Accountability for Gender Inequalities by Organisations in Nigeria and the Role of NGO Activism in Promoting Gender Equality

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Abstract

This study examines gender inequality practices across organisational sectors in Nigeria, focusing on accountability dynamics and the role of NGO activism in promoting gender equality. It explores employees' perceptions of gender inequality practices across organisational sectors in Nigeria, including private, public, professional and NGO sectors; how institutional environments shape organisational gender-related practices; how organisations report on or account for those practices; and how external actors, such as NGOs, hold them accountable for those practices.

Drawing on insights from gendered organisation theory, accountability theory and surrogate accountability theory, this study develops a complementary framework explaining how gender practices, institutional pressures and accountability mechanisms interact. The study adopted an interpretive multi-sectoral qualitative methodology, using semi-structured interviews with 97 participants and documentary evidence. It analysed interview data through thematic analysis and documentary evidence through textual analysis. The thesis systematically compared corporate narratives with employees' lived experiences to determine whether organisational claims about their commitments translated into substantive gender equality.

The findings suggest that Nigeria's institutional environment, characterised by deep-rooted patriarchal norms, gender-stereotypical beliefs, and gendered cultural and religious practices; inadequate legal and regulatory frameworks; and limited implementation, enforcement, and accountability mechanisms, significantly shapes organisational gender-related practices through coercive pressures (laws and regulations), normative expectations (professional bodies), and cultural practices. The study also finds a significant misalignment between employees' lived experience and organisational narratives, indicating a policy-practice gap. Concerning NGO's role in promoting gender equality, this study finds that they use soft or

indirect accountability to mobilise, including advocacy, monitoring, and counter-accounting, which have achieved only incremental gains because of significant institutional constraints. This study contributes to the social accounting, accountability, and reporting literature by challenging the disclosure-centred evidence of accountability and showing how comparing organisational narratives with employees' daily workplace experiences can reveal gaps between official commitments and substantive gender equality.

Keywords: gender inequality, Organisational accountability, gender equality, discrimination, NGO activism, Nigeria, institutional environment, gender reporting, gender pay gap, sexual harassment, transparency, stakeholder engagement.

DECLARATION

I, Oselunamie Ebhomielen, hereby declare that this thesis entitled 'Accountability for gender inequality by organisations in Nigeria and the role of NGO activism in promoting gender equality in organisations of Nigeria' and the work presented herein are the results of my own research and writing. I fully acknowledge the use of the work and contributions of other authors.

I also confirm that I conducted this study while registered as a research student and PhD candidate in Accounting at the University of Essex. Before submitting this thesis, I did not publish any part of the work. However, different phases of the work-in-progress were presented during the Doctoral Masterclass at the BAFA conference in 2025 and 2026, as shown below:

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List of Abbreviations

NGO — Non-Governmental Organisation

GRI — Global Reporting Initiative

CEDAW — Convention on the Elimination of All Forms of Discrimination Against Women

SDG — Sustainable Development Goal

UN — United Nations

UNGP — United Nations Guiding Principles on Business and Human Rights

GBV — Gender-Based Violence

VAPP — Violence Against Persons Prohibition Act

NCCG — Nigerian Code of Corporate Governance

UDHR — Universal Declaration of Human Rights

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Chapter 1: Introduction

1.0 Background of the study

Gender inequality affects development in several regions of the world through unfair practices. Existing studies indicate that this situation is driven by institutional environments shaped by complex, interrelated structural, economic, political, cultural, and social factors. These include culture, religion, belief systems, weak laws, and the absence of accountability mechanisms for established rules and regulations. This results in unequal treatment between women and men. In developing countries, women tend to have limited access to education, healthcare, political rights, and other economic benefits than men. This situation affects women's daily activities in both private and public spheres, especially in organisations where gender inequality is embedded in their structures, policies, and practices, and manifests through subtle laws and regulations, behavioural culture, the design and implementation of gender policies, human resources policies and how gender practices are disclosed/ reported (O'Connor, 2024; Rodriguez and Guenther, 2022; Ridgway, Oldridge and Mavin, 2025).

The Consequences of organisational gender inequalities are far-reaching for individuals, organisations and societies. Apart from the fact that gender inequalities are inherently linked with social justice and equality of opportunity, these gender inequalities restrict women's access to fair opportunities in terms of hiring, promotion, career advancement, leadership positions, and compensation. Organisations are less effective when they limit innovation, talent attraction, retention, and utilisation, employee engagement, and decision-making, while also increasing the risk of a poor reputation and high turnover (O'Connor, 2024; Rodriguez and Guenther, 2022; Ridgway, Oldridge and Mavin, 2025). Socially, the issue of gender disparity makes economic productivity and sustainable development of economies difficult since it impedes women's full inclusion in the workforce. For instance, according to predictions in the

UNSDG (2023) report, the global annual GDP could grow up to $28 trillion, which represents a 25% increase, in 2025 if women had been provided with equal economic opportunities compared with men. Thus, addressing organisational gender inequalities has become more than an ethical responsibility but also an international policy concern that requires coordination among organisations, governments, policymakers, and non-governmental organisations. With this objective in mind, the UN has developed a number of global policy frameworks such as the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) in 1979, the United Nations Guiding Principles on Business and Human Rights (UNGP) in 2011 (Holmes, 2019; UN Women, 2022), and the Sustainable Development Goals (SDG) in 2015, where goal 5 is aimed at achievement of gender equality and empowerment of all women and girls (Filho et al., 2022). These global policy frameworks set certain normative standards that stakeholders can apply to evaluate organisational conduct and demand greater transparency and ethical responsibility from organisations. Thus, stakeholders' expectations of organisations have grown, as they expect organisations to be accountable not only for their financial success but also for their impact on society, environment, and human rights (gender inequalities in particular). (Abeysekera, 2022).

The notion of organisational accountability has gradually evolved from traditional accounting for financial matters to sustainability and governance (Bovens, 2007; Gray, Adams and Owen, 2014). This evolution is driven by regulatory requirements, investor expectations, and societal awareness of gender inequalities (Grey, Owen and Adams, 1996). Such reporting offers many benefits, including increased transparency, accountability, monitoring, trust, and responsibility. All these factors are important for reaching organisational gender equality (Grosser and Moon, 2005; Underman, Bebbington and O'Dwyer, 2014). At the same time, gender-based disclosures are voluntary, which encourages innovative diversity initiatives and allows

flexibility in disclosure practices (Adams, 2017; Bebbington and Grey, 2001; Grey, Owen and Adams, 1996). Furthermore, scholars have highlighted several factors that limit the effectiveness of gender reporting. For instance, Adams (2017) argued that the voluntary nature of such reports leads to data manipulation and window dressing. Organisations can choose which gender-related data to disclose to meet compliance requirements while concealing persistent discrimination. Consequently, such reporting may be symbolic and may not reflect real actions aimed at achieving gender equality in the organisation but rather serve to build legitimacy and improve reputation for stakeholders. Therefore, scholars emphasise the importance of employees' accounts of lived experience as alternative accounts that may serve as shadow accounts that contradict and/or corroborate organisational narratives (Benschop and Dooryard, 2012; Wright et al., 2024). Therefore, it is vital to capture employees' perceptions, experiences, and interpretations of organisational gender inequalities.

Much emerging accounting research has critically examined organisational gender inequality by examining the causes and outcomes and analysing organisational narratives and corporate disclosures (see Buchy and Shakya, 2023; Hossain et al., 2020; Lincoln and Adedoyin, 2012). Although these studies have contributed significantly to understanding gender inequalities and accountability in organisational contexts, they have paid limited attention to how gender inequality is perceived among employees, how it shapes organisational gender practices, and how accountability mechanisms operate within organisations to mediate power, shape employee voice, challenge existing power imbalances and contribute to substantive gender equality practices (Castilla, 2015; Stainback, 2026). This may limit understanding of how organisational gender inequality practices are (re)produced, whether employees challenge, normalise or accept these practices and whether official commitments to gender equality translate into reality in employees' lived experiences. Moreover, limited attention has been paid

to the role of NGO's activism in operating as external accountability agents to challenge gender practices in organisations, especially when internal accountability mechanisms are insufficient. This gap is particularly significant in emerging countries like Nigeria, where institutional constraints and persistent gender inequalities often limit the effectiveness of formal organisational and regulatory mechanisms (Klasen, 2018; Ullah et al., 2021). Examining these dimensions together is vital for understanding the relationship between organisational reporting, employee perception and external accountability interventions in addressing organisational gender inequality. In other words, this research contributes to social accounting, accountability and reporting literature by moving beyond examining organisational discourses and disclosures to exploring how accountability mechanisms works to combat gender inequality. Taken together, the study focuses on how organisational gender practices emerge in specific institutional settings; how employees experience, challenge or accept those practices; how organisations report them; and how the external accountability agents hold organisations accountable for them.

1.1 Justification of the study

Despite significant national efforts and global campaigns promoting gender equality in organisations, women in developing countries continue to experience persistent inequality in many areas (Klasen, 2018; Klasen et al., 2019). Gender inequality arises from structural problems, not poor policies, and is further shaped and influenced by weak legal and regulatory frameworks, fragmented governance systems, poor institutional practices, patriarchy, and most importantly, a lack of enforcement and accountability mechanisms (Bull and Shannon, 2025; Makinde et al., 2017; Nwankwo and Anigbogu, 2007). Studies indicate that without effective accountability mechanisms that compel organisations to disclose their gender-related policies and practices, justify their actions, and face consequences, gender initiatives risk remaining symbolic rather than substantive (Barrientos, 2021; Coe, Wiley and Bekker, 2019; O'Dwyer

and Underman, 2008). This combination of factors can hamper the implementation of gender equality policies, thus making accountability an important, yet under-researched aspect of gender equality (Bull and Shannon, 2025). Therefore, examining organisational accountability is essential to understand why gender inequalities persist in many developing countries, including Nigeria, despite many formal frameworks and policies.

Moreover, in developing countries like Nigeria, the institutional environment, characterised by cultural traditions, poor laws, insufficient accountability and enforcement mechanisms, restricts women from empowerment and accessing their rights within organisations (Okongwu, 2011). At the same time, Bull and Shannon (2025) found that the institutional environment influences the level of accountability organisations feel obliged to uphold. From this perspective, this creates internal accountability weaknesses and power imbalances in which organisations become powerful, and women remain too weak and vulnerable, especially to challenge discriminatory practices. (Rubenstein, 2007, 2014; Rudman et al., 2012). Thus, NGOs become accountability actors, filling the gap by monitoring organisations' gender-related practices, pressuring organisations by demanding transparency and accountability (O'Dwyer and Underman, 2008). Yet, the role of NGOs in enforcing organisational accountability on gender equality has not been sufficiently researched. As a result, gaps remain in knowledge about the scope, efficiency, and limits of accountability mechanisms used by NGOs. Therefore, this study seeks to close this gap. This thesis is guided by the following research questions.

1.1.1 Research questions

1. How do employees across public, private, professional and NGO sectors understand gender inequalities?
2. How do institutional environments shape organisational gender practices, and how do organisations account for or report those practices?

3. What is the role of NGO activism in holding organisations accountable for their gender inequality practices?

1.2 Justification for choosing Nigeria

Studies indicate that women in Nigeria face some of the worst levels of discrimination in critical segments of society globally, including organisations, which have severely restricted economic growth and development (Adisa et al., 2021a; Bjarne Gard and Zetterberg, 2022; Mordi, 2022). Therefore, the choice of Nigeria is significant because achieving organisational gender equality in Nigeria is crucial for boosting productivity and enhancing economic growth and development, which benefits not only the rest of Africa but also the global economy, given Nigeria's large population and economic significance (Tadros, Khan and Edwards, 2019; Pontianus and Oronde, 2021). Moreover, Nigeria offers a contextual setting similar to other developing nations, with institutional challenges and persistent barriers, within which gender discrimination within organisations has resulted in economic immobility (Klasen, 2018). Thus, the results and lessons learned from this study will inform policy efforts in other developing countries, thereby contributing to sustainable development globally.

1.3 Contribution of the study

The study empirically contributes to the social accounting, critical accounting, and accountability literature by comparing corporate accounts of gender equality with employees' lived experiences. While prior studies have examined organisational gender practices and reporting, they have paid limited attention to the likely disjuncture between organisations' accounts of gender-related practices and employees' lived experience. Comparing these accounts side by side uncovers areas of omission, convergence, and divergence, revealing what is obscured, disclosed, or left unaccounted for; in doing so, it provides evidence for assessing organisational accountability beyond disclosure. The study further shows how institutional environments shape these narratives, including regulatory and legal frameworks, professional

standards, and cultural and organisational pressures. It also shows how NGOs act as external actors on behalf of women, using advocacy, monitoring, and counter-accounting techniques to challenge discriminatory organisational practices where power imbalances exist. Examining these interconnected dimensions offers empirical insight into how gender inequality is shaped, experienced, reported, and challenged within organisational contexts in Nigeria.

The study makes a theoretical contribution to knowledge by combining gendered organisation theory, accountability theory, and surrogate accountability theory. By integrating these theories, the study provides a more comprehensive understanding of gender inequality and accountability. Gendered organisation theory explains how gender inequality is deployed and embedded through structures and (re)produces organisational gender-related practices. Accountability theory explores organisational justification and answerability for these practices beyond official disclosure. Surrogate accountability theory expands this analysis by explaining how external actors such as NGOs can act on behalf of vulnerable women to challenge organisational narratives and practices. Together, these theories offer a framework for understanding gender inequality, organisational accountability, and NGO activism in the Nigerian context.

The study offers practical contributions for organisations, policymakers and NGOs by providing evidence to review and strengthen gender-related laws, policies and organisational practices. Its findings can help organisations identify gaps between formal commitments and workplace experiences, informing improvements in gender equality practices and accountability mechanisms. For NGOs, the findings can identify accountability gaps and strengthen advocacy, monitoring and counter-accounting strategies.

1.4 Scope of the study

The study focuses on how institutional environments shape organisational gender practices and on the mechanisms through which organisations report on or account for their gender-related practices and are held accountable for them by NGOs acting as external actors. Empirically, the research is situated within the Nigerian institutional context. The study employed a qualitative interpretive case study approach. Data were obtained from two main sources: semi-structured interviews with employees across several organisational sectors, including private, public, professional and NGO sectors, and analysis of publicly available organisational documents. The main aim of the study is to obtain in-depth knowledge of how gender inequality is perceived, how organisations report their gender-related activities, and how external organisations such as NGOs hold them accountable for these activities. Rather than attempting to measure the incidence of gender inequality in the organisation or gauge the success of various interventions adopted by organisations.

1.5 Structure of thesis

The remaining parts of this thesis are structured as follows:

Chapter two is the literature review; This is divided into two main parts. The first part presents a global perspective on gender inequality, including discussions of various concepts of gender inequality, the role of NGO activism, and accountability issues worldwide. The second part addresses gender equality and accountability-related issues from a Nigerian perspective.

Chapter three focuses on the study's theoretical perspectives.

Chapter four focuses on the research design, data collection methods, analysis, and the philosophical footing on which the study is based.

Chapter five provides a detailed background on Nigeria, along with the regulatory framework that prevails in the country.

Chapter six marks the start of the empirical section of this thesis. It investigates how employees across private, public, and professional sectors, as well as NGOs, perceive gender inequality, using data collected from interview analyses.

Chapter Seven analyses, presents, interprets, and discusses the findings from the fieldwork and organisational documents. It explores how the institutional environment shapes organisations' gender practices. It links these findings to the first part of the study's second research question and objectives, as well as the related literature and gendered organisational theory.

Chapter Eight explores how organisations report their gender-related practices. It presents, analyses, interprets, and discusses the findings in light of the fieldwork and documentary analysis, using employees' narratives to evaluate organisations' accounts. It also links these findings to the second part of the second research question and to accountability theory.

Chapter Nine explores the role of NGO activism in holding organisations accountable for gender inequality practices. It presents, analyses, interprets, and discusses findings from fieldwork interviews and documentary analysis, connecting them to the third research question and objectives as well as to relevant theories and literature.

Chapter Ten provides a detailed summary of the study's key findings, presents the study's contributions and draws conclusions while considering the study's limitations. The chapter further recommends directions for future investigation.

Chapter 2: Literature review

2.0 Introduction

The previous chapter introduced the study, justified the topic, and outlined the research objectives and questions. This chapter provides the background of the study's focus area and offers insights that inform the discussions in chapters 6 to 9. Gender inequality is explored through the lens of organisational practices, including how they originate, are perceived, reproduced, disclosed/reported, or accounted for, and how external actors hold organisations accountable. Additionally, this chapter will critically review empirical studies in this field from both global and emerging-nation perspectives to identify well-covered topics and those requiring further exploration. This chapter is divided into two main parts. The first part focuses on a global perspective of gender inequality and accountability issues, including discussions of various aspects of gender inequality, organisational accountability, NGO activism in promoting gender equality and worldwide efforts to address gender inequality.

The second part of this chapter will focus on gender inequality and accountability issues in developing nations, with a specific emphasis on the Nigerian context. It will provide a brief background on Nigeria, the government's initiatives for gender equality, organisational gender equality policies, the regulations in place to achieve gender equality, and NGOs' activities that promote gender equality within organisations.

The remainder of this Chapter is organised as follows: Section 2.1 explores gender inequalities as a global problem. Section 2.2 focuses on global organisational gender inequality issues. Section 2.3 examines organisations' role in reinforcing gender inequalities. Section 2.4 examines organisational gender-related accountability practices. Section 2.5 explores global NGO activism on promoting organisational gender equality. Section 2.6 explores global initiatives on promoting gender equality. Section 2.7 examines gender inequality issues in

Nigeria. Section 2.8 explores drivers of gender inequality issues and the Nigerian regulatory environment. Section 2.9 examines Nigeria's legal protection for women. Section 2.10 focuses on organisations in Nigeria and gender inequality issues. Section 2.11 explores NGO activism in organisations in Nigeria. Section 2.12 explores past studies centred on organisational gender inequalities and accountability practices globally. Section 2.13 concludes the chapter.

2.1 Overview of gender inequalities as a global problem

Over the past decades, gender inequality has received global attention because of its major influence on people, organisations, and society in general (Acker, 2012; Wani and Dastidar, 2019; Robin and Meyerson, 2000; Littlefield, McLane-Davison). The topic has become one of the most important and profound forces influencing social change (World Economic Forum, 2022). Globally, several scholars have examined gender inequalities and have offered diverse definitions. For example, Wani and Dastidar (2019) defined gender inequalities as unequal treatment of individuals based on their gender. Dowuona-Hammond et al. (2020) describe gender inequalities as a social and cultural situation in which sex or gender determines different rights and dignity for men and women, leading to unequal access to rights and opportunities. Bimer and Alemeneh (2018) described gender inequalities as differences between men and women in society, arising from social constructions of relations and sexual divisions of labour, entrenched in biological differences between genders. Kabeer (1999, 2016) describes gender inequalities as systematic differences between men and women in their roles, responsibilities, decision-making power, recognition and access to and control over resources. These definitions collectively highlight the complexity of gender inequalities and the various ways they manifest, resulting in unequal treatment and disadvantage for one gender. Studies have shown that women are disproportionately disadvantaged globally in exercising their rights and access to opportunities, resources, and recognition, leading to social injustice (Kameshwara and Shukla, 2017). This suggests that globally, gender inequality practices limit the rights and access to

opportunities for women and girls compared to men and boys, especially in developing countries (Clarke, 2020; Klasen, 2018; Klasen et al., 2019; Li et al., 2024; Thomassgiegerichh, 2023).There has been a global rise in efforts to fight this problem and promote gender equality through research, discussion, and policy intervention by various national and international bodies (Holmes, 2019; Olawoore and Kamruzzaman, 2019; UNDP, 2015). However, despite these efforts, gender equality remains an unfulfilled goal, as inequality persists in key segments of society, including the private and public spheres, such as organisations (Littlefield, McLane-Davison and Vakalahi, 2015; UNDP, 2015; UNSGD, 2023; World Bank, 2021). This may be why Kabeer (1999) and Porter (2012) described gender inequality as a complex, multidimensional problem that exists worldwide and remains largely unsolved. This situation leads to social injustice, particularly in the global distribution of resources, which has affected many non-monetary elements, such as security, poverty, empowerment, and opportunity, which influence the well-being of both sexes (Littlefield, McLane-Davison and Vakalahi, 2015). In light of the foregoing, it is clear that while females and girls are adversely affected, society itself is equally affected, as inequality hampers global efforts to fight poverty and promote economic growth and development (Littlefield, McLane-Davison and Vakalahi, 2015; Kabeer, 1999, 2016; Klasen, 2018).

The above discussion suggests that gender inequality remains a persistent problem across social, moral, and economic spheres. According to the HM Government (2019) report, ensuring gender equality is critical for our society, especially in shaping our common future, which is in the state's interest. For example, limiting women's life choices (career opportunities, earnings, quality of work, and, consequently, well-being) deprives them of real opportunities in all areas. The same report links promoting gender equality to increased profitability. For example, Santos Silva and Klasen (2021) found that companies with high boardroom gender diversity (top 25%) had about 21% higher chances of earning above-average profits than those with less than 25%

gender diversity on their boards. Moreover, reducing the gender gap in economic activities has been linked to economic development and growth. The HM Government (2019) report argues that reducing the gender gap in the UK may add £55 billion, or 2%, to the UK economy by 2030. Also, the EIGE (2020) report on 'economic benefits of gender equality' presented strong evidence of the positive impact of reducing gender inequalities in the labour market. Given that women represent approximately half of the world's working-age population, it is becoming clear that the world economy suffers when they are excluded from economic activities (Dominic and Amodu, 2017). Okongwu (2021) sheds light on this by attributing gender discrimination to a lack of adequate legal mechanisms to address it. The UNSDG (2023) report supports Okongwu's (2021) view, stating that 55% of the 120 surveyed countries had no robust legislation on gender equality that prohibited both direct and indirect discrimination against women. This suggests that the global campaign against gender inequality seems to be going nowhere, as women in more than 50% of the 120 surveyed countries may not be adequately protected against discrimination.

2.1.1 Drivers of gender inequalities

Existing literature shows an ongoing debate over whether inequalities are primarily driven by socio-cultural and religious values or by structural and other institutional constraints (Bull and Shannon, 2025; Dominic and Amodu, 2017; Kim, 2021; Okan, 2024; Makinde et al., 2017; Nwankwo and Anagbogu, 2007; UNSDG Report, 2023). In this regard, some scholars argue that a weak legal and policy framework is the major factor contributing to gender inequalities. For example, Dominic and Amodu (2017) argue that weak legal protection for women leads to gender inequality. The United Nations Sustainable Development Goals (UNSDG) Report (2023), discussed in section 2.1, supports this argument, noting that in 2022, about 55% of 120 sampled countries lacked proper gender equality laws prohibiting direct and indirect discrimination against women in various spheres of life. In this context, the absence of such

laws is seen as a red flag that perpetuates gender inequality across sectors such as education, the workplace, and politics (Okongwu, 2021). This suggests that most governments in these countries do not prioritise women's empowerment and the protection of their rights. As a result, they seem reluctant to formulate anti-gender discrimination laws (Bull and Shannon, 2025; Makinde et al., 2017; Nwankwo and Anagbogu, 2007). However, another strand of literature argues that laws alone cannot effectively address gender discrimination, as such discriminatory practices are deeply rooted in religious beliefs, cultural practices and patriarchal social structures. In this light, Kim (2021) and Okan (2024) argue that cultural practices and religious and patriarchal beliefs persistently justify gender roles that limit women's access to opportunities, especially in societies that operate on patrilineal systems. They argue that highly religious and cultural societies reject the notion of equal rights and opportunities for both genders, making it challenging for such societies to achieve substantial progress towards achieving gender equality.

