elements of gender equality in that “men and women should have equal rights and equal opportunities in life without being valued differently” (p. 520). However, these feminisms have different perceptions on what these rights and opportunities are, and what claims and strategies are essential to achieve gender equality. The following perspectives have been selected with the purpose to demonstrate the diversity of different feminist perceptions of gender equality as a concept¹¹. Liberal feminists argue that gender equality is about the equal status and division of opportunities between men and women. Their major focus is on the exclusion of women from power, including international politics and development discussion (Smith and Owens, 2005). Cultural feminists argue that women are different from men as they possess different “female values.” These values, such as negotiation, caring, and softness, are not innate qualities but are rooted in the cultural ideas of gender roles (Pettman, 2005). These cultural feminists stress the need for more female politicians

¹¹ The list is not considered exhaustive.

in order to bring characteristics that traditionally are attributed to women into politics that would eventually lead to greater equality (Edwardsson, 2012). Marxist (or socialist) feminism is focused on explaining the reasons why women are oppressed in systems of capitalism and private property. According to Marxist feminists, patriarchy and the capitalist system are the root causes for gender inequality. They hold that the dominance of patriarchal power makes women systematically disadvantaged and women's equality can only be achieved by a radical restructuring of the current capitalist economy (Smith and Owens, 2005). Finally, post-colonial feminism focuses on the differences between women of the global South and North and brings other factors such as race, ethnicity, and class to the discussion of gender equality. Post-colonial feminists argue that the hegemony of Western liberal feminism do not serve the equality of women in the South because as they face different difficulties in their lives they have different needs and interests to address (MacLaughlin, 2003).

Large multi-national corporations, rather than create or provide their own definitions and understanding of gender equality, tend to rely on working definitions provided by transnational organisations, such as the International Labour Organisation (ILO), a UN agency that deals with labour issues. According to the ILO:

Gender equality refers to the enjoyment of equal rights, opportunities and treatment by men and women and by boys and girls in all spheres of life. It asserts that people's rights, responsibilities, social status and access to resources do not depend on whether they are born male or female. [...] Gender equality implies that all men and women are free to develop their personal abilities and make life choices without the limitations set by stereotypes or prejudices about gender roles or the characteristics of men and women (ABC of Women Worker's Rights and Gender Equality, 2007, p. 91-92).

Scholars such as Andrea Cornwall and Nana Anydoho (2010) argue that businesses deemed to be key partners in efforts to advance gender equality often define gender equality by increasing women's participation in paid labour. They fill the term with their own perceptions and aspirations in order to fit with their own agendas, including reputation and profit (2010). Moreover, MNCs, including L'Oréal, tend to use the term without providing any definition of their perception of the concept. In fact, I could not find the definition of gender equality in any of L'Oréal's corporate documents analysed in this thesis.

Summarizing the different perspectives on the roots and causes of gender inequality, I argue that the abovementioned ideas have something in common. They all agree that women, as a group, and the values and norms that are considered feminine, are treated differently than men as a group; and, vice versa, men and masculine values are constructed and privileged over feminine values. This asymmetrical power structure accorded to social relations leads to social inequalities between men and women, and, at the same time, leads to inequalities among the category of men and the category of women (Edwardsson, 2011; Kilgour, 2012). When it comes to addressing gender inequality, it should be noted that it is not men as a group who are favoured to the disadvantage of women, but that masculine values are privileged over feminine values. It is widely suggested that men in general benefit from inequalities, but it would be inaccurate to state that they benefit equally (Connell, 2009). Similarly, even though women in general are disadvantaged by inequalities, they are not disadvantaged equally. Kimberlé Williams Crenshaw (1989), a critical feminist legal theorist, argues that various

biological, social, and cultural categories, such as gender, race, class, ability, sexual orientation, and their resiliency, intersect on multiple and often simultaneous levels, contributing to systematic social inequalities. This idea is widely recognized in theories of intersectionality, which I discuss later in this chapter.

A major difference between the multiple perceptions of gender equality is the debate whether gender equality is about sameness (i.e. equal treatment) or difference (i.e. valuing difference equally) (Grosser, 2011). While the core idea of sameness is that women and men should be treated the same way, the difference approach focuses on the equitable treatment of men and women that bear their biological differences in mind (Bailyn, 2003). It is widely acknowledged, however, that neither approach *per se* would necessarily deliver social and economic equality due to the complexities of the roles and responsibilities of women and men in society (Bailyn, 2003). Therefore, there is a call for a more comprehensive definition that incorporates both the sameness and difference approaches. One well known institutional definition offered by the Council of Europe moves beyond the sameness approach, defining gender equality as follows:

[Gender equality is] an equal visibility, empowerment and participation of both sexes in all spheres of public and private life [...]. [Equality] is not synonymous with sameness, with establishing men, their life style and conditions as the norm [...] it means accepting and valuing equally the differences between women and men and the diverse roles they play in society (1998, p. 7-8).

In other words, women and men should have equal rights and opportunities, as well as equal access to assets in life without being treated and/or valued differently (Wodak, 2005). The “traditional” socially constructed characteristics of overt masculinity

(i.e. aggression, strength, and power) and femininity (i.e. passivity, weakness, and emotions) result in deeply rooted social presumptions (Connell, 2009; Peterson, 2010; Edwardsson, 2012). Having different features *per se* does not constitute any problem, but being valued differently does. This imbalance creates inequalities based on gender (but not on gender alone) that exist in all societies and persist in public and private arenas, and that result in girl's and women's discrimination, as well as their social and economic exclusion (Kilgour, 2007). Meyerson and Kolb (2000) argue that the problem is that what seems "normal" and neutral tends to privilege traits that are culturally ascribed to men while devaluing or ignoring those traits ascribed to women.

Mainstream development discourses and practices commonly misinterpret the concept of gender as equal to the concept of women, and, as a result, gender equality is readily considered as a matter for women (Marchand, 2009; Edwardsson, 2012; Cornwall and Rivas, 2015). Feminists, however, recognize and emphasize that while gender refers to both sexes, the achievement of gender equality requires effort from both women and men. Therefore, the issue should include women and men in order to achieve redress in gender equality. Accordingly, in this analysis, a great deal of attention was paid not only to how women's roles and characteristics were addressed by L'Oréal's policies, but also how men were mentioned and dealt within the same corporate documents. Instead of using the term women's equality, I deliberately use gender equality throughout this thesis, referring to the complex, inter-relational nature of the concept. I argue that L'Oréal's corporate documents use the concept of gender equality without providing a definition. I also argue that the company applies the sameness approach since it treats gender equality

as a workplace issue that can be solved by providing equal treatment, equal access, and equal opportunities for female and male workers.

2.3 Gender Equality as a Matter of Human Rights

The world-wide recognition of gender equality as a human right can be traced back to the adoption of the *United Nations Charter* in 1945, which promoted equal rights for men and women. Human rights, as they are defined in the *Universal Declaration of Human Rights*, are rights inherent to all human beings, regardless of their nationality, place of residence, sex, national or ethnic origin, colour, religion, language, or any other status (UN General Assembly, 1948, Article 2). People are all equally entitled to these human rights without discrimination. These rights are all interrelated, interdependent, indivisible, universal, and egalitarian (Office of the High Commissioner of Human Rights, n.d.). In 1995, at the Fourth World Conference on Women, *The Beijing Declaration and Platform for Action* firmly anchored the achievement of gender equality within a human rights framework. It declared that women's and girls' rights are fundamental human rights, and it confirmed that the protection and promotion of human rights is the first responsibility of governments and core to the work of the United Nations (Office of the High Commissioner of Human Rights, n.d.).

Women's rights issues have grown in visibility. Violation of women's human rights such as rape, female genital cutting, physical and psychological abuse, harassment, and other forms of physical violence are pressing media issues. Several organizations and movements have fought to raise awareness that any kind of violence, including domestic violence and rape committed in armed conflicts, constitute human rights violations.

However, issues of gender equality including the right to equal opportunities, equal payment, and equal access to and control over rights and resources in the human rights context are less visible.

Even though the *World Development Report* (2012) acknowledges that gender equality matters on its own right, and the United Nations and other supranational organisations, such as the World Bank, the ILO, and the International Monetary Fund (IMF) declare gender equality as a matter of fundamental human rights, dealing with gender equality rarely happens (Office of the High Commissioner of Human Rights, n.d.). Indeed, a key finding of this research is that L'Oréal treats the issue of gender equality as a matter of equal opportunity in the workplace, and scarcely includes and integrates gender equality in the company's human rights discourse.

Although all human rights declarations recognize the equality of women before the law and equal protection of the law as a right, gender equality is not regarded as a similar issue. Even where gender equality is explained in terms of human rights, it is commonly limited to women's political, economic, and civil rights and freedoms, such as freedom of speech, freedom of worship, and freedom to own property (Edwardsson, 2012). According to Roddick (2000), these rights are indeed essential, but they are historically associated with men. There are also other rights, however, such as the right to a family, the right to rest and leisure, the right to an adequate standard of living, and the right to a cultural community that address the particular concerns of women. These rights are also fundamental human rights, but they are not referred to nearly so often (Roddick, 2000).

Gender equality is increasingly acknowledged as a key issue in the CSR practice of businesses. Corporations have become some of the most outspoken advocates of gender equality and women's empowerment (Gregoratti, 2016). Feminist critiques argue that businesses instrumentalize gender and women and provide market-based solutions to gender equality. I later explore the relation between gender equality and CSR practices in Chapter 4.

2.4 The Concept of Women's Empowerment

The concept of women's empowerment emerged in the 1980s and 1990s through the recognition of the inequalities between women and men. Women's empowerment was then considered a means that has the ability to bring structural change towards greater equality (Cornwall and Rivas, 2015). Initially, empowerment meant to transform inequitable power relations by offering opportunities to make strategic life choices for those individuals (mostly women) who were previously deprived of such ability (Kabeer, 2001; Cornwall and Rivas, 2015). The concept was soon taken over by development agencies such as governments, corporations, and UN organizations to be used as an individualist, instrumental, and neo-liberal¹² tool for empowering not just women, but the entire society. For example, Christine Lagarde, the Managing Director of the IMF, has recently affirmed that women's empowerment is an economic "game-changer [because it] can boost growth and reduce inequality, [it] can help mitigate the impact of

¹² Neoliberalism is a political program that uses market liberalization, deregulation, and privatization in the name of global capitalism (Prügl and True, 2014).

demographics,” and, finally, it can provide “greater female economic participation” that supports diversification (www.imf.org, 2016).

Although the term is widely used by both public and private actors, to date, a clear and strategic framework of what this concept means is missing. Both the conceptualization of women’s empowerment and the measurement thereof are various and depend on the particular goal to be achieved. An example for measuring the relative empowerment of women in specific countries is the *Gender Empowerment Measure* (GEM) that was developed in 1995 by the *United Nations Development Programme*. Feminist writers, such as Naila Kabeer (2001), argue that the ability of women to make strategic life choices is the crucial point of the definition. Kabeer highlights two elements, *process* and *agency*, which are essential to define and distinguish women’s empowerment from related concepts such as gender equality (2001). *Process* refers to the progress since the empowerment of women (people) is considered a process of change towards other values such as equality. The second component, *agency*, has reference to women who are considered active participants of their own empowerment.

The business approach toward the empowerment of women is heavily criticized by feminist scholars such as Marianne Marchand (2009), who holds that women in particular are “instrumentalized” in order to fit development goals. According to the original feminist ideas, women’s empowerment is rooted in the subordination of women as a primary (but not singular) cause of gender inequality (Connell, 2009). Feminists have been disappointed with the current meaning of the concept, claiming that women cannot be empowered within disempowering structures or systems where global inequalities are not acknowledged (Cornwall and Anydoho, 2010). Although there is a strong connection

between gender equality and women's empowerment, and they are often recognized as key issues in international development, women's empowerment and gender equality are not interchangeable or interdependent terms. However, empowering women to make their own strategic life decisions is a crucial step towards achieving gender equality.

Businesses, including L'Oréal, conceptualize empowerment as a tool for change; however, that change is often limited to economics. The feminist concept of women's empowerment that promises transformation of inequitable power relations, in the hands of multinational businesses, became instrumental, individual, and neoliberal (Cornwall and Anyidoho, 2010; Connell, 2010). The individualistic use of the term may also be depoliticized as it shifts its use away from feminist understandings of empowerment. In the name of empowerment, MNCs, including L'Oréal, aim to include women in the global South into their corporate agendas to capitalize on their economic power. This approach, however, is not able to bring structural changes to gender relations because it supports companies' own women's empowerment movements (Cornwall and Anyidoho, 2010). According to Sidney Calkin (2015), corporations, through women's empowerment initiatives, only give increased access to women for economic opportunities such as micro-entrepreneurship (i.e. L'Oréal's Social Inclusion Programs in Ghana and Mexico, SDR, 2013). The business ideals of empowerment, therefore, are not enough to overcome the barriers of equality because they facilitate women's position as efficient economic or market actors, rather than providing women with the agency to make strategic life choices (Cornwall and Rivas, 2015; Marchand, 2009).

I use the feminist ideals of women's empowerment to describe, analyze, and critique L'Oréal's corporate documents, concluding that L'Oréal's limited use of the

term empowerment subordinates the concept to women's employment, whose terms and conditions are beyond the control of individual women and employees.

2.5 Contributions of Feminist Theories

Theoretically, this research is informed by the ideas of feminist scholars who have critically examined transnationalism and transnational feminism (Mohanty, 1988, 2003; Mendoza, 2002; Soto, 2005; Falcón and Nash, 2015), intersectionality (Crenshaw, 1989; Falcón and Nash, 2015; Collins, 2015), diversity and difference feminism (Ahmed, 2012; Subramaniam, 2014; and Falcón and Nash, 2015), and transnational business feminism (Roberts, 2015). In contemporary feminist and business writing, transnationalism and intersectionality have been widely applied as theory, framework, analytics, and politics (Falcón and Nash, 2015)¹³. These perspectives are particularly relevant here because of the transnational reach of L'Oréal and its permeations in North/South relations, including colonized contexts.

2.5.1 Transnational Feminism. Transnationalism refers to the complexity of political, economic, and cultural processes that extends beyond the borders of nation states. Its characteristics suggest a weakening tendency in the power of the national government over its borders, citizens, territory, products, and capital. The prefix “trans” is readily used to express the fluid nature of material objects (e.g. the Trans-Canada Highway), ideologies (transnationalism, trans-ideology, and trans-activism), and identities (transgender and trans-sexual). The term “trans” implies movement and border

¹³ Falcón and Nash's article was written in an unconventional form that is a dialogue between the two scholars; therefore, the separate ideas of each author are clearly perceptible.

crossing, and it is the symbol of integration and being borderless at the same time (Beverley, 2010).

Because L'Oréal operates in a transnational context, my analysis is influenced by an extensive body of feminist scholarship on transnationalism. Drawing from key feminist scholars such as Chandra Talpade Mohanty (1988, 2003), Inderpal Grewal and Caren Kaplan (1994; 2005), Breny Mendoza (2002), Sandra Soto (2005), and Laura Parisi (2012), I engage critically with dominant feminist discourses on transnationalism.

The theory of transnational feminism was first used by Inderpal Grewal and Caren Kaplan in 1994, in *Scattered Hegemonies: Postmodernity and Transnational Feminist Practices*, which situated transnational feminism among other theories of feminism (1994). Supporting this idea, M. Jacqui Alexander and Chandra Mohanty published *Feminist Genealogies, Colonial Legacies, Democratic Futures* (1997), which became important in formulating the fundamental ideas of transnational feminism. According to these scholars, transnational feminism deals with the impact of globalization and capitalism on the lives of people across nations, races, genders, classes, and sexualities (Grewal and Kaplan, 1994; Alexander & Mohanty, 1997). Transnationalism is also about recognizing differences and borders while striving to transcend those borders and build solidarity among feminists (scholars and activists) “beyond borders.” Andrea Beverly, in her doctoral dissertation *Grounds for Telling it: Transnational Feminism and Canadian Women's Writing* (2010), argues that using the terms *across* and *through* are more appropriate to express the idea of transnationalism because they refer to its borderless nature. Mohanty (2003) argues that building solidarities is crucial for transnational feminist practices because differences and “borders of identities” (presumably) connect

women to each other. Sylvanna Falcón, drawing from Mohanty (2003), considers transnational feminism as a feminism across borders, but not borderless (Falcón and Nash, 2015).

Transnational feminists also often use the terms “global” and “international,” albeit with slightly different meanings. Transnational feminists including Laura Parisi (2012) believe that the term “international” puts greater emphasis on nation-states because it refers to the relationship and interaction between states and their political, cultural, historical, and socio-economic locations and practices. The term “global” is located between inter- and transnational as it embraces groups of things and/or people, regardless of their nationalities (i.e. global health, global economic, and global sisterhood). However, this terminology looks critically at liberal feminist theories that tend to ignore Third World women and the perspectives of women of colour and intersectional inequalities. Breny Mendoza, in *Transnational Feminism in Question* (2002), argues that transnational feminism stems from the notion of “global sisterhood,” which is outdated and affirms that transnational feminism can be considered a “new” stage of development in relational feminism that seeks to unsettle the binary of the West and “Others” (Mendoza, 2002; Falcón and Nash, 2015).

I use theories and ideas from transnational feminism as a lens to focus this analysis on the gender equality policy of L'Oréal within a transnational frame. L'Oréal operates in a transnational context. Adapting the feminist ideas of transnationalism would create the possibility for the company to understand equality and solidarity among female workers from the female Executive Directors in France to the plant worker women in

Nicaragua. However, emphasis on equality and solidarity could undermine profit by instigating labour unrest.

“Multinational,” “global,” and “transnational” are closely related concepts to transnationalism that are often, mistakenly, used interchangeably. These concepts are also important regarding distinguishing multinational, global, and transnational corporations from each other. Charles Hill (2007) claims that multinational corporations are distinctive from other corporations to the extent that they invest directly in foreign assets in the form of marketing and manufacturing, but only in a limited number of countries (2007). They do not attempt to homogenize their products, but focus on being responsive to local preferences (Hill, 2007). They claim to generate jobs, investment, and tax revenue in their home country, and in the countries and communities they enter (Wild et al., 2008). Global corporations tend to take a worldwide perspective on markets; they have investments in several countries while maintaining a headquarters in a “home” country. Finally, transnational corporations are complex legal entities that invest directly in multiple countries; although they have a global headquarters, usually in a Western country, they also distribute decision-making powers to various national headquarters (Hill, 2010).

L'Oréal, which also refers to itself as the “global beauty giant,” has a presence on all five continents. The head office is located in Paris, France, and its 19 research centers, 5 development centers, 50 scientific departments, and 41 factories are located around the world (Sotero & Santos, 2011). The company, in terms of its worldwide presence and investments, is a global company. However, drawing ideas from Franklin Root (1994), L'Oréal also falls into the category of multinational corporations (MNCs) because: (1) it engages in foreign production through its affiliates located in several countries; (2) it

exercises direct control over the policies of its subsidiaries; and (3) it implements transnational business strategies in production, marketing, finance and staffing in a way that transcend national borders (Root, 1994).

Each term, “global”, “multinational”, and “transnational”, would be equally appropriate to describe L'Oréal since all are - more or less - similar in meaning, and they are often used interchangeably. To be clear and consistent, throughout my analysis, I use the term “multinational” when referring to L'Oréal.

2.5.2 Transnational Business Feminism. A project¹⁴ of neoliberal feminists that Adrienne Roberts (2015) calls “Transnational Business Feminism” (TBF) has implications for this research. TBF focuses on promoting gender equality and the empowerment of women and helps feminist organizations, states, financial institutions, NGOs, and TNCs to come together to undertake joint action for business development (i.e., profit).

The origins of TBF stem from 2008-2009, when the global financial crisis undermined the legitimacy of global finance-led capitalism (Roberts, 2015). Following the crash of the global economy, TBF became increasingly recognized as an ideal (project) that global businesses need a greater representation of women in order to overcome the negative outcomes and perceptions of the crisis. Suddenly, female talent (and labor) were considered among the most effective means of combating global poverty (Roberts, 2015). In other words, women and girls became targeted by development

¹⁴ Transnational Business Feminism is often referred to as an ideal or project, denying it as a type of feminism.

projects, and, simultaneously, they were encumbered with working for their own empowerment and the achievement of their own equality (McHayhurst, 2011).

The emergence of TBF coincided with the time when international financial and economic institutions, such as the UN and the World Bank, became involved in promoting economic gender equality. They began to embrace gender equality issues in their neoliberal policy agendas and encouraged multinational corporations to invest in women and girls (Calkin, 2015). This so-called “corporatized equality discourse” approaches gender inequality as an economic problem that negatively affects corporate growth and profit (Calkin, 2015). TBF, “a corporatized and business friendly form of feminism,” helps to link feminist theories and ideas with the interests of global capitalism (Gregorati, 2016, p. 922). For instance, TBF is used to provide the ideological basis for the business case for gender equality. The business case for gender equality is an instrumentalist argument saying that there is a good (profitable) reason for businesses to invest in CSR initiatives and its activities (Kilgour, 2012). According to this theory, increasing women’s access to formal jobs, providing microcredit for female entrepreneurs, and investing in women’s human capital are good for women, for business and, eventually, good for the entire society because they lead to further economic development (Roberts, 2012 and 2015). Regrettably, however, this approach does not consider gender equality and women’s empowerment as complex social issues, but, in the words of the World Bank, they are deemed “smart economics.” TBF holds that economic growth, corporate profit and gender equality are all related and mutually reinforcing goals (Calkin, 2015; World Bank, 2011). While this growth-oriented approach is dominant among businesses, the attention to its possible shortfalls does not seem to change. Until

gender equality is regarded as an important means to economic and social development, rather than for its own importance, CSR policies will have little potential to be transformative in terms of social power relations (Roberts, 2015).

Feminist scholars such as Roberts (2015) are critical of the TBF project, which they say only helps equality to become subsumed to profit and helps gender equality to become part of a neoliberal, market-oriented corporate discourse. They argue that the main priority of TBF is to serve private financial interests. They critique TBF on the grounds that it views women as an essentialized and undifferentiated group of people; it frames gender equality in an ahistorical and depoliticized way; and, finally, it contributes to the reproduction of neoliberal capitalist ideas (Roberts, 2015). According to Roberts (2015), ideas related to capitalism are inherently inequitable and exploitative because capitalism, by its very nature, is based on the exploitation of certain groups (i.e., by class, gender, and/or race). MNCs are willing to employ more women in the name of gender equality, but their primary purpose is more likely pursuing economic growth by promoting gender equality, rather than empowering individual women with equal opportunities (Roberts, 2015).

From a feminist point of view, simply integrating women into the paid labour force the abovementioned way does not lead to more significant gender equality and it is not empowering for women because of its inability to change existing power relations. TBF offers a market-oriented approach to gender equality, which has little to do with transforming unequal social power relations and it suggests instrumentalist solutions to complex social issues.

2.5.3 Intersectionality. A further key theoretical concept that significantly underpins this analysis is intersectionality. Intersectionality, or intersectional theory, is the critical insight of the various ways in which people are oppressed based on their multiple identities, such as gender, race, sex, social class, nationality, and sexual orientation (Collins, 2015). The term “intersectionality” was first coined by Kimberlé Williams Crenshaw in “Mapping the Margins” (1989). According to Crenshaw, intersectionality analyzes the intersections between different groups (or identities) of minority groups (i.e. women, Black, poor, disabled, Muslim, homosexual, immigrant, or Native groups) and studies how the interactions of the multiple forms of systems of oppression create multiple forms of discrimination (1989). She describes intersectionality using the following metaphor:

Consider an analogy to traffic in an intersection, coming and going in all four directions. Discrimination, like traffic through an intersection, may flow in one direction, and it may flow in another. If an accident happens in an intersection, it can be caused by cars traveling from any number of directions and, sometimes, from all of them. Similarly, if a Black woman is harmed because she is in an intersection, her injury could result from sex discrimination or race discrimination. [...] But it is not always easy to reconstruct an accident: Sometimes the skid marks and the injuries simply indicate that they occurred simultaneously, frustrating efforts to determine which driver caused the harm (Crenshaw, 1989, p. 144).

In the 1980s, Crenshaw examined the US anti-discrimination law that was failing to protect Black women in the workplace. She discovered that the law recognized only two separate bases of discrimination: discrimination against women on the basis of their gender and discrimination against Black, Latino, Asian, and Indigenous people on the basis of their race. She observed that Black women were discriminated against on gender

and race at once. For example, Black women were the last group to be hired at a workplace, after white women and Black men; however, Black women were laid off first (Crenshaw, 1989). Crenshaw concluded that discrimination against Black women in the workplace was multiple and invisible because the legal concepts of discrimination saw it in terms of gender only or in terms of race only. Contrarily, the oppressive lives of women are not only shaped by gender but by other features as well.

Intersectionality holds that the classical conceptualizations of oppression within society, such as racism, sexism, homophobia, and religion or belief-based bigotry, do not act independently of one another. Instead, these forms of oppression interrelate, creating a system of oppression that reflects the “intersection” of multiple forms of discrimination (Knudsen, 2006). Intersectionality theorizing has facilitated a multidimensional approach to unravelling differences and their social significance, particularly in institutions (Bagilhole 2010; Holvino 2010; McCall, 2005).

Proponents of intersectionality dispute the idea that women occupy a homogenous category who essentially share the same, or even similar, life experiences. This argument stems from the realization that the forms of oppression experienced by white middle-class women were different from those experienced by black, poor, immigrant, and disabled women. Intersectional feminists, such as Crenshaw and Patricia Hill Collins, claim that Black women’s experiences are more complex and powerful than simply the sum of their race and sex since they have a unique perspective on oppression from the world. They hold that any observations (and legal decisions) that do not take intersectionality into consideration cannot accurately address the manner in which Black women are subordinated (DeFrancisco and Palczewski, 2007).

Intersectionality is often accused of being rigid, using fixed identities, and failing to include the voices of marginalized groups other than women of colour (Nash, 2015). According to Jennifer Nash, it is often used incorrectly as a “technology of inclusion of the voices of women of color” and often treated as a “remedy of undoing feminist histories of racial violence” (Falcón and Nash, 2005, p. 6-7). Nash further argues that intersectionality is often wrongly confined to use as a theory through which to consider race or Black Americans in particular (Falcón and Nash, 2015).

Based on my analysis, I argue that the intersectionality perspective is missing from L'Oréal's agenda. Although the corporate documents provide information related to the number of female employees, there is no analysis to account for their race, sexuality, age, color, disability, and class simultaneously. Moreover, there is no data available on the difficulties these particular employees potentially face. I understand that this is sensitive personal information that cannot be requested or collected; however, they might contain relevant information for special programs intended to address the needs of these employee groups. Utilizing feminist ideas on intersectionality in my analysis, I demonstrate that L'Oréal's CSR policies fail to recognize that not all women at L'Oréal share the same experiences or even face similar difficulties.

2.5.4 Diversity and Difference Feminism. Rachel Luft and Jane Ward (2009) hold that intersectionality and transnationalism are often conflated with the terms diversity, difference, and inclusion, due to the similar attention of these terms (2009). Sara Ahmed (2012) argues that the language of intersectionality is associated with diversity; and elsewhere, Jasbir Puar claims that intersectionality has become a tool of “diversity management” (2012, p. 53). Because of the close relationship between the

theories of intersectionality and diversity, I find it is important to explore feminist ideas on diversity and difference since both have become “buzzwords” not only in feminism, but also in business theories. Large organizations have their own diversity policies, diversity programs, diversity officers, and diversity coordinators. In their communications they celebrate diversity and differences as though this would redress current and past exclusion of groups of people (Falcón and Nash, 2015).

L’Oréal appears to recognize, accept, and value differences and to capitalize on diversity in order to accelerate the company's growth. As stated on the company website: “L’Oréal integrates the concept of diversity at all levels of the company to carry out its mission: beauty for all” (L’Oréal, n.d.). The company’s diversity policies, as outlined in the *Diversities Overview Report* (2005-2010), focus primarily on diversity in human resources, in the supply chain, and in marketing practices, within the groups of employees, suppliers, and customers (DOR, 2010). In my research, I draw ideas from theorists, including Elizabeth Spelman (1988), Mary Dietz (2003), Rosemary Tong (2009), Sara Ahmed (2012), Banu Subramaniam (2014), and Jennifer Nash (2015), to compare L’Oréal’s understanding of diversity and difference with the feminist ideals of these terms.

Spelman, in *Inessential Woman: Problems of Exclusion in Feminist Thought* (1988), argues that diversity feminism draws attention to differences in ethnicity, class, and race of women and their significance for women’s everyday experiences (1988). She questions the lives of white, middle-class, heterosexual women as a paradigm for the situation of “all” women, without paying attention to their ethnicity, class, religion, citizenship, and race, which affect these women’s identities (as cited in Dietz, 2003, p.

408). Tong argues that difference among women became a focus of feminist theorizing in the late 1980s and early 1990s (2009). After recognizing the problematic nature of the concepts of “sisterhood” and “solidarity,” scholars and practitioners called for a new idea that has the ability to reflect on cultural, racial, ethnic, and all types of diversities (Tong, 2009).

By 2010, feminist theories related to diversity and difference had become a target of increasing criticism. A contemporary study on the topic is Falcón and Nash’s (2015), in which Nash argues that the idea of diversity has been used as a call for the inclusion of the voices of women of colour into already existing violent structures and categories. She also stresses the need for questioning and re-thinking these categories from the presumably distinct viewpoint of women of colour (2015). Subramaniam (2014) contends that “contemporary works on diversity, [...] often ‘mirror[s]’ and reinforce[s] differences, rather than questioning [them]” (p. 15). Diversity has become “domesticated and utterly depoliticized” and is now seen as a public good (Subramaniam, 2014, p. 15). As a result, diversity and intersectionality are used by “the white supremacist capitalist patriarchy” as theory, framework, and politics that redress past injustice and violence (Falcón and Nash, 2015, p. 6).

Feminist theories related to transnationalism, intersectionality, and diversity offer a useful framework for my efforts to understand the significance of these feminist concepts in L’Oréal’s CSR policies.

2.6 Conclusion

Using feminist theories as frameworks for this research on L'Oréal's gender equality and women's empowerment policies contributes to a nuanced understanding of the variety of inequalities that are deeply embedded in our culture. Using a feminist theoretical lens helps to broaden the scope of the predominantly masculine sphere of business, and allows me to disrupt the normalization of gender inequality by addressing issues that otherwise would remain marginalized. Feminist theories are also useful for reaching a wider range of key issues that keep businesses away from formulating corporate policies in line with feminist values and concerns.

In this chapter, I demonstrated how feminist theory critically conceptualises the concepts and aspirational ideals of gender equality and women's empowerment, and also identified relevant theories for considering feminist, business, and feminist business scholarship in relation to these key concepts. In Chapter 4, "An Introduction to Corporate Social Responsibility and the United Nation's CSR Initiatives," I use these feminist theories and ideas as frameworks for critiquing CSR generally, and the UNGC and the UN WEPs specifically. In Chapter 5, "A Critique of L'Oréal's Gender Equality and Women's Empowerment Policies," feminist theory concepts and ideals are used for critically assessing L'Oréal's corporate documents and images.

In the next chapter, "Research Methods and Methodology," I discuss methods and methodologies utilized in this research to critically examine the gender equality and women's empowerment policies of L'Oréal. Considering the focus and the main purpose of this study, the most effective data gathering method is the case study approach in which I enact textual and visual content analyses of corporate documents and images as

the most effective means to gain qualitative knowledge about the research topic. The next chapter also details the features, including the advantages and limitations, of the case study research design.

CHAPTER 3:

RESEARCH METHODS AND METHODOLOGY

A qualitative, case study research approach is utilized in this research to critically examine the gender equality and women's empowerment policies of L'Oréal. To conduct this research, I adopt feminist research methods, including feminist research techniques. Feminist research is not a unitary field. It is widely acknowledged by feminist scholars that there is no single feminist research method. In fact, they support numerous ways to conduct feminist research, or contest that none exist (Side, 2012).

Research methodologies that link particular ontology and epistemology specify how social investigation should be approached to produce valid knowledge of social reality (Ramazanoglu and Holland, 2002). In terms of the relation between methods and methodologies, Krook (2007) argues that "any number of techniques can be employed consistently with a variety of ontological and epistemological frames" (p. 6).

Research methods refer to "techniques and procedures used for exploring social reality and producing evidence" (Ramazanoglu and Holland, 2002, p. 11). They can include various processes, such as interviews, focus groups, surveys, and content analyses. Several feminist scholars (Harding, 1987; Reinharz, 1992; Alcoff and Potter, 1993; Naples, 2003; Side, 2012) claim that there are no specific feminist research

methods; other scholars assert that there are common feminist methodologies that are “distinctive [from other methodologies] to the extent that they are shaped by feminist theories, politics, ethics, and grounded in women’s experience” (Ramazanoglu and Holland, 2002, p. 16). In contrast, there are a number of feminist scholars who support the idea of unique feminist methods and also claim that there are multiple feminist methodologies. For instance, Mona Krook and Judith Squires (2006) assert that in terms of feminist methods, feminist research not only uses existing techniques, but also develops new methods consistent with feminist values and concerns. According to the authors, while research methods can be varied, there are some features that are distinctive to feminist research. These “unique” characteristics include (1) incorporating gender; (2) privileging subjectivity; (3) avoiding exploitation; and (4) empowering women (Krook and Squires, 2006). For instance, at a practical level, feminist content analysis differs from content analysis used in other disciplinary fields since it “can provide discursive and visual representation of gender [...] and [...] can reveal that gender inequalities do in fact exist” (Krook, 2007, p. 8).

3.1 Qualitative Research Methods

Research methods are techniques for gathering data to analyze (Harding, 1987). Based on the purpose of a research and the data-gathering and data-analyzing practices, there are two categories to distinguish: qualitative and quantitative research methods. As this thesis exclusively applies qualitative techniques, in the next section I explore the main features of these research methods.

Qualitative research seeks to develop an in-depth understanding through “detailed description of events, situations and interaction between people and things, [thus] providing depth and detail” (Carson et al., 2001; Wambui, 2013). This type of methodology focuses on the interpretation of meaning, values subjectivity, and is centrally concerned with the research context (Kohlbacher, 2006). It follows that feminist qualitative researchers often question the value of claims of objectivity and its necessity for research, and some qualitative research methods “have often faced acceptance problems and academic and disciplinary resistances” by some quantitative researchers (as cited in Kohlbacher, 2006, p. 1).

Ann Oakley, feminist sociologist, raised the issue (1997, 1998) that research methodology has been gendered and dichotomized into being either qualitative or quantitative. She argues that while “quantitative methods traditionally being associated with words such as positivism, scientific, objectivity, statistics and masculinity; in contrast, qualitative methods have generally been associated with interpretivism, non-scientific, subjectivity, and femininity” (as cited in Westmarland, 2001, p. 1). Despite gender biases, feminist researchers continue to support and use qualitative research methods because of their abilities to make interactions and relationships among people visible. Also, qualitative methods arguably are better in including women and women’s issues unlike quantitative methods that more likely ignore gender as a component of the research and exclude women (Kohlbacher, 2006, p. 2; Wambui, 2013). Feminist scholars insist that researchers can and should utilize both quantitative and qualitative techniques to contribute to a better understanding of feminist concerns and values (Westmarland, 2001; Krook, 2007).

One of the most significant benefits of qualitative research is that it enables the researcher to employ a variety of sources and methods simultaneously (Kohlbacher, 2006). These research methods may include interviews, focus groups, ethnography, case studies, participant observation, and content analysis of written texts as primary and secondary sources (Cooper and Schindler, 2008, p. 162; Grosser, 2011, p. 111).

Considering the focus (interpreting L'Oréal's CSR policy) and the main purpose (in-depth understanding) of this study, I enact a qualitative research approach, supported by some quantitative data, as the most effective means to gain knowledge about the research topic.

3.2 Qualitative Content Analysis

Content analysis is a widely used research method that offers a flexible and pragmatic method to analyze textual data for developing and extending knowledge related to the topic in question (Hsieh and Shannon, 2005). Conventional or classical content analysis was primarily a technique for quantitative research, but this has recently changed to qualitative (as cited in Hsieh and Shannon, 2005, p. 1278). Qualitative content analysis goes beyond counting the numbers of occurring words and focuses instead on the characteristics of the context, language, and images, demonstrating different possibilities for interpretation of the content and/or the contextual meaning of the text (Hsieh and Shannon, 2005; Kohlbacher, 2006). This method is also defined as “a research method for the subjective interpretation of the text data through the systematic classification process of coding and identifying themes and patterns” (Hsieh and Shannon, 2005, p. 1278). This

form of research is useful to explore a phenomenon that is not well understood, or that is relatively unknown (Kohlbacher, 2006).

Philipp Mayring (2000) argues that effective qualitative content analysis preserves the advantages of a quantitative approach while it transfers and develops them to qualitative-interpretative steps of analysis (Mayring, 2000). Mayring's basic idea is that not only is the manifest content (which appears in the text) of the material important to analyze, but also the latent content (the underlying meanings of the words or the content) and the formal aspects (the representation and organization of the text) of the material are equally significant for interpreting the meanings of a phenomenon (Mayring, 2000; Kohlbacher, 2006). Mayring further discusses the strength of the qualitative content analysis in that as the material is required to be thoroughly analyzed step-by-step, the research is able to accommodate the complexity of social situations (cited in Kohlbacher, 2006).

Hsiu-Fang Hsieh and Sarah Shannon (2005) distinguish three approaches to conducting qualitative content analysis. These include conventional, directed, and summative content analyses. Whereas the primary goal of all approaches is the same, to understand the meaning of the content, each use different data sources and data coding strategies to gain knowledge. Conventional content analysis occurs when researchers seek to describe a phenomenon that is not supported by sufficient previous scholarly literature or theoretical framework (Hsieh and Shannon, 2005). When existing literature, research, or theories are available, albeit limited, directed content analysis, also referred to as deductive content analysis, is more appropriate to use (Hsieh and Shannon, 2005). In this case, the existing scholarly research or theories contribute to describe the phenomenon in

question and aid in deducing relevant research findings (Hsieh and Shannon, 2005). The summative content analysis significantly differs from the other two approaches because it is used to interpret not only the manifest, but also the underlying context of a text (Hsieh and Shannon, 2005). Researchers usually begin the analysis with a word-search, and then count the frequency of the identified keywords. This process is usually followed by an analysis of the keywords in the content: “Rather than analyzing the data as a whole, the text is often approached as single words and in relation to particular content” (Hsieh and Shannon, 2005, p. 1286).

The content analysis of this research is summative, on the one hand, because it starts with a key-word search and it attempts to provide insights of how manifest and latent content are used and understood in L’Oréal’s CSR related documents. On the other hand, however, the directed approach is also used to conduct this content analysis because this thesis is a data driven research with an underlying critique based on existing feminist scholarship, including theories outlined in the previous chapter.

Qualitative methods are often criticized based on the questionable trustworthiness of the data sources, the data coding and, as a result, a lack of validity in the analysis. This form of analysis is also considered to be limited because it focuses only on specific parts of the analyzed material and ignores other, select content (Kohlbacher, 2006). However, according to Florian Kohlbacher (2006), the characteristics of a rule-based and systematic data analysis make qualitative content analysis an appropriate method for case study research (2006).

3.3 The Case Study of L’Oréal

A case study is an intensive analysis about the topic that has been studied. As a versatile research methodology, case study research has the ability to accommodate individual and/or group interviews, written text, and image (content) analysis (Cooper and Schindler, 2008). Its purpose is to obtain an in-depth understanding of a single phenomenon through detailed investigation within a particular context by using various data collected at a point in time or over a period of time (Hartley, 2004; Cooper and Schindler, 2008; Wambui, 2013). According to Robert Stake, the case study method is “one of the most common ways to do qualitative inquiry” (Stake, 2000, p. 435). Robert Yin (2003) states that case study is an empirical inquiry that enables the researcher to reveal real-life contextual conditions that are considered relevant for the phenomenon under question. This form of inquiry is especially useful where the boundaries between the phenomenon and context are unclear (Yin, 2003, p. 13-14). For example, case study method is the most appropriate approach when a certain phenomenon (i.e., the understanding of the concepts of gender equality and empowerment) within a special context (i.e., L'Oréal's corporate policy) is unclear or has not yet been explored. It is useful when the research aims to answer ‘how’ and ‘why’ questions of complicated cases. Case study approach can also serve as a reference point for future research to make further comparisons (Yin, 2003).

Yin categorizes case studies as explanatory, exploratory and descriptive and differentiates between “single-holistic” and “multiple-case” studies (Yin, 2003). Based on his classification, this thesis is a single-holistic exploratory case study because it explores and critiques the gender equality and women's empowerment policies of a single company. To the best of my knowledge, no research has been conducted before to

critique the corporate documents of L'Oréal from a feminist perspective. The scope of this research is beyond to explain and/or provide definitive findings about how corporate documents are formed, it rather explores how corporate documents address social issues, such as gender equality and women's empowerment. This thesis is also exploratory in the sense that it evaluates the usefulness of official documents as a source of information about L'Oréal's corporate commitment for feminist analyses.

The case study method is unique in the sense that researchers can collect and include quantitative data in the qualitative research (Baxter and Jack, 2008, p. 554). Taking advantage of this feature, in the analysis, I use tables with quantitative information to support a better understanding of the topic. Although this method is an opportunity to gain a large amount of data about a single organization, this approach has limitations. Case study method is frequently criticized on the grounds that it requires a great deal of time to conduct the research; it generates a large volume of data; and it has difficulties with reliability, objectivity, and generalizability (Kohlbacher, 2006; Yin, 2013). The researcher could easily become "lost" in the tremendous data available, losing focus of the research question (Baxter and Jack, 2008, p. 546). Robert Stake suggests that to avoid these pitfalls, researchers need to restrict the scope of the topic temporally and spatially (as cited in Baxter and Jack, 2008, p. 546). To provide reliable and valid academic research, I limit the scope of this analysis to the financial year of 2013 and to corporate documents that were either published or already available in 2013. Finally, case study method is often criticized to be unable to generalize its findings (Yin, 2013). Generalizing here refers to "the degree to which the findings are applicable to other populations or samples" (Ryan and Bernard, 2000, p. 786). Critics assert that the results

derived from a single case study are questionable in terms of their trustworthiness and reliability. In response, Robert Yin notes that the goal of case study methodology is not to represent a “sample,” but instead to expand and “particularize” the theory (Yin, 2013).

The research design of this thesis, the single case study research, provides useful data for a valid, reliable, and critical analysis and leads to an in-depth understanding of L'Oréal's CSR commitments, particularly those related to gender equality and women's empowerment (Yin, 2003).

3.4 Data Collection

The most significant, empirical data in this research rely on (1) six corporate documents produced by L'Oréal, (2) the UN Global Compact Ten Principles, and (3) the UN Women's Empowerment Principles. Because this research seeks only to investigate the corporate policies of L'Oréal regarding the issues of gender equality and women's empowerment, there has to be exclusion of some secondary source materials. Secondary sources such as reports, articles, interviews, and assessments written and conducted by individual authors or independent organizations, as well as company documents that pertain only to specific subsidiaries, are excluded. Focusing strictly on the topic of my central research questions, I also choose to eliminate other important gender related issues (e.g. gender based violence and gender-based discrimination) from the scope of my data gathering. By doing so, I accept that I may not include a broad conceptualization of gender equality in this thesis.

3.4.1 Textual volume. The size of the company makes the material selection challenging. The Paris-based parent company (L'Oréal S.A.) has at least 70 subsidiaries

worldwide, including L'Oréal USA, L'Oréal Canada, or L'Oréal Japan. Owing to the enormous volume of web-based and print publications, I limit my analysis to generic documents that contain statements that pertain to the entire L'Oréal Group, which includes the parent company and all of its subsidiaries. The final volume of data that I consider consists of nearly 685 pages and a total of approximately 50 individual images.

3.4.2 Primary data sources. I limit the primary sources of this study to the following six corporate documents: (1) The *Code of Ethics* (2014), subtitled as *The Way We Work*, sets out the company's universal ethical values and principles, with the expected adherence of all employees of the L'Oréal Group and its subsidiaries worldwide. (2) L'Oréal's first *Diversities Overview Report, 2005-2010 cycle* (2010) is a publicized assessment of the effectiveness of the company's diversity policy, including the company's progress made on gender diversity in the workplace. (3) The *Annual Financial Report* (2013) provides an extensive statement on the social and environmental responsibilities and the key figures on the financial situation of the L'Oréal Group. (4) The *L'Oréal United Nations Global Compact Communication on Progress ("COP") 2013* is a comprehensive document in which L'Oréal describes its progress in implementing the principles of the United Nations Global Compact. (5) The *2013 Environmental, Social and Governance Reporting (according to the G4 GRI Guidelines)* contains the main statements of L'Oréal's CSR policies, including a list of the economic, environmental, and social impacts caused by the company's everyday activities, as well as the specific goals to minimize negative impacts. Finally, (6) the *Sustainable Development Report 2013* includes L'Oréal's latest CSR strategy, the "Sharing Beauty with All" program (See Appendix C), in which the company sets out its sustainability

goals and targets. The select corporate documents most likely provide realistic information on the company's official position and policies regarding gender equality and women's empowerment. Also, these materials are publicly available and readily accessible on L'Oréal's website.