Furthermore, Okan (2024) argue that some developing countries have a "patrilineal system of descent" in which generations are defined through male progeny, making the task of preserving the family tree fall to them. As a result, boys receive special treatment in preparation for their adult roles, including greater benefits and investments in healthcare, education, and other resources compared with girls who are often socialised into domestic caregiving roles. Such early gendered divisions often perpetuate gender inequalities throughout the life course by limiting women's occupational, economic and educational opportunities. Consequently, they reinforce the notion that men are natural leaders and breadwinners (Dominic and Amodu, 2017; UNSDG Report, 2023). Furthermore, there has been a debate concerning the significance of economic participation and educational parity in addressing gender inequality. From this perspective, reports from international bodies such as UNICEF (2022) and UNESCO (2024)

identify educational inequality as a key cause of women's disempowerment, noting that a large proportion of women are excluded from educational institutions in some developing regions, especially Sub-Saharan Africa and South Asia. The absence of education for women limits their employment opportunities and financial autonomy, thereby perpetuating the cycle of gender inequality across generations. This implies that without adequate education, women's chances of securing well-paying jobs may be limited, causing them to miss out on rewarding careers and financial freedom. Consequently, they may have no other choice but to depend on their husbands, fathers, and male relatives for livelihood. Article 26 of the Universal Declaration of Human Rights (UDHR), adopted by the United Nations General Assembly in 1948, establishes every individual's right to free and compulsory basic education. Nevertheless, some women in developing countries do not enjoy these rights (UN Women, 2022). According to the UNESCO (2024) report, over 20 million girls are out of school in Sub-Saharan Africa. A similar report by the Economic Survey (2025) shows that around 14 million girls are out of school in Pakistan, despite years of Malala Yousafzai's rigorous campaign for girls' education in the region (Hesford, 2013; United Nations, 2023).

Unsurprisingly, Kim (2021) notes that global illiteracy affects 63% of individuals aged 15 and above, with women accounting for approximately 76%. Most of these women come from South Asia and Sub-Saharan Africa. Notably, in Nigeria, a sub-Saharan African nation, approximately 50% of girls are not enrolled in basic education, compared with boys. High rates of illiteracy have been linked to cultural beliefs and the challenge of child marriage, which is rampant in developing countries (Okongwu, 2021; UNESCO, 2024; UNICEF, 2022). According to the HM Government's (2019) report, boys are considered superior from birth, which influences decisions concerning which school subjects to select to prepare them for leadership roles.

From the above review, it can be inferred that educational discrimination affects women's prospects for future employment and economic independence, thereby creating intergenerational cycles of inequality. However, research in developed countries shows a dramatic decline in female illiteracy, with some countries recently recording a boost in female literacy rates that at times exceed those of men. For instance, Evans and Maley (2021) found that women in the UK and Australia are now more educated than men. Yet inequality persists in the UK, especially the wage gap. To buttress this point, the HM Government (2019) report noted that nearly 50% of women in the UK work in low-paying jobs, compared with men (Evans and Maley, 2021; UNESCO, 2024). This suggests that increasing literacy among women and girls alone may not be sufficient to reduce gender differences.

Despite increased female education in the UK, the HM Government (2019) report finds that women continue to do most low-paid and unpaid work. In fact, the report further shows that women do 60% of unpaid work in the United Kingdom, including activities such as cleaning, caring, and cooking. Consequently, women are more likely to have smaller private pension plans because they are more likely to do unpaid work, and three times as many women work part-time, resulting in a gender pay gap, slower career advancement, and smaller pension savings (HM Government, 2019). According to Eagly and Karau (2002), this scenario stems from traditional gender roles, the dominance of a patriarchal societal structure and challenges linked to work-life balance. Okan (2024) offered an overview of work-life balance challenges, including difficult jobs, family responsibilities, technology, lack of support, personal expectations and long working hours.

However, Okan's (2024) view seems to overlook the lack of organisational support for employees, particularly in balancing work and family responsibilities, such as flexible working arrangements that allow women to develop their careers while managing conflicts between

work and family caregiver roles. This was addressed by several scholars, including Benschop and Doorewaard (2012), Rodriguez and Guenther (2022), and Singh et al. (2018).

Overall, the literature views gender inequality as a multidimensional challenge, driven by a combination of factors at the cultural, organisational and institutional levels rather than a single cause. In response, scholars highlighted the need for robust legislation, education and organisational support.

2.2. Global gender inequalities in organisations

Gender inequality at the organisational level has been a major global concern for decades, driven by hostile working conditions experienced by most women (Abrams, 1991). Many scholars have linked organisational gender inequalities to the institutional environment, as organisations operate within a broader context of regulation, law, culture, and society that shapes their structures, policies, and practices (Powell, 2016). These institutional environments are further entrenched within organisational structures by coercive, normative, and organisational pressures that normalise gendered behaviour and organisational practices (Balmer et al., 2020). In this regard, organisations develop hierarchical gender structures in which men are more powerful, influential, and authoritative than women, and occupy more leadership positions (Evans and Maley, 2021).

Existing literature debates the extent to which institutional pressures alone determine organisational gender-related practices. While the institutional approach emphasises the effects of regulatory, legal, and cultural institutions on organisational practices, others argue that organisations are not merely passive recipients of such pressures (Oliver, 1991). These scholars argue that informal norms, unconscious bias, internal organisational culture, and leadership practices may resist or reinforce such pressures (Ely, Robin and Meyerson, 2000; Ridgeway, 2011). This suggests that organisations respond differently to institutional pressures, meaning organisational gender inequalities stem not only from external institutional environments but

also from how organisations respond to these pressures. Unsurprisingly, contemporary research increasingly views organisational gender inequality as the outcome of the interaction between formal institutional arrangements and organisational practices, both of which reinforce existing gendered power relations. Another body of literature argues that formal structures and policies alone cannot fully explain organisational gender inequalities, as informal organisational norms and structures, unconscious bias, and gendered organisational cultures also shape how gender is considered and are equally vital in reinforcing organisational gender inequality practices.

These organisational gender inequalities are manifested through many factors, including division of labour, workplace interactions and sexual harassment, poor representation of women in senior management, wage gaps and work-life balance issues (Acker, 1990; Clarke, 2020; Elizabeth, 2021; Gibson et al., 2019; McDonald, Charlesworth and Graham, 2015; Minnotte and Legerski, 2019; U.S. Equal Employment Opportunity Commission, 2020;Zara et al., 2025). While these inequalities manifest differently across organisational contexts, they all reflect systematic gendered practices that hinder women's access to equal opportunities in hiring, promotions, training, career advancement, compensation, and participation in organisational decision-making processes. Prior literature identifies adverse impacts of organisational gender inequality across employees, organisations and society. More broadly, for organisations, it leads to reduced innovation, high employee turnover, decreased organisational creativity, poor use of women's talent, and poor organisational performance (Dowuona-Hammond et al., 2020). For employees (women), workplace disparities lead to harassment, restricted access to training and promotion opportunities, exclusion from decision-making, low job satisfaction, low morale, and career stagnation (Crewe and Wang, 2018). Externally, it leaves organisations vulnerable to reputational, financial and legal risks, erodes investor confidence, and limits the development of human capital and the economic

empowerment of women, thereby restricting economic growth and development (Evans and Maley, 2021; Kalev and Deutsch, 2018; Okongwu, 2021; Rodriguez and Guenther, 2022).

2.2.1 Division of labour

Scholars largely agree that the gendered division of labour is one of the most pervasive forms of gender inequality in organisations (Acker, 1990; 1992; Bates, 2022; Carvalho et al., 2019; Clark-Saboda and Lemke, 2023). In this context, the division of roles and responsibilities depends more on socially constructed gender norms than on differences in competence, qualifications or personal preferences, as these norms dictate different kinds of work for women and men (Acker, 1990, 1992). This means that the gender division of labour is undoubtedly the process of assigning organisational tasks based on social norms that normalise and legitimise gender inequalities. Eagly's (1987) research on social roles explains this by linking the division of labour to global societal expectations that shape recruitment practices, task assignment and promotion. It assumes that women should be assigned to communal roles involving nurturing, empathy and cooperation, while men are assigned to agentic roles involving competitiveness and leadership. These assumptions reinforce gender stereotypes and shape employers' expectations of competence and suitability by gender across different roles within the organisation. Consequently, women's employment is heavily skewed towards administrative, support, care and service-related roles, while men are over-represented in managerial, strategic and technical roles that offer greater financial reward and influence within the organisation (Johnson et al., 2008). This results in women taking on lower-status jobs, receiving fewer promotions, and being less represented in higher positions (Carvalho et al., 2019; Clark-Saboda and Lemke, 2023).

2.2.2 Workplace interaction and sexual harassment

Scholars have identified gendered workplace interactions as a significant manifestation of organisational gender inequality, as gender inequality is reproduced through day-to-day

interactions and social relations (Acker, 1990; Bates, 2022). While many organisations have unequal formal policies, including unequal performance appraisals, studies indicate that women are still subject to informal discriminatory practices, including social relations and gendered interactions. This means that unequal organisational practices are not solely responsible for the discrimination women experience in the workplace. Gendered interactions include dismissing or interrupting women's contributions, making sexist jokes and comments, and excluding women from mentoring, influential sponsorship, and male-dominated informal networks within the organisation (Acker, 1990, 1992; Ely and Meyerson, 2000; Stamarski and Son Hing, 2015). Women's exclusion from influential sponsorship, mentoring and male-dominated informal networks often reproduces gender hierarchies, enabling men to gain organisational visibility and social connections that facilitate access to promotion, information and progression to top positions, while disadvantaging women and reinforcing gender stereotypes that assume women are less competent or less committed to work (Acker, 1990; Clavijo and Perray-Redslob, 2024; Flynn, Earlie and Cross, 2015). From this perspective, scholars note that women are less likely to be recognised for equal performance and receive fewer opportunities to influence decisions or build stronger career connections (Acker, 1990, 1992; Eagly and Karau, 2002).

Other instances of gendered interactions within organisations include sexual harassment. While sexual harassment in the workplace can happen to anyone, women are disproportionately affected (Boer et al., 2023; Minnotte and Legerski, 2019; Zara *et al.*, 2025). A key question is whether harassment is predominantly a gendered power-based or culture-based phenomenon. Structural perspectives focus on unequal power dynamics, such as men occupying more senior roles, and using the organisation's power structure to intimidate or control women (Minnotte and Legerski, 2019; MacKinnon, 1979). However, evidence that women in senior roles can

also be harassed by male colleagues and subordinates suggests that factors beyond power also contribute to this phenomenon (Spiliopoulou and Witcomb, 2023). Sexual harassment can thus be seen as a manifestation of organisational cultures, opposition to women's leadership, gender norms and hierarchical power. The presence of harassment and anti-discrimination laws and conventions, and the provisions for reporting procedures within organisations, also illustrate the extent to which formal regulations may be ineffective in addressing such discrimination. Global anti-discrimination regulations, such as CEDAW, national legislation, and organisational policies, are vital protective mechanisms. However, underreporting, fear of retaliation, weak laws and enforcement, and ineffective organisational implementation limit their effectiveness (Holmes, 2019; Minnotte and Legerski, 2019; Shajobi-Ibikunle and Kassim, 2023). This, in turn, can undermine organisational commitment and employee well-being, leading to a poor working environment that limits career advancement. While #MeToo and other awareness-raising campaigns have increased awareness and reporting, their acceptance and influence remain inadequate (Gibson et al., 2019).

2.2.3 Lack of women's representation in leadership

Women’s underrepresentation in organisational leadership has been widely recognised as one of the most visible forms of gender inequality globally. Women have gradually entered the global labour market, yet they remain underrepresented in the upper echelons of leadership. (Eagly and Carli, 2007; World Economic Forum, 2025) The Global Gender Gap Report shows that women’s underrepresentation in leadership has declined from 37.5% in 2021 (Crotti et al., 2021) to around 28.8% in 2025 (World Economic Forum, 2025). Ongoing leadership inequality has become a major academic focus because of its effects on organisational productivity, employee wellbeing, social justice, and economic growth, driving a quest for gender equality. Previous studies highlight systemic and structural barriers that drive women's underrepresentation in leadership, such as unfair promotion practices, gendered cultures,

limited mentorship opportunities, and gendered stereotypes around leadership that systematically exclude women from senior management roles (Crewe and Wang, 2018; Eagly and Karau, 2002; Adisa et al., 2021). These challenges are especially stark in a global context but are more apparent in many developing nations such as Nigeria, where cultural values remain strongly tied to gender role expectations that prioritise women's domestic duties over their professional careers (Okongwu, 2011; Adisa et al., 2021).

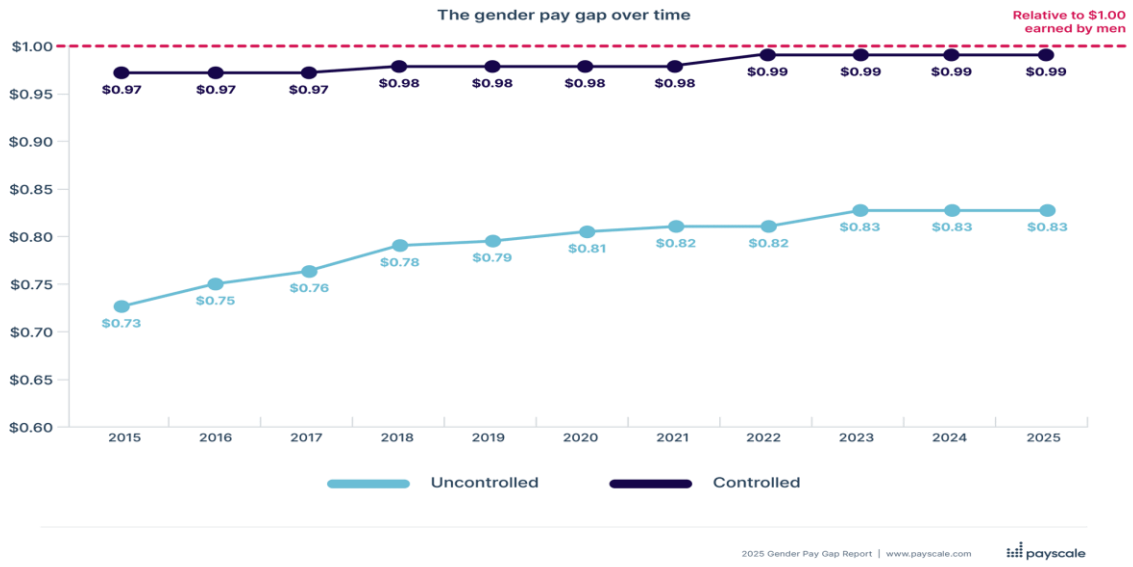
Adisa et al. (2021) interpret it as "un-African" to have a woman at the helm of an organisation. Similarly, Noll and Bachmann quipped that "if you want to be successful in your career, you better not be a woman" (Schneider, Rentzsch and Schütz, 2022). This reaffirms the stereotype that women are not good leaders and justifies limiting women's opportunities for career enhancement. This challenge is not merely career-related, given growing evidence that women's underrepresentation in leadership is seen as a barrier to organisational effectiveness and national economic growth. In this regard, Evans and Maley (2021), Stainback, Roberts and Biswas (2024) and Akinwande et al. (2025) have all linked the lack of women in leadership to declines in innovation, organisational performance, and economic growth, respectively, in developed and developing nations.

2.2.4 Gender pay gap

The wage gap between men and women remains a vital indicator of gender inequality at the organisational level globally. Previous research has found that achieving wage equality is challenging worldwide, as wage disparities persist in both developed and developing nations (Tagoe, 2019). According to the Global Gender Pay Gap Report 2025, women earn about 83 cents for every dollar men earn, indicating that women face economic disadvantages despite high labour force participation rates (World Economic Forum, 2025). Thus, high labour market participation rates may not necessarily guarantee economic equality, as discrimination,

segregation, and other factors affect women's earnings. Figure 2.1 shows the Global Gender Pay Gap Report 2020-2025.

Figure 2.1: Global gender pay gap report.



Source (Global Gender Pay Gap Report, 2025)

Scholars remain divided over the key drivers of the gender pay gap. Some scholars highlight several causes; for instance, Aderemi and Alley (2019) and Cohen and Huffman (2007) attribute wage gaps to differences in employment opportunities, including labour market access, work experience and the low representation of women in senior positions. This suggests that structural and organisational dynamics may reinforce and produce gender pay gaps where formal systems exist. Others offer explanations ranging from individual human capital characteristics to organisational, institutional, and societal factors. (Tagoe, 2019; Aderemi and Alley, 2019). However, the human capital explanation is increasingly viewed as less credible globally, particularly regarding education, as a growing body of evidence shows that women are now not only as educated as men, but in some cases even better (Evans and Maley, 2021). However, this is limited to some developed countries, as the literature highlights high illiteracy rates among women in developing nations (Okongwu, 2021; UNESCO, 2024; UNICEF, 2022). For example, as noted in section 2.1.1, women in the UK and Australia are now more educated

than men (Evans and Maley, 2021). However, wage variation still exists in the UK. In support of this, HM Government (2019) statistics indicate that almost half of women in the UK are employed in low-paying roles, whereas men are not. The HM Government (2019) report also shows that women's employment in low-paid roles is nearly double that of men in the UK (Evans and Maley, 2021; UNESCO, 2024). This suggests that the gender pay gap is not solely due to variances in education. In turn, a growing body of literature argues that wage inequality is more likely systemic and structural. Despite their equal contribution to work, women remain disadvantaged in the workplace relative to men, as a result of ongoing gender-biased organisational policies, discriminatory recruitment and promotion practices, limited pay transparency, opaque pay systems and discretionary reward systems (Stamarski and Son Hing, 2015; Fapohunda, 2013; Schneider, Rentzsch and Schütz, 2022).

The literature also indicates that the gender pay gap varies widely across institutional settings. This is true for women in developing countries, where institutional obstacles and patriarchal organisational cultures may be more pronounced, making women more likely to be paid less than men in many countries compared with developed economies (Adisa et al., 2021). For example, the wage gap between men and women in the UK is estimated at 11%, whereas it is estimated to be nearly 40% in Nigeria (World Economic Forum, 2025). In this context, it is suggested that while the pay gap between men and women is a universal phenomenon, differences in institutional settings (such as uneven labour market institutions, organisational practices, regulation, and socio-cultural norms) may explain differences in the size and nature of the pay gap. Researchers globally have suggested various legislative and regulatory measures to address the gender pay gap, such as strengthening anti-discrimination policies, increasing pay transparency, expanding women's participation in high-quality jobs, and implementing minimum wage measures (Aderemi and Alley, 2019; Fapohunda, 2013; Kim,

2021). However, evidence suggests that these frameworks may be insufficient, as the gender pay gap persists despite their presence in some countries. For instance, the UK has the Equal Pay Act, and the United States has the Equal Remuneration Act, yet the gender pay gap persists in these countries (Tagoe, 2019; Aderemi and Alley, 2019; U.S. Government Publishing Office, 2021). In other words, the effectiveness of legal and organisational interventions requires more than their existence but also on how they are implemented, monitored, and enforced, and on organisations' willingness to challenge cultural and structural practices that continue to reinforce gender inequality.

2.3 The role of organisations in reinforcing gender inequalities

A substantial body of literature argues that organisations are not merely passive recipients of broader societal gender inequalities; rather, they are active sites where such inequalities are produced, reproduced and legitimised through organisational structures, policies and daily practices (Acker, 1990, 1992; Eagly and Karau, 2002; Stamarski and Hing, 2015; Flynn, Earlie and Cross, 2015). In this light, scholars argue that organisational gender policies on recruitment, promotion and performance evaluation often privilege masculine attributes, such as authority, assertiveness, uninterrupted employment histories, and long working hours (Acker, 1990; Stamarski and Hing, 2015). These practices foster both vertical (concentration of men in leadership positions, while women remain in admin/support roles within organisations) and horizontal (concentration of men and women in different jobs or occupations), segregation, limiting women's access to mentoring, influential networks, organisational knowledge, and career-enhancing opportunities, while exposing them to various forms of harassment and discriminatory human resource (HR) practices (Clavijo and Perray-Redslob, 2024; Flynn, Earlie and Cross, 2015; Paustian-Underdahl et al., 2024; Aina-Pelemo and Olujobi, 2025). That said, gender inequality practices within organisations appear continuous, not episodic, because they begin in recruitment and persist throughout an

employee's career. Promotion criteria have been found to reward continuous availability, potentially excluding women who take career breaks for family caregiving responsibilities, such as childbirth. This phenomenon, also known as the motherhood penalty, has been linked to reduced access to career advancement, promotions, and income opportunities for women compared with their male counterparts of the same age and parenting experience (Flynn, Earlie and Cross, 2015; Stamarski and Hing, 2015). For this reason, women's career evaluations are often shaped by organisational assumptions about the “ideal worker” that persistently reflect traditionally masculine career patterns, rather than by performance or competence (Acker, 1990). However, this body of literature has convincingly shown how organisational structures strengthen gender inequality, focusing on formal organisational structures as a means of reinforcing gender inequality, while ignoring the impact of wider society and institutional environments on organisational behaviour. In fact, organisational practices are embedded within a broader institutional setting that shapes organisational decisions and relations between men and women, including norms and values. These practices are also situated within a broader framework of institutional practices, such as norms and values, and legal and social institutions that influence organisational decision-making processes and relations between men and women (Acker, 1990, 2006; Ridgeway, 2011). Therefore, organisational gender inequality is better understood as the outcome of interactions between institutional pressures and internal organisational practices rather than the consequence of organisational policies alone.

A related debate centres on the effectiveness of organisational equality initiatives. Optimists assume that introducing initiatives such as flexible work arrangements, diversity programmes, mentoring, and leadership training is crucial for enhancing women's participation and career growth within organisations (Benschop and Doorewaard, 2012; Clavijo and Perray-Redslob, 2024). In contrast, critical scholars argue that many organisations implement these initiatives

primarily to enhance their legitimacy and reputation, rather than to challenge existing power structures (Ely and Meyerson, 2000). Such visible equality initiatives create an appearance of organisational commitment without fundamentally challenging the systemic and structural conditions that reproduce gender inequality. Therefore, they may enhance organisational legitimacy and reputation while largely preserving the systemic patterns of discrimination. From this perspective, Clavijo and Perray-Redslob (2024) identified situations in which organisations utilise the "magnifying glass effect" by publicly claiming to support women's progress yet offering few opportunities, limited to a small segment of female employees. This selective approach creates an appearance of commitment to gender equality, but it largely preserves broader structural inequalities. This critique aligns closely with the literature on organisational accountability, which questions whether formal governance mechanisms translate into substantive organisational change.

Scholars argue that organisations often rely on accountability mechanisms, such as ethical codes, whistleblowing procedures, remuneration controls, governance structures and board oversight, to oversee gender-related practices (Gray et al., 1996; Grosser and Moon, 2008, 2009). In this light, Fuller and Kim (2024) argue that these mechanisms may not lead to significant progress towards organisational gender equality. Instead, they may strengthen symbolic commitments to equality, especially where accountability mechanisms are implemented primarily for legitimacy or reputational purposes, including to satisfy stakeholders' expectations or to demonstrate compliance. Their view implies that genuine organisational accountability does not rely merely on implementing accountability mechanisms, but on how they are implemented, monitored, enforced, and embedded within organisational culture to challenge entrenched gender inequalities. This suggests that Fuller and Kim (2024) view effective implementation, monitoring, enforcement, and embedding of

equality policies as important as formal policies and governance structures in making organisations truly committed to equitable practices. The glass ceiling is a clear case of symbolic accountability and remains a prominent issue in women's under-representation in senior roles (Flynn, Earlie and Cross, 2015; Meyer, 2023; Sum, 2023).

The glass ceiling refers to invisible barriers that prevent women from attaining senior positions despite possessing the necessary qualifications and experience (Broadbent and Kirkham, 2008; Carvalho *et al.*, 2019; Poma and Pistoresi, 2024). Consequently, it is considered a key concept for explaining why women remain underrepresented in top leadership roles (Flynn, Earlie and Cross, 2015; Meyer, 2023; Sum, 2023). Morrison, White, and Van Glinow (1990) noted that the glass ceiling persists because of organisational culture, including perceptions of leadership, occupational segregation, and unequal access to powerful networks. Some scholars argue that breaching the glass ceiling requires navigating a male-dominated world, which poses significant challenges for women aspiring to higher positions and expected to act 'masculinely' by working longer hours, putting family plans on the back burner, and working within the male-dominated informal networks (Brannan and Priola, 2012; Broadbent and Kirkham, 2008). Yet, Brannan and Priola (2012) and Broadbent and Kirkham (2008) note that organisational gender norms do not change to accommodate women's interests; instead, they place the responsibility for change on women. As a result, women are expected to close the gender gap. Prior research indicates that the glass ceiling persists even when formal equality initiatives exist, because organisations fail to translate symbolic promises into organisational culture and structure. However, researchers disagree over whether the glass ceiling remains as pervasive as previously argued. Some scholars contend that women's representation has increased following the implementation of some equality initiatives.