An additional research question in this thesis explores, in a select body of the corporate documents, L'Oréal's implementation of the United Nations Global Compact's Ten Principles, and the United Nations Women's Empowerment Principles. Exploring this question required additional information from UN materials. Since the UN relies heavily on internet-based sources, I obtained relevant data from the following official UN websites: www.unglobalcompact.org and www.weprinciples.org. The first website provides the UNGC Ten Principles together with further necessary explanations. The second website publishes the UN WEPs booklet, subtitled *Equality Means Business*, which provides context for the initiative and outlines each of the seven Principles in detail. As such, these sources are considered to be official, valid, reliable, and up-to-date.

3.5 Data Coding and Analysis: Obtaining Knowledge

The approach adopted for analyzing the aforementioned primary sources are textual and visual content analyses, conducted using critical interrogation of texts in feminist scholarly literature. These analyses rely on close readings of written texts and observation of the images of the selected official orate documents of L'Oréal.

3.5.1 Textual content analysis. The textual content analysis of this thesis begins with close reading of the corporate documents in which I identify certain words and content. In order to understand the contextual usage of these particular words, I first apply

keyword searches to locate the formal presence of gender and gender related issues. Drawing from feminist scholars, I identify relevant key-words, such as “gender,” “woman/women,” “man/men,” “girl(s),” “boy(s),” “female,” and “male.” I use these particular words because they presumably arise where gender related issues are addressed in the texts (Debusscher 2011; Edwardsson 2012; Kilgour 2012). The result of this method indicates the prioritization of certain words over others and also works to create particular meanings and their importance.

Keyword search is indeed an important starting point to obtain initial understanding of the content; however, no research can rely exclusively on the results of one limited exercise. The most common criticism of keyword search is that it generates either too many, or too few data. The more synonyms and related concepts are searched (i.e. woman, women, girl, female, and etc.), the more results are retrieved, including some that are unrelated to the topic. However, applying strictly one keyword (i.e. woman) is likely to result in retrieving too few data and missing relevant considerations.

Analyzing the written text means not only exploring the manifest content that appears in the text, but also the latent content that is the underlying meaning of the appeared words (Mayring, 2000, Hsieh and Shannon, 2005). Therefore, I apply a latent content analysis of L'Oréal's documents, in which I interpret the content and its possible meanings (Hsieh and Shannon, 2005, p. 1284). Even though seeking the meaning of untold stories is somewhat challenging, this method helps me to read “between the lines” and to illuminate certain issues where gender relations should be taken into consideration, but where they are ignored. One example is the lack of the word “gender” (and thereby gender equality) within the company's human rights policy. As a result of the method

called negative evidence (where data is not found), I am able to draw valuable conclusions from silences and absences as those from the pronounced content (Kilgour 2012).

3.5.2 Visual content analysis. To support the textual analysis, I also conduct a visual content analysis of three select corporate images. I consider these images in corporate documents to be powerful forms of communication. They carry quintessential ideas about women, men, their roles and behaviours, equality issues, and can convey deeper messages than texts (Jhally, 2009).

L'Oréal's corporate documents are replete with photographs and other visual images (diagrams and charts); hence, I narrowed my analysis to the following four images: (1) the image of L'Oréal CEO, Jean-Paul Agon in the *Annual Financial Report* (2013); (2) the cover image of the *Annual Financial Report* 2013; (3) the cover image of the *Sustainable Development Report* 2013; and (4) the tableau of the company's Executive Committee in the *Code of Ethics* (2014). The rationale behind selecting these specific photographs is threefold: The portrait of the CEO is a clear representation of the (powerful, white) masculine ideals. The cover images of the financial and social reports are obvious and direct displays of (vulnerable) women. Finally, the tableau of the members of the Executive Committee conveys relevant ideas about gender equality and women in leadership and illustrates gender diversity. The purpose of the visual analysis is to identify the ways L'Oréal displays genders as opposed to and in conjunction with their mention in the company's verbal statements.

Images are important. Erving Goffman's social scientific observations on gender representation, in *Gender Advertisements* (1979), direct viewers to consider about how

people *think* women (and men) should behave and how they are observed. In his observations of images, Goffman not only concentrates on the macro level of visual analyses, but he also focuses on details, such as the hands, eyes, knees, and facial expressions of women and men. Goffman's vision provides a useful starting point for my visual analysis, which I expand by including other visual theorists. For further consideration of the images in L'Oréal's documents, I draw on two documentary films, *The Codes of Gender* (2009) and *Killing Us Softly 4* (2010) directed by Sut Jhally, Media Education Foundation. These films provide insightful ideas about contemporary visual analyses. Jhally urges viewers to question visual messages and to read them critically in order to challenge socially embedded and expected ideas about femininity and masculinity. In addition to Goffman's and Jhally's ideas, I use other criteria to analyze images including their placement, color, and size, which may be related to gender and gender equality since these concepts are understood and conveyed by L'Oréal.

Visual analysis is a valid research method on its own. To conduct a valuable analysis of images, I draw on several feminist analyses of beauty image and business practices including feminist studies about DOVE's *Campaign for Real Beauty*.¹⁵ Written text intensified or even stultified by images may result in a strong conclusion about the presence and absence of gender equality in the company's practices. My methodological interest is in decoding implicit visual messages of the three corporate

¹⁵ Carla Rice: *Becoming Women. The Embodied Self in Image Culture* (2014); Lauren Dye: *Consuming Constructions: A Critique of DOVE's Campaign for Real Beauty* (2009); Sara J. Roedl: *Campaigning for Real Beauty or Reinforcing Social Norms? An Analysis of the Correlation of the DOVE Campaign for Real Beauty and Advertising in Fashion Magazines* (2010); and Dara Persis Murray: *Branding "Real" Social Change in DOVE's Campaign for Real Beauty* (2013).

images. To analyze and code the data, I do not use any qualitative analysis software (NVivo, Atlas.ti, CAQDAS, or HyperRESEARCH). Qualitative data analysis software requires an expensive license, which often limits work to a single computer terminal; it takes considerable time for training; and, as coding is a laborious process, it can require verification as an additional step. This thesis is an exploratory study that attempts to reveal an in-depth understanding of a single case (L'Oréal's gender equality policy) and to develop propositions for further research. Therefore, the use of qualitative analysis software is considered neither appropriate nor necessary.

3.5.3 Copyright issues. Although including the abovementioned images would help the reader to follow the visual analyses and affirm the conclusions drawn, obtaining L'Oréal's permission to reproduce the corporate images in this thesis presented some difficulties. After several failed attempts to come into contact with the copyright officer of the parent company in France, I contacted L'Oréal Canada to obtain copyright permission to use the select corporate images. The response email of the legal affairs intern came in one sentence: "May you please send us your thesis so we can validate if the rights to use the images can be granted." Sending them the completed thesis before its final submission to the School of Graduate Studies would only prolong an already long process and may cause missing the next convocation. Although my request for inclusion of visual content from the published documents in the thesis was not explicitly refused, in order to proceed towards the completion within the original timeframe, and to avoid possible legal consequences of inclusion, I have opted to eliminate the images from this thesis. I also sought advice from the university Copyright Librarian regarding the company's evasive answer. Unfortunately, I was advised that although the images are

publicly available, these particular images still require the permission of the copyright holder to use them in this thesis. I tried to find alternative means (i.e., line drawings and empty frames) for representing these images, albeit with no success. Therefore, I chose to use the method that Jerry L. Thompson used in “*Why Photograph Matters*” (2013), when his request for using a specific photograph was not granted by the copyright holder.

Thompson inserted an empty box in the text, where the photograph was meant to be placed, noting that the permission to reprint the particular image was not granted.

I can also suggest the reader to find the images on L'Oréal's website, www.loreal.com, as they are publicly available.

Overall, the research process used in this thesis consists of the following processes: (1) reading all the textual materials and viewing images; (2) locating and marking key words, concepts, and their contexts; (3) “coding” data by grouping it according to the research questions; (4) recording observational and analytic notes; (5) locating and reading related scholarly literature and noting similarities and differences; (6) categorizing data according to the relevance for particular research questions; (7) verifying and re-checking data and my initial perceptions; (8) drafting and redrafting my initial findings in writing; and (9) drawing key conclusions and formulating arguments that lead to creating a thematically-based critical analysis.

3.6 Limitations of Corporate Documents

According to Charlotte Villiers (2006), business literature distinguishes financial reports from narrative reporting. While financial reporting that includes operating and financial reports (OFR) is shaped by strict rules, narrative reporting that most likely

includes social and environmental reports, due to the absence of consistent legislation, is often regarded as lacking consistency and logic (Villiers, 2006). L'Oréal's *Annual Financial Report* (2013) is considered to be a financial report while the CSR related documents, such as the *Sustainable Development Report* (2013), *the Diversities Overview Report* (2010), and the *Communication on Progress* (2013), belong to the category of narrative reporting.

The reliability of both the financial and narrative corporate documents is often questioned. What a corporation says about itself and its commitment are frequently criticized on the grounds that their content is limited and not necessarily reliable because the company addresses the concerns of shareholders and investors whose primary focus is profit. Corporate documents and publicized initiatives, therefore, generally are aimed at serving public relation purposes to mask the company's real policies for profit making. Corporate financial reports in particular are critiqued as they highlight their "profit maximization processes" and rely heavily on numbers and financial data. Villiers (2006) claims that the unreasonable emphasis on numbers is especially problematic because, by their very nature, numbers are short-term, unstable, and often misleading data sources. Corporations assume that everyone is able to read and interpret numbers properly. While numbers tend to look backward and mirror the past, future achievements or success can be uncertain (Villiers, 2006). The figure-based nature of reporting has an adverse effect on social and environmental CSR reports whose outcomes and findings may be difficult to measure quantitatively but might be better explained in other ways (Villiers, 2006). As a result, corporate documents cannot necessarily be taken at face-value when it comes to reflecting actual corporate policies.

Further limitation of corporate documents relates to their actuality/timeliness. In the era of globalization, where information is rapidly changing, no corporation is able to report the current situation of the company. For instance, my data collection on L'Oréal began in September, 2014 when data from 2013 were the most recent results and commitments. To provide valuable research, timely data have greater importance. Owing to the volume of information on L'Oréal available online, it was difficult to sort the documents based on the criteria of whether they were official and reliable. Therefore, I decided to obtain documents only from the official company website: www.loreal.com.

CSR reporting is increasingly requested by investors interested in the social and environmental indicators of a company. Scholarly work that links CSR commitments with feminist scholarship, however, remains underdeveloped and lacks an overall conceptual and discernable theoretical framework, particularly as it relates to gender equality or other human rights. This is not surprising since CSR reporting is usually provided by corporate employees rather than critics, whose backgrounds and/or opinions are likely to reflect company loyalty. CSR is often critiqued as a discursive mask for corporate profit making activities. For further details, see my argument in Chapter 4, "An Introduction to Corporate Social Responsibility and the United Nation's CSR Initiatives."

3.7 Limitations of Language

Stephanie Taylor (2001) argues that analyzing the language that is a central part and the primary focus of qualitative analysis is often difficult as it can be false or consciously constructed in order to fit certain frameworks or contexts. Words and phrases can be purposefully vague and deliberately chosen, making it difficult to understand the

underlying meaning of texts (Taylor, 2001). It is further argued that language is always historically situated, which means that the same words and phrases might refer to different things in different times and contexts (Taylor, 2001). Moreover, as Ruth Wodak (2005) argues, the structure of language is always reflected in the structure of societies; thus, language can contribute to construct and legitimize discourses of social power as with the construction of gender stereotypes. Feminist scholars support the idea that gender inequality is often situated in language. Bearing these limitations in mind, I analyzed the written words of L'Oréal's corporate reports critically. Even if L'Oréal uses gendered language in its documents, includes the topic of gender equality, mentions women frequently, and refers to the fact that the company employs more women than men, this is not enough evidence to prove L'Oréal's awareness on and commitments to gender equality (Kilgour, 2012).

3.8 Conclusion

This chapter has explained and justified the research methods and noted their limitations. It has explained the rationale for applying qualitative research methods, content analysis in particular, and for using the case study research design as a means for feminist research. This chapter also described the data generation techniques including the process, contributions, and limitations of data and analysis. The limitations of this research included the potential for bias in official corporate reporting and the limitations of written language.

In the next chapter, "An Introduction to Corporate Social Responsibility and the United Nation's CSR initiatives," I introduce, elucidate, and criticize the concept of

corporate social responsibility in general, using the feminist concepts and ideals of gender equality and women's empowerment. I also critically assess two UN initiatives, the United Nations Global Compact (UNGC) and the UN Women's Empowerment Principles (UN WEPs). These initiatives are important because they create globally accepted ethics and moral standards such as gender equality within CSR. I also address why including feminist ideals of gender equality and women's empowerment in UN initiatives and CSR globally would be beneficial.

CHAPTER 4: AN INTRODUCTION TO CORPORATE SOCIAL RESPONSIBILITY AND THE UNITED NATIONS' CSR INITIATIVES

In this chapter, I explore the concept of corporate social responsibility (CSR) and discuss the UN's CSR agenda. I use feminist concepts and ideals of gender equality and women's empowerment to critically assess the UN agenda and two published documents, the UNGC and the UN WEPs. I argue that there is a tension between the business and feminist adoption of the concept of CSR. Feminists often critique CSR for being a socially desirable mask for corporate profit-making activities. This argument raises the issue that companies' public documents and initiatives serve only public relation purposes to mask the company's real policies for profit-making, and, therefore, cannot be taken at face-value. I argue that even though corporations' CSR policies implement the gender equality mandate of the UN initiatives, they do not necessarily recognize and implement the feminist ideas of gender equality by the implementation.

4.1 Corporate Social Responsibility

As I conduct this thesis on L'Oréal's gender equality policy in the context of CSR, in order to understand the particular issues within this specific context, I find it important

to provide a definition and the history of CSR. In the following section, I explore what CSR is or what it should be, using the theoretical works of internationally recognized business scholars, such as Archie Carroll (1999), Robert Sexty (2011), and Kate Grosser and Jeremy Moon (2005a, 2005b).

CSR is a corporation's obligation to contribute to sustainable development by delivering economic, social, and environmental benefits for all stakeholders. Stakeholders include customers, employees, suppliers, investors, and the communities surrounding the business. CSR has become an umbrella concept with various definitions and practices. The way it is understood and implemented differs greatly for each company and country. One of the most widely used definition of CSR stems from Archie Carroll, who defines it as "the social responsibility of business that encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time" (Carroll, 1979, p. 500). Carroll later revised his four-part CSR definition, suggesting that four kinds of social responsibilities constitute total CSR: economic, legal, ethical, and philanthropic (Carroll, 1991). Ruth Pearson, in *Beyond Women Workers: Gendering CSR* (2007), argues that CSR is a broad concept, addressing various topics, such as human rights, corporate governance, health and safety, environmental effects, working conditions, and contribution to economic development with the true purpose of driving change towards sustainability. The *World Business Council for Sustainable Development* defines CSR as "the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve the quality of life" (as cited in Pearson, 2007, p. 732). Pearson considers

this “market-oriented” definition unsatisfactory and stresses the importance of incorporating gendered dimensions into the business notion of CSR.

Despite the proliferation of the definition, the following concepts, such as environmental, social, and economic responsibility, stakeholders and voluntariness are most likely incorporated when it comes to explaining what CSR is about (Flykt and Holmberg, 2015), albeit they may be differentially employed and/or emphasized. Operating in an environmentally, economically, and socially responsible way, and managing and mitigating social and environmental risk factors, are increasingly important for business success because it benefits the local economies and communities (Global Affairs Canada, 2016). If it makes good for everyone, why, then, is CSR critiqued as only a mask for real corporate profit-making activities?

4.1.1 The trajectory of CSR. The contemporary understanding and usage of CSR has come a long way. The concern for social responsibility can be traced back to the late 1930s. Chester Barnard’s *The Functions of the Executive* (1938), and Theodore Kropf’s “Measurement of the Social Performance of Business” (1940) are two early references to the social responsibilities of executives and business. Carroll, who provides a comprehensive summary of the history of the CSR concept, argues that initial discussions about a company’s socially responsible behaviour began in the 1950s and shortly afterward it became a central issue for businesses that aspired to “leading positions” in the global market (Carroll, 1999; Post, 2013). In the 1950s, there was continuous agreement

among businessmen¹⁶ regarding the importance of running socially responsible companies, yet the concept of CSR remained inconsistent and arbitrary. It was in a rudimentary stage of conceptual development, which gave corporations the power to determine their own CSR priorities (Carroll, 1999). James Post, in “The United Nations Global Compact: A CSR Milestone” (2013), characterizes this stage as an era of “corporate resistance” to socially responsible behaviour. According to Post (2013), the social priorities of the 1950s were, for example, respect for local communities, the recognition of Indigenous peoples, and concerns with political corruption. At that time, MNCs did not take these issues seriously, and there was no organization that pressured them to do so.

A later conceptualization of CSR came from Joseph McGuire (1963), in *Business and Society*, in which he suggests that “the idea of social responsibility supposes that the corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond these obligations” (p. 144). In the development of CSR, a turning point occurred during the 1970s. Due to two infamous scandals, the political apartheid¹⁷ in South Africa and the worldwide boycott of Nestlé¹⁸, international peace organizations, activists, companies, and NGOs became aware of the increasing necessity of regulating companies’ behaviour (Post, 2013).

¹⁶ I deliberately use the word “businessmen” here because, according to Archie Carroll, the word “businesswomen” did not exist in formal writings during the 1950s. This demonstrates the extent to which gender inequalities were normalized (Carroll, 1999).

¹⁷ Apartheid is the former institutionalized and state-enforced policy of segregation as well as political and economic discrimination against non-white groups in the Republic of South Africa (Merriam-Webster Online, 2016).

¹⁸ The Nestlé boycott was a worldwide refusal of buying Nestlé products because of the company’s aggressive marketing strategy of its milk formula that contributed to the unnecessary death and suffering of infants, mostly in developing countries (Van Esterik, 2008).

Interestingly, the next stage of the development of CSR, between 1980 and 1990, was also driven by another distressing event, the Bhopal gas tragedy. In 1984, The Union Carbide chemical plant accident in India, which killed 25,000 people, was a pivotal point in global CSR history. Multinationals began to recognize the importance of their reputation and image and began to implement rudimentary principles regarding social justice (Post, 2013). By the mid-1990s, industries such as shoe and apparel companies were confronting new consumer demands for corporate responsibility policies and practices, including environmental and social issues such as human rights as well as unfair and exploitative labour practices into their CSR agendas (De Schutter, 2006; Pearson, 2007; Post, 2013). In 1999, Carroll argued that “[CSR] will remain an essential part of business language and practice, because [...] it addresses and captures the most important concerns of the public regarding business and society relationships” (Carroll, 1999, p. 292). As he anticipated, CSR today in the 21st century is still one of the most topical areas of scholarly investigation in business.

Natalie Koczor (2012), in her Master’s thesis, *Corporate Social Responsibility and its Effect on Image and Reputation: The Case of L’Oréal and its Acquisition of The Body Shop*, affirms the prominent status of CSR. She argues that companies are increasingly aware that CSR positively contributes to their image, reputation, and profit; therefore, “CSR is crucially important for both – business and success” (Koczor, 2012, p. 5). Global Affairs Canada, the department in the Government of Canada responsible for Canada’s international trade and development, holds that CSR helps corporations succeed, “in particular through encouraging shared value and social license” (n.d., para. 1). The incorporation of responsible business practices into domestic and international

investments and operations is not only good for the company, but also benefits local economies and communities (Global Affair Canada, n.d.). Business scholar Robert Sexty (2011) also acknowledges that a positive relationship is recognized between CSR and financial return. If CSR is used in proactive ways, it can contribute to better financial performance of corporations, including their sustainable development, higher employee engagement, and greater customer satisfaction (Emmott and Worman, 2008; Saeidi, Sofian, Saeidi, Saeidi, and Saeidi, 2015).

4.1.2 Feminist critique of CSR. While business scholars often praise businesses for implementing CSR principles into their policies and practices, feminist theorists such as Carla Rice (2014) critique the controversial relationship between social responsibility and business. They argue that companies only fund causes that do not conflict with their primary aim, which is profit (2014). The tension between the viewpoints of feminist and business scholars is evident. In this research, I aim to resolve how feminist ideas inform CSR policies as they affect and determine MNCs profit-oriented policies and practices alongside their commitments to gender equality and women's empowerment. Conducting research within these theoretical frameworks is a challenge because the majority of the academic business literature on the topic of CSR is written from a gender-blind perspective, and there are only a few scholarly examinations that can be regarded as feminist in their approach (Grosser and Moon, 2005a, 2005b; Pearson, 2007).

Classical liberalists, including liberal feminists, argue that CSR is a new form of profit-seeking and a tool for improving corporate branding because "the only social responsibility of business is to turn a profit" (Friedman, 1970, n.p.). Ralph Hamann and Nicola Acutt (2003) describe CSR's key feature as it "is meant to link the market

economy to sustainable development” (p. 255). They argue that CSR initiatives necessarily must go beyond philanthropic investment to embrace developmental initiatives (Hamann and Acutt, 2003). Hamann and Acutt are sceptical with companies that are suspiciously willing to adopt CSR initiatives, asking consumers to be critical of these companies’ motives. Deborah Doane (2004) adds that because CSR ultimately lies within the framework of markets, it requires market-based incentives (profit and growth) for companies to invest in such programs. Sceptical feminist scholars claim that socially responsible behaviour might be integrated into a CSR agenda to highlight companies’ positive impacts on society and to deflect attention from adverse corporate practices (Calkin, 2015).

Since the global economic crisis in 2008, companies have sought new sources of legitimacy and value outside traditional areas of business. Today, a well-developed CSR agenda can legitimize companies’ practices and justify their activities (Calkin, 2015). Moreover, it helps to depict companies as “specialist” sources of authority on gender and development. To further enhance their legitimacy, MNCs are willing to join initiatives for gender equality and women’s empowerment. Such initiatives are, for instance, the UNGC and the UN WEPs.

Feminist critiques argue that CSR is an instrumental business tool rather than a development tool because it has the ability to depict companies as moral agents while improving corporate branding and attracting consumers to purchase “ethical” products endorsed by social movements (Calkin, 2015). Among these critiques, CSR is generally criticized as a mask for corporate profit making activities. The original (feminist) content and concept of gender equality, which is the liberal idea of giving equal power into the

hands of women and men, has been altered by corporate actors (Lombardo, Meier, and Verloo, 2009). The feminist language of equality and empowerment has been turned into economic language, replacing feminist terms by corporate concepts to better serve corporations' financial interests (Elomäki, 2015). While feminists perceive the concept of gender equality as a moral value and a matter of human rights, the business understanding of the term varies depending on the goal of the corporate policies.