On this basis, Poma and Pistoresi's (2024) study shows increased women's representation on corporate boards and spillover effects in executive positions in Italy, following the implementation of mandatory gender quotas. In addition, the Hampton-Alexander Review on gender targets in the UK prompted approximately 40 per cent of FTSE 350 companies to increase female representation on their boards (CA Magazine, 2023). Globally, more women have also attained senior leadership positions in higher education institutions and multinational organisations (Broadbent and Kirkham, 2008; Ciappei, Liberatore and Manetti, 2023). These developments show that women's numerical representation in organisational leadership has increased. However, other scholars caution against interpreting these developments as evidence that the glass ceiling has been smashed. For example, Eagly and Carli's (2007) study "Through the Labyrinth" argues that despite increased women's representation, structural barriers linked to unequal access to power, promotion opportunities, organisational support, and reward systems have continued to constrain women's progression to the highest levels of organisational leadership. Their view strongly indicates that the progress made in women's representation in leadership positions has not eliminated structural gender inequalities; hence, they concluded that the glass ceiling remains largely intact. Consequently, recent debate has shifted from questioning the existence of the glass ceiling to examining who is responsible for shattering it, leading to differing views.

Structural perspectives assign primary responsibility to organisations through reforms to recruitment practices, promotion systems, accountability mechanisms and organisational culture (Stamarski and Hing, 2015; CA Magazine, 2023). In contrast, Individual-centred approaches assign this responsibility to women by encouraging them to take charge of their personal development through investment in leadership development, expanding professional networks, embracing technological opportunities, challenging discriminatory practices, taking strategic career risks and supporting other women through mentoring relationships (Meyer,

2023). Although this approach may help strengthen individual career progression, it has been criticised for shifting responsibility from organisations to women themselves, thereby failing to recognise the structural and institutional conditions that restrict women's career progression. Therefore, governments, regulators, organisations, and society need to coordinate efforts to smash the glass ceiling, rather than relying on organisational or individual efforts alone. This may also strengthen organisational accountability by creating external pressures through professional standards, government regulation, and civil society advocacy, and by encouraging internal governance, such as setting transparent gender targets, monitoring outcomes, disclosing gender-related information, and providing reporting mechanisms. Such external scrutiny from civil society and government may challenge symbolic implementation and reinforce organisational commitments.

2.4 Organisational accountability practices

Organisational accountability is a concept that has attracted significant interest in the fields of governance, corporate social responsibility and organisational studies. Historically, organisational accountability has focused on financial reporting. Over time, it has extended beyond traditional financial reporting to encompass sustainability and governance, including the social, environmental and ethical responsibilities of an organisation to explain, justify and be responsible for the impact that its actions and decisions have on the community (Gray, Owen and Adams, 1996; Bovens, 2007). More broadly, organisational accountability is the responsibility and mechanism by which organisations communicate and explain their activities, decisions and performance to stakeholders. This perspective highlights the stewardship responsibilities of organisations and their need for legitimacy with society. Accountability is a relationship between an organisation and stakeholders, as Gray et al. (1996) define it, but Bovens (2007) defines it as a governance process with three interrelated elements: responsibility, answerability (through information and justification) and enforceability

(sanctions if obligations are not met). Collectively, these perspectives suggest that organisational accountability is not limited to accepting responsibility but also involves disclosing information and explaining and justifying actions. In this sense, organisational accountability can be defined as the responsibility to explain and justify actions and decisions, and to be held accountable to stakeholders for their consequences. This understanding is vital in the context of gender equality, as accountability is the institutional mechanism that translates organisational commitments into observable organisational practice. Velasco-Balmaseda, de Celis and Izaguirre (2024) argue that accountability is not just a social issue, but a fundamental responsibility of organisations to implement gender equality initiatives, allowing them to shift from a rhetoric of obligations to real change. The literature also suggests that, in addition to these three interrelated elements, accountability has two complementary functions, including mechanisms of dialogue and mechanisms of control (Bovens, Schillemans and Hart, 2008; Ebrahim, 2003a; Mulgan, 2000). These are discussed in detail below.

2.4.1. Mechanisms of dialogue

From a dialogue perspective, disclosing organisational information remains a key mechanism for demonstrating commitment to and responsibility for gender equality. Scholars have linked the sharing of gender-related data to greater transparency, better communication with stakeholders, and greater organisational legitimacy by demonstrating openness and meeting society's expectations for transparency (Bovens, 2007; Grosser and Moon, 2005, 2008). Gender disclosures/reporting are not only about meeting compliance standards, but also a means of communication that showcases an organisation's commitments to equality, diversity and inclusion. This has led organisations to publish data on a variety of subjects including gender pay gaps, workforce composition, board diversity, recruitment strategies, and equality and human rights initiatives, to respond to stakeholder concerns (Equality and Human Rights Commission, 2022; Grosser and Moon, 2008; Papenfuß and Schmidt, 2025). Many

organisations include gender disclosures in their corporate social responsibility (CSR) or sustainability reporting or maintain standalone gender diversity and inclusion reporting (Grzelec, 2024). While most of this remains voluntary in many countries, there is an increasing trend toward mandated gender reporting. In the UK, for example, mandatory Gender Pay Gap Reporting was introduced in 2017, and eligible organisations must publish annual data on gender pay gaps every year (Equality and Human Rights Commission, 2022). In addition to these regulations, organisations recognise that stakeholders' expectations increasingly require them to use established reporting frameworks, such as the Global Reporting Initiative (GRI) and the United Nations Global Compact, to enable consistency, transparency, and comparability between organisations and jurisdictions (UNSDG Report, 2023; Erin, Adegboye and Bamigboye, 2022; Boiral, 2013). Among its many merits, the GRI is one of the most widely used sustainability reporting standards, and it includes sector standards that address gender equality, including GRI401 (employment practices), GRI405 (diversity, equal opportunity) and GRI406 (non-discrimination) (Abeysekera, 2022; Girón et al., 2021).

However, in light of these developments, scholars remain increasingly divided over the effectiveness of disclosure as a form of accountability. A growing body of literature suggests that organisations, especially in weak institutional environments, often produce gender reports for administrative purposes, or to appease external audiences, rather than to drive actual change (Gray, 1996; Adams and Harte, 2000; Hossain and others, 2020; Senn, Maire and Ghio, 2025). Such reports often use impression-management techniques, including selective disclosure, optimistic rhetoric, and persuasive language that makes an organisation appear sincerely committed to gender equality, while concealing unfavourable information, which can make it seem as though there is no persistent inequality. This means that many organisations' commitments to gender equality may be a positive spin on their performance and may restrict

stakeholders' ability to assess their progress. In light of these concerns, the discussion of symbolic accountability, characterised by external reporting that does not influence internal practices, has been further emphasised (Babu, De Roeck and Raineri, 2020; Buchy and Shakya, 2023; Yuan, Huang and Goodell, 2025). While dialogue mechanisms promote transparency and help involve stakeholders, transparency alone does not guarantee organisational accountability if it is selective, incomplete and/or unverifiable. Consequently, scholars increasingly call for independent verification, robust monitoring, and enforcement processes to evaluate organisational performance and hold organisations accountable for failing to fulfil their gender equality promises (Gulliford et al., 2023). Overall, the literature shows that dialogue remains a vital mechanism yet may be insufficient for organisational accountability. However, without adequate control mechanisms, accountability can become merely symbolic, bolstering organisational legitimacy without making much difference to the status quo of entrenched gender inequalities.

2.4.2 Mechanisms of control

Dialogue remains key to transparency and communication, but effective accountability relies on mechanisms that track organisational performance and scrutinise their policies and practices to ensure they fulfil their responsibilities. From this perspective, Bovens (2007) suggests that accountability operates in two ways: first, through answerability and second, through the risk of consequences if organisations do not meet their obligations. This suggests that accountability, as a tool of discipline and monitoring, ensures organisations meet the legal, regulatory and ethical requirements, such as equal opportunity legislation, gender quota requirements, and diversity reporting requirements. Control mechanisms assess whether organisations achieve commitments in practice, whereas disclosure mainly communicates those commitments. This clearly distinguishes accountability from reporting by adding judgement, evaluation and enforceability (Stewart, 1984). Monitoring, scrutiny, and evaluation

of organisational gender policies and practices enable stakeholders, including regulatory authorities, to assess whether organisations have met their commitments. If organisations do not meet the required standards, accountability requires suitable action, such as financial penalties, reputational consequences, legal sanctions, product boycotts, naming and shaming, and/or regulatory action. In contrast, organisations with acceptable gender practices can earn awards, recognition, or greater stakeholder confidence, unlike those with negative gender practices. However, as Coe, Wiley and Bekker (2019) and Al-Nasrallah (2023) argue, accountability is more effective when organisations understand the consequences of their actions or performance. Therefore, the impact of accountability does not only depend on organisations publishing gender-related data, but also on their capacity to verify the data, evaluate organisational performance, and enforce adherence. Governance and oversight structures, together with stakeholder engagement, are the primary mechanisms through which organisations exercise accountability (Baur and Schmitz, 2012; Belal, Thomson and Cordery, 2023).

2.4.2.1 Governance and oversight

Governance and oversight encompass the formal structures, processes, and institutional arrangements used to monitor organisational activities and ensure they comply with regulatory, legal, and stakeholder requirements. (OECD, 2016). Bovens (2007) states that an organisation's accountability is achieved through the development of governance mechanisms that monitor, assess and enforce compliance. He also identified various governance mechanisms within organisations, including audit and diversity committees, boards of directors and ethics panels. Governance and oversight mechanisms are essential tools that support the implementation and enforcement of gender equality policies, such as diversity targets, equal opportunity policies, gender quotas, anti-discrimination policies, sexual harassment policies and whistleblowing procedures (ILO, 2020). Beyond compliance and monitoring, these mechanisms also promote

transparency and internal accountability and serve as formal avenues for investigating and resolving gender-related issues (Cäker, Siverbo and Åkesson, 2022). However, governance effectiveness does not always guarantee accountability, as it relies on the independence, power, and organisational resources of the governance body to hold those with power over others to account (Cäker, Siverbo and Åkesson, 2022). Therefore, where monitoring and enforcement mechanisms are weak, these arrangements can become merely symbolic, supporting the organisation's legitimacy but not necessarily changing their gender practices.

2.4.2.2 Stakeholder engagement

Stakeholder engagement is also a powerful external accountability mechanism that complements internal accountability mechanisms in holding organisations to account for gender-related action. It involves consultation, negotiation, ongoing dialogue, and organisational response between organisations and multiple stakeholders (Freeman, 1984), including investors, workers, regulators, trade unions, local communities, advocacy organisations, and NGOs, who expect organisations to be fair, transparent, and accountable on gender equality matters. Bebbington, Brown and Frame (2007) identify three vital advantages of stakeholder participation: it allows stakeholders to be part of the decision-making process, thereby implementing participatory accountability; it provides transparency by making relevant information public; and it ensures responsiveness to stakeholder concerns by acknowledging and acting on them. From a gender equality perspective, engaging stakeholders has multiple benefits. For example, it can enhance the legitimacy of organisations by strengthening the social contract between the organisation and society and promoting compliance with changing societal norms of equality between women and men (Suchman, 1995; Gray, Adams and Owen, 2014). It also allows external actors, such as NGOs, to track organisational commitments, call out discriminatory practices, and influence organisational policies. As a result, stakeholder involvement often subjects organisations to ongoing external

review, reducing the likelihood that accountability may be “rhetorical or symbolic” (Unerman and Bennett, 2004).

2.5 Global NGO activism on promoting organisational gender equality

Over the past 30 years, non-governmental organisations (NGOs) have become increasingly assertive in shaping governance and have broadened their scope beyond welfare and charitable work to address areas such as consumer protection, environmental protection, community development and human rights, including gender inequality (Kaldor, 2003). Although NGOs have grown in visibility, no universally accepted definition of NGOs exists. Several scholars have described NGOs as non-political, non-profit and voluntary organisations established to achieve social and environmental goals rather than to run for political office or pursue commercial interests (Gray, Bebbington and Collison, 2006; Abiddin, Ibrahim and Aziz, 2022). They often rely on financial support and funding from international donors, philanthropic organisations, and governments, raising questions about their autonomy and accountability (Abiddin, Ibrahim and Aziz, 2022). Beyond definitional variation, most scholars agree that NGOs drive social change through advocacy, capacity building, policy participation and service delivery (Tiessen, 2004; Abiddin, Ibrahim and Aziz, 2022).

In carrying out their advocacy work, they collaborate with businesses, international organisations and governments to advance social and gender-related reforms. For instance, NGOs worked with Starbucks on the Democratic Republic of Congo coffee project, a programme for women's economic empowerment that also affects their involvement in conflict resolution programmes (UN Women, 2022). Similarly, NGOs in Indonesia began implementing gender-sensitive interventions, such as gender quotas in value chains, to boost women's involvement in developing rural economies (Prihatini and Siregar, 2019).

In Nigeria, NGOs are gaining influence over organisational behaviour and are more than mere social service providers. Empirical literature shows that NGOs promote accountability through cooperation with other civil society organisations and victims, especially when facing powerful corporations. For instance, Denedo, Thomson, and Yonekura's (2017) study showed that NGOs in Nigeria collaborated with other civil society organisations in the Niger Delta region to hold multinational oil companies accountable for human rights abuses and environmental pollution. Through campaigning, coalition-building, and advocacy, these organisations identified governance weaknesses and held corporations to account. This suggests that NGOs' effectiveness may not always rely solely on formal authority but also on their ability to mobilise stakeholders and shape discourse. This suggests that NGOs are regarded as external actors who engage stakeholders to monitor organisational behaviour, expose human rights abuses, and advocate policy reforms (Ebrahim, 2003a; Cornwall and Rivas, 2015). From these perspectives, NGOs serve as advocates, knowledge brokers, watchdogs, and external accountability actors, urging organisations to be transparent with stakeholders. They build evidence, shape public opinion, and form alliances, enabling them to push back against entities that might otherwise escape accountability (Freeman, 1984; Shu et al., 2025). However, the literature offers no consensus on how far NGOs can drive meaningful organisational change. Critics argue that, in countries with institutional challenges, such as weak legal and regulatory frameworks, NGOs often have limited regulatory support and may therefore rely on advocacy, persuasion, and public pressure for change, rather than legally binding sanctions. Specifically, weak domestic laws and regulations limit NGOs' ability to turn advocacy into tangible organisational change (Smidt, Johansson and Richter, 2025). This implies that the success of their advocacy work depends on robust legal and regulatory frameworks, public trust and confidence, political support, resource availability, organisational responsiveness, and the broader institutional context (De Silva and Plagis, 2023; Smidt, Johansson and Richter, 2025).

2.5.1 NGO and organisational accountability mechanisms

NGOs use several mechanisms to hold organisations accountable for their behaviour, including evaluation and monitoring (through gender audits and impact assessments) and challenging (through questioning organisations' narratives using counter-accounting methods and shadow reporting) (Ebrahim, 2003a; O'Dwyer and Unerman, 2008; Shu et al., 2025).

2.5.1.1 NGO activism and monitoring techniques (impact assessment and gender audits)

Previous studies identify gender audits and impact assessments as key tools that NGOs use to evaluate and monitor organisational gender equality and accountability practices (Ebrahim, 2003a; Moser, 2005; O'Dwyer and Unerman, 2008). These mechanisms confirm whether organisational gender policies and practices are equitable by benchmarking against known standards such as UN Women's indicators and other international standards (UN Women, 2018). This helps NGOs identify organisations whose stated commitment to gender equality is merely symbolic, as well as those that embed gender equality in their culture, structure, and practices. The literature is overwhelmingly positive about the value of monitoring mechanisms in increasing organisational transparency and revealing discriminatory practices that may otherwise go unnoticed. For example, Moser (2005) states that impact assessments often reveal both overt and covert gender bias in areas such as recruitment and promotion, remuneration, internal career progression and culture.

Likewise, O'Dwyer and Unerman (2008) argue that NGOs use monitoring tools to hold organisations accountable, as they provide independent evidence that contradicts organisational disclosure and compels organisations to provide more comprehensive disclosure. Islam and Deegan (2008) use the Bangladeshi garment industry as an example to show how NGO pressure resulted in increased corporate sustainability disclosures. This means monitoring tools not only provide evidence of organisations' performance but also enhance transparency and accountability by holding organisations to account to stakeholders as they

explain their gender-related performance (Ebrahim, 2003a). Greater disclosure promotes transparency and holds organisations to account for their true intention to ensure gender equity and inclusiveness, particularly when reputational legitimacy and fundraising are on the line (O'Dwyer and Unerman, 2008). In some cases, however, organisations might respond to the NGO's criticism by making public statements or taking symbolic steps towards equality without actually changing discriminatory structures and practices (De Silva and Plagis, 2023). In this respect, monitoring can foster transparency and bring about change, but without strong enforcement and commitment, it may have little impact on behaviour in practice.

The accounting and accountability literature conceptualises gender audits as internal accountability, diagnostic, and capacity-building tools that systematically assess an organisation's structures, policies, practices, and outcomes to determine whether they reproduce gender inequalities or foster gender equality (ILO, 2007). NGOs conduct gender audits to determine how embedded gender equality practices are within an organisation's structure, policies, and practices (Tiessen, 2004). This means gender audits serve a dual function, incentivising both internal and external accountability mechanisms. Internally, they promote fairness, transparency, and better governance. Externally, they boost legitimacy by showcasing policies and practices that comply with gender equality principles. In doing so, they play a significant role by revealing to stakeholders organisations' responsiveness to societal demands for inclusion and equity, helping NGOs evaluate the extent of gender mainstreaming across organisational operations, assessing whether institutional practices and norms challenge or sustain gender disparities, highlighting critical areas of weakness that require improvement and recommending strategies for improvement (Moser, 2005; Tiessen, 2004). However, factors such as organisations' willingness to act on recommendations, the level of follow-up, management support and external oversight can influence the effectiveness

of gender audits, making them appear as a compliance exercise rather than a genuine process of organisational transformation (Moser, 2007).

2.5.1.2 NGO activism and counter-accounting mechanism

Counter-accounting includes creating alternative narratives and shadow reports that challenge official organisational accounts on social and environmental concerns, such as gender inequality (Denedo, Thomson and Yonekura, 2017; Vinnari and Laine, 2017; Himick and Vinnari, 2023; Shu et al., 2025). Counter-accounts are typically produced by civil society organisations, including NGOs, drawing on information from multiple sources, including civil society groups, affected communities, victims, the media, and others. They aim to uncover power imbalances, amplify the voices of marginalised groups, and expose organisational practices that official documents may omit, hide, or misrepresent (Vinnari and Laine, 2017). In this sense, counter-accounting broadens accountability by giving stakeholders alternative information to evaluate corporate claims, thereby moving beyond self-reporting.

Much of the literature views counter-accounting as a response to corporate reporting's selective, self-serving perspective on organisational performance (Boiral, 2013; Spence, 2009; Tregidga, Milne and Lehman, 2012). In this context, official reports tend to focus on organisational successes and overlook the extent of discriminatory practices and other social harms. To address these gaps, counter-accounts draw on evidence from victims, independent investigations and activist narratives. This produces alternative knowledge that contributes to the public debate and helps instigate institutional change (Gray, Brennan and Malpas, 2014; Thomson and Bebbington, 2005). Since the 1970s, counter-accounting has served as a means of changing institutions and working for social justice. (Thomson et al., 2015). One of its earlier applications was in campaigns for organisational equality, such as equal pay (Gallhofer and Haslam, 2006). Others, building on this tradition, argue that counter-accounting can offer

NGOs a more emancipatory and critical practice of accountability than standard monitoring practices. Unlike an audit, which is often externally initiated or the result of an organisation's internal initiative, counter-accountability can help NGOs directly challenge the organisational narrative by revealing inequalities in the organisation's structures and highlighting differences between the corporate narrative and practices. (Vinnari & Laine, 2017).

In this way, counter-accountability extends from compliance to participation, institutional reform and justice, and becomes political and social. The validity of counter-accounting remains controversial. Proponents claim it increases accountability by uncovering hidden viewpoints, publicising discrimination, and making organisations more sensitive to it (Brown and Dillard, 2015; Gallhofer and Haslam, 2019). Examples of NGOs using counter-accounts include Friends of the Earth, CorpWatch, War on Want and Christian Aid, which have successfully used counter-accounts to expose harmful practices by companies and governments that have led to environmental damage, labour exploitation and human rights abuses (Christian Aid, 2015; Dey, 2014; Pulver, 2023). Shu et al. (2025) also reported that NGOs tend to pursue counter-accounting through campaigns, protests and advocacy efforts to incentivise organisations to make human rights commitments. However, others warn that the role of counter-accounting is overstated, as alternative reports can highlight an organisation's shortcomings and shape public discussion but may lack the capacity to drive change (Gallhofer and Haslam, 2006, 2019).

2.5.2 Challenges experienced by NGO activism

Although the literature acknowledges NGOs' role as external accountability actors, more research indicates that institutional, socio-political, and financial barriers may undermine their effectiveness in promoting organisational accountability. This factor is critical not only for sustaining NGO efforts but also for influencing organisational behaviour and policy change. One barrier widely mentioned in the literature is financial sustainability. According to Smith

(2012), many NGOs, particularly those operating in developing countries, lack funding because domestic donors may not support them amid widespread allegations of corruption among some NGO officials. As Smith (2012) and Dhanani and Kennedy (2023) note, these allegations have reduced donor support, undermined community trust, and eroded credibility. Consequently, some NGOs cannot sustain their accountability efforts. The next highlighted issue is NGO independence. As Arum (2010) points out, many NGOs in developing countries depend largely on government funding, which can create a conflict of interest. Such dependence can restrict NGOs' capacity to criticise the government and influential institutions' policies (Uddin and Belal, 2019). This limits their capacity to act as a watchdog and resist discriminatory gender policies for fear of losing vital funding.

Several other stakeholder-related barriers also limit NGOs' advocacy. As Tan et al. (2021) note, many victims of gender discrimination and harassment in organisations choose not to report due to concerns about possible revenge, stigma, defamation, firing, and blacklisting. Beyond organisational and stakeholder-related barriers to NGO activities, the broader environmental context of their work is also important. According to Kilby (2010), NGOs have to operate in political and legal environments that are not necessarily supportive of gender equality. Restrictions related to legislation (weak laws), politics (unwillingness), and patriarchal norms (cultural practice) also undermine NGOs' advocacy efforts by resisting gender equality policies and institutional change in some developing countries.

2.6 Global initiatives on promoting gender equality practices

This section discusses frameworks, laws, initiatives, and policies developed by different stakeholders, such as the United Nations and its agencies and state governments, to establish gender equality at the international, regional, and national levels.

2.6.1 Sustainable development goals on gender equality

Adopting the 2030 Agenda for Sustainable Development is a key step toward achieving global gender equality and sustainable development. In September 2015, all 193 United Nations member countries adopted the 17 Sustainable Development Goals (SDGs), comprising 169 targets and 247 indicators; they entered into force in January 2016 (UNSGD, 2023). Overall, the SDGs provide a comprehensive framework for promoting environmental protection and inclusive economic and social development; they aim to eliminate discrimination, poverty, and inequality of any kind by 2030 (Büyüközkan, Karabulut and Mukul, 2018; Leal Filho et al., 2022). Agenda 2030 differs from previous developments as it recognises the importance of addressing structural inequalities and challenges faced by women and girls. In this context, SDG 5 becomes critical, as it calls on both governments and organisations to promote gender equality and empower women. The nine targets of this SDG aim to eliminate gender discrimination and gender-based violence, harmful practices, discrimination in employment and leadership, legal inequalities, inequalities in unpaid care work, and obstacles to sexual and reproductive health and rights (Leal Filho et al., 2022). This suggests that SDG 5 recognises organisations' responsibility to address gender inequality practices, including discrimination in employment and unequal opportunities in recruitment, promotion and access to leadership opportunities.

As a result, SDG 5 can be described as multidimensional in addressing gender inequality. According to SDG 5, discriminatory organisational, social and institutional structures limit women's opportunities and participation in society. Although SDG 5 covers a wide range of issues related to gender equality, its performance remains controversial in the literature. On the one hand, some literature is optimistic about the agenda and argues that it has raised global awareness of gender inequality and pushed governments to develop gender laws, resulting in successes in areas such as girls' education and women's empowerment (Leal Filho et al., 2022).