4.1.3 Gendered dimension of CSR. Numerous studies have been conducted on various facets of CSR, including its human rights dimension (De Schutter, 2006; Mayer, 2009; Welford, 2002), and their limitations (Devinney, 2009; Doane, 2005). In this section, I explain why a gendered approach to CSR is important.

Ruth Pearson's work, *Beyond Women Workers: Gendering CSR* (2007), is a call for "a gendered dimension into the notion of CSR" (p. 731). Pearson's study is a case study analysis of the killings that targeted only the female employees of *Maquiladora*¹⁹ companies in Ciudad Juarez, Mexico. Pearson investigates the correlation between these sex-based hate crimes and the lack of CSR policies of the companies involved. She concludes that the current understanding of CSR must be re-conceptualized based on current political, business, and economic dynamics (2007). Moreover, she argues that far reaching analyses need to be undertaken regarding the gendered nature of the labour market, including incorporating feminist approaches (Pearson, 2007). The importance of incorporating the feminist ideals of gender equality in companies' CSR policies cannot be limited to workplace matters, such as the financial security of the company, better board

¹⁹ Maquiladora is a foreign-owned factory in Mexico at which lower-paid, mostly female workers assemble imported parts into products for export (Merriam-Webster Online, 2016).

practices, or the gender gap in representation at management levels. Gender equality, first and foremost, should be treated as a moral and human rights concern. According to Kate Grosser (2009), the inclusion of gender equality and women's empowerment policies are essential because it makes it possible to include women and their views and to promote them in relation to corporate impacts not only in the workplace, but also in the marketplace and the community.

It is worth noting that even though the abovementioned articles served as strong sources for my research, they have some limitations. Most authors pay attention to the United Nations as if it were the sole entitled transnational organization that has the competency to regulate or affect MNCs concerning their CSR policies. They largely ignore the efforts and accomplishments of other European or Southern organizations. The literature on CSR is saturated by North-American perspectives, cases, and especially UN-related articles (Koczor 2012; Pearson 2007; Rasche 2013). This bias is perceptible in the context of the North/South division as well. Even if MNCs, including L'Oréal, earn the majority of their revenue by operating in the Global South and have tremendous effects on the lives of women in the Southern hemisphere, I have not found any case study example conducted from the perspective of these countries and MNCs of the South.

4.2 The Beauty Industry is Becoming Socially Responsible

Engaging globally, and participating in vital decision making processes that affect the lives of millions, goes hand in hand with increasing responsibility, not only for profit, but also for improving the lives of people and/or preserving the environment for future generations (Carroll, 1999). Beauty corporations had been running businesses for

decades, paying relatively little attention to the social impact of their decisions and actions. By the 1960s, the fact that their operations affected the whole society began to be recognized (Davis and Blomstrom, 1966). However, it remained widely acknowledged that business is primarily an economic institution, or, as Carroll (1979) claims, the “basic economic unit in our society [that] produces goods and services that society wants and sells them at a profit” (as cited in Carroll, 1999, p. 500). Regrettably, this definition does not exclude the possibility that companies also have responsibilities for social welfare.

Keith Davis (1960) is among the first scholars who draw attention to the fruitful relation between social responsibility and the financial success of global businesses. Davis argues that power in business results in considerable social power, and that current socially responsible behaviour can generate long-term business success and profit in the future (Davis, 1960; Carroll, 1999). The three principles that beauty manufacturers most often began to apply in their CSR policies are environmental awareness, health regulations, and social engagement.

4.2.1 Environmental awareness. During the 1960s, an environmental consciousness emerged, where “natural” things and processes became favourable among certain groups of people (Jones, 2010). Harmful manufacturing processes and the unwholesome synthetic ingredients of beauty products were being increasingly publicized. Activists assiduously fought against companies that exploited and damaged the environment for the sake of profit. Natural products were perceived to be the best, and a general boycott was taken place against certain brands because of the use of synthetic ingredients. The voices of these ethical customers were so powerful that they were able to

cause serious financial decline for some companies who did not change the harmful formulas or ingredients in their products (Jones, 2010).

4.2.2. Health regulations. In the mid-nineteenth century women and men had to be careful with skin care and body products, which can cause serious issues for body and facial skin. As a result of the development of modern research and testing techniques, the twentieth century's products were safer than they were previously. However, the increasing demand for new and effective beauty products led to various harmful side effects and reactions (e.g. talcum powder²⁰) (Jones, 2010). Between 1970 and 1980, many governments began to control and regulate the various stages of cosmetics production, from research through manufacturing, testing, advertising, and packaging the final product. L'Oréal's products also fell prey to the criticism from health activists who spared no pains in attacking the company's "unsafe" shampoos (Jones, 2010). The management of the company tried to rebut what they regarded as "unjust attacks" with proven scientific data that people would need to eat or drink hair-dye every day in order to produce the same symptoms observed in test animals (Jones, 2010). Later, the company also challenged the fact that they tested on animals. These company statements even today raise the controversial issue of animal testing. Animal activists have a long-standing boycott of L'Oréal due to its continued use of animal testing for cosmetics. According to the report of Naturewatch in 2016, the company still continues to use

²⁰ Although talcum powder is classified by the International Agency for Research on Cancer (IARC) as possibly carcinogenic (cancer causing) to humans, this ingredient is still not on the blacklist. IARC is a part of the World Health Organization (WHO) that convenes international expert working groups to evaluate the evidence of the carcinogenicity of specific exposures (International Agency for Research on Cancer, 2016).

ingredients that are tested on animals, despite public statements to the contrary (www.ethicalconsumer.org).

4.2.3 Social engagement. Activists' focus on environmental and health issues has gradually widened to embrace societal problems as well. As a result, the beauty industry came under attack by critiques of feminists, people of colour, and colonized people's movements (Jones, 2010). While second-wave feminists considered the (marketing) practices of beauty companies one of the reasons for women's social subordination, people of colour fought against the prevailing ideal of the white female beauty as a racialized colonialist practice (Jones, 2010). Recognition of the racial diversity of people was confronted. Until the 1970s, light skin and light hair were projected as unambiguous marks of "real" female beauty. Aside from a short blooming of the "ethnic beauty market" at the dawn of the twentieth century, mainly in the United States, beauty markets were still considered relatively racially homogeneous (Jones, 2008).

From the late 1970s, political attacks against the hegemony of the ideal of white beauty resulted in direct and noticeable impacts, namely, market and product fragmentation in the beauty industry (Black, 2004). Parallel to the political and societal demands, the global leaders of the industry began facing multiple economic challenges. Corporations realized that in order to expand their markets and increase profit, they needed to offer different products to different customer groups (Jones, 2008). In the following decades, this market and product segmentation has intensified based on the gender, age, income, and other characteristics of consumers (Jones, 2010). Through constant political, social, and economic changes, the development and spread of an unprecedented number of beauty products for a highly diversified consumer market has

become the most effective way to become a global business. Paradoxically, the beauty industry as a whole has never been weakened by emerging political critiques and societal expectations. Moreover, (a handful of) beauty companies have proven to be flexible and astute enough to adjust to the new demands with success and to turn critiques towards their own profit.

4.3 L'Oréal: “Because I’m Worth It”

Throughout its more than 100-year operation, L'Oréal has articulated its commitment to fair trade practices, sustainable development principles, animal rights, and the ideas of gender equality and women's empowerment. As a result of an increasing need for success (measured by profit) in the global market, in the early 1970s, L'Oréal developed a new, aggressive marketing strategy that combined the advertisements of L'Oréal products with the company's first social commitment (Jones, 2008).

Demonstrating L'Oréal's mandate to empower women, the company began to circulate its signature message: “Because I’m Worth It.”

I use the most expensive haircolor in the world. Préférence by L'Oréal. It's not that I care about money. It's that I care about my hair. It's not just the color, I expect great color. What's worth more to me, is the way my hair feels, smooth and silky but with body, feels good against my neck. Actually, I don't mind spending more for L'Oréal. Because I'm worth it!
(Television commercial of Préférence by L'Oréal, 1973)

The advertising slogan “Because I’m Worth It” was first introduced in 1973 to promote the company's hair color product Préférence. The phrase was coined by a 23-year old female employee, Ilon Specht, who was working then as a copywriter for the

advertising company McCann-Erickson (L'Oréal Paris; L'Oréal 100, 2009). Reportedly, the slogan was created as a result of the demands from feminists to better reflect the changing societal demands that recognized women's desires, dreams, and increasing public roles. The creation of the slogan coincided with the time when the Swiss food company, Nestlé, became one of the main (albeit not the major) shareholders of L'Oréal. In 1974, the company invested tremendous money in a bigger-than-ever advertising campaign in the U.S. Interestingly, the now iconic slogan, then seemed to be short-lived and was never used in advertising outside the American market (Jones, 2010). In order to draw nation-wide attention to its presence and captivate American customers, L'Oréal was in need of a breakthrough, by any means.

A revival of the original slogan "Because You're Worth It" in 2001, and its subsequent alteration to "Because We're Worth It" in 2009, were the result of deliberate action by the company's philosophy and marketing strategies, which sought to recognize, accept, and appreciate the *Diversity of Beauty Worldwide* (2001) (L'Oréal, n.d). L'Oréal claimed to take into account the "diversities" of its employees and consumers worldwide. This new agenda can be seen as including various meanings from the diversity of products and brands, the diversity of workers, the diversity of continents and countries of the operational fields of the company, and the diversity of skin as well as hair colours and types of consumers. Recognizing and celebrating differences and diversities among women (workers) appears to be a promising start towards the promotion of gender equality and human rights. However, there is still a considerable gap between the feminist and business goals of these terms.

4.4 CSR Initiatives in the 2000s

Scholars who examined the history of CSR, including Carroll and Post, agree that by the 2000s, consumer demands further expanded and new standards were established, such as the responsibility for supplier, manufacturing, and operating practices. This development was one of the preconditions for the advent of the present stage of CSR policies. From 2000 onwards, CSR initiatives such as the UNGC (2000) and the UN WEPs (2010) were launched. These initiatives create globally accepted ethics and moral standards such as gender equality within the field of CSR. L'Oréal has been a signatory of the UNGC since 2003 and a supporter of the UN WEPs since 2010.

4.4.1 The United Nations Global Compact. In 1999, due to the adverse social and environmental impacts of globalization during the last decades of the twentieth century, and the lack of a common agreement around ethical and moral norms in business, the United Nations resolved to launch a corporate responsibility initiative. The UN, the world's global political forum, is an important actor in the construction of international norms, as well as in promoting and advancing gender equality and development. The UN launched the UN Global Compact initiative to “gain consensus in the global community on the shared values and moral norms such as gender equality, sustainable development, or poverty reduction that would guide” global businesses and economies (Kilgour, 2007; Post, 2012; Williams, 2014, p. 241). The UNGC (or the Compact) is a network of public and private actors, which comprises the largest CSR initiative in the world with over 8,000 business and 4,000 non-business participants in more than 135 countries (UNGC, 2015).

The Compact revolves around ten principles (see Appendix A) in the areas of human rights, labour, environment, and anti-corruption, setting minimum moral standards to use as guiding principles for businesses globally (Williams, 2014, p. 243). The ten principles are derived from universally accepted international instruments, including the *Universal Declaration of Human Rights* (1948), the *ILO's Declaration on Fundamental Principles and Rights at Work* (1998), the *Rio Declaration on Environment and Development* (1992), and the *United Nations Conventions Against Corruption* (2003).

Participant companies of the UNGC are required to incorporate the ten principles into their business strategies and operations in addition to engaging in partnerships in order to advance broader UN development goals such as poverty eradication and environmental sustainability (Williams, 2014). Signatories, including L'Oréal, are required to communicate annually to stakeholders about their continuing support and concrete actions. Signatory companies fulfil this obligation by completing the *Communication on Progress* (COP) document and making it publicly available on both their corporate and the UNGC websites. The UNGC distinguishes minimum level and advanced level signatory companies. L'Oréal, as an advanced level signatory, is required to disclose actions and results in the following dimensions: (1) implementing the ten principles into strategies & operations in the areas of human rights, labour, environment, and anti-corruption; (2) taking action in support of broader UN goals and issues; and (3) developing sustainability governance & leadership. L'Oréal's commitment to integrating these universal principles in the areas of human rights, labour, the environment, and anti-corruption in their operations and strategies is renewed annually, as it was in 2013. For further details, see my assessment of the L'Oréal COP 2013 document in Chapter 5.

Even though the establishment of the UNGC is considered a remarkable achievement in terms of improving the socially responsible behaviour of MNCs, feminists such as Maureen Kilgour (2007, 2012) criticize this initiative on the ground that it lacks any direct reference to gender equality. Since the Global Compact's gender equality mandate can be pieced together from several external, universally accepted international instruments, the meaning of this commitment may be obfuscated. As a result, businesses are left to arbitrarily apply selected principles and features in conjunction with their corporate goals.

4.4.2 The UN Women's Empowerment Principles (UN WEPs). After a decade of nominal change in terms of the promotion of gender equality and women's empowerment, the UN Global Compact, collaborating with the *United Nations Development Fund for Women* (UNIFEM, now UN Women), published the *UN Global Compact Women's Empowerment Principles* (UN WEPs) in 2010 (See Appendix B).

The UN WEPs is a corporate social responsibility program that promotes sustainable development and human rights, especially women's rights and the principles of gender equality. Whereas gender equality is considered to be a human right, empowerment is not. In the context of the initiative, which is subtitled *Equality Means Business*, empowerment of women means allowing them to participate fully in an economic life. The idea of empowerment is linked with the goals of international development such as building strong economies, establishing more stable and just societies, improving quality of life for women, men, families and communities, and propelling businesses' operations and goals (UN WEPs booklet, 2012). The theoretical foundation of this relation stems from transnational business feminists who argue that

incorporating gender and women's issues in corporate policies and investing in women's initiatives are good, not only for women, but also for businesses, national economies, and transnational relations (Roberts, 2015). The UN WEPs address the shortcomings of the Global Compact by formulating an explicit gender equality mandate that focuses, among other things, on the empowerment of women in the workplace, in the marketplace, and in the community. The seven principles of the UN WEPs together form a global corporate code of conduct to promote women's human rights and sustainable development (Prügl and Trui, 2014). Kilgour (2012) criticizes the UN WEPs, arguing that the principles emphasize the business case for corporate action to promote equality and empowerment (p. 119).

L'Oréal is committed to support the seven UN WEPs as it is recognized in the company's *Code of Ethics* 2014 (COE, 2014, p. 8). Even though the UN WEPs are a voluntary, non-binding code (soft law), they require active involvement including a high-level statement of support from the business leaders in participant companies. To date, over 1,000 businesses have provided the UN WEPs' CEO Statement of Support and thus are committed publicly to align company policies to advance gender equality (UN WEPs, 2016). Even though L'Oréal claims itself a supporter of the UN WEPs, to date, the company has not signed this formal document. See my further argument in Chapter 5.

4.5 Conclusion

In this chapter, I introduced the concept of CSR and the UN's CSR initiatives and documents. To critique these concepts and documents, I used the feminist ideals about gender equality and women's empowerment discussed in Chapter 2. This chapter

concludes that CSR is generally critiqued as being a socially desirable discursive mask for corporate profit-making activities, especially by large multinational corporations. A critique of CSR argues that public corporate documents and initiatives serve only public relations purposes to mask the company's real policies for profit-making. As a result, what a corporation says about itself and its commitments may be limited and not necessarily reliable. In the next chapter, "A Critique of L'Oréal's Gender Equality and Women's Empowerment Policies," I provide an in-depth analysis of L'Oréal's CSR policies. In this analysis, I argue that even though L'Oréal applies a rigid concept of gender that consists exclusively of women and men, the company recognizes the realm of family as belonging to women, whereas business and financial responsibilities are seen as belonging to men. L'Oréal's CSR policies treat gender inequality as an issue for individual employees. The issues of gender equality are confined to the workplace, and the main priorities of this policy exclusively revolve around labour. The goals of the corporate gender equality policies are the regulations concerning equal pay, equal opportunity, equal access, and diversity of women as formal sector workers in the company.

Although corporate policies integrate the idea of gender equality into certain business strategies and corporate philanthropy efforts, they fail to integrate them into the main CSR strategy and everyday operations. In a generalized sense, L'Oréal does comply with the non-regulatory expectations of the UNGC and the UN WEPs because the company implements the principles and recommendations into its business strategy and operation. However, evidence of concrete steps is arbitrary, inextricable, and difficult to trace.

CHAPTER 5:

RESULTS: A CRITIQUE OF L'ORÉAL'S GENDER EQUALITY AND WOMEN'S EMPOWERMENT POLICIES

The key goal of this research is to critically examine the gender equality and women's empowerment policies of L'Oréal. Based on the texts and visual images of select corporate documents, I argue that L'Oréal's understanding of gender is rigid and the issues of gender equality are confined to the workplace. The goals of the corporate gender equality policy revolve around labour issues, such as ensuring equal pay, equal opportunity, and equal access for both female and male employees, as well as promoting the diversity of women working for the company. When it comes to implementing corporate policies to advance women's empowerment, the company relies predominantly on the launch of corporate philanthropic initiatives that help women to become successful economic actors.

5.1 L'Oréal's Understanding of Gender

Contemporary considerations of gender often reiterate gender stereotypes and reinforce female and male attributes as ideal or normative in patriarchal societies (Wodak 2005, p. 520). Analyzing the company's understanding of gender, I explore whether

L'Oréal reinforces the gender dichotomy of women and men or takes different gender identities into consideration. Next, I explore the roles and characteristics L'Oréal considers to pertain to women and men. Because L'Oréal considers itself innovative and progressive, as well as aiming to be an exemplary company in several respects, I expect the company approach towards gender to support non-stereotypical ideas.

A common misinterpretation of gender is that it refers principally to women and, therefore, gender issues are primarily connected to women's issues. As a result, mostly women are addressed when it comes to identifying gender issues, such as gender inequality and empowering women. Also, women are at the center of different solution models of gender equality (e.g. increasing the number of women in managerial positions) (Debusscher, 2011). Although feminists (Debusscher, 2011; Edwardsson, 2012; Marchand, 2009) have tirelessly worked to disseminate broader views of gender, businesses, in general, do not see gender as a relation, but instead see gender as a category of female workers (Debusscher, 2011). Feminists prompt MNCs to set examples by extending products and advertising beyond gender dichotomies and to develop innovative gender equality policies accordingly. As long as an outdated perception of gender remains in place, businesses will have little to do with developing projects that are transformative in addressing problematic gender relations (Debusscher, 2011).

5.1.1 The occurrence of keywords. To realize how gender is used in L'Oréal's publications, I conduct textual and visual content analyses of the select six corporate documents outlined. I begin this analysis with a close reading of the corporate documents by looking for certain keywords and content. Then, I categorize the collected qualitative data so that the data become quantifiable and measurable. Knowing that the same

qualitative data can be coded in many different ways, I limit my focus strictly on the research questions of this thesis.

Drawing from feminist scholars (Debusscher 2011; Edwardsson 2012; Kilgour 2012), I identify keywords that presumably arise where gender related issues are addressed in the texts, such as “woman/women,” “man/men,” “female,” “male,” and “gender.” I initially look for and number these keywords, then examine the context in which they are used, and, finally, draw conclusions based on the frequency of their occurrences and placements in the documents. The results of this method indicate the prioritization of certain words over others, as well as work to create particular meanings and their importance.

Table 5.1 The number of occurrences of select keywords in L'Oréal corporate documents

Corporate Document (total pages)	Woman/ Women	Man/ Men	Female	Male	Gender
Code of Ethics 2014 (40 pp.)	6	2	N/A	N/A	2
Diversities Overview Report 2010 (34 pp.)	41	26	5	5	17
The Annual Financial Report 2013 (288 pp.)	53	20	8	1	20

Sustainable Development Report 2013 (50 pp.)	40	5	1	N/A	N/A
Communication on Progress 2013 (36 pp.)	13	1	N/A	N/A	8
Environmental, Social and Governance Reporting (G4 GRI) (237 pp.)	75	51	5	N/A	81
Total (685 pp.)	228	105	19	6	128

The textual analysis begins with scanning the following keywords:

“woman/women,” “man/men,” “female,” “male,” and “gender” (see Table 5.1). The sole document that entirely leaves “gender” (0) out of consideration is the *Sustainable Development Report* (2013). The Report applies “women” (40) and, less frequently, “men” (5) instead. As a result, the document excludes the concepts of “gender equality,” “gender inequality,” or “gender discrimination.” Due to the carefully worded content, specific issues such as gender equality are difficult to locate in this document. The silence carries the message that the idea and concept of gender equality is not an essential part of the company’s sustainable development program.

The occurrence of the keywords is somewhat different in the *Diversities Overview Report* (2010) that includes 41 references to “women,” 26 to “men,” and 17 to “gender.” The document dedicates a single chapter to explaining the priorities of the company’s gender equality policy where gender is mentioned strictly within the context of workplace

policies intended to bring about the attainment of professional equality between men and women.

At the heart of public debate since the seventies, the topic of *gender* in the workplace and professional equality between men and women is still today a priority [...]. Committed to equal opportunities in the workplace for many years, L'Oréal seeks to guarantee diversity in functions that are currently over-staffed by men or women (Marketing, Industry), give equal treatment in terms of salary and training, and facilitate access for women to positions of responsibility (DOR, 2010, p. 10).

In the 40-page long *Code of Ethics* (2014), two references to gender are located under the section of “Diversity.” L'Oréal states that “we [L'Oréal] must not discriminate or harass/bully on the basis of gender, disability, marital status or family situation, sexual orientation, age, [...]” (COE, 2014, p. 30). According to this section, gender is categorized as a potential ground for discrimination. This general statement is followed by eight hypothetical cases in which employees ask questions about direct or indirect discrimination, and management offers acceptable coping mechanisms for them to handle these situations (COE, 2014). The *Code of Ethics* (2014) appears to avoid using the word “gender” (2), as well as “women” (6) and “men” (2), substituting these terms with their gender-neutral counterparts, such as “employees,” “people,” “all,” or juxtaposes “men and women” and “she and he.” The limited usage of gender specific terms in this corporate report creates an environment of language neutrality to support the unbiased position of L'Oréal as an equal opportunity employer. However, as Maureen Kilgour (2012) argues, despite the attempt to omit most of the gender-specific terms in corporate documents, MNCs cannot be assumed gender-neutral actors (2012). Labour force and labour markets are gendered institutions and these “gendered systems create hierarchy

and differential treatment in most, if not all, societies throughout the world” (Kilgour, 2012, p. 108). Different situations, opportunities, and life chances result in inequalities between women and men, which cannot be solved by companies using gender-neutral language. Businesses’ omission of the presence of asymmetrical power structures between men and women only continues to perpetuate gender inequality (Kilgour, 2012; Edwardsson, 2012).

I establish that of all the keywords identified, “woman/women” (228) were used the most often, twice as often as “man/men” (105), and nearly double the occurrence of “gender” (128). The term “female” (19) is also prioritized over the word “male” (6). None of the documents refers to gender identities other than women and men (i.e. transgender); therefore, it can be concluded that, according to L'Oréal, the category of gender consists exclusively of women and men. From the frequency of mentions of these gender specific keywords, several conclusions can be deducted. I argue that “women” are referred to more often than “men” most likely because L'Oréal has more female employees than male employees. This finding, however, is poor as it tells little about the corporation’s ideas about gender, or about its policies pertaining to gender. Therefore, after locating and counting the select keywords, I continue this analysis by exploring the contexts in which these keywords are mentioned to provide more rigorous results and conclusions in terms of the company’s understanding of gender.

5.1.2 The roles and characteristics of women and men. Investigating the contexts in which the identified keywords are used leads me to understand the company’s explicit and latent ideas about the characteristics and roles of women and men.

Considering that L'Oréal often conveys itself as an innovative company, I expected to

find an unconventional approach and the frequent presence of non-stereotypical gender characteristics in the documents. Surprisingly, the company's understanding of the needs and benefits of women and men employees affirms a conventional approach that is based on dichotomous understandings and needs.

It is well known that women most likely face difficulties and bear a heavier burden when it comes to balancing career and family than men. Recognizing this reality, L'Oréal's corporate documents more often focus on women in the context of family or community, leaving men out of the discussion of family issues. The *Sustainable Development Report* (2013), for example, emphasizes the special needs of women, such as paid maternity leave, and the solution of providing childcare for women during working hours (SDR, 2013). Men and their family needs (i.e. paternity leave), however, are not taken into consideration, affirming that women are in charge with being the primary caretakers of children (as well as the elderly parents) and that they are held responsible for solutions to family issues (SDR, 2013). This approach has little to challenge the conventional gender division of labour, but reinforces the roles of women as caretakers and men as the financial supporters of the family.

After looking for L'Oréal's ideas about the roles and characteristics of women and men in the written texts, I analyze the same through the visual images of the corporate documents. First, I count the numbers of the solely female, solely male, and mixed gender images of the six L'Oréal documents (see Table 5.2). Secondly, I analyze four handpicked corporate images.

Table 5.2 The number of gender specific images in L'Oréal's corporate documents

L'Oréal's Corporate Document (total number of pages)	Solely female images	Solely male images	Mixed gender images
Code of Ethics 2014 (40 pp.)	0	2	1
Diversities Overview Report 2010 (34 pp.)	6	4	8
The Annual Financial Report 2013 (288 pp.)	1	1	0
Sustainable Development Report 2013 (50 pp.)	27	13	14
Communication on Progress 2013 (36 pp.)	N/A	N/A	N/A
Environmental, Social and Governance Reporting (G4 GRI) (237 pp.)	N/A	N/A	N/A
Total (685 pp.)	34	20	23

The *Code of Ethics* (2014) contains two portraits of men, one photograph of a mixed group, and no images of single women. The *Annual Financial Report* (2013) contains one photograph of a man (CEO) and one of a woman (Cara Delevingne is the

model on the cover). Twenty-seven pictures in the *Sustainable Development Report* (2013) depict women, 13 represent men, and 14 represent mixed gender groups. The *Diversities Overview Report* (2010) consists of six pictures of women, four of men, and eight are mixed. The proportion of different gender images is imbalanced.

Counting the number of female or male images itself does not lead to rigorous scientific findings on the company's understanding of gender; however, where these keywords are found is a helpful indicator of gender (im)balances in the text. Although the images of female workers (34) occurred nearly twice as much as male images (20), men are more prominent in visual images. Photographs are overwhelmed by the depiction of groups of negotiating men and women where, typically, a male manager or trainer instructs the rest of the (mostly female) employees (DOR, 2010, p. 16). The predominant pattern that men possess professional knowledge and hold responsibilities for supervising, training, and instructing mostly female employees is reinforced on the pages of the *Diversities Overview Report* (2010) as well as the *Sustainable Development Report* (2013) (DOR, 2010, p. 14-15; p. 16-18; SDR, 2013, p. 10; p. 33; p. 39).

The portraits of Jean Paul Agon, CEO of L'Oréal, and several male Directors are routinely included in corporate documents, whereas the visual images of their women colleagues (even those in decision-making positions) remain concealed. Even though there are female Executive Directors appointed among the Executive Committee members, their visual images rarely appear in corporate documents. Likewise, the images of other female Presidents, Vice-Presidents, Chief Officers, and Directors are also absent in the official corporate documents. Even when women managers happen to make official statements on behalf of the company, such as the International General Manager of La

Roche-Posay (p. 45) or the Indonesian Factory Director (p. 24) in the *Sustainable Development Report* (2013), corporate documents tend not to include their visual images. The systematic lack of representation where women occupy positions as business leaders and responsible business professionals perpetuates the idea that men dominate the company. The tableau of the 2014 Executive Committee members, in the *Code of Ethics* (2014), is the single image that visually represents female leaders. Contrarily, women are readily represented as plantation workers (SDR, 2013, p. 12, p. 42), laboratory workers (Ibid., p. 8, p. 9-11), beauty advisers and beauticians (Ibid., p. 37, p. 40, p. 44), and in other subordinate positions such as cleaners (Ibid., p. 42). The images of women who are caretakers of children (SDR, 2013, p. 34) or elderly people (Ibid., p. 29; p. 36) also often occur. Unlike men, who are more frequently represented in positions of responsibility, such as directors (SDR, 2013, p. 21), managers, researchers (Ibid., p. 18), and supervisors (SDR, 2013, p. 33; DOR, 2010, p. 14, p. 16; p. 18). This perception suggests a hierarchical way of thinking about the role of women and men, and represents an outdated notion of the gender-based division of labour. By this argument, direction, control, research, and innovation belong to the realm of men, whereas the unpaid work of care-giving or domestic work are suggested as concerns for women workers.

Due to the absence of even a brief definition of gender in the corporate documents, L'Oréal's understanding of the concept is not clearly perceptible; however, it seems to be hardly challenged by any nuanced understanding or operation of the term. From the analysis of the context where the keywords are applied, I draw the conclusion that L'Oréal's perception of gender supports the binary division that limits possibilities only to women and men. There is a lack of recognition and inclusion of other gender

identities (i.e. transgender, bigender, genderqueer) in all corporate documents. It is worthwhile to note that some cosmetics companies, such as MAC Cosmetics, Covergirl and Sephora, breaking with gender dichotomy, include transgender issues in their corporate agenda and promote their brands through transgender people. In this particular sense, L'Oréal fails to be number one among other innovative and progressive beauty companies on issues pertaining to gender representation.

5.1.3 Displaying gender and visualizing difference. After analyzing L'Oréal's understanding of gender and identifying the company's ideas of the roles and characteristics of men and women through the texts, I apply a visual content analysis of four select corporate images that convey messages about gender. These photographs are (1) the image of L'Oréal CEO, Jean-Paul Agon in the *Annual Financial Report* (2013); (2) the cover image of the *Annual Financial Report* (2013); (3) the cover image of the *Sustainable Development Report* (2013); and (4) the tableau of the company's Executive Committee members in the *Code of Ethics* (2014). This visual analysis works together with the textual analysis, supporting (or conflicting) the ideas I identified in the written text.

Creating a method to analyze images, I draw ideas from scholars (Goffman, 1976; Hesse-Biber and Leavy, 2007; Murray, 2013) who employ particular methods to study gender displays²¹. Rephrasing Erving Goffman's claim (1976) that "gender displays can [...] reflect the fundamental features of the social structure," I argue that gender displays in L'Oréal's documents can reflect the fundamental features of corporate structures (1976,

²¹ Displaying gender is a process whereby women and men perform roles that are expected of them by social conventions (Jhally, 2009).

p. 8). Moreover, they can make the company's perception of gender visible. By means of the photographs, I go beyond the manifest and latent content of the pronounced words and explore the company's visually expressed gender perceptions.

I recognize that seeing the images would help the reader to follow the visual analysis and affirm its conclusions; however, due to the difficulties of obtaining the copyright holder L'Oréal's permission to reproduce the corporate images in this Master's thesis, I can only refer to them. For lack of a better solution, I decided to apply the method that Jerry L. Thompson did in "*Why Photograph Matters*" (2013), when his request for using a specific photograph was not granted by the copyright holder. Thompson inserted a box in the text, indicating the placement of the photograph, noting that the permission to reprint the particular image was not granted. The images used in the following analysis are publicly available on L'Oréal's website: www.loreal.com.

5.1.3.1 Visualizing power. The first image I analyze to demonstrate the company's gender display is the image of Jean-Paul Agon, Chairman of the Board of Directors and the Chief Executive Officer (CEO), on the second page of the company's *Annual Financial Report* (2013). It is worth noting that throughout the company's more than 100 years of operation, L'Oréal has always been led by male CEOs including Eugène Schueller, François Dalle, Lindsay Owen-Jones, and Jean-Paul Agon.

Apparently, the primary image of L'Oréal's documents is attached to the appearance of the white, French, now 60-year old businessman, Jean-Paul Agon. All official corporate documents picture his head-shot (or medium-shot) and a short, textual preface. He represents the company on its official website, in the media, and at international events, such as the event of the Global Business Network (2013) and the

United Nations Global Compact 15th Anniversary Celebration (2015). Furthermore, Agon is the primary spokesperson for the company.

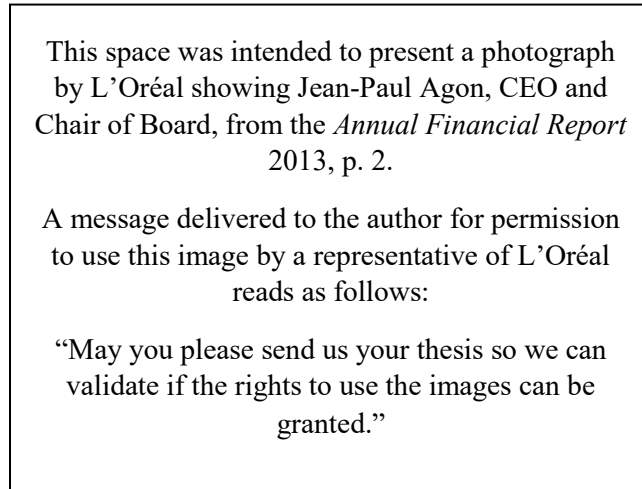


Figure 5.1 Photograph of Jean-Paul Agon, CEO and Chair of the Board of Directors, in L'Oréal's *Annual Financial Report* (2013)

Agon, in the *Annual Financial Report* (2013), dressed in business suit and tie, stands as one leg rests upon an object (out of sight), smiles, with his hands crossed on his bent knee (p. 2). In *Gender Advertisements* (1976), Erving Goffman draws attention to the significance and message of the posture of the body, especially the hands in photographs. He argues that the way men hold their hands in pictures can be linked to a socially constructed masculine value, such as power, assertiveness, boldness, and control (Goffman, 1976; Jhally, 2009). Agon's knee-bend position makes him appear off-balance and ungrounded, but his facial expression looks focused, aware, and attentive (Jhally, 2009). According to Goffman, this motion (knee-bend) is usually attached to women in visual images and suggests defencelessness and acceptance of their subordination.

Despite the “unbalanced” stance, Agon’s appearance is intended to demonstrate qualities such as trustworthiness and reliability, which are significant in business and are socially constructed as masculine leadership values.

The background image of Agon’s full-shot is an array of giant lipsticks in different colors. Admittedly, lipstick is a symbol intertwined with female beauty. This image is a physical and symbolic female counterpoint to the presence of the male business leader and contributes to a more gender explicit company brand. Agon’s figure undoubtedly intends to represent the masculine power of L’Oréal. His portrayal is at the forefront when it comes to analyzing the content of all L’Oréal’s documents.

Interestingly, in the 1920s, white businessmen in the beauty industry made all efforts to distance themselves from any hint of effeminacy and hired glamorous women to create the illusion of a female-owned company (Black, 2004). Contrarily, Agon’s omnipresence solidifies the image of a male-led company, endowing L’Oréal with presumed masculine values, such as strength, logic, self-confidence, and rationality. These features are considered important for shareholders, investors, and other stakeholders. The image of Agon also assigns reliability and trustworthiness to the company and suggests the conventional assumption that high-level business is the realm of men.

5.1.3.2. *Feminine delicacy.* In contrast to Agon’s traditional masculine image, I chose to analyze the cover images of the *Annual Financial Report* (2013) and the *Sustainable Development Report* (2013), each representing women.

This space was intended to present a photograph by L'Oréal showing Cara Delevingne on the cover of the *Annual Financial Report* (2013).

A message delivered to the author for permission to use this image by a representative of L'Oréal reads as follows:

“May you please send us your thesis so we can validate if the rights to use the images can be granted.”

Figure 5.2 The cover image of L'Oréal's *Annual Financial Report* (2013)

The *Annual Financial Report* (2013), which primarily provides financial information to present and future investors, stakeholders, and rival businesses, depicts a white, young, flawless, and world-famous blonde model. The woman is Cara Delevingne, actor, singer, and fashion model, one of the latest spokesmodels of the Group²². The color picture is a close-shot of the model, leaving little space for other details, except the monochrome, pink background. Delevingne, unsmiling, faces straight towards the camera in formal business dress. She represents seriousness, trustworthiness, and reliability, all basic values considered essential for business. The same masculine traits can be noted in the pictures of Jean-Paul Agon. The model's fingers, which are also visible in the picture, delicately and playfully hold the lapel of her business suit jacket. They are posed in a way that, according to Goffman, is typical for women. This “feminine touch” compensates for

²² Spokesmodel is an attractive and appealing person who is hired to speak and act on behalf of the company, mostly in commercials and official events (www.loreal.com).

the model's masculinity and introduces delicacy and femininity to the overall image (Goffman, 1976). Goffman argues that women's hands are more often depicted as caressing or barely touching the object (including themselves), rather than grasping and controlling, the way men touch (Goffman, 1976). Looking at the differences between the hand postures of Agon and of the female model, women and men in L'Oréal images are indeed depicted differently.

Delevingne's portrait on the cover of the *Annual Financial Report* (2013) sends a message about L'Oréal and its understanding of the characteristics of Western beauty ideals. The image promotes young, white women as models of Eurocentric beauty and ignores representations of age and women of color. Anita Roddick (2000) tackles the essence of these problems as they relate to age and race:

[The beauty industry] is an industry dominated by men trying to create needs that don't exist [...]. At its most extreme, the beauty industry seems to have decided it needs to make women unhappy with what they look like. It plays on insecurities and self-doubt about image and ageing by projecting impossible ideas of youth and beauty. It blinds us with science without giving us the kind of practical information we could use. And it has rarely celebrated women outside Caucasian culture (p. 97).

Although L'Oréal is committed to recognizing and valuing diversity and difference, a less diverse representation of beauty can be seen on the covers of the *Annual Financial Reports* between 2008 and 2013. Interestingly, with the exception of Freida Pinto (2009), an Indian actress, exclusively white (young and flawless looking) women are placed on the covers, including Kate Winslet, actress (2008), two unknown white

female models (2010 and 2011), Julia Roberts, actress (2012), and Cara Delevingne, fashion model (2013).

This space was intended to present a photograph by L'Oréal showing a woman on the cover of the *Sustainable Development Report* (2013).

A message delivered to the author for permission to use this image by a representative of L'Oréal reads as follows:

“May you please send us your thesis so we can validate if the rights to use the images can be granted.”

Figure 5.3 The cover image of L'Oréal's *Sustainable Development Report* (2013).

In contrast to the white beauty, the cover image of the *Sustainable Development Report* (2013) represents an Asian woman, whose eyes are closed as she smiles in the rain. The color picture, a medium-shot, portrays the model from the waist up, wearing a casual, gauzy, sleeveless, white blouse while standing in the rain. She is unfocused and does not face straight towards the camera. Her eyes are closed, facing up towards the sky. Her hands are outstretched, and her fingers are delicately bent. The woman noticeably indulges in the moment as water drops roll down her face. Her thoughts seem to be drifting away with the water. She seems emotional and playful, rather than attentive, aware, controlling, or assertive.

The two female cover figures, the blonde and the Asian woman, jar against each other in terms of their race, their postures, their gestures, and the messages they send. The blonde woman on the cover of the *Annual Financial Report* (2013) projects activity, determination, forthrightness, and rationality, similar to the facts and figures in the financial report, whereas the Asian woman on the cover of the *Sustainable Development Report* (2013) appears passive, defenceless, and emotional. Although several further differences can be drawn between these two images, I come to a stand with my visual analysis at this point because I consider my argument fully supported.

5.1.3.3 Gender representation of L'Oréal's top management. The fourth image I analyze is the tableau of the members of L'Oréal's 2014 Executive Committee in the *Code of Ethics* (2014, p. 5). This picture is important to demonstrate the classic representation of the top-level management, which speaks volumes about the company's understanding of gender.

This space was intended to present a photograph by L'Oréal showing the tableau of the Executive Committee in the *Code of Ethics* (2014, p. 5)

A message delivered to the author for permission to use this image by a representative of L'Oréal reads as follows:

“May you please send us your thesis so we can validate if the rights to use the images can be granted.”

Figure 5.4 The tableau of the members of the Executive Committee in L'Oréal's *Code of Ethics* (2014)

Interestingly, while the visual image of the members of the Executive Committee is part of the *Code of Ethics* (2014), the *Annual Financial Report* (2013) includes a narrative report on the composition of the Committee (p. 10). The group of 15 Executive Committee members represents the senior management of the company, who hold the highest responsibility and the widest range of decision-making power.

The tableau of the Executive Committee consists of 11 men (70%) and five women (30%). All of them are white, seemingly middle-aged, and formally dressed in business suits and ties. In the center of the group stands the CEO, Jean-Paul Agon, along with two male colleagues, the President of Selective Divisions and the Executive Vice President of the Administration and Finance. The rest (seven) of the male managers stand side by side providing a solid line of male leaders. They stand firmly connected to the ground, face towards the camera, with their hands in pockets or folded on their chest.

In contrast, the female colleagues are positioned in the picture as though they compose the frame of it. They are located towards the margins, rather than at the center of the group. The majority (three) of the female members are sitting still on different sizes of cubes, with their legs crossed, and forearms resting on their knee. There is only one man sitting, the Executive Vice President of the Asia-Pacific Zone. He sits, however, on the topmost cube, in order to appear taller than the female colleague next to him, who sits on a considerably smaller cube at a lower level. The 11 businessmen make up the majority of the visual space in the picture, overshadowing the five female managers who serve as a

‘critical mass of the minority gender’ for a depiction of gender balanced corporate leadership.

Whereas female Executive Directors account for the operation of cosmetics divisions and communication, the responsible positions of Administration and Finance, Research and Innovation, and Human Resources and Advisor to the Chairman are concentrated in men’s hands. The gender division of the Executive Committee members’ jobs indicates a problematic organizational structure that segregates occupational power by gender. According to Lindsey Trimble (2012), even progressive companies that implement new and seemingly gender balanced work structures undermine women’s career advancement due to the built-in nature of gender bias that reinforces the stereotypical division of certain positions and occupations, rather than diminishing the preponderance of gender specific jobs (2012).

5.2 Conclusion: Gender is Rigid

Considering the fact that L’Oréal considers itself an innovative company regarding its environmental and social commitments, the response that emerged to the question of ‘What constitutes L’Oréal’s understanding of gender?’ is somewhat surprising. I argue that the company’s perception of “gender” is clearly, albeit implicitly, represented through textual and visual cues. Although at times the company’s documents use gendered language, the corporate language conflates gender solely with women and men. Women are seen by L’Oréal as requiring “special initiatives” such as employee benefit plans and philanthropic initiatives (See my argument later in this chapter). In its many liberal programs, L’Oréal depicts women in narrow ways as the necessary beneficiaries of

workplace programs to attain workplace equality. The company applies a rigid concept of gender where there is no place for binary exceptionality. The binary division of women and men, and of managers and workers, are primary ways that L'Oréal divides its employees from each other.

L'Oréal recognizes the realm of family, including parental care of children and elderly parents, as women's issues while business and financial responsibilities are deemed as the almost exclusive domains of male workers. When it comes to representing the company and the company's ideas on important issues, the images of white businessmen prevail. According to feminist scholars, there is nothing natural about these gender divisions, as much as there is nothing "necessarily 'natural' about the association of women with the work of bringing up children or sustaining their families" (Cornwall and Rivas, 2015, p. 401). These conventions could be "re-constructed and re-fashioned in alternative, more liberating and egalitarian forms" (Cornwall and Rivas, 2015, p. 401). Reinforcing predominant social conventions and constructs in terms of gender does not result in either social, political or cultural development, but maintains the status quo.

L'Oréal should reconsider the foundations of its approach to gender. The company needs to be attentive to the meanings conveyed in its language, and use language and visual images that reflect a wider range of possibilities for women and men in efforts to create a fairer workplace.

5.3 Gender Equality Issues at L'Oréal

In relation to the second research question, 'Which issues are identified as being related to gender equality?', I demonstrate particular issues L'Oréal consider to be

connected to gender equality. I argue that company reports tend to address gender equality issues as workplace issues. The analysis begins with a keyword search for the term “gender equality” that I apply to locate the formal presence of gender equality discussions within corporate policies.

Table 5.3 The number of occurrences of the term “gender equality” in L’Oréal’s corporate documents

Corporate Document (total pages)	Gender Equality
Code of Ethics 2014 (40 pp.)	N/A
Diversities Overview Report 2010 (34 pp.)	10
The Annual Financial Report 2013 (288 pp.)	6
Sustainable Development Report 2013 (50 pp.)	N/A
Communication on Progress 2013 (36 pp.)	6
Environmental, Social and Governance Reporting (G4 GRI) (237 pp.)	21
Total (685 pp.)	42

The concept and the meaning of “gender equality” (0) is not mentioned throughout the *Code of Ethics* (2014). This result is somewhat worrisome considering that the *Code of Ethics* (2014) sets out the company’s universal ethical values and principles, and explicitly declares the company’s commitment to respecting and promoting human rights. It also declares the company’s vigilance on issues such as the promotion of diversity and women’s rights (COE 2014). From the lack of any reference to gender equality in the *Code of Ethics* (2014), I conclude that this issue is missing from the company’s human rights discourse. Feminist scholars as well as international human rights standards recognize that protecting and promoting gender equality as a fundamental human right is a responsibility of all people. L’Oréal’s denying approach is a barrier to implement the feminist ideals and values of gender equality.