This shows that the SDGs have successfully integrated gender equality as an international development target and increased policy focus among the international community, governments, and organisations. A growing body of literature examines whether policy commitments have led to real changes in society and organisations. Although policy commitments to gender equality have increased, their implementation remains inconsistent across states and sectors, especially in some developing-nation contexts where women's lack of access to leadership, quality jobs, healthcare, economic opportunities and politics demonstrates that gender inequalities persist despite numerous policies on the issue (Leal Filho et al., 2022). In addition, the 2023 SDG Progress Report indicates that progress on SDG 5 is considerably behind schedule, suggesting that current efforts are insufficient to achieve gender equality by 2030 (General Assembly Economic and Social Council, 2023). Consequently, international commitment alone may be insufficient to overcome cultural, institutional, and organisational barriers (UNSDG, 2023).

The importance of SDG 5 extends beyond gender equality alone. Some researchers have identified it as a cross-cutting goal or enabler on which achieving the other 16 SDGs significantly depends (Esuna, 2018; James, Shetty and Kamath, 2020; United Nations, 2015; UNSDG, 2023). This means SDG 5 (gender equality) does not operate in isolation, but serves as a vehicle for achieving broader environmental, social, and economic development goals. As a result, failure to achieve SDG 5 is likely to obstruct the progress of the 2030 Agenda. In fact, the existing literature provides substantial evidence supporting this interrelationship. UN Women (2020) contends that improving women's economic status and access to decent employment opportunities can contribute to food security, good health, education and poverty alleviation, and thus enable the achievement of SDGs 1 to 4. At the same time, improving women's legal position and active engagement in public affairs will promote social inclusion and reduce inequalities (SDG 10), whereas women's involvement in water governance and

household sanitation will help achieve SDG 6 (James, Shetty and Kamath, 2020). Moreover, women's active role in achieving affordable and sustainable energy (SDG 7), promoting innovation and technological advancements (SDG 9), ensuring marine and environmental resources (SDGs 14 and 15), establishing peaceful and inclusive societies (SDG 16), and partnership (SDG 17) is important for sustainable development (Esuna, 2018; UN Women, 2018; UN Women, 2022). Whereas scholars are almost unanimous that SDG 5 advances the overall Sustainable Development Goals, they differ on how to implement it. For example, Gill and Smith (2021) and Leal Filho et al. (2022) argue that achieving SDG 5 requires joint efforts by government, organisations, NGOs and international bodies. Esuna (2018) proposed incorporating gender considerations into the remaining 16 SDGs so that gender equality becomes central to sustainable development. These views indicate that gender equality cannot be achieved in isolation, highlighting the need for collaborative governance and active stakeholder engagement.

2.6.2 Other global efforts

Commitment to gender equality in the international arena has taken various forms through several policy frameworks and human rights instruments. For instance, the United Nations General Assembly adopted the Universal Declaration of Human Rights (UDHR) on 10 December 1948. Article 1affirms that all human beings are born free and equal in rights and dignity, while Article 2 asserts non-discrimination on grounds of sex, race, language, colour, religion, and other status (UN Women, 2022). Additionally, in 1979, the United Nations General Assembly adopted the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), widely known as the international bill of rights for women (Holmes, 2019). In turn, CEDAW outlined obligations to eliminate discrimination against women and promote equality across economic, political, cultural and social spheres. Commitments in the international arena have been further strengthened through four United

Nations World Conferences on Women in Mexico City (1975), Copenhagen (1980), Nairobi (1985), and Beijing (1995). The Beijing Conference, widely regarded as a turning point, produced the Beijing Declaration and Platform for Action, adopted by 189 countries, and has remained an important global policy framework for tackling gender inequality (UN Women, 2022). It was produced in recognition of twelve strategic areas requiring action to enhance gender equality and women's empowerment. Other commitments to the international framework have been further developed through the following initiatives: the Commission on the Status of Women (CSW, founded in 1946); the United Nations Charter (1945); the United Nations Guiding Principles on Business and Human Rights (UNGPs), approved by the Human Rights Council in 2011; and the Sustainable Development Goals (SDGs) under the 2030 Agenda. These initiatives reflect the ongoing international commitment to human rights and gender equality. In particular, the UNGPs provide a framework for states and organisations to address adverse human rights impacts arising from business activities (United Nations, 2011). The three pillars of the UNGPs, as outlined by Barrientos, Bianchi and Berman (2019), are corporate responsibility to respect human rights; the duty of the state to protect human rights; and remedies available to people affected by business operations. The UNGP framework aims to hold states and businesses accountable and to emphasise the importance of due diligence in assessing, preventing, and addressing human rights issues (UN Women, 2020).

These reviews prompt an important discussion about the relationship between formal commitments and their substantive implementation. While international standards set out what must be done to achieve gender equality, they do not always translate into organisational change. Gazzola et al. (2016) argue that stakeholders, including governments, organisations, and communities, must collectively address gender inequality to overcome barriers to achieving it. In this regard, Grosser and Moon (2008) note that reporting on gender practices

alongside corporate social responsibility reporting will increase transparency and accountability, enabling organisations to ensure compliance with gender equality principles.

2.6.3 Efforts of other countries

Several nations have enacted regulatory and legislative measures to foster gender equality in organisational settings. While this signals growing international recognition of gender discrimination as a global policy issue, the literature presents conflicting views on the success of these efforts. Positive views suggest that equality laws have enhanced organisational transparency, strengthened legal protection, and increased organisational accountability. On the other hand, evidence suggests that legislative reforms have often failed to achieve substantial organisational transformation because of ineffective implementation, enforcement, and accountability mechanisms (O'Connor, 2020).

The United Kingdom, for instance, has an effective legal framework to ensure organisational gender equality. Under the Equality Act 2010, all forms of discrimination, harassment, and victimisation based on any protected characteristics, including gender, are prohibited (Tagoe, 2019). Previous legislation, especially the Equal Pay Act 1970, resulted from ongoing strikes by women working at Ford's Dagenham plant and became a significant landmark, officially recognising women's right to equal pay. Although the Act has increased women's wages, the gender pay gap has persisted. Further reforms have focused more on organisational transparency to enhance accountability. For instance, under the Gender Pay Gap (GPG) reporting regulations, large organisations are required to publish gender pay statistics and allow stakeholders to review organisational performance. Advocates have argued that disclosure has increased organisational transparency and prompted employers to examine gender differences systematically (Tagoe, 2019). Nevertheless, the debate remains as to whether disclosure alone brings organisational transformation. Grosser and Moon (2005, 2008), for example, argue that

while disclosure is now part and parcel of organisational governance structure, the disclosure process may be a mere compliance exercise intended to legitimise rather than address the root cause of gender inequality. This implies that despite increased gender reporting, it does not necessarily improve workplace equality. The same sentiments have been echoed regarding UK interventions aimed at encouraging voluntary commitment to gender equality among organisations. The Think, Act, Report, launched in 2011, aimed to promote good practices in recruitment, promotion, retention, pay and gender reporting. However, very few firms, approximately 250, volunteered to implement the programme (Tagoe, 2019). Consequently, this initiative seems to focus mostly on procedural fairness rather than addressing the substantive issues in employment (Jewson and Mason, 2011). Similarly, South Africa illustrates a case where, despite extensive legislative change, little progress has been seen in practice. Since the introduction of the Constitution of 1996, gender equality has been recognised as a constitutional principle. Various legislative changes, such as the Promotion of Equality and Prevention of Unfair Discrimination Act 2000, the Employment Equity Act 1998, and the Commission on Gender Equality Act 1996, were introduced (Mavhuthu, Nicoleta and Cosmin, 2021). These efforts aimed to create equal opportunities for all individuals and prevent any workplace discrimination. However, even though these legislations were put in place, empirical evidence shows that discrimination against women persists and that progress has been slower than expected (Hills, 2015; UN Women, 2020).

The same is true in the United States, where several pieces of legislation prohibit employment discrimination on the basis of sex or gender, and several government agencies monitor programmes related to discrimination across education, retirement, healthcare, employment, workplace harassment, and equal pay (GAO, 2017). Yet despite these policies, gender inequality persists across segments of the American labour market, including leadership

positions, pay inequality, and occupational segregation (Kilpatrick, 2019). Similarly, India illustrates a case where legislative changes fail to produce progress. Constitutional guarantees of equality are supported by legislation such as the Equal Remuneration Act, the Hindu Women's Succession Act 1956, and the Muslim Personal Law (Shariat Application) Act 1937. All of these have led to incremental improvement in the legal position of women, especially regarding inheritance and pay, yet gender disparity persists (Agarwal, 1988; Desai, 1994; Kilby, 2010)

Overall, these nations' experiences show that gender inequality in organisations stems not from a lack of gender equality legislation, but from a failure to implement such policies. While most governments in the modern world have embraced legal, regulatory, and voluntary strategies to achieve organisational equality, efforts towards this goal have varied widely across countries. A critical issue in the current literature on gender equality is the gap between policy and practice, which demonstrates that formal legal protections do not always lead to significant equality (O'Connor, 2020). This gap results from weak implementation and enforcement, poor compliance, and the ongoing influence of institutional norms that support masculine organisational structures and practices. The problem is particularly acute in developing countries, where institutional weakness, limited enforcement capabilities, and patriarchal societies make it even more difficult for equality legislation to achieve gender equality (Grey, Bebbington and Collison, 2006). Accordingly, achieving gender equality appears to depend not solely on legislative reforms but also on their implementation, effective enforcement, proper reporting, and strengthened accountability measures, among others.

The second part of this chapter focuses on gender inequality and accountability in developing countries, with particular emphasis on Nigeria. This section examines government policy

initiatives that promote gender equality in organisations and the role of NGOs in advancing organisational accountability.

2.7 Gender inequality issues in Nigeria

Existing scholarship consistently identifies Nigeria as one of the countries with the highest levels of gender disparity worldwide. These disparities are multidimensional and mutually reinforcing, affecting women's rights and access to rights, economic opportunities, education, political representation, health and protection from violence. Literature posits that discriminatory practices are deeply embedded and reproduced through interconnected social, cultural, structural and institutional factors, including patriarchal norms, cultural practices, religious beliefs, weak legal and regulatory frameworks, inadequate implementation, monitoring and enforcement of gender-equality legislation, and weak accountability mechanisms (Adisa et al., 2021; Bjarnegård and Zetterberg, 2022; Mordi, 2022; World Economic Forum, 2024). Consequently, women's disadvantaged position is reproduced and sustained by multiple interconnected forces rather than a single factor, leading to unequal access to education, limited political representation, limited access to health and economic resources, and continued exposure to gender-based violence (Okongwu, 2021).

Beyond its social impacts, scholars argue that persistent gender inequality in Nigeria impedes economic growth by diminishing women's value and their economic contributions to productivity, human capital development and diversification. For instance, the International Monetary Fund (2020) estimates that eliminating gender inequalities could boost Nigeria's annual GDP and per capita growth by around 1.25%. This implies that gender inequality is not only an issue of social injustice and human rights, but also a significant challenge to economic growth and development with far-reaching consequences for national growth and prosperity,

highlighting the need for more effective institutional and organisational measures (Ene-Obong, Onuoha and Eme, 2017). The following sections discuss its impacts in turn.

2.7.1 Access to education

Education is widely recognised as a basic human right and an important instrument in the struggle for gender equality. Article 26 of the UDHR states that all people have the right to elementary and compulsory education (UNICEF, 2022). However, despite these international commitments, educational inequality is often regarded as one of the main forms of gender inequality in Nigeria. According to UNICEF (2022), about 20 million girls do not attend school in Sub-Saharan Africa; Nigeria is home to about 20% of these girls, i.e., an estimated 7.6 million, of whom 3.9 million are at the primary level and 3.7 million at the junior secondary level. In Nigeria, fewer than half of girls complete basic education compared with boys. UNICEF's (2024) report states that the problem is even more severe in Nigeria's northern region, where child marriage and other socio-cultural factors are more prevalent. Okongwu (2021) further attributes educational inequality in Nigeria to historical and structural factors tied to the colonial education system, under which education was available primarily to boys. This limited women's access to education and led to severe consequences, including early marriages and pregnancies, skill gaps between men and women, poor health outcomes, insufficient skills development, female unemployment, illiteracy, intergenerational poverty, and economic stagnation (Okongwu, 2021; UNESCO, 2024; UNICEF, 2022). Thus, educational inequality is without doubt a serious socio-economic challenge that goes beyond mere women's illiteracy. In successive administrations, Nigeria's government has introduced various legal and policy measures to increase women's access to education in the country, including the Universal Basic Education Act (2004), the National Policy on Education (2004), and the signing of the African Charter on Human and Peoples' Rights (Isokpan and Durojaye, 2018). These policies present education as a basic right for individuals regardless of religion,

sex, or ability. However, researchers unanimously agree that these policies have failed to deliver positive outcomes due to several institutional challenges, including weak laws, poor implementation, and a lack of constitutional provisions (Isokpan and Durojaye, 2018). In fact, Isokpan and Durojaye (2018) note that the Nigerian Constitution does not recognise the right to education as a non-binding and justiciable right (Ibe, 2007), thereby hindering its enforcement. Unsurprisingly, the ECOWAS Court of Justice's ruling in SERAP v Nigeria, which recognised girls' right to education, has had limited effect in the country because of the discrepancy between the African Charter and the Nigerian Constitution (Okongwu, 2021).

2.7.2 Political participation

Research consistently shows that women's underrepresentation in political leadership is one of Nigeria's most persistent forms of gender inequality. According to the 2024 Inter-Parliamentary Union (IPU) rankings, Nigeria ranks 133rd globally for women's political representation, behind countries such as Rwanda, Cuba, Nicaragua, Mexico, and Iceland (Bjarnegård and Zetterberg, 2022; Ette and Akpan-Obong, 2023; Mordi, 2022). This global ranking underscores women's extremely low political participation in Nigeria. More broadly, women make up approximately 4% of political office holders, with 5.8% among senators, 6.1% among members of the House of Representatives, and 9% among local government chairpersons (Okongwu, 2021). In the 2019 presidential elections, only five of 73 candidates were women, and women occupied just 16% of ministerial positions in the previous administration (Okongwu, 2021; Adewuyi, 2019). This remains strikingly low, given that only 1 woman among 18 contested the presidency in the last election. Women currently hold just 3.7% (only 4 out of 107 seats) in the Senate, 4.2% (15 out of 356 seats) in the House of Representatives, and only 5 out of 48 current ministers are women (Ette and Akpan-Obong, 2023; IPU, 2026). These data show a persistent gender gap and a significant decline in the number of women currently occupying political positions compared with the previous administration, indicating a worsening

marginalisation from formal political decision-making leadership positions and women's political and socioeconomic empowerment. Over the years, the Nigerian government has consistently affirmed its commitment to increasing women's political participation by implementing several initiatives, including providing financial support, establishing gender-related institutions, and formulating the 2006 National Gender Policy (NGP) (Balogun, 2008; Federal Ministry of Women Affairs, 2021; Jika Jiddere, 2024). These policies aim to promote gender equality, empower women politically, fight poverty, and support inclusive governance. From this perspective, the NGP aims to ensure that 35% of women are represented in both elected and appointed public offices, exceeding the 30% affirmative action commitment made at the Beijing World Conference on Women (Federal Ministry of Women Affairs, 2021; Oluyemi, 2016).

While the policy commitment to increasing women's political participation exists, lived reality aligns with most research findings that positive outcomes remain limited (Amadi, 2017; Federal Ministry of Women Affairs, 2021; Jika Jiddere, 2024). Researchers link this to weak implementation and enforcement, weak legal and regulatory frameworks, absence of political will, patriarchal cultural values, and outdated policies (Amadi, 2017; Makinde *et al.,* 2017; Okongwu, 2021; UN Women, 2022). Thus, the continued political underrepresentation of women cannot be attributed solely to the lack of progressive policies, but also to poor implementation and enforcement. This implies that increasing women's political participation requires more than just policy formulation; it also requires constitutional support for affirmative action, institutional capacity, effective monitoring and accountability, and sustained efforts to overcome socio-cultural barriers. As Amadi (2017) puts it, the National Gender Policy could enhance women's socioeconomic and political position, but only when its provisions are effectively enforced, and institutional commitment is present.

2.7.3 Gender-based violence

Gender-based violence (GBV), encompassing physical, sexual and psychological abuse, is among the most common forms of gender inequality in Nigeria. There is a strong consensus in the literature that GBV disproportionately affects women and has serious negative impacts, including severe physical and psychological harm, and constitutes a substantial barrier to achieving gender equality (Okongwu, 2021; UNICEF, 2022). Some common forms of GBV include sexual violence and harassment, socio-economic violence, domestic violence, forced marriage and female genital mutilation (FGM) (Okongwu, 2021). According to the UNICEF (2022) report, GBV is among the most common and persistent forms of human rights violations globally. Further, it is estimated that one in every three women in Nigeria experiences at least one form of GBV. The literature shows that broad social and economic crises worsen GBV. For example, during the COVID-19 crisis, incidences of rape and domestic violence increased by approximately 149%, alongside an increase in cases of child marriage and FGM (Okongwu, 2021; UNICEF, 2022; UN Women, 2021). Additionally, school closures during that time affected approximately 18 million female students in Nigeria.

Moreover, researchers explain that the perpetuation of GBV in Nigeria is a result of institutional and socio-cultural issues that go beyond violence. In Nigeria, about 16% of women have experienced physical or sexual violence, usually at the hands of intimate partners in the form of spousal rape (Okongwu, 2021; UNICEF, 2022). Nonetheless, the extent of this issue is believed to be greater than reported, as women in these situations are often reluctant to report cases for fear of further abuse, including victim-blaming/shaming, social stigma, economic dependence on the perpetrator, and the cultural belief that women should remain silent to preserve family honour (Okongwu, 2021; UNICEF, 2022a; World Bank, 2021).

These circumstances do not encourage women to take justice into their own hands but instead foster a culture of impunity in Nigeria. GBV has severe social and public health implications, including long-term physical, psychological, sexual and reproductive health conditions. According to UNICEF (2022), approximately 86% of victims require medical assistance, placing a significant burden on health care services. As a result, GBV is not only a personal experience of violence but also a public health and development issue, as it hinders women's well-being and their participation in socio-economic activities. Given the severity of this problem, the Nigerian government passed the Violence Against Persons Prohibition Act (VAPP) 2015, which criminalises GBV, including rape and other harmful traditional practices such as female genital mutilation (Chaman, 2022; Shajobi-Ibikunle and Kassim, 2023).

However, the impact of VAPP (2015) is hindered by ineffective implementation across states and weak institutional enforcement, among other factors that impede efforts to curb GBV, including, as Okongwu (2021) noted, law enforcement agencies' unwillingness to investigate these crimes. For example, the Nigerian police did not initiate an investigation into the widely publicised rape and murder of a university student in 2020 until pressured by the public, demonstrating institutional inefficiency in addressing GBV in Nigeria. The same applies to the judicial system's limited success in prosecuting perpetrators. UNICEF (2022) reports that only approximately 0.9% of sexual assault offenders in Nigeria are prosecuted, and even fewer are convicted of this crime.

2.7.4 Economic inequality

Economic inequality is widely regarded as the primary manifestation of gender inequality in Nigeria. Research shows that excluding women from economic opportunities hinders gender equality, economic development, productivity, and the country's sustainable development (McKinsey Global Institute, 2014). Although women constitute around 51.6% of Nigeria's

economically active population, they remain considerably underrepresented in formal employment and higher-paying jobs (ILO, 2022). In particular, of Nigeria's 35.6 million full-time employees, only 40.6% are women (Adeyeye, 2020), while the ILO (2022) reports a gender ratio of approximately 84 men to 73 women. These figures clearly point to the challenges women face in accessing the labour market and advancing their careers. As a result, they fail to accumulate human capital, contributing to the country's overall economic stagnation. Literature attributes this to deep-rooted patriarchal norms and stereotypes in the labour market and its outcomes (Adeyeye, 2020). Women are often pushed into lower-paid jobs, the informal sector, and caregiving, while leadership positions and other high-paying occupations are seen as traditionally male-dominated (Okongwu, 2021). This limits women's access to white-collar jobs and career progression, thereby exacerbating socioeconomic inequalities.

Therefore, gender inequality in the economic sphere arises not only from labour market processes but also from social and institutional norms and standards that influence hiring, promotion, and leadership in the labour market. Such practices often shape political and public discourse. For instance, the statement made by the former President of Nigeria, Muhammadu Buhari, in 2016 in response to criticism of his government from his wife:

> *"I don't know exactly what party my wife belongs to. She belongs in the kitchen, the living room and the other rooms in my house" (Epochi-Olise and Monye, 2021).*

One may view this as the reinforcement of traditional gender roles and the exclusion of women from political discourse. Likewise, the dismissal of a female senator by Senate President Godswill Akpabio during Senate debate is another example of gender bias within politics. The "nightclub" incident in the National Assembly in 2024, in which Senate President Godswill Akpabio made sexist remarks towards Senator Natasha Akpoti-Uduaghan of Kogi Central

during a Senate session in Abuja (The Guardian, October 2024). According to the ILO (2022), the gender gap persists in labour market participation, with labour force participation rates of 85.7% for men and 77% for women. In addition, the National Bureau of Statistics (2024) report shows labour force participation rates of 80.9% and 78.2% for men and women, respectively. This leads to growing socio-economic inequalities because it limits women's access to employment opportunities, salaries, and career advancement.

However, beyond the negative implications for women themselves, the literature shows the high costs of economic inequality for the Nigerian economy as a whole. According to estimates from the McKinsey Global Institute (2014), giving women the same opportunities as men would add US$229 billion to Nigeria's gross domestic product, a 23% increase. Other studies show that reducing gender inequality could considerably boost the country's economic growth (Okongwu, 2021). Thus, it is not only a social justice issue, but also a major barrier to economic development. Consequently, changes should be made to overcome discriminatory gender norms, provide women with equal job opportunities, and ensure organisational responsibility for hiring, promotion, leadership positions, and economic resources.

2.8 Drivers of gender inequality practices and the Nigerian regulatory environment

Existing studies identify several factors that contribute to gender inequality in Nigeria, including social norms and practices, religious/cultural laws, stereotypes, patriarchal system, discriminatory laws, etc. (Ene-Obong, Onuoha & Eme, 2017; Kangiwa, 2015; Nwaoga et al., 2021; Okongwu, 2021).

2.8.1 Cultural practices and customary laws

Culture has been identified as an essential factor in perpetuating gender inequality in Nigeria. However, there remains an ongoing discussion concerning whether cultural traditions play a direct role in the oppression of women or act as means to reinforce other institutionalised and

structural inequalities. For instance, some researchers such as Okongwu (2021) and Nwaoga et al. (2021) have found that in many Nigerian societies, gender roles in childhood shape social relations through traditional beliefs that cast men as providers and household heads while linking women mainly to reproductive and caregiving functions (Nwaoga et al., 2021). Nonetheless, treating culture as a set of traditional beliefs appears to ignore how it gains institutional power.

Traditional beliefs become especially influential when institutionalised as laws and customs, which limit women across spheres of life (Chegwe, 2014). Research on harmful cultural practices offers a broader interpretation of culture. According to Okongwu (2021) and Nwaoga et al. (2021), harmful practices include female genital mutilation, child marriage, widowhood practices, wife inheritance and female disinheritance, while Durojaye (2013) documents the treatment of widows as practices that reinforce women's subordinate status. Although these studies confirm the persistence and harmfulness of these practices, the researchers mostly focused on describing their nature and consequences. At the same time, the literature lacks information on why these practices persist despite increased awareness of women's rights and formal actions to promote gender equality. This gap is essential in the existing literature, as the persistence of these practices may relate not only to people's adherence to traditional beliefs, but also to social institutions that legitimise male dominance and women's inability to resist it. The relations between culture and institutions become especially evident in the case of law. As Okongwu (2021) states, certain parts of the legal systems operating in the northern region of Nigeria can lead to differentiated consequences in relation to sexual morality and adultery issues. For example, the problem of rape. Moreover, as Arowolo (2020) notes, Section 55(1) of the Penal Code allows a man to use violence against his wife in order to 'correct' her unless she suffers any serious injuries.

Analogous issues arise concerning women's economic status. According to Ene-Obong, Onuoha and Eme (2017), certain cultural practices impede women's economic participation, while customary inheritance practices in some communities favour male heirs, depriving women of land and property (Okongwu, 2021). However, Okongwu (2021) notes that certain judicial decisions, such as Mojekwu v Ejikeme, have opposed discriminatory practices; their existence illustrates considerable limitations of the belief that substantive equality is automatically created once there is legal reform. Hence, the literature distinguishes between substantive and formal equality, indicating that legal recognition of women's rights does not prevent certain discriminatory practices.