L’Oréal’s gender equality mandate can be derived from the gender equality principles of international instruments included in the *Code of Ethics* (2014). These instruments are the *Universal Declaration of Human Rights* (1948), the *United Nations Guiding Principles on Business and Human Rights* (2011), the *United Nations Global Compact* (2003), and the *UN Women’s Empowerment Principles* (2010). It is worth noting that the abovementioned initiatives are non-regulatory (soft-law) instruments that specify neither enforcement mechanism, nor formal monitoring and compliance procedures. Due to their voluntary nature, L’Oréal’s compliance simply depends on the company’s free will. According to the *Code of Ethics* (2014), these international initiatives serve as underlying principles for the company’s human rights policy (2014, p. 8). By this recognition, it would be logical to assume that L’Oréal’s gender equality

policy is discussed within the human right policies. Regarding why this is not the case, feminist scholar Maureen Kilgour (2007) provides the most likely answer. She argues that the UN initiatives, the UNGC and UN WEPs in particular, do not address gender equality as a matter of human rights, but instead define it as a matter of workplace equity, affecting formal sector workers²³ (Kilgour, 2007). As a result of the false interpretation of the underlying UN principles, L'Oréal fails to recognize gender equality as a matter of human rights, and relegates it to a secondary status under the generalized category of workplace issues as part of the company's diversity and non-discrimination policies.

The *Annual Financial Report* (2013) explicitly refers to “gender equality” (6), under the section of “Diversity and Equal Opportunities” (p. 209), saying that

For over 10 years, L'Oréal has been engaged in an innovative, ambitious policy in favour of Diversity. The Group has set itself three priorities: gender, disability and socio-cultural and ethnic origin and its actions are more particularly focussed on the areas of human resources, solidarity sourcing and marketing (p. 209).

This statement is followed by references that focus exclusively on the awards L'Oréal and its subsidiaries were granted by withholding any information with regard to the company's actual activities that target gender equality.

In the field of gender equality, L'Oréal was awarded in 2010 the first European gender equality label, the “Gender Equality European Standard” (GEES), by Bureau Veritas, for eight of its entities in Europe: Germany, France, Spain, Italy, Belgium, the United Kingdom, Ireland and L'Oréal S.A. (*Annual Financial Report*, 2013, p. 209).

²³ Formal sector workers are formally employed by their employer (company), which itself is legally registered with the government (La Porta and Schleifer, 2014).

Also in the field of gender equality, L'Oréal Mexico received the World Bank's "Gender Equity Model" certification in October 2012 (*Annual Financial Report*, 2013, p. 210).

According to the placements and word choices of these references, the concept of gender diversity is intentionally blended together with gender equality. It is difficult to ascertain whether gender equality is part of the company's gender diversity policies or it is important on its own. The most likely answer is that L'Oréal promotes gender equality as part of the company's equal opportunity policies. Therefore, L'Oréal's gender equality commitment, again, is not considered in the field of human rights.

L'Oréal deals with gender equality as a matter of equal opportunity and non-discrimination within the company's diversity policy. As a result, equality between men and women, and among women, and among men, becomes limited to professional and workplace equality as instrumental goals aiming to ensure the sustainable growth of the company. In order to reach these instrumental, profit-oriented goals, the company sets identical selection criteria for both sexes during processes of recruitment; offers equal opportunities in their career development; and provides them with the same training and training opportunities in order to enhance their individual and professional skills (DOR, 2010).

The *Sustainable Development Report* (2013) that summarizes L'Oréal's main CSR strategies, under the name "Sharing Beauty with All" (See Appendix C), makes no direct reference to "gender" or to "gender equality." As a result, issues with regard to gender-based inequality are entirely missing from the discussion of sustainable development. An implicit gender equality mandate is situated in the chapter, "Developing Sustainably,"

offering statistical data on the company's workforce (SDR, 2013). According to the document, L'Oréal employed 77,451 (formal) workers in 2013. Women made up 67 per cent of the total workforce and 45 per cent of the management committee members (SDR, 2013). Together, 44,936 employees had training in 2013 (SDR, 2013).

5.4 Conclusion: Gender Equality as a Matter of the Workplace

L'Oréal recognizes its responsibility for promoting gender equality of its employees, suppliers, and the members of the communities within which the company operates. The corporate statistics, however, consider and count only women who are formal workers. Informal workers, who usually work for companies as contractors or as contractors' employees, are historically low-paid, provided few or no benefits, and employed for seasonal, part-time, or temporary work. Globally, women and children are disproportionately employed as informal workers. Because L'Oréal's corporate documents and statistics overlook data with regard to the number, issues, and rights of informal workers, my research has no ability to expand the analysis to the gender equality issues of these workers. This is a gap that could be addressed in future research on the gender equality issues of both formal and informal workers. According to Kilgour (2012), it is typical for companies' gender equality policies to focus on equal pay, equal opportunity, sexual harassment, and diversity of formal workers. She argues that companies often overlook the need for promoting gender equality in society at large and consider it as a matter of basic human rights inherent to all human beings (Kilgour, 2012).

5.5 The Goals of L'Oréal's Gender Equality Policy

The third research question of this thesis is to specify the goals of L'Oréal's gender equality policies. In this section, I provide analysis of the goals that are disclosed in the *Diversities Overview Report* (2010), which is a summary and self-assessment of L'Oréal's diversity policy that includes gender equality. The document presents the company's target actions, indicators and prospects regarding gender equality, demonstrating a limited approach to identifying the goals and targets of the company's gender equality policy.

Unlike the *Code of Ethics* (2014), the *Diversities Overview Report* (2010) contains an explicit gender equality mandate, albeit one that is confined to the formal workplace. The document elaborates the context of the company's involvement in achieving gender equality:

At the heart of the public debate since the seventies, the topic of gender in the workplace and professional equality between men and women is still today a priority for both corporate sector and Public Authorities. [...] Committed to equal opportunities in the workplace for many years, L'Oréal seeks guarantee diversity in functions that are currently over-staffed by men or women (Marketing, Industry), give equal treatment in terms of salary, training, and facilitate access for women to positions of responsibility (*Diversities Overview Report*, 2010, p. 10).

According to this document, the company's gender equality goals include: (1) increasing the number of women in managerial positions; (2) ensuring a gender balance in hiring for positions where there is imbalance, such as marketing and industry; (3) enabling equal access for women to positions of responsibility; and (4) reducing the salary gap and employment opportunities between men and women (DOR, 2010). Gender

equality appears to be accomplished by employing increasing numbers of women in managerial positions and by creating equal conditions for women and men in the workplace. This approach overlooks the fact that only a certain percentage of women are formally employed by L'Oréal. There is a great deal of women (no exact number available) who work for the company, but who are employed by suppliers and subcontractors not bound by the company's voluntary principles. Although L'Oréal's CSR program allegedly addresses its entire value chain, including its employees, suppliers, and subcontractors, the company's expectations and standards with regard to gender equality do not necessarily apply to informal workers due to the voluntary nature of these standards.

5.5.1 Increasing the number of women in management. I argue that the abovementioned four goals inseparably belong together and formulate two jointly devised workplace plans: namely, increasing the number of women in management positions that most often are overstaffed by men and remunerating women and men with the same salaries. Whereas this approach problematizes women, men are excluded from the company's dialogue. As a result, these four goals suggest that women need to “catch up” with male norms and that limitations in doing so are their own (Debusscher, 2011). Dealing with women in isolation is unlikely to transform gender relations that prevail in L'Oréal.

This does not mean, however, that there is no need to increase the number of women in corporate boards and in the top and middle management of companies. Some scholars (Terjesen & Singh, 2008; Larrieta-Rubín de Celis, Velasco-Balmaseda, Fernández de Bobadilla, Alonso-Almeida, & Intxaurburu-Clemente, 2015) argue that

female leaders have a positive impact on CSR because the more women are involved in decision-making positions, the more developed the CSR implemented by the company (Larrieta-Rubín de Celis et al., 2015). Reasons for increasing the presence of women are varied. Some scholars appear satisfied that inequalities in employment are simply unjust. While nearly half of the total workforce is made up of women, the number of women in higher decision making positions lags behind the number of men (Kirton and Greene, 2005). Another perspective presumes that an increased representation of women in management positions will bring assets in terms of innovation, creativity, and problem-solving abilities; however, these may not be assumed to be gender-specific. According to Roddick (2000), women managers are effective social initiators and their biggest strength is communication. They build alliances, bring people together, and, most importantly, they develop intimate informal networks (Roddick, 2000). While there is a case to be made about enhancing opportunities, Roddick's position offers an essentialist view of women that some feminists have opposed. Due to the social construction of allegedly "feminine" qualities (i.e. humility, creativity, compassion, and understanding), a business operation can improve its public image, build marketplace understanding, and enhance customer satisfaction (Roddick, 2000; Larrieta-Rubín de Celis et al., 2015).

There is also a moral and ethical approach, according to which gender equality should be one of the companies' responsibilities in terms of the well-being of their employees and the larger, transnational communities for which these companies are accountable and responsible (Thompson, 2008; Larrieta-Rubín de Celis et al., 2015). Unfortunately, none of the approaches with L'Oréal indicate that gender equality is important because it is a matter of basic human rights. When it comes to evaluating the

purpose of the company's gender equality policy, the most persuasive argument is that it will be profitable for the company.

5.5.2 The unbalanced gender representation of L'Oréal's Board. According to the *Sustainable Development Report* (2013), 45 per cent of L'Oréal's management committee members were women (SDR 2013). In this section, I analyse how this number is understood, the significance of this proportion, and its implications for principles of gender equality.

The *Annual Financial Report* (2013) elaborates the composition of the Board of Directors and the Executive Committee members, the company's two highest decision making bodies. The members of the Board of Directors are non-executive Directors who are primarily employed by independent companies. They are appointed by invitation of the Board, based on their special expertise and professional experience (Burgess and Tharenou, 2002; AFR, 2013). Contrarily, the Executive Committee consists of the company's senior employees who have been employed for a long period of time and reached their positions as a result of their seniority at L'Oréal.

In 2013, the Board of Directors comprised 14 members: the Chairman and CEO (Jean-Paul Agon), six Directors appointed by the majority shareholders, and seven independent Directors. All Board members are white, four of them are women (28.6%), and ten are men (71.4%). The four women are: Francoise Bettencourt Meyers, the granddaughter of L'Oréal's founder (Eugène Schueller); Christiane Kuehne, the Head of the Food Strategic Business Unit at Nestlé; and two independent Directors, Virginie Morgon and Annette Roux.

According to the *Annual Financial Report* (2013), the abovementioned ratio of women and men in L'Oréal's Board is in accordance with the "French Law of January 27th, 2011" (AFR, 2013). This legal regulation aims to improve the representation of women on the corporate boards of individual businesses by requiring that the proportion of board members of each sex cannot be lower than 20 per cent by 2014. This percentage should reach 40 percent by 2017 (AFR, 2013). L'Oréal states that "the Board is doing everything it can to appoint more female Directors" and, reinforcing the company's effort, envisages the appointment of Ms. Belén Garijo in 2014 (AFR 2013, p. 46). Apart from the fact that increasing the number of women positions in decision-making processes is a legal obligation with which the company has to comply, from the documents it does not become clear why female directors are important and what particular values they contribute to L'Oréal's business success. Appointing female directors based on their gender and not on their own merits is only a limited approach to comply with the law. See my argument on tokenism and gender alibi below in this chapter.

Reportedly, in 2014, in order to comply with the mandatory "French Law of January 27th, 2011," L'Oréal appointed six female (40%) and nine male Directors (60%), resulting in an increase in the percentage of women on the Board. However, it is important to note that the underlying "French Law of January 27th, 2011" has never stated that women were to make up the 40 percent of the Board members and that men would comprise the other 60 percent. It does state, however, that the members of each sex could not be lower than 40 percent. This means that the Board would work lawfully even if the female members made up 60 percent. As much as L'Oréal intends to comply with

the regulation of the “French Law of January 27th, 2011,” it may not intend to exceed minimum requirements. I consider this limited interpretation of the law evidence of the deeply embedded and therefore invisible gender inequality at L'Oréal.

In 2013, L'Oréal's Executive Committee consisted of 15 members, 12 men (80%) and 3 women (20%), charged with the everyday operation of the business. The female members were Brigitte Liberman²⁴, Sara Ravella²⁵, and An Verhulst-Santos²⁶. While female directors account for the operation of particular cosmetics divisions and communication, the responsible positions of Administration and Finance, Research and Innovation, Human Resources, and Advisor to the Chairman are concentrated in men's hands. The gender division of the Executive Committee members' jobs indicates a problematic organizational structure that segregates occupational power by gender. Some jobs are considered as women's jobs, or at least as jobs that are more appropriate for women while others are considered men's jobs. According to Trimble (2012), even progressive companies that implement new and seemingly gender balanced work structures can undermine women's career advancement through a built-in nature of gender bias that reinforces the stereotypical division of certain positions and occupations, rather than diminishing the preponderance of gender specific jobs (2012). Zena Burgess and Phyllis Tharenou, in “Women Board Directors: Characteristics of Few” (2002), approach the same topic from a different viewpoint. They argue that women might be appointed as Directors by the virtue of their excellent leadership skills, and they may also

²⁴ Brigitte Liberman, President, Active Cosmetics Division

²⁵ Sara Ravella, Executive Vice-President, Communication, Sustainability and Public Affairs

²⁶ An Verhulst-Santos, President, Professional Products Division

serve as tokens in a male dominated business culture (2002). The idea of tokenism has been widely used to explain the situation of women who enter work defined as masculine or socially inappropriate for women (Kanter, 1977). With an oversimplification, tokenism can be referred to as a numeric skewedness of a work group (Kanter, 1977). The idea of tokenism buttresses Prudence Woodford-Berger's gender alibi theory (2007). Woodford-Berger argues that simply increasing the number of women on the Board without acknowledging the meaning or evaluating the outcomes of what a more balanced gender representation may entail only refers to a superficial gender awareness of the company (as cited in Edwardsson, 2012). Kilgour (2012) agrees, stating that simply mentioning women or indicating that the company's CSR policy has gender elements does not necessarily prove adequate gender-awareness (p. 115). Thus, L'Oréal's tendency to increase the appointments of women in the highest levels of corporate decision-making processes is important, but it is not enough to indicate that L'Oréal has an explicit corporate policy about gender equality.

Companies tend to support the adequacy of their gender policies with quantitative indicators that may be misleading when it comes to elaborating the *quality* of their gender equality commitments and policies. L'Oréal's reports often identify gender related issues alongside with the recognition of the high proportion of women in male dominated positions. This includes 15 per cent of women amongst Executive Committee members, 27.8 per cent of women amongst manager executive, and 55 per cent of women amongst managers (DOR, 2010, p. 10). At the same time, company documents fail to explore how company action plans are designed to better integrate women beyond promotional advancement within management ranks.

A qualitative indicator in terms of the representation of women in L'Oréal's Executive Committee is the appointment of Sara Ravella and Alexandra Palt. Ravella is the Executive Vice-President of Communication, Sustainability and Public Affairs while Palt is the Director of CSR and Sustainability. The operation and decision-making power regarding L'Oréal's CSR policy are seemingly in women's hands. According to the findings of Larrieta-Rubín de Celis et al. (2015), women's presence in decision making positions might lead to a positive effect on CSR ratings, reporting, and performance (Larrieta-Rubín de Celis et al., 2015). Catherine Daily and Dan Dalton, in "Women in the Boardroom: A Business Imperative" (2003), argue that women managers often contribute to the development of a more efficient CSR program due to their different perspectives, skills, knowledge, and experience (2003). Larrieta-Rubín de Celis et al. observe that in companies where women are the heads of CSR departments, "woman-sensitive" company policies and gender issues are pursued with more sensitivity (2015). As a result, supporting female employees in particular and rolling out gender-sensitive philanthropic initiations are more often among the goals of companies where the directors of CSR are women. The veracity of this statement is proven by several examples in the operation of L'Oréal. For instance, the *Sustainable Development Report* (2013) introduces corporate actions that provide a 14-week long full-paid maternity leave for women employees, lactation room for breastfeeding mothers at the Indonesian headquarter, and in-company child care centres and kindergarten spaces in Germany (SDR, 2013, p. 32-34). These corporate initiatives are indeed positive outcomes in terms of a greater awareness in women's issues; however, they affect only a few female employees who work as formal

workers in facilities that provide these benefits. Again, informal workers are most likely not affected by the advantages of these corporate programs.

After analysing the gender representation of corporate boards at L'Oréal, I argue that there is a considerable amount of data missing from these documents. For instance, I could not find separate data regarding the proportion of women in the top and middle management levels. The proportion of 45 per cent of women in the *Sustainable Development Report* (2013) refers to Management Committee members in general, but the document does not specify the level of their operations (SDR, 2013). There is no clear explanation of the gender division expectations of the “French Law of January 27th, 2011” with regard to the appointment of Executive Directors. Furthermore, none of the documents specify the scope or duties of women directors or the proportion of their voting rights on the Board. There is a general explanation that identifies some basic features including professional experience, skills, and good knowledge of L'Oréal as relevant criteria for appointments; however, the intrinsic reasons on why women are appointed as Directors and the skills that women bring to these jobs remain unanalysed (AFR, 2013, p. 46).

5.5.3 Further goals. In general, the gender equality policy of L'Oréal seeks to reduce disadvantages that (mostly) women face and to bring female employees up to the status of male workers. The company's main gender equality goals, as I analysed above, are determined in the *Diversities Overview Report* (2010). Bearing its main target objectives in mind, L'Oréal assigns further goals to achieve gender equality, such as (1) ensuring favourable terms of remuneration at the end of maternity or adoption leave; (2) ensuring equal pay for men and women; and (3) providing access to the same training

programs for women and men (DOR, 2010). It is important to note that L'Oréal's *Annual Financial Report* (2013), which includes the regulation in terms of the remuneration of Directors and Executive Officers, contains no specific information about the strategies for pay equity between and among women and men (AFR, 2013). The *Diversities Overview Report* (2010) declares that L'Oréal has achieved its proposed goal with regard to the improvement of professional gender equality within the company including the target of equal pay, albeit the objectives to measure the success of this goal are arbitrary and unknown.

I expected the *Diversities Overview Report* (2010) to be one of the most important sources in terms of the goals of L'Oréal's gender equality policy. The document indeed provides the goals of this corporate policy and some measurable data on the progress made on achieving gender equality between 2005 and 2009. However, owing to L'Oréal's predominant consideration of gender equality being about equal access (to responsible positions), equal pay (for women and men), and equal opportunities (in career advancement and professional development) in the workplace, these goals are necessarily limited. They focus on the professional equality between men and women and put less emphasis on equality issues outside the workplace (DOR, 2010). In the words of Ruth Pearson (2007), a responsible corporate policy "[has] to go beyond a concern for women (or men) who happen to be in the labour force of particular supply chains at particular moments in time and space" (2007, p. 745). As a result, L'Oréal should promote and ensure gender equality not only for its employees, suppliers, and subcontractors, but also for a broader audience including its customers and members of the communities and

environment in which the company thrives. This large-scale approach, however, remains invisible in corporate documents.

The location of gender equality within the company's diversity policy suggests it is less important and a secondary priority to other CSR issues. According to Adrienne Roberts (2015), diversity is a strategy for companies in a highly competitive business world with the double bottom line of expanding the pool of talented workers and increasing the company's competitiveness and profitability (2015). Hiring more women, under the banner of gender diversity and equality, helps companies to harness the economic potential of women who happen to make up the majority of low-paid, less-skilled, and part-time workers (Roberts, 2015). At this point, gender equality becomes an instrumental goal, which is not important on its own, but is instead in the service of other development goals such as economic growth, competitiveness, and employment creation. Claire Shipman and Katty Kay, in *Womenomics* (2010), argue that companies that increase the number of women who work part-time or flexible working hours improve their own competitiveness and profitability (2010). According to Roddick, "[m]any women need to work part-time because it is the only way to cope with their family needs and responsibilities. And the moment, part-time jobs are, by their very nature, usually lower skilled, poorly paid and unlikely to provide opportunities for promotion" (Roddick, 2000, p. 128). Does offering women part-time or flexible jobs necessarily lead to their equality and empowerment?

5. 6 L'Oréal's Corporate Policies to Advance Women's Empowerment

In this section, I analyse how L'Oréal adopts the language and discourse of women's empowerment in corporate documents, and constructs corporate policies related to advance this corporate goal. The initial idea of women's empowerment, which was articulated by feminists in the 1980s and 1990s, meant to transform inequitable power relations through offering opportunities to make strategic life choices for those individuals (mostly women) who were previously deprived of such ability (Kabeer, 2001; Cornwall and Rivas, 2015). The feminist concept was soon taken over by transnational business corporations and the promise of transforming inequitable power relations has become instrumental, individual, and neoliberal (Cornwall and Anyidoho, 2010; Connell, 2010).²⁷ In the name of empowerment, MNCs aimed to include women in the global South into their corporate agendas and to capitalize on their economic power, rather than bring about structural changes to gender relations (Cornwall and Anyidoho, 2010). Businesses became interested in supporting women's empowerment movements through which they gave increased access to women to economic opportunities and financial services, such as micro-entrepreneurship and micro-credit (Calkin, 2015). According to Cornwall and Rivas (2015), these tools are not enough to achieve equality because they facilitate women's position as efficient economic or market actors, rather than providing women with agency to make strategic life choices (Cornwall and Rivas, 2015; Marchand, 2009).

²⁷ Neoliberalism is a political program that aims market liberalization, deregulation, and privatization in the name of global capitalism (Prügl and True, 2014).

Table 5.4 The number of occurrences of the term “women’s empowerment” in L’Oréal’s corporate documents

Corporate Document (total pages)	Women’s Empowerment
Code of Ethics 2014 (40 pp.)	1
Diversities Overview Report 2010 (34 pp.)	N/A
The Annual Financial Report 2013 (288 pp.)	N/A
Sustainable Development Report 2013 (50 pp.)	1
Communication on Progress 2013 (36 pp.)	N/A
Environmental, Social and Governance Reporting (G4 GRI) (237 pp.)	N/A
Total	2

My undertaking to explore L’Oréal’s women’s empowerment policy is challenging because of the limited occurrence of explicit references to the term and the topic in the corporate documents. One reference can be found in the *Code of Ethics* (2014), albeit it is only a reference to the UN’s WEPs and has little to do with the company’s empowerment policies:

We are committed to respecting and promoting Human Rights, namely by reference to the Universal Declaration of Human Rights dated December 10, 1948, and the United Nations Guiding Principles on Business and Human Rights dated June 16, 2011. We have been a signatory to the United Nations Global Compact since 2003 and we support the UN *Women's Empowerment* [italics added] Principles (COE, 2014, p. 8).

Thus, the *Sustainable Development Report* (2013), which explores the company's current social and environmental responsibility policies (CSR), is the only document that refers to the idea of women's empowerment at L'Oréal:

In 2013, L'Oréal conducted new experimentations of inclusive business models. The first micro-distribution project on the African continent took place in Ghana. The programme was conducted as an experiment with the support of Beautiful Soul, a social enterprise specialising in *women's empowerment* [italics added]. As a social inclusion programme it was aiming to recruit, train and empower women salons' owners and beauty advisors from underprivileged communities to promote Softsheen-Carson products from wholesalers to end consumers (SDR, 2013, p. 40).