According to the literature, Nigerian cultural norms contribute to gender inequality by reproducing it alongside other factors, such as legal, economic, and social institutions (Chegwe, 2014), rather than being an inevitable outcome of culture alone. While culture shapes people's beliefs about gender roles, institutional practices and the ineffective enforcement of existing laws perpetuate gender discrimination by turning cultural norms into reality (Okungwo, 2021). This is particularly relevant for organisations, since beliefs about men as providers and women as caregivers influence perceptions of leadership abilities and loyalty (Adisa et al., 2021).

2.8.2 The issue of patriarchy

The literature shows that Nigeria remains a patriarchal society in which men are privileged to be leaders and heads of their families and society (Jaiyeola and Isaac, 2020). While patriarchy improves economic opportunities for men by granting them ownership of land and inheritance rights, it denies women similar rights and renders them economically dependent on men (Okongwu, 2021). This situation undermines women's self-respect and self-confidence in both public and private spheres, particularly in the workplace, where they are viewed as mere caregivers. The culture of seeing men as natural-born leaders in both society and the home has

been normalised by patriarchy. Consequently, men are seen as naturally suited to positions of leadership and power (Adisa et al., 2021).

2.8.3 Religious beliefs

Across Africa, women are viewed as carriers of religion, culture, and tradition. Religion serves as the avenue through which sexual and religious practices take place. This occurs against the backdrop of extremely patriarchal beliefs that consider women inferior to men. Men hold most religious power and control access to the sacred (Pereira and Ibrahim, 2010). Supporting this view, God, considered omnipotent and unique, is believed to be male (Glassman, 2017). Given the predominance of religion in Nigeria and Africa, it has been used successfully as an instrument to subordinate women (Nwaoga et al., 2021). In Nigeria, there are three major religions, namely Christianity, Islam, and African Traditional religions, which share a common ground in discriminating against women despite the historical rivalry between the three religions (Nwaoga et al., 2021). They generally agree that God created men as leaders in society and at home. Hence, women should be subordinate to the leadership of their menfolk (Pereira and Ibrahim, 2010). Boys are brought up believing that God has destined them to be the heads of society and at home, and girls are taught to submit to their husbands as a way of remaining silent, virtuous, and good wives. The religious ideologies are used to indoctrinate people through education and socialisation into believing that subordination to men is a divine and natural directive from God (Nwaoga et al., 2021). In this regard, Christian Aid's (2015) report identified religion as a key factor supporting the socially ordained role of men in society and as leaders.

In Christianity, women's sexuality is linked with sin, and hence, women are encouraged not to be sexual, whereas men are not. In Islam, sexuality is considered more harmful to women than men; thus, women's sexuality needs to be controlled (Nwaoga et al., 2021; Pereira and Ibrahim, 2010). In African traditional religion, women are perceived as having strong sexual power that

may endanger society. As a result, traditional practices were implemented to curb these powers. For instance, female genital mutilation, chastity and purity ceremonies such as virginity testing, paying of bride price, marriage at an early age and polygamy (Pereira and Ibrahim, 2010). Secondly, women's bodies serve as an intersection of religion, gender and sexuality. For example, veiling or unveiling is one way of distinguishing Muslim women from traditionalist or Christian women in Nigeria. In this case, veiling presents the body in such a way as to make gender and, in some cases, religious identity immediately apparent. Religious beliefs contribute to organisational and anti-women culture. The veils evoke deep emotions that lend religious authority to political, social, and economic decisions (Christian Aid, 2015).

2.8.4 Weak, discriminatory and contradictory laws in Nigeria

Past studies show that the gender inequality problem in Nigeria is not just about the absence of protective laws. Instead, contradictions between official commitments and discriminatory laws within the legal framework are among the issues in Nigeria's legal system. Adejugbe and Adejugbe (2020), some aspects of the legislation support gender equality and prohibit discrimination; for example, sections 15 and 42 of the 1999 Constitution, while some other sections appear to support discrimination. For instance, section 26(2)(a) of the Constitution allows the foreign wives of Nigerian men citizenship rights, while the foreign husbands of Nigerian women are denied such rights. Also, section 29(4)(a) of the 1999 Constitution sets the legal age of marriage at 18 years; section 29(4)(b) of the same law treats a married woman as an adult regardless of her age, making the practice of child marriage appear legitimate (Okongwu, 2021). These sections clearly support discrimination and contradict sections like 15 and 42. These contradictions show the gap between formal commitments to gender equality and discriminatory laws within the country's legal framework.

Another debate concerns Nigeria's plural legal system. Chegwe (2014) argues that the coexistence of religious, common and customary law creates inconsistencies, making it

difficult to eliminate discrimination. Building on Chegwe's (2014) argument, Udoh, Folarin, and Isumonah (2020) argue that discriminatory religious and customary norms can impede the enforcement of gender-equality laws. However, the literature shows that courts are increasingly challenging discriminatory customary practices. In cases such as Mojekwu v Iwuchukwu (2004), Ukeje v Ukeje (2014), and Anekwe v Nweke (2014), courts have rejected customary rules that limit women's inheritance rights (Ekhator, 2019). These developments emphasise a crucial limitation in the literature: legal reform, in itself, does not deliver substantive gender equality. Although judicial decisions and constitutional provisions provide mechanisms for challenging discrimination, their impact depends on implementation and enforcement. Therefore, the fundamental issue is not just whether gender-equality laws exist, but whether they are adequately consistent and enforceable to change discriminatory practices. This is particularly significant for organisations, which may meet formal equality requirements while still being shaped by inequitable social and institutional norms. The literature therefore highlights the importance of accountability and enforcement in translating formal gender equality into practice.

2.9 Legal protection for women

The Nigerian government has made several efforts to combat gender discrimination, including signing regional and international conventions and formulating national gender laws and policies.

2.9.1 Protection under Nigerian national laws

Nigeria has developed a range of legal and policy frameworks to combat gender discrimination. For example, Sections 15(2) and 42(1) of the 1999 Constitution prohibit gender-based discrimination, while Section 17(3) provides for equality and justice, including equal remuneration. Other measures include Section 34(1) of the Child Rights Act 2003, the Violence Against Persons (Prohibition) Act 2015 (VAPP), and the National Gender Policy, which

address harmful practices, child marriage, violence, employment, and women's participation in decision-making processes (Chaman, 2022; Kura et al., 2013; Shajobi-Ibikunle and Kassim, 2023). In addition, the rise of legal and policy frameworks in the country may signal strong official commitment, further strengthened by policies at the level of individual states and organisations, reflecting growing attention to gender equality. However, scholars argue that this does not necessarily translate into changes in practice, raising doubts about the impact these laws and policies have on the situation (Okongwu, 2011; Chegwe, 2014). While several gender-equality measures show formal commitment, scholars argue that the effectiveness of laws and policies depends on their proper implementation, monitoring, and enforcement (Okongwu, 2011; Adejugbe and Adejugbe, 2020). This is particularly important for organisations since policies such as board-diversity requirements can improve the position of women in the organisation; however, they may not affect organisational culture and practices that support discrimination, as they have been found to be inadequately implemented, enforced, and supported by effective accountability mechanisms which can guarantee organisational equality (Kareem, 2022).

2.9.2 Protection under regional and international treaties

Nigeria has signed numerous regional and international instruments on gender equality, including CEDAW, the Beijing Declaration and Platform for Action, the African Charter and Protocol on the Rights of Women in Africa, the Convention on the Rights of the Child, and the UN Guiding Principles on Business and Human Rights (UNGP) (Chaman, 2022; Chegwe, 2014; National Human Rights Commission, 2022). Signing these agreements signifies a strong formal commitment to women's rights and gender equality. However, researchers highlight a gap between these formal commitments and their implementation in practice. CEDAW illustrates this gap: Nigeria ratified the Convention, yet it has failed to domesticate its provisions into Acts through the National Assembly, as directed under section 12 of the

country's 1999 national law, for over forty years. This means that CEDAW has no legal force under the Nigerian Constitution (WACOL, 2008; Makinde et al., 2017; Okongwu, 2021). Researchers have blamed religious beliefs, poor enforcement, socio-cultural norms, and lack of accountability mechanisms for preventing the domestication of this provision in Acts (Makinde et al., 2017; Okongwu, 2021; UN Women, 2024).

Therefore, ongoing gender inequality in Nigeria may be explained by an implementation and accountability gap, rather than a lack of commitments. Some evidence indicates improvements in certain areas, such as greater numbers of female professionals and higher representation in education and organisational positions (Kareem, 2022). Nevertheless, this progress falls far short of addressing structural inequalities. Thus, the problem in the literature is not Nigeria's commitment to gender equality, but its implementation and enforcement.

2.10 Organisations in Nigeria and gender inequality issues

As indicated in section 1.0, gender disparity continues to pose a persistent problem for organisations globally, including in Nigeria, owing to institutional environments that create several structural barriers. These barriers are further exacerbated by culture and religion, patriarchy, social norms, poor legislation, stereotypes and the lack of implementation of policies on gender mainstreaming (Okongwu, 2021). Studies indicate that external forces deploy and embed these in organisational culture, structure and practices, thereby reproducing organisational gender inequality (Acker, 1990). Research reveals that women in organisations in Nigeria continue to experience some of the highest rates of gender inequality globally, as evidenced by policies and practices related to recruitment, remuneration, access to training, promotion and career advancement, the risk of sexual harassment and the lack of organisational support to balance the conflict between their family caregiving responsibilities and career tasks (Adejugbe and Adejugbe, 2008; Aderemi and Alley, 2019; Osibogun, Osibogun, Olufunlayo

and Oyibo, 2018; World Bank Report, 2012). In particular, women are underrepresented in leadership positions, especially in decision-making roles, which further limits their ability to champion women's needs and to influence policies and practices (Okongwu, 2021; Okunola and Sanusi, 2022). Some of these practices are outlined below.

2.10.1 Gender pay gap

As highlighted in section 2.2.4, the gender pay gap remains a global problem. Nigeria has been identified as one of the countries with the largest gender wage gaps (Aderemi and Alley, 2019; World Bank, 2021; World Economic Forum, 2021). According to the World Economic Forum (2021) report, on average, women worldwide earn 77 cents for every dollar men earn, implying a 23% gap. In Nigeria, the report stated that women earn 58% less than men. This implies that women in Nigeria earn about 42% of what their male counterparts earn. This may affect their disposable income and, in turn, reduce spending and investment. Women could therefore become poorer than men. To address this issue, the government in Nigeria has put in place various legislations to reduce the gender pay gap, such as the Labour Act in 2004, the equal pay legislation in section 17(3)(e) of the country's 1999 constitution and the Equality Act in 2010 (Ayodeji and Aderemi, 2022). Nonetheless, Kareem (2022) argued that these actions have not yielded much because of poor implementation and enforcement. Based on this, the World Economic Forum (2021) predicted that, at this rate, the country is unlikely to achieve pay parity until 2069. Consequently, the socioeconomic gender gap would continue to widen, and as a result, women would face greater poverty, remain poorer and be more vulnerable to abuses of all kinds (Osibogun, Olufunlayo and Oyibo, 2018).

2.10.2 Sexual harassment in organisations

The power imbalance stemming from persistent gender inequalities has intensified women's vulnerability to sexual exploitation and harassment. Studies by Dumbili and Nelson (2022) and Moses (2009) show that women in organisations in Nigeria are exposed to sexual advances and

depend on “godfathers” who influence recruitment and promotions. From these findings, Moses (2009) further notes that some commercial banks in Nigeria tend to use young women as corporate prostitutes to entice influential business partners. Rather than viewing such actions as personal misconduct, the literature indicates that they reflect organisational power dynamics in which women’s career progression may be subject to men’s control and informal networking.

Evidence from Stand to End Rape’s (STER) 2021 report shows that nearly 64% of Nigerian women experienced sexual harassment at work, compared with 38% of men (Okunola and Sanusi, 2022). In addition to documenting the prevalence of such practices, Okongwu (2021) contends that men are encouraged to pursue their sexual interests in women in an antagonistic manner, whereas women are accustomed to accepting this behaviour as normal. This continuity of such practices contributes to the normalisation of sexually inappropriate behaviours and institutional failure. The effects of sexual harassment extend beyond impacts on individuals, such as psychological damage, resignation, unemployment and wellbeing issues, to organisational impacts, including exposure to risks such as financial, reputational, legal and talent loss (Okunola and Sanusi, 2022; Elsawy and Elbadawe, 2022). Some legal provisions against sexual harassment exist in the country. However, these laws do not fully address sexual harassment in organisations (World Bank, 2021; Okongwu, 2021). Therefore, a significant gap exists between recognition of the problem and the institutional response provided. Consequently, the central question is the degree of effectiveness of legal and organisational measures in preventing sexual harassment and handling the issue. While the Violence Against Persons (Prohibition) Act 2015 and the Employee Compensation Act 2010 offer some protection against workplace sexual harassment, neither act sufficiently defines sexual harassment, leaving gaps in protection and prosecution (Okunola and Sanusi, 2022). While some organisations have created policies against workplace sexual harassment, even with such

policies, women still face problems with protection from harassment because of inadequate enforcement and reporting procedures (World Bank, 2021). As victims of harassment and rejection of sexual advances, women face reputational damage and career consequences that prevent them from attaining senior positions (Eagly and Karau, 2002). Moreover, the World Bank's (2021) assertion supports earlier arguments that formal commitments to gender equality have limited impact because enforcement measures are inadequate.

2.10.3 Slow advancement of women's careers

The underrepresentation of women in senior positions remains a critical indicator of gender inequality worldwide, including in Nigeria. Despite comprising a substantial share of the country's working-class population, women remain underrepresented in leadership roles. Existing literature links this issue to patriarchy, gender stereotypes, cultural and societal norms and expectations, and organisational policies (Okongwu, 2021; Adisa et al., 2021). Societal expectations that women should focus on their domestic role as family caregivers often reinforce perceptions that they lack availability, commitment, and suitability for senior roles. Consequently, gender expectations align with stereotypical beliefs that promote male leadership, making it difficult for women to advance in their careers and creating a 'glass ceiling that hampers their progression to senior roles (Acker, 1990; Eagly and Karau, 2002).

The glass ceiling issue is prevalent across organisations in Nigeria, as evidenced by current data. For instance, in 2021, women held about 25% of board member positions in the Nigerian banking sector; in 2023, 27.9% of board members held positions in NGX-30 companies; and in 2024, 29.7% (PWR Advisory, 2024). According to Deloitte's 2018 report, women represented only 5.8% of chairpersons and 17.4% of board members (Olufemi, 2021). Likewise, PWR reported that women represented 23.4% of the board directors of the top twenty companies listed on Nigeria's Stock Exchange, with 10% having female chairpersons and no female CEOs (Ivana, 2021).

Existing research finds that greater representation of women in executive positions improves organisational performance and productivity, returns on investment, board efficiency, risk management, and ESG principles (Environmental, Social, and Governance) (Eggers, Vivyan and Wagner, 2018; Robin and Meyerson, 2000; Wu and Cheng, 2016). Supporting these findings, the accomplishments of several notable Nigerian women show that women can become effective leaders when given the opportunity. For example, Dora Akunyili's leadership at NAFDAC between 2001 and 2008 led to several institutional innovations to combat the importation and distribution of counterfeit drugs, despite significant opposition (Mordi, 2022). Ngozi Okonjo-Iweala's tenure as Nigeria's finance minister was characterised by the successful introduction of transparency measures, debt management and fiscal policy reforms (Okoyeuzu, Priscilla Egbo and Egbo, 2012). Additionally, Obiageli Ezekwesili performed brilliantly in the positions she held in Nigeria's government and in international organisations, demonstrating women's ability to hold influential decision-making positions (Erude, Mukoro and Taiwo, 2024; Ugwulebo, 2023). Nevertheless, these examples refute negative assumptions about women's leadership abilities, therefore implying that such assumptions are purely systemic. Notably, the presence of just a few high-achieving women proves the existence of gender discrimination in an organisational context rather than disproving the idea that women cannot be good leaders.

A key organisational determinant is the availability of support that helps women balance their work with family caregiving responsibilities. Typically, women bear greater family caregiving responsibilities, which negatively affects their ability to meet organisational requirements for availability and longer working hours. The theory of the 'ideal worker' by Acker (1990, 1992) highlights the way organisational structure constantly favours employees capable of prioritising work over family commitments, including flexible working arrangements,

telecommuting, adequate maternity leave and childcare services. Without such support, women may face greater career barriers (Benschop and Doorewaard, 2012; Singh et al., 2018). From this viewpoint, maternity leave is especially relevant. Section 54 of Nigeria's 2004 Labour Act provides non-federal public-sector workers with 12 weeks' maternity leave at 50% pay, while federal public-sector workers receive six months' leave at full pay (Lawal, 2022). This discrepancy further shows that institutional support varies greatly across employment sectors. Moreover, reports suggest that private-sector firms provide fewer than required benefits, and employers sometimes discourage pregnancy among early-career professionals (Lawal, 2022; Okongwu, 2021). These practices can burden women financially and reinforce the perception that motherhood hinders career advancement. The issue extends to career progression. Fewer women in senior positions limit their ability to shape organisational policy, particularly gender-sensitive policies such as telecommuting (Singh et al., 2018).

Taken together, the glass ceiling effect is evident in organisations and stems from a combination of culturally constructed gender norms, organisational systems, and inadequate support mechanisms. Women's performance in leadership roles demonstrates their leadership abilities, while their underrepresentation in leadership shows the structural barriers that prevent them from accessing leadership roles. This means that to resolve gender inequality, increasing women's representation alone may not be sufficient; proper mechanisms are also needed to protect women's career progression.

2.11 NGO activism in organisations in Nigeria

NGO activism plays an essential role in advancing organisational gender equality in Nigeria by providing an external accountability mechanism that challenges organisational practices, particularly where internal accountability mechanisms are weak. A key debate concerns whether NGO activism can drive substantial changes in gender practices or merely strengthen existing accountability frameworks. Studies show that NGOs mediate power, amplify women's

voices, reveal discriminatory behaviours, evaluate policies, monitor and challenge discriminatory practices, and motivate organisations to address gender issues (Afolabi, 2019; Adisa, Gbadamosi and Chang, 2025). This function is particularly significant because power imbalances between organisations and women often deter women from directly challenging discrimination. Consequently, NGOs serve as surrogates, transforming individual experiences of inequality into collective demands for organisational accountability. The literature underscores advocacy, monitoring, and participatory accountability as key strategies NGOs use to influence organisational practices (Adefisoye and Adefisoye, 2020; Oyelude and Bamigbola, 2013). However, these methods vary in their effectiveness in creating genuine change. While advocacy and awareness campaigns increase the visibility of gender inequality, monitoring and litigation tend to exert greater pressure by exposing non-compliance, providing evidence, and raising legal or reputational risks for organisations that fail to act.

This distinction matters because organisational statements on gender equality can be superficial without accountability mechanisms that ensure implementation and deliver solutions. NGO activism becomes more impactful when it moves beyond persuasion to incorporate mechanisms that bridge the gap between formal commitments and actual practice. Organisations such as ActionAid, CSLA, WARDC, the National Council for Women Society, and the League of Democratic Women have raised awareness, advocated for policy changes, and pushed for legal reforms (Adefisoye and Adefisoye, 2020; Obadare, 2022; UN Women, 2024). These actions show that NGO activism can extend beyond individual initiatives to influence the institutional context of gender practices within organisations. However, legal reforms alone are insufficient for organisational change. When religious and customary norms inadequately challenge or enforce laws, formal reforms may not substantially change workplace behaviour. Thus, the success of NGO activism depends on availability of

influencing policy and establishing institutional mechanisms to implement and sustain gender equality commitments. Monitoring provides essential external accountability. NGOs conduct gender audits, impact assessments, and compliance checks to identify disparities and assess the implementation of gender policies (UN Women, 2022). These activities uncover hidden inequalities and generate evidence of organisational performance. However, monitoring alone does not guarantee accountability. While evidence collection can expose discriminatory practices, organisations may not change without meaningful sanctions for non-compliance. Consequently, NGO monitoring is most effective when the information collected can lead to organisational, legal, or reputational consequences.

Counter-accounting involves NGOs collecting testimonies from media reports, victims, and stakeholders, alongside documentary evidence, to establish alternative narratives to challenge official organisational accounts. For example, the Nigeria Men and Gender Equality Survey NiMAGES provides an important empirical evidence base (given that they provide information) which NGOs use in counter-accounting activities to mobilise when challenging organisational gender narratives and demanding greater organisational accountability (UN Women, 2024). In this light, Denedo, Thomson, and Yonekura (2017) demonstrate how NGOs gathered stakeholder evidence, victim testimonies, and documentary records to challenge multinational oil companies' narratives about environmental damage and human rights violations in the Niger Delta. Also, the WACOL (2008) shadow report further illustrates how civil society organisations challenged the Nigerian government’s commitments to gender equality as set out in official accounts and exposed gaps between formal commitments and outcomes (WACOL, 2008). These cases emphasise the importance of information and representation in accountability efforts.

Organisations often have greater authority and resources to shape perceptions of their actions, whereas marginalised groups may lack access to organisational information. Therefore, counter-accounting plays a critical role in challenging dominant narratives by revealing marginalised experiences and providing alternative evidence. Additionally, NGOs employ online and street protests, name-and-shame campaigns, petitions, legal action, and shadow reporting/counter-accounting to convert evidence of inequality into external pressure (Ebrahim, 2003a, 2003b; Szent-Iványi and Timofejevs, 2021).

Together, these approaches enable NGOs to bridge the accountability gap between women, organisations and the state, transforming injustices into collective claims and creating social, legal, and reputational pressure for change. While NGOs play a vital role in promoting gender equality, their effectiveness is constrained by numerous challenges, including corruption, limited managerial capacity, institutional challenges, especially weak legal and regulatory reforms, the sustainability of accountability activities, and financial mismanagement, all of which can undermine public trust and funding (Adewuyi, 2019; De Silva and Plagis, 2023; Smith, 2012; Smidt, Johansson and Richter, 2025).

2.12 Empirical review of the chapter

This section reviews prior studies centred on organisational gender inequalities and accountability practices globally. The aim is to identify gaps, assess existing coverage, and synthesise findings to demonstrate this study's contribution to existing literature. The results of this review will align with the study's objectives, as previously noted in Chapter One.

2.12.1 Empirical review across countries

The adoption of numerous gender equality policies, such as the gender dimension of the UN's Guiding Principles on Business and Human Rights (UNGP), has highlighted widespread human rights abuses by organisations (McPhail and McKernan, 2011). Gender inequalities in organisations stem from institutional environments, cultural practices, religious beliefs,

societal norms, weak laws, stereotypes, and fragile regulatory frameworks (Li et al., 2024). This has resulted in a hierarchical gender order in which men inherently hold more authority, privileges, and power than women across most segments of the organisation (Evans and Maley, 2021). It manifests as unequal pay, underrepresentation of women in top positions, and restricted opportunities for women's training, networking, and career growth (O'Connor, 2020). This has led to other consequences, including reduced productivity and employee satisfaction, an inability to retain talent, and overall economic stagnation, especially in developing nations (Dowuona-Hammond, Atuguba, and Tuokuu, 2020; Klasen, 2018; Stamarski and Hing, 2015; Ullah et al., 2021). Moreover, studies have linked gender diversity with enhanced performance. For instance, Lincoln and Adedoyin (2012) examined corporate governance and gender diversity in Nigerian boardrooms and found that greater gender diversity on boards enhances corporate performance. Consequently, key institutional stakeholders, including the UN and its agencies, policymakers, NGOs, human rights activists, women's groups, and the media, exert pressure on organisations to be more committed to and accountable for their gender equality practices (Abeysekera, 2022; Grey, Adams, and Owen, 2019, 2014; Unerman, Bebbington, and O'Dwyer, 2014).

Organisational gender accountability practices have attracted the attention of accounting scholars worldwide (Adams 2017; Adams and Harte, 2000; Adams and McNicholas, 2007; Bovens, 2007; Faisal et al., 2024; Gazzola et al., 2016; Gray, 1996; Grosser and Moon, 2005, 2008; Hossain et al., 2020; Thomson and Bebbington, 2005). Grosser and Moon's (2008) study examined why companies disclose gender-based information and the barriers to improved reporting using a quantitative survey of 20 UK publicly listed companies. They concluded that gender reporting practices in organisations are primarily driven by market forces and

stakeholder pressure, including investors, civil society organisations, and governmental agencies.

Grzelec's (2024) study also found that some organisations include gender reporting in their CSR disclosures in annual reports, whereas others present it as a standalone document. Moreover, Papenfuß and Schmidt's (2025) study found that gender reporting is largely voluntary, except in countries where regulatory bodies or institutions require mandatory disclosure of specific gender-based information, such as pay gap reporting, workforce gender breakdowns, and commitments to equal opportunities, diversity and inclusiveness. Grosser and Moon (2008) contend that disclosing vital information about organisational gender practices is essential to enhance transparency, maintain legitimacy, build stakeholder trust, and strengthen accountability mechanisms. In line with Adams and Harte's (1998) study, Deegan (2002) argues that some organisations avoid discriminatory practices such as failing to meet gender equity and diversity targets, only to avoid penalties, legitimacy threats and potential erosion of stakeholders' confidence and trust. Supporting Ebrahim's (2003b) findings that accountability serves a dual function as both a mechanism of dialogue and control. Unsurprisingly, a wide range of scholars agree that accountability is crucial for combating gender inequalities and promoting appropriate behaviours (Adams and Harte, 1998; Coe et al., 2019; Ebrahim, 2003b; Deegan, 2002; McPhail and McKernan, 2011).

Despite the importance of gender reporting by organisations, Adams (2017) argued that several factors limit its effectiveness. He noted that the voluntary nature of such reports makes it easy for organisations to choose which gender-related data to disclose to meet compliance requirements, while concealing persistent discrimination, leading to problems such as data manipulation and window dressing. In line with Adam's argument, studies by Gray's (1996) and Harte (2000) point to these cherry-picking practices, which have led to superficial reporting and indicate the concealment of vital gender-based information. Additionally, Hossain et al.

(2020) explored gender-related discourses in the annual reports of listed companies in Bangladesh, using a quantitative approach. They found evidence of various impression-management tactics in the gender reports of some organisations, including rhetorical language, praise, a descriptive, upbeat style, and vague, emotional writing. Similarly, Senn, Maire and Ghio's (2025) study confirms the evidence of rhetorical strategies employed in the annual reports of some organisations. They further found that organisations use such tactics to shift blame and justify their gender practices, reflecting a policy-practice gap and clear evidence of symbolic accountability. O'Dwyer, Unerman and Hession (2005) linked these tactics to the need to sustain legitimacy and reputation and to manage impressions rather than genuine stakeholder interests. To address this issue, Gullifor *et al.* (2023) emphasised the need for effective monitoring and control to foster genuine commitments and accountability.

Interestingly, Gray (1996) and Adams and Harte (2000) point out that unethical practices associated with gender reporting, as highlighted above, are more prevalent in organisations in developing nations such as Nigeria, where accountability mechanisms are weak. In a similar vein, Bull and Shannon's (2025) study finds weak or absent accountability mechanisms in developing nations. They further attributed this to institutional environments that make it difficult for government enforcement agencies to hold organisations accountable for failing to deliver on their gender equality commitments. The accountability gap creates a power imbalance between organisations and women, in which organisations become powerful, and women are too weak to challenge discriminatory policies and practices (Rubenstein, 2007, 2014; Rudman *et al.*, 2012). Hence, scholars such as Ebrahim (2003), O'Dwyer and Unerman (2008), and Rubenstein (2007) emphasise the need for external bodies, such as NGOs, to fill the gap left by institutions. On this basis, Gray, Bebbington, and Collison (2006) concluded that NGO activism is essential for fostering accountability and addressing gender bias in

developing countries. NGOs facilitate accountability through their roles as advocates, knowledge brokers, and watchdogs (Ebrahim, 2003b; Cornwall and Rivas, 2015; Shu et al., 2025).

This is not to say that NGOs do not have their own problems. Indeed, prior research has highlighted several challenges NGOs face as watchdogs and advocates for women in organisations. For example, Nour (2013) investigated the challenges faced by NGO activism in Somaliland, using a sample of 70 active NGOs. The study revealed several obstacles, including insufficient funding, ineffective coordination, time constraints, and limited stakeholder commitment. Additionally, Smith (2012) and Dhanani and Kennedy (2023) found mistrust stemming from widespread allegations of corruption against some NGO officials, which affected their ability to raise funds. In Nigeria, many Nigerians view NGOs as instruments of corruption, given widespread evidence of dishonesty among NGO officials who compromise their primary duties towards women for personal gain. As a result, local donors are reluctant to donate funds.

Considering the foregoing, foundational and more recent research on organisational gender inequality has examined how gendered organisational cultures, structures and practices reproduce inequality (Acker 1990, 1992; Adisa et al. 2021; Bates, 2022; Ely and Meyerson, 2000; Evans and Maley, 2021; Ridgeway, 2011; Stamarski and Son Hing, 2015). Meanwhile, emerging accounting research has increasingly focused on corporate disclosures, organisational narratives and sustainability reporting as mechanisms through which gender issues are reported (Hossain et al., 2020; Lincoln and Adedoyin, 2012). Despite providing significant insights, limited attention has been paid to how employees perceive and experience gender inequalities; how institutional environments shape organisational gender practices; how organisations account for or report on or account for them (including the extent to which

organisational commitments align with employees' lived experiences); and how external actors, particularly NGOs, hold organisations accountable where internal mechanisms are inadequate. This indicates limited understanding of employees' perceptions of gender inequalities, how they are (re)produced within organisations, and how accountability mechanisms operate within organisations to mediate power, shape employee voice, challenge existing power imbalances, and contribute to substantive gender equality practices. These gaps motivate the study's three research questions, highlighted in section 1.1.1, enabling this study to move beyond the reproduction of gender inequalities and organisational narratives to examine how gender inequality is constructed within organisations, experienced and perceived by employees, accounted for through organisational reporting, contested through alternative accounts, and challenged by external actors (NGOs) across various organisational sectors, particularly in under-explored contexts such as Nigeria.

2.13 Conclusion

This chapter is divided into two sections. The first section focuses on global perspectives on gender inequality and accountability practices in organisations. It discusses global efforts to achieve gender equality and examines the role of NGO activism in promoting gender equality and accountability. The second part of this chapter focuses on organisational gender inequality and accountability practices in Nigeria, including factors that promote equality in organisations in Nigeria, the Nigerian government's efforts to eliminate gender inequalities, and the role and challenges of NGO activism in promoting gender equality. Against the backdrop of global studies on gender inequality and accountability, this chapter examines gender inequality and accountability in the Nigerian context, highlighting gaps in prior research. It shows that emerging research in this area remains limited. It further reveals that no existing accounting studies have explored how NGO activism acts as a tool to hold organisations accountable for their gender inequality practices in nations like Nigeria, where gender inequality is prevalent

and progress towards gender equality has been extremely slow. (Attah-Boakye et al., 2020; Klasen et al., 2019). Most existing studies have mainly focused on concepts, drivers, and impacts. Few empirical studies have examined how accountability mechanisms operate in practice to address organisational gender inequality by mediating power, amplifying women's voices, and challenging organisational practices to drive transformative change in emerging economies such as Nigeria (Adamu, 2023; Adeosun and Owolabi, 2021; Esamagu and Adanchin, 2021; Klasen, 2018). Therefore, further empirical and theoretical development is needed to fill this gap.

Chapter 3: Theoretical framework

3.1. Introduction

The previous chapter examined the existing literature on organisational gender inequality and accountability issues globally, including in emerging nations, with a focus on Nigeria. This chapter introduces the theories (Gendered Organisation Theory, Accountability Theory and Surrogate Accountability Theory) used in the study to interpret the empirical data and provide a foundation for a comprehensive understanding of the subject. In particular, the gendered organisation theory focuses on two main segments: feminist institutionalism (how norms, rules, practices and power structures disadvantage women and advantage men) and new institutionalism (how the institutional environment shapes organisational practices). In examining how these are deployed in organisations, and how organisations address and foster new or reformed gendered inequalities, the theory shows that organisations are inherently gendered despite portraying themselves as gender-neutral (Acker, 1990, 1992; Bates, 2022; Clark-Saboda and Lemke, 2023).

Accountability theory explains an individual or organisation's responsibility to disclose relevant information to justify and explain their actions, performance, and decisions to stakeholders. It focuses on the relationship between accountors (in this context, organisations) who disclose information and accountees (stakeholders) who receive this information and demand accountability (Bovens, 2007; Samkin and Schneider, 2010; Gray, Adams and Owen, 2019). However, accountability theory mainly emphasises the need for organisations to disclose information to justify their actions, without specifying which information to disclose. Attention will therefore be directed to the Global Reporting Initiative (GRI) to operationalise accountability theory by providing a globally recognised framework, structure, and indicators for sustainability reporting, enabling effective evaluation of organisational disclosure (Luque-Vílchez et al., 2023; GRI, 2016, 2025). Surrogate accountability therefore explains how

external actors can act on behalf of marginalised groups that lack the power, access and resources to hold organisations to account for their actions (Rubenstein, 2007, 2014). In this context, the theory examines how NGOs serve as surrogate accountability agents for vulnerable women by challenging and exposing discriminatory organisational practices and demanding accountability (Rubenstein, 2007, 2014; Pazzi and Svetlova, 2023).

The remainder of the chapter is organised as follows: Sections 3.2, 3.3 and 3.4 review the study's theoretical framework. Section 3.5 provides justification for selecting theories, and Section 3.6 concludes the chapter.

3.2 Discussions on the study's chosen theories

This study discusses the study's selected theories in detail; each theory is addressed separately in the following subsections.

3.2.1 Gendered organisational theory

The gendered organisational theory, developed by Joan Acker (1990), a gender sociologist, explains how organisations produce and maintain inequality regimes. As mentioned in section 3.2, the theory argues that organisations are essential sites of male dominance and are gendered rather than neutral, as they portray themselves. It further examines how gender practices are deployed and embedded within organisational culture, structures and policies, fostering both reformed and new forms of gender inequality. This argument aligns with Balmer et al. (2020), who argued that institutional environments promote gender inequalities across various organisations. Acker (1990) noted that organisational gendering occurs in daily activities through five interrelated processes that persistently (re)produce and maintain gender inequality, including division of labour (job segregation), cultural symbols (gendered images and language), workplace interaction (patterns of subordination and dominance), individual identities (the relationship between gendered identities and work roles), and organisational logic (gender-neutral policies and culture that are gendered). From this perspective, this thesis

adopts these five interrelated gendering processes to provide a robust framework for analysing how gender inequality is (re)produced and maintained through everyday organisational processes. This will help explore how employees across four key sectors (private, public, professional and NGO) in Nigeria understand and interpret gender inequality, as each sector has unique structures, cultures, power dynamics, and histories that shape perceptions and experiences of gender inequality. The literature argues that organisational culture, structure and power dynamics shape employees' perceptions of gender inequalities within organisations, influencing collective attitudes, determining whether people feel safe speaking up, and normalising certain behaviours (Acker, 1992). This suggests that work structure, power dynamics and culture are not based solely on the contents of a written policy, but rather on what happens daily in organisations. Therefore, the thesis uses Acker's five interrelated gendering processes in organisations to examine how organisational culture, structure and practices in Nigeria influence employees' perceptions of gender inequality and how the institutional environment shapes organisations' gender practices. These are discussed below:

3.2.1.1 Gendered division of labour

This indicates that, in organisations, work roles, responsibilities, and tasks are unequally divided between women and men on the basis of gender, according to socially established norms rather than on the basis of skills, merit, and the interests of people, thus discriminating against women (Acker, 1990, 1992; Bates, 2022; Carvalho et al., 2019; Clark-Saboda and Lemke, 2023). This includes issues such as sex roles, hierarchies, reward systems, stereotyping, authority, and power. Under this view of socially established norms, women's ambition and commitment levels are lowered, hence creating behaviour in which women seem less ambitious and committed than men (Acker, 1990). As a result, men occupy top leadership positions. Scholars have found that men use these positions to shape organisational policies that serve their own interests. For instance, Stamarski and Son Hing (2015) argue that organisations often

design assessment and promotion criteria based on masculine attributes and gendered tasks, creating a glass ceiling for women through structural barriers that impede their career advancement. Supporting Stamarski and Son Hing's (2015) argument, Eagly and Karau (2002) and Acker (1990) indicate that many organisations use traditional promotion criteria based on continuous employment. This disadvantages women, who may need time for their family caregiving roles. Scholars have indicated that women fear taking leave for motherhood because they think it may impact their careers (Eagly and Karau, 2002; Flynn, Earlie and Cross, 2015).

Acker (1990) further argued that these gendered role divisions take new forms as labour processes change or are reorganised, advantaging men, for example through the use of technology, where men are more likely to be trained than women. On this basis, Cockburn (1991) and Gupta (2014) show how the reorganisation of the gendered division of labour left technology under men's control, given that new technologies are constructed to serve men's interests. This implies that reorganisation reasserts or preserves male dominance rather than diffusing or neutralising it, as women are often excluded from new processes, including operating new equipment; they are relegated to low-skilled roles or entirely displaced.

3.2.1.2 Creation of cultural symbols or beliefs

The creation of gendered images and symbols largely legitimises and justifies gendered divisions in organisations. For instance, Acker (1990) noted that the widely held image of organisational top management often portrays ruthless, rational, thrusting, and sexual characteristics, all embodied in notions of masculine management. Gupta (2014) found that male workers' images of masculinity were interlinked with their technical skills. This suggests that power and leadership are traditionally constructed as fundamentally masculine attributes; hence, women are prevented from easily achieving such positions. Moreover, Acker (1990) argues that women acquiring such skills often threatens machismo. In this regard, she

concludes that a common concept of organisational thinking partly masks the gendered nature of organisations, which she describes as disembodied, universal workers whose bodies, paid work, and relationships are subsumed within that image (the macho ideal). In her view, the 'ideal worker' is a man, and images of men's masculinity and bodies infiltrate organisational processes, resulting in the marginalisation of women. This indicates subtle, pervasive symbolic exclusion within organisations, creating a barrier to gender equality in leadership roles. Furthermore, Acker (1990) argued that the status of women's jobs is often justified by associating women with motherhood and domestic life. Therefore, she argued that women are not valued because they may struggle to conform to the demands of senior management roles.

3.2.1.3 Gendered workplace interactions

Acker (1992) noted that day-to-day workplace interactions reproduce gender inequalities among workers, often legitimising and enacting dominance and submission. This manifests in biased communication patterns, including sexist jokes, exclusion from informal networks, and gendered expectations around competence and behaviour (Acker, 1990; Carvalho et al., 2019). These everyday interactions matter because they reinforce structural discrimination, making gendered power relations seem normal and inevitable (Acker, 1992). Consequently, even in organisations that formally support gender equality, the nuanced mechanisms of workplace interaction can reinforce women's marginalisation, restricting their access to authority, decision-making and policy aims. Additionally, the use of sexist language has been deeply ingrained in organisations. Literature indicates that it has reinforced role segregation by assigning roles to both genders (Ridgeway, 2011). For instance, terms such as 'chairman' connote male leadership (Sczesny, Formanowicz and Moser, 2016). Also, using masculine-coded wording in job advertisements often signals a preference for male applicants (Kuhn, Shen and Zhang, 2020). This may imply that such roles are better suited to men, as they may

require physical strength, stamina, and long working hours. It suggests that organisations (re) create gender inequality by passing a message that certain workers are supposed to be men.

3.2.1.4 Gendered individual identities

According to Rodriguez and Guenther's (2022) study processes and structures not only shape formal positions but also construct individual identities through gendered expectations. In this context, gender is not an intrinsic trait but an organisationally and socially produced category, constantly enacted and transmitted through everyday tasks. Workers adjust their behaviour to align with institutionally and culturally accepted norms: women might temper assertiveness or ambition to avoid being regarded as "hostile"; at the same time, they may adopt risk-taking, work uninterrupted hours, or display authoritative behaviours to conform to the stereotype of the "ideal worker". These constructions of identity are reinforced through several mechanisms, including role expectations, performance evaluation systems, and job designs that emphasise characteristics culturally linked to organisational culture and masculinity, thereby emphasising uninterrupted availability and commitment. Consequently, individual identity becomes a space where gender disparity is perpetuated and internalised, maintaining structural disparity within the organisation and restricting career paths and access to authority.

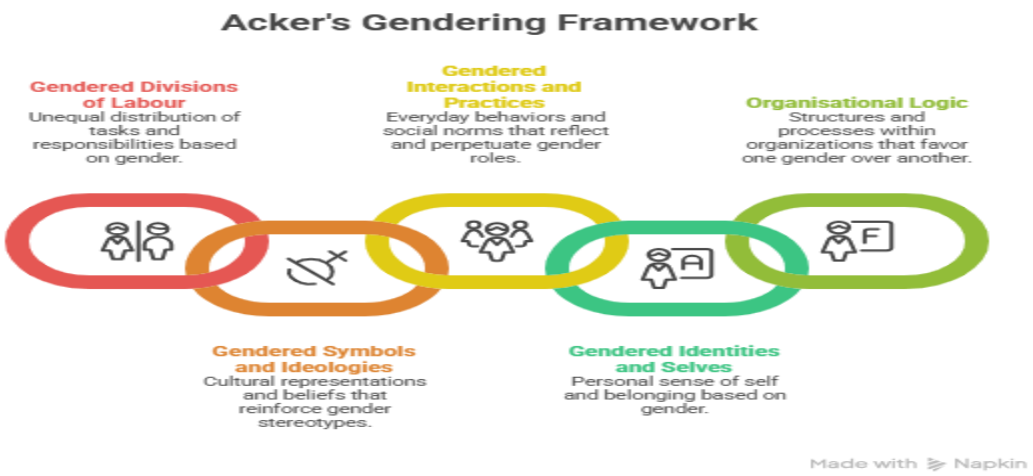
3.2.1.5 Organisational logic

Prior research has found that organisations use logic to portray jobs as available to all, whereas in practice they are primarily available to abstract workers (Acker, 1990, 1992; Rodriguez and Guenther, 2022). Scholars describe an abstract worker as an imaginary ideal worker embedded in organisations and job designs, treated as having no commitments outside the organisation (Acker, 1990, 1992; Balmer et al., 2020; Rodriguez and Guenther, 2022). This implies that jobs require a disembodied worker who exists solely for work, without distractions such as family caregiving responsibilities. On this basis, it can be argued that the most likely disembodied or ideal worker capable of performing this abstract work is a male who can commit his entire life

to his job, working full-time while his wife or mother attends to the family's personal needs. Interestingly, Balmer et al. (2020) found that some academic medical centres exhibit gendered characteristics by segregating faculty roles across disciplines to align with the ideal man.

Acker (1990) argues that these five gendering processes are interrelated and collectively work to (re)produce gender inequalities in organisations, as no single process operates in isolation. Instead, each process influences and reproduces the others, thereby shaping organisational reality. For instance, she posits that the division of labour distributes power, authority, and tasks between genders, with men assigned to leadership roles and women to supporting roles. This produces symbols. For example, leadership is associated with masculinity and support with femininity, shaping daily interactions, including interruptions, inclusion, communication styles, and mentoring, and consequently reproducing gender hierarchies by rewarding male assertiveness, especially interrupted availability, thereby mirroring organisational symbols by creating masculine norms. Therefore, women shift their identities to adopt masculine norms to meet managerial expectations and fit into leadership roles. Interactions and symbols shape these identities, and they reproduce divisions of labour. Finally, the organisational logic of the "Ideal worker" (e.g., dedicated, loyal, full-time, always available, unencumbered by family) influences all processes by shaping division of labour, formalising symbols, and influencing interactions and identities. This is shown in Figure 3.1.

Figure 3.1: Acker's gendering framework.



Source: Own illustration

Furthermore, although these gendering processes occur globally in organisational settings, they have severe consequences in developing countries such as Nigeria because of institutional factors, including deeply rooted patriarchy, ineffective legal and regulatory frameworks, informal organisational operations and poor welfare accountability measures (Kabeer, 2016). As mentioned in section 3.1, gendered organisation theory comprises both feminist institutionalism (which examines how norms, rules, practices and power structures disadvantage women and advantage men, including the extent to which organisations (re)produce gender inequality) and new institutionalism (which explores how organisational practices are shaped by pressures and expectations stemming from their institutional environments, including coercive, normative, and cultural pressures, and how these influence organisational gender practices and how organisations respond to institutional expectations regarding gender equality) (Acker, 1990; Bates, 2022; Mackay, Kenny and Chappell, 2010; Taylor et al., 2025).

Taken together, feminist institutionalism and new institutionalism explain how institutional environments, including formal rules, regulations, professional norms and cultural expectations, are deployed and embedded within organisational structures, culture, policies and

practices, thereby (re)producing new gender inequalities and shaping organisational practices that manifest in everyday life through five main interrelated gendering processes (Acker, 1990, 1992; Bates, 2022; Clark-Saboda and Lemke, 2023). This implies that, by combining insights from both strands, the gendered organisation theory provides a comprehensive hybrid framework for addressing the first research question and the first part of the second research question. From a broader view, this theory helps examine how employees perceive, interpret, normalise, accept or challenge gender discrimination, and how formal and informal rules, such as laws, regulations, culture, organisational policy, patriarchal norms and stereotypical beliefs, influence these perceptions. Therefore, the five gendering processes were used to examine whether employees challenge, normalise, or accept gender discrimination in the organisational context. This gendered organisation theory has been regarded as a foundational theory, extensively used by several scholars in organisational studies and other fields, because of its hybrid/mixed framework (feminist and institutional theories) and its emphasis on the deep-rootedness of gender inequality practices within everyday organisational life (Bates, 2022; Bull and Shannon, 2025; Robin and Meyerson, 2000; Rodriguez and Guenther, 2022).

The review suggests that the theory moves beyond viewing individuals and organisations as mere rational actors, arguing that they are influenced by their institutional environments. Consequently, the theory appears well-suited to addressing the study's first research question (how employees across organisational sectors, including private, public, professional and NGO sectors, perceive gender inequalities) and the first part of the second research question (how the institutional environment shapes organisational gender practices).

3.2.2 Accountability theory

Existing studies view accountability as a relational concept that describes a relationship in which one party, such as organisations and individuals, is required to justify or explain their actions or conduct to another party, such as regulators, the media, advocacy groups, NGOs,

customers, or employees, often involving the disclosure of relevant information (Bovens, 2007; Gray, Owen and Adams, 1996). From a broader social perspective, this theory involves agents or actors who are theoretically subject to observation and evaluation by themselves or others (Bovens, 2007; Vance, Lowry and Eggets, 2015). The behaviours of these agents are compared against standards and expectations. Therefore, agents may need to account for or justify their actions or behaviours, which may result in outcomes, including sanctions, rewards, or punishments, that can be explicit or implicit and subjective or objective (Frink and Klimoski, 2004; Koenig-Archibugi, 2010). Studies have shown the chameleon-like versatility of accountability theory, given its extensive use across disciplines such as accounting, management and organisational studies, law, and political science (Sinclair, 1995). Researchers have used it to understand how individual or organisational behaviour is shaped by the expectation of justifying one's decisions or actions. Furthermore, Bovens (2007) argued that one obvious benefit of its multidisciplinary features is its connection to other theories, such as agency, stakeholders, legitimacy, and cultural perspectives. More broadly, agency theory recognises the principal-agent relationship and emphasises the need for an accountability mechanism. Accountability theory explains how and to whom those accountability mechanisms should operate (Onjewu, Walton and Koliousis, 2023).

Legitimacy theory emphasises creating various forms of accountability to align with societal norms and secure continued support (Gurung, Syiem and Gurung, 2010). Stakeholder theory emphasises the need to account to key stakeholders (Swift, 2001). Additionally, the cultural perspective theory acknowledges that accountability expectations often vary across the collective cultures prevalent in a particular society. Despite the theory’s complexities, it is underpinned by three fundamental principles: responsibility, answerability, and enforceability. According to Bovens (2007), responsibility entails being accountable for decisions,

consequences, and impacts. He therefore labelled responsibility as an actor's institutional and moral obligation to disclose information and justify their actions to their stakeholders. This indicates that responsibility is the normative foundation for answerability and transparency, as it creates the moral obligation to disclose information and explain an actor's actions (Helle and Roberts, 2024). Roberts (1991) termed answerability the requirement to provide accounts of how responsibilities have been discharged, suggesting that it focuses on transparency, explanation and justification. Enforceability refers to the capacity to impose consequences, such as corrective actions or sanctions, when answerability is inadequate and responsibilities are not properly discharged (Roberts, 1991). This indicates that enforceability concerns the institutional capacity to ensure that responsibility and answerability are backed by consequences, making accountability actionable rather than merely declarative. This suggests that accountability centres on organisations' ability to disclose information to explain and justify their actions and decisions and to be held accountable for the outcomes of those actions and decisions through evaluation, transparency, consequences, and autonomy (Bovens, 2007; Samkin and Schneider, 2010). This is illustrated in Figure 3.2 below.