The use of the term in this context is thought-provoking because L'Oréal, rather than labelling its own micro-distribution project as it is empowering for women in the Global South, refers only to another social enterprise, *Beautiful Soul*, that works for the empowerment of women. Although L'Oréal links its activity to the idea of women's empowerment, corporate documents fail to establish articulated policies that aim to promote and advance this goal.

The keyword search method, in this case, did not help me to locate the women's empowerment discussion in the corporate documents. After close-reading each document

and analysing the latent content, however, I was able to identify some corporate programs that, albeit implicitly, aim to empower women. These initiatives are discussed in the *Sustainable Development Report* (2013), in the chapter, “Developing Sustainably” (SDR, 2013, p. 30-45). These programs are *Share and Care*; *Buy and Care*; *Micro-Distribution*; *Solidarity Sourcing*; *For Women in Science*; *Beauty for a Better Life*; *Beauty from the Heart*; and *Hairdressers against AIDS*. The placement of the discourse suggests that women’s empowerment is considered within the company’s economic development where women and girls are measured through their economic efficiency such that their empowerment is a development strategy (McMayhurst, 2011).

In the following section, I analyse the most relevant corporate programs with the specific goal of advancing the economic and social status of women. I correlated these particular corporate initiatives with women’s empowerment because their objectives are in accordance with the UN Women’s Empowerment Principles.

5.6.1 L’Oréal’s Share and Care. The company’s latest CSR strategy, the “Sharing Beauty with All” program, identifies projects that most likely pertain to women’s empowerment (SDR, 2013). The development initiatives within this program propose several mostly welfare and social protection programs for the company’s employees, suppliers, and community members who are independent from the company, but who are nevertheless affected by its operations. These projects, *Share and Care* and *Social Inclusion*, offer empowerment through micro-distribution, solidarity sourcing, and beauty professionalization (SDR, 2013).

L’Oréal’s *Share and Care* social employee benefit program was launched in 2013 to set a social model that ensures the protection and welfare of all L’Oréal (formal)

employees (SDR, 2013). This aim is in accordance with the third UN WEPs that requires responsible businesses to “ensure the health, safety, and well-being of all women and men workers” (UN WEPs, 2010). The program sets out basic social standards expected to be the bottom line for all subsidiaries of L'Oréal globally. Despite intentions to include all workers in the company, the program turned out to offer assistance for women balancing between their paid job and their domestic responsibilities. The *Share and Care* program provides basic solutions for issues that are related particularly to the social well-being of its female employees. Even though specific services were designed and available to employees, statistics indicate that 84 percent of the employees who already took advantages of the opportunities offered by these programs were women (SDR, 2013; p. 34).

Paradoxically, while predominantly women benefited from the services of the *Share and Care* program, which conclusion is supported by L'Oréal's own statistics, men developed and introduced these social programs, explained their importance, and evaluated the outcomes. These businessmen are Bertrand de Senneville, the Global Vice President of HR-Social Relations; Nicholas Pauthiner, HR Director for L'Oréal Germany; and Helmut Schwarzer, on behalf of the International Labour Organization (SDR, 2013). The gendered nature of the *Share and Care* program, which was originally created to ensure a greater balance between work and home, is problematic because mostly men are in decision-making positions while it is women who are the programs' beneficiaries. This division supports the idea that as well as labour markets, L'Oréal is also a gendered institution. As a result, both gender equality and women's empowerment remain marginalized throughout the evaluation of the employee benefit program.

5.6.2 Social inclusion projects. Further significant indicators of the existence of L'Oréal's women's empowerment mandate are the development projects under the umbrella of "Social Inclusion" (SDR, 2013). This complex program package together aim to promote access to paid employment for 100,000 people from underprivileged communities through development initiatives. The "Social Inclusion" programs include projects such as micro-distribution, solidarity sourcing, and beauty professionalization.

The *Micro-Distribution Project* is designed for women in Mexico and Ghana to work as micro-entrepreneurs and distributors of L'Oréal products (SDR, 2013). The program facilitates women, from socially and economically disadvantaged communities, to earn income through self-employment. This measure is in accordance with the sixth Women's Empowerment Principle that direct companies to implement enterprise development that empower women (UN WEPs, 2010). The program enables women to make a living, offering economic opportunities for them. Feminist scholar Marianne Marchand (2009) argues that neither the micro-credit nor the social welfare programs truly help women. Contrarily, they instrumentalize female workers in order to meet higher development objectives (Marchand, 2009). These programs make women work for development, rather than make development work for women's equality and empowerment (Cornwall and Rivas, 2015). According to Lyndsay McHayhurst (2011), multinational corporations use entrepreneurship to leverage an unstable global economy. McHayhurst adds that involving authentic "grassroots entrepreneurs" in developing countries is a cost-effective market expansion strategy for corporations (2011). Multinational companies are able to increase their sales by reaching 4 billion "customers"

across two-thirds of the world with the help of hard-working female entrepreneurs (McHayhurst, 2011).

Feminists often criticize MNCs based on the objects of their development programs. Patricia McFadden argues that the object of development discourses of women's empowerment are almost always women of colour who are economically excluded and politically marginalized (cited in Cornwall and Anyidoho, 2010). Rosalind Petchesky adds that in the United States the iconic image of the empowered women is a black or brown member of a self-help group for rural women with low incomes (cited in Cornwall and Anyidoho, 2010). I found this pattern recurring in L'Oréal's projects that predominantly address individual female entrepreneurs in the global South by providing self-employment opportunities in Mexico, Ghana, and Nicaragua.

As per the second project created on behalf of social inclusion, the *Solidarity Sourcing* program seeks to support suppliers of plant-based raw materials through responsible purchasing strategies (SDR, 2013). According to the textual content of the two development programs, workers and suppliers who are beneficiaries of these programs live in the global South including Mexico, Ghana, Nicaragua, and South Africa, with the majority of them women. In the framework of these programs, women are hired and trained in order to enter the labour market and earn a wage (SDR, 2013). As a result, 50 female micro-entrepreneurs in Mexico, 20 in Ghana, and 20,000 women of the total 22,000 suppliers participated in these programs. L'Oréal's *Micro-Distribution Program* is in line with the requirements of the fifth UN WEPs that requires businesses to implement enterprise development and supply chain and marketing practices for women with the specific goals of expanding business relationships with women-owned enterprises,

including small businesses and women entrepreneurs. The *Solidarity Sourcing* program advocates for gender equality and women's empowerment, collaborating with suppliers to meet the requirement of the sixth UN WEP (2010).

For feminists, L'Oréal's abovementioned measures to improve the lives of Mexican, Ghanaian, and Nicaraguan women are problematic. The operation and intention of L'Oréal, which is headquartered in the global North and designs, executes, and implements corporate sponsored development initiatives in the global South, must be scrutinized through the colonial and postcolonial contexts in which they operate (McHayhurst, 2011).

Based on this approach, the French L'Oréal embodies the First World power that aims to "help" Third World people. In fact, people and economies in the countries of the global South are unlikely to "catch up" with the development of countries of the global North because this equalization is simply not in the corporations' best interests. Keeping prices low, which is one of the main priorities for companies and their consumers in the North, is maintained by lowering the salaries of workers in the South. According to Sydney Calkin (2015), this is the point where the ideas of gender equality and women's empowerment become incompatible with the economic growth and profit accumulation of MNCs. The economic success of MNCs rely on the exploitation of labour, in particular gendered labour, despite their well-articulated gender-sensitive CSR policies (Calkin, 2015). In fact, the countries in the South are considered untapped markets for businesses in the North. In creating employment for women in the South, L'Oréal expands its market, and, at the same time, uses female producers, employees, and consumers to win "the loyalty of a billion new consumers by 2020" (Cornwall and Rivas, 2015; SDR, 2013;

p. 3). L'Oréal invests in women because, while it provides paid employment for women, it also boosts its own reputation, profitability, and competitiveness.

5.7 CSR or Philanthropy?

MNCs have become interested in creating and implementing international development initiatives in order to demonstrate their socially responsible behaviour and to gain social license to operate through these programs. However, whether these initiatives are parts of the company's CSR policies or its philanthropic activities is often (deliberately) unclear. In this section, I will clarify a common confusion that often occurs with regard to the differences between companies' CSR and philanthropy programs. According to Lyndsay McHayhurst (2011), both CSR and philanthropy are engaged in global companies' social activities, but they are distinct from one another. While CSR initiatives always have financial or material benefits, philanthropic programs such as donations and activism (should) lack any financial reward for the donor (McHayhurst, 2011). Considering L'Oréal, the line between the company's CSR initiatives (i.e. *Share and Care*; *Buy and Care*; *Micro-Distribution*; and, *Solidarity Sourcing*) and philanthropic programs (i.e. *For Women in Science*; *Beauty for a Better Life*; *Beauty from the Heart*; and, *Hairdressers against AIDS*) is obliterated and inextricable because all of these programs are potentially financially lucrative for the company.

In 2007, L'Oréal established the non-profit L'Oréal Foundation as a vehicle for the distribution of the company's charitable activities. The L'Oréal Foundation has been developing global philanthropic projects particularly in the fields of science and beauty (AFR, 2013). L'Oréal's philanthropic activities seek to align the major themes of science

and beauty under the *For Women in Science* and *Beauty for a Better Life* initiatives (SDR, 2013). In 1998, the project *For Women in Science* was launched, mutually with UNESCO, as a result of the recognition of the need to increase the number of women in the field of science where women remain underrepresented. According to the official website of the *For Women in Science* program, only 30 per cent of all scientific researchers are women (www.fwis.fr/en, n.d.). Guided by the principle of “the world needs science and science needs [more] women,” L'Oréal rewards five female scientific researchers with excellence awards annually. One is awarded from each continent (www.fwis.fr/en, n.d.). The award includes professional recognition and significant financial support, and, according to the statistics presented in the *Annual Financial Report* (2013), it targets women scientists in 196 countries.

L'Oréal's other philanthropic project, *Beauty for a Better Life*, assists people whose appearance is disfigured by life events including cancer, anorexia, and/or poverty. L'Oréal offers complimentary reconstructive surgery and aesthetic consultancy, as well as free training for beauty professionals. While *For Women in Science* explicitly targets women, the priority of other programs is to support vulnerable people in social and economic need. Even though there is no data available regarding the number of women who benefit from this particular program, the *Annual Financial Report* (2013) announces that the beneficiaries of *Beauty for a Better Life* are mostly women in approximately 20 countries from Latin-America to Asia and from Europe to the Middle East (AFR, 2013).

Interestingly, the company's philanthropic projects, outlined in the *Annual Financial Report* (2013), are complemented by two further campaigns unmentioned in the *Sustainable Development Report* (2013). One of these programs is *Beauty from the Heart*,

which aims to help people whose appearance is damaged by illness or “precarious living conditions” (AFR, 2013, p. 223). The geographical location of this project is not specified. Another joint program with UNESCO is *Hairdressers Against AIDS*, which provides training about AIDS and HIV for hairdressers around the world (AFR, 2013). The project is running in close to 40 countries, but the names of these countries are not specified (AFR, 2013).

Critical scholars including Calkin (2015) argue that multinational companies’ philanthropic campaigns have the potential to deflect attention away from the shortcomings of specific CSR policies and objectives, including gender equality and women’s empowerment goals and commitments (2015). Although these programs are supposed to remain outside of the company’s commercial interests, in fact, they contribute to building the brand image of an ethical company. Whereas the non-profit L’Oréal Foundation shares the name of the company, there is relatively little that distinguishes these two entities (Calkin, 2015). Briefly, L’Oréal (for-profit) takes advantage of the causes that L’Oréal Foundation (not-for-profit) supports by encouraging consumers to use “the power of consumerism” (Calkin, 2015, p. 162). This so-called “cause-related marketing” strategy aims to provide community benefit with increased sales by mostly white women consumers in the West who seek to support socially attractive causes, often in the South, with their purchases (Doane, 2004; McHayhurst, 2011). Although it may be well intended, it also risks paternalism. CSR objectives and philanthropic projects work together to bolster popular development issues, such as promoting gender equality and women’s empowerment, as part of its profit-driven brand identity. By means of well-articulated corporate initiatives, both CSR and philanthropy

initiatives, such as *Share and Care*, *Solidarity Sourcing*, and *For Women in Science*, L'Oréal has the ability to develop social commitments and change its brand reputation in order to tap into new consumer markets (Calkin, 2015).

5.8 The Implementation of the Gender Equality Mandate of UN Initiatives

In this section, I analyse how L'Oréal implements the gender equality mandate of two UN initiatives, the UNGC and the UN WEPs, because these key initiatives create globally accepted ethics and moral standards, promoting gender equality and women's empowerment. L'Oréal has been a signatory of the UNGC since 2003 and considered a supporter of the UN WEPs since 2010. Whereas the UNGC's gender equality mandate can only be derived from external, universally accepted international instruments, gender equality is an explicit idea of the UN WEPs.

5.8.1 Implementing the gender equality mandate of the UNGC. To date, the UNGC is considered the best available initiative to advance the CSR policies of the signatory companies based on its shared values and moral norms. Despite the lack of an explicit gender equality mandate, the Compact is considered to play a significant role in the improvement of gender equality as it encourages businesses to make gender equality a visible goal and brings companies and other public and private actors together to forge a consensus about ethical values, moral norms, and human rights issues. These principles make today's business practices appear sustainable.

As an advanced level signatory of the UNGC, L'Oréal is required to formulate the *Communication on Progress (COP)* and the *Environmental, Social, and Governance Reporting* (GRI Report) documents annually, in order to report transparently to

stakeholders about the company's continuing support of the UNGC and broader UN goals and concrete actions towards sustainable development, including gender equality.

L'Oréal's *COP (2013)* document contains six references to gender equality (See Table 5.4). The document details the company's gender equality objectives under the sections of "Robust Labour Management Policies and Procedures" (COP, 2013, p. 15-19) and "Taking Action in Support of Broader UN Goals and Issues" (COP, 2013, p. 30-33). The first mention of gender equality is on page 15 within the company's commitments, strategies, and policies in the area of labour, stating that "In 2013, L'Oréal audited 16 of its subsidiaries [out of more than 70!] in terms of gender equality that covered key aspects of the HR [human resources] policy such as training, compensation, or promotion" (COP, 2013, p. 16). The next gender equality reference can be found on page 16, which describes "Gender Equality Audits" as effective management systems to integrate the labour principles. "Gender Equality Audits" are considered tools of risk and impact assessments in the area of labour (COP, 2013, p. 16). It is worth to note that all information in L'Oréal's *COP (2013)* document is compiled from the *Annual Report (2013)*, the *Sustainable Development Report (2013)*, the *GRI Report (2013)*, the *L'Oréal Fondation d'Entreprise Activity Report (2013)*, and the corporate website. Due to its summary nature, this document reiterates the shortcomings I detailed previously in terms of the company's approach towards gender equality. For example, the *COP (2013)* document deals with gender equality issues within workplace issues, according to the content of the documents it derives from.

Three mentions (out of six in total) of gender equality are found in the same paragraph, under the section on L'Oréal's advocacy and public policy engagement that aim to support broader UN goals and issues:

L'Oréal has pro-actively promoted women empowerment and advancement within the private and public sector, namely by helping create a women leadership program called EVE, and, at European Level, participating in the creation of the *Gender Equality* European Standard (GEES) that allows to set a benchmark in terms of *Gender Equality*. L'Oréal also proactively supports and promotes the Economic Dividend for *Gender Equality* (EDGE) and 7 key subsidiaries are currently undergoing the audits (COP, 2013, p. 32).

As a result of the placement of gender equality issues, as well as the context in which they are discussed, I argue that L'Oréal reduces gender equality to a key aspect of human resources issues, focusing on three priorities: (1) equal opportunities for training; (2) equal opportunities in career development; and (3) equal pay for women and men (COP, 2013). However, when it comes to exemplifying the company's "Robust Commitments, Strategies, and Policies in the Area of Human Rights" gender equality is not present (COP, 2013, p. 9). Neither women's rights nor gender equality is overtly part of the human rights discourse (COP, 2013).

The second corporate document I analysed to understand the implementation of the gender equality mandate of the UN initiatives is L'Oréal's *Environmental, Social, and Governance Reporting, According to the G4 GRI Guidelines* (2013) (GRI Report). The UNGC suggests signatory companies to use the *Global Reporting Initiative's* (GRI) *Sustainability Reporting Guidelines*. The GRI Guidelines serve as standard indicators to measure and compare qualitative data included in the company's annual COP report.

L'Oréal's *GRI Report* (2013) is a voluminous and elaborate document that summarizes relevant information collected from the other five corporate documents. As a result, the *GRI Report* (2013), similar to the *Communication on Progress* (2013) document, combines the content and reiterates the pattern of the rest of L'Oréal's corporate documents, discussing gender equality issues within the formal workplace and treating them as a matter of labour issues.

I argue that L'Oréal makes efforts to implement the implicit gender equality mandate of the UNGC. The company aims to comply with the principles, as well as the reporting GRI Guidelines. It reports its progress on the ten principles of the UNGC, creates the *Communication on Progress* document annually, and is willing to build these principles into its business strategies and operations. The commitment to gender equality, however, never goes beyond a level of minimum compliance. The gender-blindness of the UNGC's ten principles is clearly reflected in L'Oréal's gender equality policies.

5.8.2 Implementing the UN WEPs' gender equality mandate. In this section, I show, through some examples, how L'Oréal implements the gender equality mandate of the UN WEPs, incorporating the principles and recommendations into its corporate policies. According to the *Code of Ethics* (2014), L'Oréal considers itself to be committed to support the UN WEPs, which indicates the company's commitment to promote gender equality: "We [L'Oréal] have been a signatory to the United Nations Global Compact since 2003 and we support the UN Women's Empowerment Principles" (Code of Ethics, 2014, p. 8). Interestingly, while the company is an advanced level participant in the UNGC, it has not signed the CEO Statement of Support for the UN WEPs. Even if it is a formal and non-binding act, by signing the CEO Statement, the highest executive of the

company signifies the company's "intention to integrate and implement the WEPs from the board room, to the workplace, along the supply chain to the community" (UN WEPs booklet, 2011, p. 13). If L'Oréal is truly committed to gender equality and women's empowerment and considers the UN principles as the guide for creating and changing the company's gender equality policy, as the corporate documents state, why, then, did it not take this formal move? I can only speculate the answer. It might be the case that it requires additional corporate commitments or additional corporate reporting. It might be that the company has already implemented many of these principles, or that L'Oréal's needed reputation and status are already secured without making further commitments. If the answers are this simple, then why do other companies choose to sign formally onto the UN WEPs?

The UN WEPs booklet, which outlines the purpose, vision, and the mission of the seven principles, provides participants with a clear framework and approach to achieve the common goals of gender equality. Because of space constraints, I have selected two relevant principles, Principle 1 and Principle 2, to explore whether corporate policies are truly guided by the UN WEPs and recommendations, or whether L'Oréal interprets these principles and recommendations in a wider sense at its own discretion.

5.8.2.1 Principle 1. Establish high-level corporate leadership for gender equality. To fulfil this particular obligation of the supporter entity, the UN WEPs booklet outlines potential measures such as (1) affirming high-level support and direct top-level policies for gender equality; (2) establishing company-wide goals and targets for gender equality; (3) engaging internal and external stakeholders in the development of company policies, programs, and implementation plans that advance equality; and, finally, (4)

ensuring that all policies are gender-sensitive – identifying factors that impact women and men differently – and incorporate cultural advances in equality and inclusion (UN WEPs booklet, 2011).

Based on the content analysis I conducted on L'Oréal's gender equality policies, I argue that L'Oréal affirms high-level support for gender equality by reporting annually to the UNGC. However, I could not find “direct top level policies” for gender equality among its corporate policies. Even if the company has established company-wide goals and targets for gender equality, gender equality is not mainstreamed in all corporate policies at all levels as it is required by the first UN WEP (UN WEPs leaflet, 2011, p. 4).

I found the following evidence in the *Sustainable Development Report* (2013) that shows how L'Oréal engages internal and external stakeholders in the development of the company's main CSR policy and programs:

L'Oréal held stakeholder forums around the world to promote dialogue at the local level on both local and global issues. In their respective countries, these forums were the opportunity to address a broad spectrum of topics from environmental issues, diversity and animal testing to product safety and women's rights (SDR, 2013, p. 8).

Interestingly, however, the company documents did not refer to any collaboration between L'Oréal and women's and/or feminist organizations regarding the implementation plans that would presumably advance equality.

With regard to the fourth recommendation of Principle 1, I argue that L'Oréal's corporate policies are articulated in a gender-neutral rather than in a gender-sensitive way. The corporate leadership promotes professional gender equality rather than gender

equality in general and, as a result, the corporate culture has little role in advancing equality and inclusion (UN WEPs leaflet, 2011).

5.8.2.2 Principle 2. Treat all women and men fairly at work – respecting and supporting human rights and non-discrimination. The focus of this principle embraces the ideas of equal opportunity, inclusion and non-discrimination. Recommendations by the UN WEPs booklet within these frameworks are the following: (1) equal remuneration for work of equal value for all women and men; (2) workplace policies and practices that are free from gender-based discrimination; (3) proactive recruitment of women to managerial and executive positions; (4) sufficient participation of women – 30 per cent or greater – in decision-making and governance roles; (5) flexible work options as well as leave and re-entry opportunities to positions of equal pay and status; and (6) access to child and dependent care to both women and men (UN WEPs booklet, 2011).

Regarding equal remuneration, L'Oréal's *Diversities Overview Report* (2010) outlines the company's commitment to the reduction of the salary gap between women and men when identified. In addition, the company's *GRI Report* (2013) provides relevant company statistics to support the success of this commitment, such as the ratio of the average gross monthly salary of permanent employees for both men and women (GRI Report, 2013, Labour Practices and Decent Work).