Figure 3.2: Three fundamental principles of accountability



Source: Own illustration

The figure above illustrates the three fundamental principles of accountability. As noted earlier in Section 2.4.1, scholars have described accountability as a mechanism for dialogue (a channel for communication, monitoring and collaboration between organisations and stakeholders to align organisational actions with ethical standards and expectations), and in section 2.4.2, for control (subjecting organisations to appropriate consequences if they fail to meet their obligations or adhere to certain standards and expectations) (Bovens, Schillemans and Hart, 2008; Ebrahim, 2003b; Mulgan, 2000). However, studies show that for an accountability relationship to perform these functions, information disclosure is crucial (Bovens, 2007, 2010). This suggests that disclosure is the initial stage in the accountability relationship, making it a key element of accountability.

3.2.2.1 Disclosure as a key element of accountability

Studies reveal that, to justify and explain their actions and be held accountable, organisations often disclose relevant information to stakeholders through reports. This demonstrates that disclosure is vital to operationalising accountability theory. As noted above, disclosure remains a key element of accountability, providing a channel through which organisations demonstrate their commitments, responsibilities, transparency, and accountability (Bovens, 2007, 2010; Deegan, 2002). One key importance of disclosure, noted by scholars, is that it ensures stakeholders receive relevant information about organisations' practices, enabling them to detect misconduct, scrutinise decisions, and make informed judgments (Bovens, 2007, 2010). This suggests that disclosure further enhances the dual functions of accountability (as a mechanism of dialogue and control). Without disclosure, stakeholders would operate with an information deficit, weakening their ability to enforce consequences. Thus, disclosure is the primary currency of accountability. Consequently, Hossain et al. (2020) argued that disclosure and reporting are instruments of ethical responsibility and stakeholder communication, not merely decision-making tools. The literature categorises disclosure into two broad categories:

mandatory and voluntary (Nipper, Ostermaier and Theis, 2025; Ntim, Soobaroyen and Broad, 2017; Papenfuß and Schmidt, 2025). Mandatory disclosures are information organisations are required to disclose under applicable regulations, laws, accounting standards, or listing requirements, such as directors' reports and financial statements. In contrast, voluntary disclosures are information organisations are encouraged to disclose beyond specific regulatory requirements, largely to enhance transparency and stakeholder understanding. Sustainability reporting, including Corporate Social Responsibility (CSR) and Environmental, Social and Governance (ESG) disclosures such as gender equality reporting, has historically been considered voluntary (Faisal et al., 2024; Ntim, Soobaroyen and Broad, 2017; Pangaribuan et al., 2019). However, in certain situations, sustainability disclosures may be mandatory depending on the jurisdiction, regulatory framework, organisation, sector, or reporting requirements (Papenfuß and Schmidt, 2025).

Sustainability reporting involves disclosing information about organisations' environmental, social, and governance (ESG) performance to a wide range of stakeholders. Studies have shown that such practices carry several benefits, including boosting stakeholder loyalty and trust and enhancing transparency, accountability and stakeholder dialogue (Bebbington and Gray, 2001; Gray, Owen and Adams, 1996). Gender-related disclosure in sustainability reporting involves intentionally providing stakeholders with accurate, relevant, and timely information about organisational gender policies and practices (Adams, 2004). This includes publishing comprehensive, gender disaggregated data on promotion, hiring, pay scales, training opportunities, maternity leave, attrition rates, flexible work arrangements, harassment prevention, and career development, among other aspects (Hossain et al., 2020). Studies have demonstrated that disclosing gender-related information helps stakeholders evaluate an organisation's commitment to gender equity and align its compliance with relevant gender

equality regulations, such as United Nations Sustainable Development Goal 5 (Esuna, 2018; Morgan et al., 2020). Moreover, a key benefit of this theory is that it emphasises that disclosures, including gender-related ones, are not merely about providing relevant information, but also involve how organisations build trust and legitimacy, respond to expectations, and demonstrate responsibility, in light of public, ethical, and legal pressures (Boven, 2007). Thus, accountability theory appears well suited to addressing the second part of the second research question by offering a detailed explanation of how organisations in Nigeria account for or report their gender practices.

Despite these benefits, numerous scholars have identified weaknesses in the applicability of accountability theory. For instance, O'Dwyer and Unerman (2008) argue that accountability theory does not explicitly specify what information to disclose; rather, it emphasises organisations' general obligation to disclose information by means of justifying their actions and being accountable for them. Such vagueness undermines the operationalisation of accountability, as stakeholders may find it challenging to determine whether organisations have adequately discharged their accountability. Therefore, as highlighted in section 3.1, to effectively operationalise accountability, complementing accountability theory with the widely recognised Global Reporting Initiative (GRI) enhances the consistency and structure of reporting (Hossain *et al.*, 2020), enabling the researcher to conduct comparative and empirical studies that examine the scope and effectiveness of organisational accountability in practice (Adams, 2004). In addition, this complementarity further enhances the study's analytical depth and practical rigour, helping practitioners and researchers distinguish between superficial disclosure and substantive disclosure (i.e., those that demonstrate genuine, quantifiable gender performance), and symbolic disclosure (i.e., those made for legitimacy purposes) (Michelon, Pilonato and Ricceri, 2015). On this basis, the study adopts the GRI Standards 401, 405, and

406, which provide indicators for assessing organisational gender disclosures, specifically on employment, diversity, equal opportunity, and non-discrimination, respectively. This helps to operationalise and complement the accountability theory by offering indicators that guide the information organisations are expected to disclose to demonstrate accountability (Global Reporting Initiative, 2016).

Roberts's (2006) submission on power imbalance further highlights another key limitation of accountability, where power imbalance and weakness in internal accountability mechanisms result in shifting the responsibility for enforcing accountability to external actors who act as surrogate accountability agents on behalf of powerless groups who are too weak to challenge organisational discriminatory practices (Pazzi and Svetlova, 2023; Rubenstein, 2007, 2014). The following section discusses this in detail.

3.2.3 Surrogate Accountability theory

As noted in section 3.3.1, studies indicate that, in certain circumstances, ensuring accountability through direct interactions between organisations and individual employees, in this context women, may not be feasible due to a power gap or imbalance arising from internal accountability deficiencies; women become too weak to challenge their organisations' discriminatory practices and to demand accountability (Aleksovska, 2021; Pazzi and Svetlova, 2023; Rubenstein, 2007, 2014). This is particularly the case in emerging economies such as Nigeria, Bangladesh, and India, where institutional environments are marked by several challenges, including high corporate reticence, corruption, weak legal and regulatory frameworks, and ineffective monitoring, enforcement and accountability mechanisms (Hossain et al., 2020; McPhail and McKernan, 2011). Consequently, external parties operating as surrogates are needed to strengthen internal accountability mechanisms by filling the accountability gap through acting on behalf of victims (women) to hold organisations

accountable for their gender-related practices (Denedo, Thomson, and Yonekura, 2017; Jireis, 2017; Partzsch, 2024; Pazzi, 2023; Rubenstein, 2007, 2014).

The review suggests that the surrogate accountability paradigm best explains accountability, particularly when it advocates for the interests of the marginalised and powerless and 'oppressors' are held accountable for their actions. This applies to most developing nations, such as Nigeria, where about one-third of individuals feel they have no influence over the political institutions, communities and organisations (El Hamad, Pupovac and Moerman, 2024). Feelings of oppression and being ignored can leave powerless individuals unable to question the activities of political institutions, communities and organisations (Pazzi and Svetlova, 2023). Therefore, the surrogate accountability theory holds that when powerless individuals cannot hold powerful actors accountable for their actions, a third party may step in to help victims hold those actors accountable (El Hamad, Pupovac and Moerman, 2024; Partzsch, 2024; Rubenstein, 2007).

Surrogate accountability agents include civil society organisations such as NGOs, which employ strategies such as monitoring (impact assessment and gender audit) and challenging (counter-accounts or shadow reports) to drive transformational change (Denedo, Thomson and Yonekura, 2017; Ebrahim, 2003; Freeman, 1984; O'Dwyer and Unerman, 2008; Thomson, Dey and Russell, 2015; Shu, Smith and Haslam, 2025). An important distinction between accountability theory and surrogate accountability theory is that, in surrogate accountability, the enforcement of accountability on the power holder is undertaken by external parties known as the "surrogate(s)," while in the case of accountability theory, accountability holders usually have the capacity to punish the power holder themselves. Rubenstein (2014) identified six key elements of surrogate accountability theory: representation of interests, delegation of authority,

accountability, transparency, performance, outcome, and trust and legitimacy. These are discussed in detail below.

3.2.3.1 Representation of interest

Scholars view the representation of interest as a situation in which agents or surrogates are expected to act in the best interests of those they represent (Grant and Keohane, 2005; Rubenstein, 2014). In this context, NGOs are expected to act and make decisions that align with the interests of the individuals they represent. This includes advocating for their concerns, amplifying their voices, justifying actions in line with their interests, and maintaining transparency in their duties (Koenig-Archibugi, 2010; Rubenstein, 2014). The literature highlights several benefits of interest representation. For instance, Rubenstein (2014) argues that surrogate accountability allows actors, such as NGOs, to translate the needs of the marginalised people they represent into actionable accountability demands.

Additionally, Pitkin (1967) noted that defining whose interests are represented helps ensure that oversight and advocacy reflect the needs, rights, and priorities of those affected. For instance, NGOs advocate for women's rights within organisations and represent their interests on issues such as anti-harassment policies, promoting fairness, and pay equity, as women are often unable to enforce these directly within most organisations, especially within male-dominated hierarchies, for fear of retaliation, thereby closing the accountability gap (Partzsch, 2024; Pazzi and Svetlova, 2023; Rubenstein, 2007). They support women by amplifying their concerns to organisations and compiling these experiences to advocate for organisational and institutional reforms that reinforce gender accountability. This shows that NGOs operate at both the individual and policy levels. Moreover, scholars argue that by representing women's interests in organisations, NGOs are informally delegated the authority to act on their behalf (Rubenstein, 2007, 2014). This suggests that representing women's interests underpins and

legitimises the delegation of authority, since without it surrogates may lack the functional and moral justification to act. The following section examines the delegation of authority in detail.

3.2.3.2 Delegation of authority

NGOs may be expected to intervene when discriminatory incidents come to their attention (Rubenstein, 2014). Reporting such concerns can be understood as an implicit delegation of authority to NGOs to act on behalf of women who cannot directly challenge organisations. Delegation entails transferring responsibility and decision-making authority to surrogates or agents through legal, social and political mechanisms (Ogu and Fadipe, 2020). For NGOs, this may include authority to evaluate and monitor organisational practices, advocate for change and demand accountability (Grant and Keohane, 2005; Partzsch, 2024; Pazzi and Svetlova, 2023; Rubenstein, 2007). NGOs exercise this authority through campaigns, advocacy visits, policy reviews, challenging policies and practices, engagement, training, and monitoring. For example, Amnesty International often advocates for organisational policies that address gender-based violence and women's underrepresentation in leadership (Amnesty International, 2020), while UN Women supports organisations in developing gender-responsive recruitment and leadership practices (UN Women, 2021). NGOs' specialist resources, knowledge, and independence enable them to amplify women's concerns, evaluate organisational practices, produce alternative evidence, and demand accountability. As such, they act as watchdogs by monitoring compliance, raising awareness, lobbying organisations and generating public pressure (Ebrahim, 2003b; Rubenstein, 2007; O'Dwyer and Unerman, 2008). Notably, surrogate accountability is closely linked to counter-accounting. NGOs often create counter-accounts to provide alternative accounts of women's experiences and other evidence that challenge organisational narratives and expose inequalities that might otherwise be hidden (George, Brown and Dillard, 2023). Hence, counter-accounts can be described as a form or tool of surrogate accountability. Such practices include gender audits, counter-accounts, impact

assessments, petitions, media campaigns and, where necessary, legal action. This aligns with Himick and Vinnari (2023), who identify a nexus between surrogate accountability and counter-accounting. However, delegating authority also creates an accountability predicament. As NGOs act on behalf of marginalised women, their authority must be scrutinised. Hence, Rubenstein (2014) emphasises mechanisms such as monitoring and reporting as checks and balances to ensure surrogates remain responsive to those they represent. Thus, surrogate accountability requires empowering NGOs to challenge organisations while ensuring their actions remain aligned with women's interests.

As noted previously, NGOs are implicitly delegated to act when incidents of discrimination are reported to them (Rubenstein, 2014). This suggests that, by reporting discriminatory issues to them, NGOs are presumed to be delegated informal authority to act on behalf of the oppressed in this context, women. Consequently, studies describe delegation of authority as the process by which responsibility for tasks and decision-making power is transferred to agents or surrogates, such as NGOs, by their principals, including victims, international bodies, governments, international and local donors, and local communities, through a combination of political, legal, and social mechanisms (Ogu and Fadipe, 2020). Such authorities include the power to advocate for change, make decisions, and enforce accountability (Grant and Keohane, 2005; Partzsch, 2024; Pazzi and Svetlova, 2023; Rubenstein, 2007). Examples of NGOs exercising their authority include Amnesty International's #MeToo campaign in 2018, which highlighted incidents of sexual harassment in organisations and demanded justice for victims (Amnesty International, 2020). In addition, Amnesty International advocates for women's rights by pressuring organisations, including multinationals, to adopt policies that ensure equal representation in leadership and to combat gender-based violence, such as gender-inclusive and anti-harassment policies (Amnesty International, 2020). Moreover, UN Women often provides training for organisations on implementing gender-responsive policies, including strategies to

increase women's participation in leadership roles and to implement equitable recruitment practices (UN Women, 2021). Furthermore, the literature has demonstrated that delegating authority to NGOs to represent women offers several benefits. For instance, according to UN Women's (2021) report, NGOs as surrogates possess specialist knowledge in advocating for women's rights, evaluating organisational policies, and compiling shadow reports. This enables a more informed, focused approach to addressing women's needs by monitoring organisational compliance with international standards and holding them to account for their actions. The report also notes that NGOs often access multiple funding sources, including government funds, private-sector partnerships, and international grants, which they channel into programmes that directly benefit women in organisations, such as campaigns, legal aid, mentorship and training.

Additionally, as independent organisations, NGOs are presumed to operate free from institutional pressure. This suggests that they often offer unbiased, objective advocacy for women's rights, making them a strong voice for women's rights and empowerment within organisations, particularly those with male-dominant hierarchies (Amnesty International, 2020). This demonstrates that surrogate accountability provides valuable benefits by enabling NGOs to act as watchdogs by raising awareness, lobbying, advocating, challenging and pressuring organisations to fulfil their gender equality commitments and take immediate action when they observe gender discrimination (Ebrahim, 2003b; Rubenstein, 2007; O'Dwyer and Unerman, 2008). As discussed in section 2.5.1, NGOs utilise monitoring and assessment tools, such as gender audits and impact assessments, and informal public accountability mechanisms, especially counter-accounting, to promote women's rights and demand accountability through conducting campaigns, raising petitions, and creating awareness across news media, social platforms, and using international pressure to raise the visibility of issues affecting women, and, in extreme cases, pursuing legal action. Counter-accounting often functions as a strategy

in which NGOs establish alternative accounts, drawing on victims' accounts, experiences, and evidence, as well as other sources, to challenge organisational narratives and expose hidden inequalities (George, Brown and Dillard, 2023). This implies that surrogate accountability and counter-accounting frameworks are interconnected. Therefore, it is unsurprising that Himick and Vinnari (2023) identified a nexus between them. Consequently, where NGOs are delegated the authority to act as surrogates for vulnerable women, this theory holds that such authority should be backed by mechanisms of accountability, such as checks and balances, to ensure surrogates fulfil their responsibilities by acting in the best interests of those they represent (Rubenstein, 2014). This implies that a system of control, monitoring and accountability is vital to ensure that the activities of NGOs and surrogates align with those of the women they represent. This is examined below.

3.2.3.3 Mechanism of accountability

The surrogate accountability framework emphasises the need for accountability mechanisms, including checks and balances, to ensure that surrogate activities align with the goals and objectives of those they represent (Rubenstein, 2014). This suggests that without such mechanisms, surrogates may misrepresent the vulnerable people they represent. Therefore, implementing such mechanisms is vital, as they ensure that surrogates provide effective and reliable advocacy for women by promoting their rights in a transparent, accountable, and ethical manner. Examples of such checks and balances include internal and external evaluations, audits, transparency and reporting requirements, public and stakeholder requirements, whistle-blowing mechanisms, and legal and regulatory oversight (Baur and Schmitz, 2012; Belal, Thomson and Cordery, 2023). Existing literature indicates that both external actors (donors, beneficiaries, communities, independent auditors, regulatory agencies, and international organisations) and internal actors (governance committees, boards of directors) within and outside the surrogate organisation are responsible for providing effective

control mechanisms that ensure surrogates meet legal, ethical, and financial standards, thereby promoting transparency, governance, compliance, and accountability (Baur and Schmitz, 2012; Belal, Thomson and Cordery, 2023; Horváth, 2025). Studies show that transparency is vital for establishing effective accountability mechanisms, as it requires disclosing all relevant information needed to make those mechanisms actionable (Pazzi and Svetlova, 2023). This suggests that transparency is undeniably an enabler of accountability mechanisms.

3.2.3.4 Transparency

Literature conceptualises transparency as the openness and disclosure of vital information that enables an actor's activities to be evaluated and scrutinised (Bovens, 2007). In this study's context, transparency largely concerns organisations openly disclosing information about their gender-related practices, policies, and outcomes to stakeholders, including NGOs, employees, and other external stakeholders, thereby enabling NGOs to evaluate organisational performance and hold organisations accountable for their gender equality commitments. Access to such information often reduces information asymmetry and strengthens NGOs' capacity to identify inconsistencies between organisational claims and actual gender practices. In the same vein, transparency also matters for NGOs: as surrogate accountability actors, they need to provide comprehensive information about their activities, positions, and evidence, so stakeholders, including women, can assess whether their activities align with their interests (Rubertson, 2014). This is particularly important amid concerns about NGO declining legitimacy due to widespread corruption allegations against some NGO officials (Keohane, Barnett, and Duvall, 2003). Therefore, transparency functions bidirectionally: organisational transparency enables NGOs and stakeholders to scrutinise organisations, and NGO transparency allows stakeholders, including victims, to evaluate NGOs' activities

3.2.3.5 Performance and outcomes

Surrogate accountability theory holds that internal and external actors should monitor, verify, and appraise the performance and outcomes of surrogates to determine how well they have utilised their resources, knowledge, and constraints in carrying out their responsibilities. (Ebrahim, 2003a; Baur and Schmitz, 2012). This is particularly evident when assessing how well surrogates' intentions, decisions, and outcomes align with their principals' interests, welfare, and goals. Performance and outcomes are interrelated and not mutually exclusive (Ebrahim, 2003). However, outcomes represent a significant measure of organisational performance, while performance involves the broader processes, activities and practices through which those outcomes are pursued. Following Ebrahim's (2003) study, rather than focusing only on outcomes, more emphasis should be placed on performance, including how NGOs demonstrate accountability, engage with stakeholders and implement their activities. This suggests that focusing more on outcomes may result in an incomplete assessment of NGOs' performance. Ebrahim (2003) highlighted several key aspects for assessing NGOs' performance and outcomes, including whether their performance aligns with legal, ethical or regulatory standards, and whether the designed programmes resulted in greater access to organisational resources, increased women's representation in leadership and improved organisational and gender policies. Such assessment is vital for reassuring stakeholders that the NGO is activities align with women's interests, boosting accountability, transparency, public trust, and confidence in surrogate institutions (Ayemang, O'Dwyer and Unerman, 2019; Ebrahim, 2003).

3.2.3.6 Trust and legitimacy

Legitimacy stems from legal recognition, social norms, and transparent procedures that ensure the surrogate's authority is recognised. The surrogate accountability theory emphasises that trust and legitimacy reinforce each other (Suchman, 1995). Therefore, they are vital to the

effectiveness of surrogate accountability relationships, as their perceived credibility and acceptability largely determine whether their actions are regarded as appropriate and fair, given that their authority to act on behalf of others largely depends on public confidence and trust (Ebrahim, 2003a; Bovens, Schillemans and Hart, 2008; Smith, 2012). This suggests that trust and legitimacy are closely linked to the effectiveness of the surrogate relationship. To boost legitimacy, Pazzi and Svetlova (2023) argue that surrogates must openly justify their decisions and demonstrate how their actions reflect their principals' values, interests, and goals. They further argue that a lack of trust in the surrogacy relationship can reduce cooperation and compliance, weaken accountability mechanisms, diminish the perceived validity of surrogate decisions, and hinder fundraising, particularly for NGOs. Therefore, maintaining effective surrogate accountability relationships requires NGOs to build and sustain trust and legitimacy among women employees, organisations, and other stakeholders, which in turn requires a multi-layered approach, including appropriate performance metrics, procedural safeguards, and continuous engagement with their principals. Implementing such mechanisms helps demonstrate that NGOs operate ethically, fairly, competently and confidentially (Ebrahim, 2003a). This suggests that effective surrogate relationships depend on the ability to build trust and maintain legitimacy among both the women they represent and the organisations they aim to hold accountable. As such, trust and legitimacy are mutually reinforcing and vital to the effectiveness of surrogate accountability relationships.

The above review underscores the significance of surrogate accountability relationships in closing accountability gaps and strengthening internal accountability mechanisms in organisations (Rubenstein, 2007; Okongwu, 2021). In this study's context, NGOs act as surrogate accountability actors to mediate power, amplify women's voices, challenge dominant discriminatory practices, and contribute to transformative change. Accordingly, surrogate

accountability theory provides a suitable lens for examining the role of NGO activism in promoting gender equality within organisations across sectors in Nigeria, thereby addressing the study's third research question.

3.3 Combination of the theories and link to research questions

The combination of these three theories provides a complementary theoretical lens for examining gender inequality across four dimensions: how organisational gender inequality practices are shaped by the institutional environment, how employees experience, perceive, challenge or accept these inequalities, how organisations reproduce and account for these practices through reporting and how NGOs can strengthen accountability by representing the voices of marginalised women where direct accountability mechanisms are deficient. NGOs intervene through surrogate accountability; this intervention may generate organisational responses, but these responses are persistently reassessed and monitored, as gender inequalities may persist or new inequalities may emerge. Figure 3.3 below presents this in the Conceptual Framework.

Figure 3.3: The Conceptual Framework





Source: Own illustration

3.3.1 Relationship between the study's selected theories

The three selected theories (gendered organisation, accountability, and surrogate accountability) share a focus on power dynamics within organisational and institutional contexts. This implies that they are interconnected through power dynamics. In this perspective, the gendered organisational theory examines two key issues: how employees of organisations perceive gender inequalities and how institutional gender norms and power

relations shape organisational structures and practices, often disadvantaging women (Bates, 2022; Mackay, Kenny and Chappell, 2010).

Accountability theory examines how power dynamics shape organisational disclosure of their gender practices and how organisations are held accountable. This suggests that accountability theory examines who holds the power to make strategic decisions within organisations and how they are held accountable for their actions. Literature posits that the greater power an individual or organisation holds over gender-related issues, the more they can influence the narrative of gender equality, often to the detriment of genuine progress (Grosser, 2009). Therefore, accountability theory underscores the importance of holding those in power accountable for their actions so that gender equality efforts yield substantial outcomes. Furthermore, surrogate accountability theory highlights the role of external actors, such as NGOs, in holding organisations accountable when internal accountability mechanisms are weak due to power imbalances, illustrating how power shifts between internal and external actors. Moreover, the power dynamics in surrogate accountability relationships are complex, as NGOs' influence in advocating for women's rights within organisations is significantly shaped by both internal organisational power structures and external pressures to which NGOs can respond. Whilst NGOs can play a crucial role in enhancing equity, gender justice, and transparency within organisations, the effectiveness of their efforts depends on several factors, including who holds decision-making authority and how power is distributed. Thus, NGOs may be constrained by external power structures and organisational resistance, which can hinder efforts to achieve genuine change. These discussions highlight the vital role that power dynamics play in shaping, maintaining, and challenging gender practices within organisations. The interconnections among these theories deepen our understanding of how organisations reproduce, manage, and address gender inequalities. The next section outlines the rationale for utilising this combined theoretical approach, then connects it to the research questions.