Table 5.5 Average monthly gross earnings (in Euro) of women and men at L'Oréal SA, France

	2012		2013		% change in average wages	
	Men	Women	Men	Women	Men	Women
Executives	6,453	5,418	6,760	5,720	4.8%	5.6%
Sup. And Tech.	3,197	3,149	3,321	3,283	3.9%	4.3%
Administrative staff	2,386	2,287	2,484	2,382	4.1%	4.2%
Manual workers	2,712	2,601	2,820	2,726	4.0%	4.8%
Sales representatives	4,291	3,804	4,416	3,944	2.9%	3.2%

It is worth noting that the table above, which is an excerpt of L'Oréal's *GRI Report* (2013), exhibits data only on permanent employees, who worked two consecutive years at the French parent company, L'Oréal SA, excluding senior management (directors). The *GRI Report* (2013) does not reveal any information with regard to the average gross salary and remuneration of workers (women and men) who are employed by the subsidiaries of the parent company. Also, it did not identify the exact number of employees in these occupations at L'Oréal SA in 2013. As a result, I cannot conclude whether this information is relevant for the entire L'Oréal Group or whether it is only an irregular example. Based on the figures disclosed in Table 5.5, however, I argue that there is no category where women are paid the same as men; even when differences are slight, they still persist (GRI Report, 2013, Labour practices and decent work). Also, it seems

reasonable to presume that women's average salaries have increased at a slightly higher rate than men's because women's salaries begin further behind than men's salaries. Although it seems clear that, in 2012 and 2013, women consistently earned less than their male counterparts, that company's compliance to Principle 2 regarding the equal remuneration for work of equal value for all women and men cannot be reliably assessed due to the incomplete information provided in the documents.

As gender-based discrimination falls behind the scope of the interest of this research, I choose to eliminate this issue from my analysis. By doing so, I recognize that I may not include a broad conceptualization of gender equality in this thesis. Regarding the recommendations that require workplace policies and practices that are free from gender-based discrimination, I can only assume L'Oréal's compliance since the *Code of Ethics* (2014) prohibits against all forms of discrimination, particularly within the fields of recruitment, training, promotion, continued employment, and working conditions.

Regarding the proactive recruitment and sufficient participation of women in decision-making positions that are requirements of Principle 2, I previously discussed that the company is focused on hiring increasing numbers of women at the managerial level and appointing 40 per cent women to the Board of Directors by 2017 as it is required by the "French Law" (DOR, 2010; AFR, 2013). One of the goals of the company's gender equality policy, stated explicitly in the *Diversities Overview Report* (2010), is to increase the number of women in management and access for women to positions of responsibility. See my argument above in this chapter.

Concluding the evidence of the implementation of the UN's gender equality mandate, I argue that, in a generalized sense, L'Oréal does comply with the non-

regulatory expectations of the UNGC and the UN WEPs. The company takes efforts to implement the principles and recommendations into its business strategy and operation; however, it is inextricable and difficult to trace the concrete steps. Each of the six corporate documents contain either the company policy, the company's targets, the concrete actions, or measurable data with regard to a particular principle. However, this information is rarely included in the same documents, making adherence difficult to find and verify. A tenacious reader or researcher might succeed in obtaining the complex information, but the link between them is tightly entangled. For example, L'Oréal launched the *Micro-Distribution* project in order to support the social inclusion of marginalized people. Although the social inclusion of women is one of the objectives of the sixth WEP, L'Oréal's particular action does not explicitly refer to this principle.

In my view, L'Oréal's gender equality and women's empowerment policies are well informed by the principles of the UNGC and the UN WEPs. However, due to the disclosure of the business case for gender equality and women's empowerment in public, this commitment cannot be readily verified. The company began to overtly address the issues of gender equality in the workplace in 2005 when the first *Diversities Overview Report* was initiated. Since then, gender equality has been evident in corporate policy. However, the concept of gender and the situatedness of gender equality as a matter of workplace issues may have changed in the last decade.

I can only assume that L'Oréal's corporate reports rely on candid, accurate, and meaningful information. However, whereas they are not required to be certified or audited, there is little possibility to authenticate their accuracy and objectivity (Williams, 2014). Neither the UNGC nor the UN WEPs monitor whether the company reports

contain true information. According to George Kell, the then Executive Director of the UNGC Office, the Compact is not designed as a legally binding code (hard law); rather, “it is a means to serve as a frame of reference to stimulate best practices and to bring about convergence around universally shared values” (soft law) (Kell and Ruggie, 1999, p. 11). Soft-law can never become hard-law because this would be opposed to the UNGC’s self-understanding.

According to several critics such as Prakash Sethi and Donald Schepers (2014), the result of the lack of formal monitoring and enforcement mechanisms is that companies take only as many actions as they intend to implement the principles into their business strategies and operation while benefiting from the prestige and reputational enhancement that is associated with joining the UNGC.

The proper research question, then, is not if L'Oréal complies with the UNGC’s ten principles and the Women’s Empowerment Principles, but instead: Is simply joining the UNGC (and the UN WEPs) and implementing their principles into CSR strategies *enough* to ensure the adoption of feminist ideals and concepts of gender equality? The answer to this question, unfortunately, is no. L'Oréal can be an exemplary member of the UNGC with a corporate policy that overlooks feminist ideals of gender equality and women’s empowerment. This, in fact, is far from being effective in bringing about transformation and structural change in favour of greater equality.

I further argue that joining the UNGC is not the only means to achieve gender equality. The Compact serves as a compass on a long and laborious road. Due to its inherent deficiencies, which I explored in Chapter 4, the UNGC is far from being perfect. Businesses have to dig deeper to theorize gender and gender equality in more complex

ways, using insight from feminist organizations such as insights about the fluidity of sexual categories and the intersectionality of identities. These insights could make corporate policies more effective.

5.9 Conclusion on L'Oréal's CSR policies

Concluding the findings of this chapter, focusing on all five research questions, I argue that L'Oréal applies a rigid concept of gender that consists exclusively of women and men where there is no place for binary breaches. Regarding the roles and characteristics of women and men, the company recognizes the realm of family, including parental care of children and elderly parents, as women's issues, while business and financial responsibilities are deemed to belong to men. The company needs to reconsider the foundations of its approach towards gender, providing clearer definitions and applying language and visual images that include a wider range of people whose identities do not fit into the artificially created categories of white women and men.

L'Oréal's CSR policies, in general, contain clearly identifiable commitments to sustainable development and social and environmental protection, as well as explicitly address social issues, such as gender equality and women's empowerment. The company integrates the idea of gender equality into certain business strategies and its corporate philanthropy efforts, but fails to integrate them into the main CSR strategy and everyday operations. L'Oréal tends to overlook gender equality as a matter of basic human rights and subsumes it within the category of workforce diversity. When it comes to evaluating L'Oréal's gender equality policy, the centrality of women is prominent. Women are regarded as “vessels” of inequalities, and problematically, the “solution-holders” as well

(Debusscher, 2011). As gender equality issues are confined to the workplace, they are considered personnel issues for individual (mostly female) employees. The wider gender impact of the company on marketplaces, communities, and environments is not specified in any of the CSR reporting guidelines (Grosser and Moon, 2005a).

The focus of L'Oréal's gender equality policies is limited to regulations concerning equal pay, equal opportunity, and diversity of female workers at the company. Summarizing the information disclosed in corporate documents, the gender equality goals are as follows: equal pay for women and men (DOR, 2010); equal opportunities for career development, namely increasing the number of women in management and access for women to positions of responsibility (DOR, 2010); equal access to the same training programs for both women and men (DOR, 2010); and the elimination of gender-based discrimination (COE 2014, COP 2013) as part of the company's diversity program.

The company's women's empowerment policies are framed in relation to education, health and safety, and employment and as part of the company's philanthropic activities. Under the banner of empowerment, L'Oréal provides economic opportunities to help integrate women into the paid labour force. As a result, women are not only the recipients of the company's development programs, but, as active participants, they become responsible for their own empowerment (McHayhurst, 2011). This kind of empowerment means that it is the right of individuals to participate in the market as producers and consumers, but overlooks collective forms and benefits of empowerment (Roberts, 2015). L'Oréal arbitrarily fills the concept of empowerment with its own meanings and uses it to serve the company's own interests and profits.

In a generalized sense, L'Oréal does comply with the non-regulatory expectations of the UNGC and the UN WEPs. The company takes efforts to implement the principles and recommendations into its business strategy and operation; however, the reason and evidence of concrete steps is inextricable and difficult to trace.

In the following chapter, “Conclusions: Rethinking L'Oréal’s Gender Equality and Women’s Empowerment Policies,” I conclude the results of this Master’s thesis by providing a summary analysis including the positive and negative aspects of my findings, as well as its limitations and possible contributions to the existing feminist literature.

CHAPTER 6: CONCLUSIONS:

RETHINKING L'ORÉAL'S GENDER EQUALITY AND WOMEN'S EMPOWERMENT POLICIES

“The business world is dynamic, but it’s not a black and white world with perfect ethical companies at one end and old-fashioned shareholder capitalists at the other”

(Anita Roddick, 2000, p. 62).

This chapter concludes this Master’s thesis by providing a brief summary of the methods, the theoretical frameworks, and the analysis, including the positive and negative aspects of the findings. It also provides ideas about the limitations and the possible contributions of this research to the existing feminist literature, as well as some suggestions for future research.

This thesis is a case study examination of the gender equality and women’s empowerment policies of L'Oréal conducted in the context of corporate social responsibility (CSR) from a feminist perspective. It focused on investigating L'Oréal’s understanding of gender; identifying the issues and the goals of the company’s policies related to gender equality; the examination of corporate policies that intended to promote and advance women’s empowerment; and, finally, providing evidence regarding

L'Oréal's efforts to implement the gender equality mandate of the UNGC's Ten Principles and the UN WEPs. An aim of this study was to demonstrate the extent to which a global company, whose success is measured primarily by profit, can be aware of and address social issues such as gender equality and women's empowerment.

I argue that CSR is generally critiqued as being a discursive mask for corporate profit-making activities, especially by large MNCs. Due to business drivers, such as development and profit, corporate documents cannot be taken at face value as reflecting actual organizational policies. What a corporation such as L'Oréal says about itself may be limited and not necessarily reliable. Based on the results of this my review of L'Oréal' corporate documents, I conclude that in spite of its limitations, the current approach of the company towards gender equality and women's empowerment is promising. Furthermore, I believe that L'Oréal, as well as other MNCs, has the power to make changes to the lives of millions of women (and men) in a positive way as well as the potential to bring transformation and structural change in favour of greater equality.

6.1 The Business Approach to Gender Equality and Women's Empowerment

To conduct the analysis, I used qualitative research methods with the aim of developing a case study on L'Oréal. In doing so, I analysed the textual and visual content in six select L'Oréal corporate documents. I also specifically analysed how the gender equality mandate of the United Nations' initiatives is transferred into practice at L'Oréal.

The "Introduction" outlined the reasons for this research, including the research aims and the rationale for selecting L'Oréal as the subject area. It also justified the use of the select six corporate documents as relevant empirical sources. It further explored the

history of L'Oréal in light of the socio-cultural context of the trajectory of the beauty industry and the development of L'Oréal's business practices, including the increasingly important concept of CSR. In the "Introduction," I provided some personal background information and a brief summary of the thesis framework.

Chapter 2, "Gender Equality and Women's Empowerment: A Review of Feminist Literature and Discussion of Feminist Theory," discussed key analytic terms such as gender, gender equality, and women's empowerment. The definition of these terms was followed by a review of relevant feminist scholarly articles that assisted me in developing ideas about the feminist concepts and ideals of gender equality. In this chapter, I also outlined some feminist works that helped me to understand the complexities of gender equality. Furthermore, I identified feminist ideas I adopted during my analysis, including, but not limited to, transnational feminism, transnational business feminism, intersectionality, and diversity and difference feminism. Chapter 2 further explored a discussion of feminist theory, locating this research within the existing feminist scholarly literature, and traced business ideas about the complexities of gender equality and its treatment within the CSR discourse.

Chapter 3, "Research Methods and Methodology," explored the qualitative, case study research approach I utilized in this research to critically examine the corporate policies of L'Oréal. This chapter elaborated the strengths and weaknesses of textual and visual content analyses, data collection, and the case study design. In this chapter, I addressed the difficulties I faced to obtain the copyright holder L'Oréal's permission to use the corporate images. I also discussed the limitations of corporate documents as a data source and the limitations of the written language.

Chapter 4, “An Introduction to Corporate Social Responsibility and the United Nations’ CSR Initiatives,” outlined the history of CSR and explored ideas that shaped the current CSR literature. I critiqued the business concept of corporate social responsibility and discussed the UN’s CSR agenda in general. I also detailed feminist critiques of CSR and feminist concepts, as well as the ideals of gender equality and women’s empowerment utilized to critically assess the gender equality agenda of two UN initiatives, the UNGC and UN WEPs. Eventually, I drew the conclusion that there is a palpable tension between the business adoption of the concept CSR and feminist critiques of CSR.

A detailed analysis of L’Oréal’s corporate reports was presented in Chapter 5, “Results: A Critique of L’Oréal’s Gender Equality and Women’s Empowerment Policies.” Strikingly, the findings of my research revealed a more limited understanding of gender and the approach to issues of gender equality and women’s empowerment than I expected. The following are among the thesis’ most significant findings:

(1) L’Oréal’s perception of the concept of gender is rigid because it is limited to a women/men binary, and the company’s understanding of the needs and benefits of women and men employees affirmed a conventional approach.

(2) L’Oréal’s gender equality mandate can be derived from the gender equality principles of international instruments. The company deals with gender equality as a workplace issue within the company’s diversity policy. The equality between men and women, and among women and among men, is limited to professional and workplace equality. L’Oréal’s considerations in the area of gender equality are evident. Gender equality can be solved by ensuring equal access (to responsible positions), equal pay (for

women and men), and equal opportunity (in career advancement and professional development). However, equality between men and women is an instrumental goal that aims to ensure the sustainable growth of the company and its profits.

(3) The goals of the company's gender equality policy focus on the improvement of the number of women in managerial positions, a gender-balanced hiring process for positions where there is imbalance, and the reduction of salary gap and employment opportunities between men and women. Company policies are to enable equal access for women to positions of responsibility, to ensure favourable terms of remuneration at the end of maternity or adoption leave, and to provide training access for women and men.

(4) While gender equality is overtly mentioned as a goal, the women's empowerment practices of the company are not stated clearly. The empowerment of women is translated in ways that assume that women (as a group) are efficient economic and market actors. CSR objectives and philanthropic projects work together to bolster women's empowerment as part of brand identity. On behalf of women's empowerment, L'Oréal has the ability to tap into new consumer markets. The company's understanding of empowerment and its efforts are guided by individualist, instrumental, and neoliberal approaches that focus on women mainly in the global South, but in ways that may still expand inequalities between the global North and South.

(5) L'Oréal does comply with the non-regulatory expectations of the UNGC and the UN WEPs since it takes efforts to implement the principles and recommendations into its business strategy and operation. However, due to the lack of formal monitoring and enforcement mechanisms, the company takes only as many actions as necessary for benefiting from the prestige and reputational enhancement associated with joining the

UNGC. L'Oréal's commitment to gender equality does not extend beyond minimum compliance. The gender-blindness of the Global Compact's ten principles are reflected in L'Oréal's gender equality policy. However, even if L'Oréal was assumed to comply with these principles without rebuke, it leaves open the questions whether or not these principles serve the feminist expectations of gender equality and the empowerment of women and whether or not they are sufficient to bring transformation and structural change in favour of greater equality.

6.2 Limitations of the Research

I have already noted several limitations of this research, but I am still aware of some additional limitations that lead me to propose future research directions. Although the qualitative case study approach was the most appropriate strategy to conduct this research on L'Oréal's corporate policies and practices, this approach had several inherent limitations. Case study method is frequently criticized on the grounds that it generates a large volume of data; thus, it requires a good deal of time to conduct the research. I have firsthand experience regarding this limitation. Due to the tremendous volume of data, this research took over three years to complete. As a result, the thesis results were out of date even before they could have been completed. My research findings, therefore, reflect on past information provided by corporate documents that may have since changed. For example, in this thesis, I analysed the company's first *Diversities Overview Report*, 2005-2010 cycle. In the meantime, L'Oréal rolled out its second *Diversities Overview Report* 2010-2015 cycle, which illustrates the development and expansion of the Group's diversity policy.

Many qualitative researchers face similar challenges. It is problematic to generalize the results derived from the analysis because the interpretation of the findings depends highly on the subjectivity of the researcher. Critical scholars may question the trustworthiness and reliability of this analysis. Bearing this in mind, I have emphasized the relevance of the topic and research questions for current feminist and business debates and theories. The result of this research can help to expand and “particularize” these theories (Yin, 2013).

Further limitation of this research relates to the questionable nature of corporate documents. MNCs, including L'Oréal, often market themselves as gender-aware and socially responsible companies. However, what a corporation says about itself may be limited and not necessarily reliable. Corporate reporting is regarded as arbitrary and is often limited in terms of its details. CSR reports are usually provided by corporate employees rather than critics whose backgrounds and opinions are likely to reflect company loyalty. Furthermore, company reports never fully reflect on the current situation of the company because they cannot keep pace with the rapid changes of globalization and technical improvement. As a result of these features, the validity of corporate documents as a data source is questionable; however, I could not identify other sources of information that could (should) be employed to verify and supplement corporate claims.

Further limitation of this thesis is related to the problematic nature of written language, including the limitations, for me, of conducting research in a second language. According to Stephanie Taylor (2001), qualitative research that relies on written language including words, terms, phrases, and expressions faces certain difficulties. The language

can be false or consciously constructed, words and phrases can be vague on purpose, and deliberately chosen words may make it difficult to understand the underlying meaning of the texts (Taylor, 2001).

Finally, although it is clear that gender equality cannot be examined without considering other interrelated issues including race, class, age, nation, and other inequalities, there have been limited opportunities to address all of these issues and their intersections within this particular analysis.

6.3 Contributions of this Research

My research contributes empirically and theoretically to the emerging literature, both feminist and business, on CSR and gender equality. It brings business ideas and principles into the feminist discussions of gender equality and women's empowerment issues and provides important knowledge about the implementation of gender equality for business scholars, managers and company leaders, and feminist scholars.

There is a growing literature on CSR and gender issues. Yet, to date, only a few scholars have analysed these relationships from a feminist perspective. There is some academic research about the gender equality mandate of UN initiatives, such as the UNGC and the UN WEPs (Kilgour 2007; 2012). However, despite the considerable volume of scholarly literature on CSR, neither feminist nor business researchers have analysed the gender equality policies and implementation of a particular signatory company of the abovementioned initiatives. It would be important to bring more feminist attention to what corporations mean when they say they are committed to advancing gender equality and the actions they take to support these claims. In order to fill this gap

in feminist literature, I sought a notable global company that is a participant of the UNGC and supporter of the UN WEPs, and whose CSR policies overtly address gender equality issues. This thesis critically engages CSR literature and practices from a feminist perspective, bringing together debates about gender equality and women's empowerment with feminist and business scholarship.

A key contribution of this thesis is the finding that L'Oréal's understanding of gender and its gender equality policy scarcely align with feminist expectations about gender equality (and women's empowerment). However, I argue that in spite of its limitations, the current approach of the company towards gender equality and women's empowerment is promising, because L'Oréal has the power to make changes in the lives of millions of women (and men) in a positive way, as well as the potential to bring transformation and structural change in favour of greater equality.

6.4 Implications of this Master's Thesis

This research has implications for feminist and business scholars as well as for practitioners such as business leaders and managers at L'Oréal and other multinational companies interested in corporate gender equality and diversity programs. Practitioners can benefit from the findings of this research for improving their CSR reporting on gender equality and women's empowerment and developing new corporate programs that advance these very issues.

6.5 Recommendation for Future Research

There are countless possibilities to conduct research on issues related to gender equality in the context of corporate social responsibility. This topic is multifarious, diversified, and almost unlimited. The findings from my research highlighted a number of concrete avenues that could be explored in future studies. I divide these avenues into two groups. The first one suggests further analysis ideas regarding L'Oréal and L'Oréal's policies; the second group makes recommendations for further critical studies on other inequalities within business environments.

The primary focus of this research was the assessment of the gender equality policy of L'Oréal, based exclusively on corporate documents. Following this angle, I would recommend that future research on L'Oréal's gender equality policy be conducted to include interviews with both female and male employees at all levels and with managers responsible for developing gender equality policies. It would also be worthwhile to analyse not only the practice of the parent company, but also its subsidiaries in order to develop a comprehensive knowledge about how the corporate policy is transferred into practice across the entire L'Oréal Group. Admittedly, it would be an immense project.

My research findings also call for future analysis about the relationship of L'Oréal to women's and feminist organizations. Although L'Oréal's documents refer to the participation of several NGOs in preparing corporate policies, the participation of feminist and women's organizations in these processes is understated and unclear. It would be worthwhile to explore the ways that MNCs incorporate the diverse voices and

perspectives of marginalized groups of people into their policy-making and decision-making processes.

The results of this thesis also strongly suggest a need for further study on the intersectionality of other inequalities such as race, class, and age within business models, including specific companies. There is still much to be learned from this case study of L'Oréal to inform future feminist perspectives regarding the possible compatibility among gender equality, women's empowerment, and business, particularly as it pertains to the multiple interests of the beauty industry.

It is time to reconsider the role of business in the battle of social issues such as gender equality. It is crucial to press gender equality on a large scale. Also, it is crucial to “build human rights criteria into commercial decision-making” (2000, p. 24). Why?

“Because We Are Worth It.”

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Appendix A

The United Nations Global Compact Ten Principles

Human Rights

Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and

Principle 2: make sure that they are not complicit in human rights abuses.

Labour

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;

Principle 4: the elimination of all forms of forced and compulsory labour;

Principle 5: the effective abolition of child labour; and

Principle 6: the elimination of discrimination in respect of employment and occupation.

Environment

Principle 7: Businesses should support a precautionary approach to environmental challenges;

Principle 8: undertake initiatives to promote greater environmental responsibility; and

Principle 9: encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

Appendix B

The United Nations' Women Empowerment Principles

1. Establish high-level corporate leadership for gender equality
2. Treat all women and men fairly at work - respect and support human rights and non-discrimination
3. Ensure the health, safety, and well-being of all women and men workers
4. Promote education, training, and professional development for women
5. Implement enterprise development, supply chain, and marketing practices that empower women
6. Promote equality through community initiatives and advocacy
7. Measure and publicly report on progress to achieve gender equality

Appendix C

L'Oréal's Sustainability Program

“Sharing Beauty with All”

(2013)

“We want to bring beauty to all people. Beauty expresses itself in many ways. We believe in the beauty of protecting the environment and biodiversity, the beauty of supporting communities and providing security for employees, the beauty of delivering desirable and sustainable products for women and men who trust in us” (L'Oréal, n.d.).

1. By 2020, we will innovate so that 100% of products have an environmental or social benefit.
2. By 2020, we will reduce our environmental footprint by 60% from a 2005 baseline whilst bringing beauty to one billion new consumers.
3. By 2020, we will empower every L'Oréal consumer to make sustainable consumption choices while enhancing the beauty of the planet.
4. By 2020, L'Oréal employees will have access to health care, social protection, and training, wherever they are in the world.
5. By 2020, 100% of our strategic suppliers will be participating in our supplier sustainability programme.
6. By 2020, we will enable more than 100,000 people from underprivileged communities, equivalent to the size of our global workforce, to access work.