3.4 Justification for utilising a multi-theoretical perspective and link to research questions

Existing literature shows that a single theoretical approach may not fully explain a particular phenomenon or answer all research questions (Danermark and Ekström, 2019; Martyn, 2025). Mayntz (2025) argues that relying on a single theoretical framework can yield overly narrow explanations. Thus, she emphasises the need to integrate multiple theoretical perspectives to capture the complexity of social phenomena and address a range of research questions. This suggests that relying on a single theory for a multifaceted study such as this may be challenging. Numerous social accounting scholars have adopted a multi-theoretical approach. For instance, Im, Chung and Qin (2023) applied stakeholder theory and organisational justice theory to examine diversity, equity, and inclusion in hospitality and tourism firms. Lucchese et al. (2022) combined stakeholder theory, legitimacy theory, resource dependence theory, signalling theory, and institutional theory to examine how and why universities disclose information about the Sustainable Development Goals (SDGs). Islam and Deegan (2008) also combined institutional theory, legitimacy theory, and stakeholder theory to examine corporate social disclosure and how institutional pressures interact with organisational responses.

The persistent use of a multi-theoretical approach by social accounting scholars demonstrates its effectiveness in examining complex social issues such as gender inequalities. Therefore, combining gendered organisational theory, accountability theory, and surrogate accountability theory is vital for addressing the complex and multifaceted nature of gender disparity and accountability issues within organisational settings. Studies highlight three strategies for applying the "multi-theoretical" approaches: complementary, synthesis, and contradictory (Cairney, 2013; Scheiner and Bosch, 2025; Sim and Mengshoel, 2023). Scheiner and Bosch (2025) argue that the complementary approach involves multiple frameworks working in parallel to address phenomena, with each theory explaining different dimensions. Cairney

(2013) argued that the synthesis approach combines various theories into a unified framework. Additionally, Sim and Mengshoel (2023) argued that the contradictory approach involves employing multiple mutually exclusive theories, enabling the researcher to engage with these contradictions rather than ignore them. Accordingly, the complementary approach appears suitable for this study, as it allows these theories (gendered organisation, accountability, and surrogate accountability) to complement one another in explaining distinct concepts, thereby providing a detailed understanding of the study and addressing all research questions.

Gendered organisation theory conceptualises organisations as fundamentally gendered, arguing that gendered assumptions and institutional norms are embedded within organisational cultures, structures, practices, and day-to-day interactions that shape employees' perceptions, experiences and responses (Acker, 1990, 1992; Bates, 2022; Taylor et al., 2025; Vasconcelos, 2023). Rather than viewing gender disparity as the result of individual bias alone, the theory elucidates how routine organisational processes, such as recruitment, work allocation, promotion, leadership opportunities, and work–family expectations, reproduce gender inequalities. Thus, the theory provides a robust framework for interpreting employees' perceptions of gender inequality across organisational contexts. Another key focus of Gendered Organisation Theory is explaining how institutional environments shape organisational gender practices, thereby addressing the first part of the second research question. It argues that organisations are not gender-neutral but are embedded in wider cultural, legal and professional contexts that influence their policies, structures and everyday practices (Acker, 1990, 1992). This means organisational gender practices often reflect broader institutional environments, power relations and gendered norms, helping to explain why inequalities may persist despite formal equality policies. Taken together, the theory provides a strong framework for interpreting employees' perceptions of gender inequality across organisational contexts and for

understanding how organisations' gendered practices are shaped by the institutional environment. However, gendered organisation theory alone does not sufficiently explain how organisations are expected to fulfil their responsibilities for, or justify, their gender-related practices.

Accountability theory addresses this weakness by explaining the processes through which organisations are expected to disclose, justify, and report their gender practices to stakeholders, and whether they are held answerable for their actions. Accordingly, it provides the normative foundation for understanding how organisations discharge accountability for their gender-related practices. Accountability theory offers limited insight into how accountability is reinforced where power imbalances or an accountability gap exists between organisations and marginalised groups due to weak internal accountability mechanisms. Surrogate accountability theory addresses this limitation by explaining how external actors, particularly NGOs, help to fill the accountability gap by acting as watchdogs and surrogate accountability agents through monitoring organisational practices, generating evidence, advocating for affected groups and exerting pressure on organisations to justify and improve their gender practices (Pazzi and Svetlova, 2023; Rubenstein, 2007, 2014). Collectively, the three theories provide a clear analytical framework for explaining how organisational gender inequality practices are shaped, experienced, perceived, responded to and reported or accounted for, as well as how external actors hold organisations accountable for those practices, attempting to enhance accountability when internal mechanisms fall short

3.5 Conclusion

This chapter began by examining the most suitable theoretical perspectives this study aims to employ, including gendered organisational theory, accountability theory, and the surrogate accountability theory. It also clarified the need to combine theories, as a stand-alone theory comprises inherent limitations that prevent it from fully addressing all research questions and

providing a comprehensive understanding of the phenomenon under study. The discussion also highlighted fundamental limitations that prevent individual theories from providing sufficiently detailed explanations of the phenomenon under study. Consequently, as many scholars do, the researcher considered combining three complementary theories to develop a more comprehensive framework. More broadly, the discussion shows that incorporating perspectives from the selected theories provides a theoretical foundation for linking existing knowledge to the questions this study aims to address through empirical analysis. Therefore, the study employs a combination of gendered organisation, accountability, and surrogate accountability theories as a theoretical lens to better explain the research topic and to thoroughly address all research questions. The next chapter describes the research methodology adopted in this thesis, discussing data collection methods, data sources and the data analysis technique used in the study.

Chapter 4: Research methodology and data analysis methods

4.1 Introduction

The previous chapter discussed the theories adopted to shape the study's understanding and to guide the empirical process. A researcher needs detailed knowledge of the purpose and nature of their research so that the chosen approach fully aligns with the research objectives. Therefore, this chapter focuses on the specific methodological approach, research design, and the overall process used to answer the research questions. It also demonstrates how Chapters 2 and 3 (literature review and theories) connect with the empirical Chapters 6 to 9. This chapter is divided into two sections. The first section outlines the study's philosophical perspective and the researcher's assumptions. It also examines the ontological and epistemological approaches related to human nature and societal structure. The second section discusses the research design, which includes a comprehensive approach to the research process.

Research methodology refers to the procedures that encompass the study, from its theoretical foundation to the chosen data collection and analysis methods (Collins and Hussey, 2013, p. 55). This chapter provides detailed information on implementing the study's research methodology. It is vital to distinguish between research methodology and methods. Research methodology combines all methods used to investigate a specific phenomenon, while research methods are the techniques used to collect and analyse data (Easterby-Smith, Thorpe and Jackson, 2012).

Furthermore, Sinkovics and Alfoldi (2012, p. 111) emphasise that research methods move research from theory to practice, suggesting that they are vital for operationalising abstract theoretical notions and making them empirically observable. This highlights theories' inability to capture reality on their own without appropriately designed methodological approaches, which involve identifying interview samples, negotiating access to information, and collecting,

preparing, and analysing primary and secondary data. The rest of the chapter is divided into Section 4.2, restates the research questions and discusses the study's philosophical perspectives. Section 4.3 describes the research method used in the study. Section 4.4 discusses the study's research design. Section 4.5 discusses the study's data analysis method. Section 4.6 discusses the study's ethical considerations, and Section 4.7 concludes the chapter.

4.2 Research questions and philosophical foundation of the study

Research philosophy comprises sets of beliefs and assumptions concerning the creation of knowledge (Chafe, 2024; Guraya et al., 2023). It comprises ontological (the nature of reality) and epistemological (how knowledge about reality can be generated) assumptions, which are influenced by several interrelated factors that shape the entire research process, including the disciplinary traditions, the nature of the research problem, research objectives, theoretical assumptions, and the researcher's views and values (Burrell and Morgan, 2019). In addition, contextual constraints and methodological preferences may influence how philosophical positions are enacted in practice.

Thus, research philosophy encompasses both practical considerations and intellectual commitments, rather than being solely an abstract choice (Sinkovics and Alfoldi, 2012). According to Saunders (2009), the research philosophy a researcher adopts (key assumptions about how they view the world) also shapes the basis of the research design and the methods selected within that design. This study's research philosophy is guided by the research objectives/questions presented below.

1. How do employees across public, private, professional and NGO sectors perceive gender inequalities?
2. How do institutional environments shape organisational gender practices, and how do organisations account for or report those practices?

3. What is the role of NGO activism in holding organisations accountable for their gender inequality practices?

The section below justifies the study's selected philosophical position.

4.2.1 Ontological perspectives

Ontology concerns the philosophical study of reality, being, and existence, and it addresses questions about whether beings exist (Cassell, 2015; Easterby-Smith et al., 2012; Saunders, Lewis and Thornhill, 2020). It comprises two major categories: objectivism and subjectivism (Saunders et al., 2012, p. 132). Objectivism claims that social entities exist independently of the social actors who are affected by them. Consequently, the researcher is separate from what is being researched. As Johnson et al. (2006, p. 136) argued, "that objectivist social reality has an autonomous existence before human cognition, while a subjectivist ontology claims that reality is an output of human cognitive processes" (Saunders, Lewis and Thornhill, 2020). Subjectivism focuses on how people interact with, assign meaning to, and construct their world (Cunliffe, 2009). Correspondingly, the perceptions and subsequent actions of social actors create social phenomena in which subjective paradigms are formed (Saunders, Lewis and Thornhill, 2012). This suggests that people socially construct both worlds and reality to understand the nature of reality itself (Hopper and Powell, 1985). This line of reasoning implies that the creators of a phenomenon are part of that phenomenon. In this study's context, it assumes that research participants socially construct practices related to gender inequality, for which organisations are held responsible. Therefore, the study's ontology is subjectivism.

Similarly, the researcher's active engagement in collecting, analysing, and interpreting data implies that the researcher is integral to the study, suggesting that the study is not value-neutral (Burrell and Morgan, 2019). This aligns with Easterby-Smith et al.'s (2012) argument that social science researchers are not interested in inanimate objects but in people's behaviour.

Thus, Saunders, Lewis and Thornhill (2020) stated: “we as researchers interpret our everyday social roles based on the meanings we attribute to these roles, and we interpret the social roles of others according to our own set of meanings”. This also means such researchers are not independent of their ideas; rather, they help create and interpret social reality. Therefore, they are not realists (positivists), but relativists (social constructionists).

Scholars have advanced this idea by advocating the separation of realities. This approach diverges from traditional ontology. For example, Llewellyn (2007, p. 57) distinguished five concepts: the structural (institutions, roles, and rules reproduced by people), the natural/physical (bodies and objects situated in space and time), the agential (projects undertaken by human agents), the mental worlds (thoughts, feelings, emotions, interests, and the individual’s cognitive constructs), and the cultural (knowledge, concepts, values, beliefs, and ideologies that are articulated or written down). Llewellyn’s (2007) effort to redevelop the idea of differentiated realities is crucial in many ways. It reveals that understanding these separate realities can help scholars look beyond the prevailing subjective-objective ontology. These realities can be used to explain the characteristics of the world, leading to the idea that ‘the world of articulated and/or written ideas (such as theories, beliefs, and arguments) has a mode of existence that is independent of the thoughts that reside in people's heads, even when these thoughts are abstract in nature’ (Llewellyn, 2007, p. 55). This reflects a distinction between existing realities and the ways in which individuals or groups perceive them. Therefore, the relationship between realities and individuals may depend on, or be independent of, the realities that justify or demonstrate whether they are socially constructed or real; as a result, a subjective-objective ontology becomes vital and cannot be ignored. Existing literature indicates that natural science research commonly adopts an objectivist perspective (Cunliffe, 2009; Easterby-Smith, Thorpe and Jackson, 2012; Saunders, 2009).

Over the past decades, evidence shows that many accounting and social science researchers have embraced objectivist and quantitative methods (Bebbington and Gray, 2001). Chua (1986) critiques the dominant hypothetico-deductive/ positivist notion that accounting phenomena are best explained and described through general laws, objective measurements, and statistical testing. She further urges researchers to choose methods that reflect their understanding of the phenomenon under study rather than defaulting to quantitative methods. This study examines how employees perceive gender inequalities, how the institutional environment shapes organisational gender practices, how organisations account for or report these practices, and the role of NGO activism in holding organisations accountable for gender inequality practices. . These highlight a social reality that can be viewed either as a subjective creation by participants or as an interpretation by the researcher. It shows that the phenomenon under study does not exist independently of social actors, as realists claim, but is constructed by them. From an ontological perspective, this study therefore considers reality as socially constructed and best understood through participants' subjective interpretations. The narratives provided by participants are then analysed as context-dependent social constructions, with the researcher actively interpreting and co-creating meaning rather than seeking a single objective truth. Additionally, if the study aims to determine whether performance reviews are regarded as 'fair' by assessors or reviewers, the results will be subjective, as they depend on individual opinions (Llewellyn, 2007).

4.2.2 Epistemological perspectives

Epistemology concerns the nature, sources, and justification of knowledge. In particular, it addresses how knowledge becomes acceptable and how it is obtained (Crotty, 1998; Saunders et al., 2019). This philosophical approach underpins the entire research process by shaping how research questions are formulated, which methods are relevant, the roles of researchers, and

how research results are validated and interpreted (Bryman, 2007). Thus, making epistemological assumptions improves the quality and validity of research. The literature identifies two broad types of epistemological assumptions frequently used in social science research: positivist and interpretive (Crotty, 1998; Burrell and Morgan, 1979; Bryman and Bell, 2015; Greener and Martelli, 2008). Burrell and Morgan (1979) describe them as two sets of contradictory assumptions about knowledge and social reality, positioned at opposite ends of a philosophical continuum.

4.2.2.1 Positivist assumptions

Positivist epistemology holds that knowledge is objective, observable, and independent of the researcher. It further assumes that reality exists independently of human comprehension and that valid knowledge is acquired through measurement and empirical observation (Easterby-Smith, 2012). This implies that knowledge is valid only if it can be empirically verified. Thus, it emphasises scientific methods, such as those employed in the natural sciences, which prioritise hypothesis testing, quantitative methods, and statistical data analysis. It also emphasises collecting data on observable reality, seeking causal relationships and regularities in the data to form law-like generalisations, and using existing theories to develop hypotheses through a deductive approach (Easterby-Smith, 2012; Saunders et al., 2009, 2012). The researcher is often viewed as a detached, value-neutral observer external to the research. This is a key strength of this approach, as it helps minimise bias and subjectivity (Bell, Bryman and Harley, 2019).

Other benefits include its ability to produce generalisable conclusions that support prediction and policymaking. Its replicability and rigour further enhance confidence in the reliability, credibility, and cumulative value of the findings (Bryman, 2012; Saunders et al., 2019). It also identifies correlations, patterns, and causal relationships across variables, thereby helping

explain and predict outcomes. Despite these benefits, studies have highlighted several weaknesses, including the assumption that research can be completely value-free, a notion Kincheloe and McLaren (2011) considered unrealistic. They emphasised that research is often shaped by political, social, and historical contexts, thereby making value-free assumptions unrealistic. It also overlooks power asymmetries, neglects subjective meanings, and may decontextualise findings. It tends to oversimplify complex social realities, reducing social phenomena to measurable variables and quantifiable data, thereby limiting its ability to capture human experiences and social meanings and to generate rich theory-building perspectives (Bryman, 2012; Cohen, Manion and Manion, 2018). The next section discusses the interpretive assumptions.

4.2.2.2 Interpretivist assumptions.

Interpretivism stems from two intellectual traditions: phenomenology and symbolic interactionism (Pervin and Mokhtar, 2022). Phenomenology argues that reality should be understood through lived experience rather than through assumptions, theories, or scientific models (Heinämaa, 2021). This means that something exists only when people experience it, because what matters depends on subjective consciousness; hence, its founder describes it as "The science of the essence of consciousness" (Husserl, 1913). Symbolic interactionism concerns how people create meaning through everyday interactions (Pervin and Mokhtar, 2022). Therefore, combining the two intellectual traditions reveals that interpretivism centres on how reality is constructed through people's subjective experiences and the shared meanings shaped by social interaction (Easterby-Smith et al., 2012). Accordingly, interpretivist research primarily focuses on how researchers interpret the experiences, behaviours, perceptions, and actions of individuals they interact with, collecting data through methods such as observation and interviews (Saunders et al., 2012). Since interpretivism focuses on social interaction, it aligns closely with social science research, emphasising the interpretation of others'

experiences, views, perceptions, and actions (Walsham, 1995). In contrast, natural science research aligns with positivism, which emphasises facts rather than impressions and employs measurement, empirical observation, assumptions, theories, or scientific models. Therefore, interpretivism can be viewed as the opposite of positivism (Kankam, 2019).

Interpretivist methodology employs inductive, qualitative methods, including observations and interviews, enabling researchers to develop a deeper understanding of the social world by addressing subjective questions such as why and how. Although a key strength of the interpretivist research approach is access to rich information, it has several limitations, including limited generalisability and researcher biases arising from its subjective nature (Bell, Bryman and Harley, 2019). Despite these limitations, interpretivist research philosophy is vital in social science literature because it treats reality and social behaviour as socially constructed, thereby adding meaning to human experience (Saunders, Lewis and Thornhill, 2018). This allows researchers to examine complex social processes that are not easily quantifiable, unlike the positivist philosophy (Burrell and Morgan, 2019; Bell, Bryman and Harley, 2019). As a result, although the positivist philosophy seems strong in objectivity, generalisability and measurement, its epistemology may limit its ability to shed light on the social and organisational situatedness of topics such as organisational gender and accountability issues.

Given this, organisational gender inequality and accountability issues are deeply embedded in culture, organisational norms, and unwritten rules that are socially constructed, context-dependent, and grounded in employees' experiences, perceptions, and meanings. They accommodate multiple perspectives and realities rather than assuming a single "objective" truth. Hence, the interpretivist qualitative method seems more suitable for this study, as it enables the researcher to understand these intricacies and reveal the meaning underlying formal

structures in ways that the positivist quantitative method cannot. In addition, several studies on gender and accountability have utilised the interpretivist qualitative method to achieve their research objectives. For example, Bull and Shannon (2025) adopted the interpretivist approach to analyse how gender institutions influence the formal reporting process regarding sexual harassment. Hossain et al. (2020) also used this approach to analyse gender discourses within corporate annual reports of firms based in Bangladesh. The adoption of this approach by prior studies demonstrates that it is crucial for shaping how organisational gender and accountability issues are understood as socially constructed, context-dependent, and experienced disproportionately across organisational sectors, rather than as purely measurable, technical, and neutral phenomena. Therefore, their contribution justifies the growing relevance and continued use of the interpretivist qualitative approach in exploring organisational and accountability issues. The next section discusses the research methods (qualitative and quantitative).

4.3 Research methods

Existing literature identifies several categories of research approaches, including quantitative and qualitative (Bell and Bryman, 2007; Llewellyn, 2007; Mashuri et al., 2022; Neuman, 2000; Saunders, Lewis and Thornhill, 2020; Whiting, 2012). Quantitative research methods involve statistically analysing a specific population by testing a theory using numerical data and applying statistical analytical techniques (Bell, Bryma and Harley, 2022). The primary drawback of this method is that it does not explain individual cases, as it relies solely on numbers, resulting in a lack of contextual depth and making it unsuitable for this study (Saunders, Lewis, and Thornhill, 2020). As noted in 4.2.2.2, organisational gender and accountability issues are socially constructed, context-dependent, and experienced subjectively, making them difficult to capture through numerical measures alone. This is a key strength of the qualitative approach, which focuses on understanding social phenomena by

exploring individuals' experiences, meanings, and perspectives as they make sense of their environment. Hence, it offers strong contextual breadth (Chafe, 2024; Elo and Kyngäs, 2008; Ritchie and Spencer, 2002). Nevertheless, as previously highlighted in section 4.2.2.2, qualitative research has several limitations, including limited generalisability, resource exhaustion, time-consuming procedures, and concerns about reliability due to potential researcher bias, as researcher subjectivity can influence interpretation (Akpan, 2024; Bryman, 2007; Morgan and Smircich, 1980). Despite these limitations, qualitative research offers flexibility to explore unexpected findings and emerging themes, and it captures participants' voices, experiences, and perspectives, and focuses on meaning and context. Moreover, it provides an in-depth, rich description of the social phenomena under investigation, fostering a comprehensive understanding of them (Bryman and Bell, 2015; Cunliffe, 2010; Easterby-Smith et al., 2012; Morgan and Smircich, 1980).

Based on the discussions, qualitative research is most suitable for this thesis. Adopting a qualitative approach aligns with the researcher's interpretivist perspective and provides a pathway for both the methodological choice and the study's theoretical framework. Therefore, the study will be qualitative, the ontology will be subjective, and the epistemology will be interpretive. This will help develop a research design that enables an in-depth exploration of interviewees' experiences and perspectives within their organisational and social contexts, thereby allowing the researcher to interpret how meaning is negotiated and constructed. This may result in a nuanced understanding of the study's objectives. The next section discusses the research design, including data collection methods and analysis.

4.4 Research design

Literature describes research design as the plan, strategy, or framework that guides a research study. It outlines the approach to collecting, measuring, and analysing data in a way that

logically addresses the research problems and serves as a "blueprint" linking the research questions to the procedures and methods used to answer them (Maxwell, 2023; Saunders, Lewis and Thornhill, 2024). This encompasses exploratory studies, a multi-sectorial approach, and methods for data collection and analysis (Saunders and Lewis, 2012).

4.4.1 Exploratory study

In research, exploratory studies play a crucial role, especially when seeking an in-depth understanding of a relatively complex or underexplored phenomenon by examining participants' perceptions, interpretations, and experiences, allowing vital themes, relationships, and explanations to emerge from the empirical data (Robson, 2011; Saunders, Lewis and Thornhill, 2020). This approach aims to pose new questions, offer new insights, and assess topics in new ways (Saunders and Lewis, 2012). It has been linked to several key benefits, particularly its ability to yield practical recommendations for policymakers and practitioners by uncovering patterns in underexplored contexts and enabling emerging issues to inform the design of effective interventions and decision-making (Robson, 2011; Saunders, Lewis and Thornhill, 2020). In this study's context, an exploratory research approach was considered appropriate because it seeks to develop an in-depth understanding of an underexplored area: employees' perceptions, experiences, and interpretations of gender inequality practices; how institutional environments shape them; how organisational practices reproduce, report or account for them; and how NGOs' accountability mechanisms address them. Given the limited empirical understanding of these interconnected processes in the Nigerian context, an exploratory approach enables the study to capture the perceptions, interpretations, and experiences of diverse participants and to examine how accountability mechanisms function in practice rather than assuming predetermined relations between the concepts. Therefore, the exploratory design allows the researcher to examine how these processes manifest in the Nigerian organisational context.

4.4.2 Multisectoral qualitative research approach

According to the existing literature, a multisectoral research approach examines a phenomenon across organisational sectors, recognising that complex social problems are shaped by interconnected organisational, social and institutional environments (Salunke and Lal, 2017; Kuruvilla *et al.*, 2018; Reed *et al.*, 2022). Rather than treating sectors as isolated contexts, this approach enables critical comparison of diverse perspectives, experiences, and institutional arrangements (Reed *et al.*, 2022). This approach reveals how sector-specific structures intersect, producing differences, similarities and tensions that may remain hidden within single-sector research, thereby creating a more nuanced understanding. This approach aligns with the broader social-accounting practice of examining complex issues across organisational and stakeholder contexts. For instance, Grosser and Moon (2008) used this approach to investigate gender equality reporting, focusing on how organisational, business and civil society pressures shape corporate gender reporting across UK companies. Chand et al. (2022) used this approach to examine the determinants of social and environmental accounting information disclosure across 50 firms from diverse sectors in New Zealand. Recently, (Kautsar Nugraha and Author, 2026) employed this approach to explore sustainability reports from 8 companies across multiple sectors.

In line with this practice, this study adopts a multi-sectoral approach, drawing on perceptions from the private, public, professional and NGO sectors to examine how gender inequality is perceived, reproduced, reported, and challenged, and how organisational accountability is constructed and contested. Accordingly, this research can be viewed as an exploratory, multi-sectoral qualitative study intended to provide a holistic understanding of gender inequality and accountability in organisations in Nigeria.

4.4.3 Data collection methods

Existing literature shows that qualitative methods are essential to the interpretive approach, which relies on collecting and analysing rich data through observation and questioning (Burrell and Morgan, 1979; Cunliffe, 2010; Saunders et al., 2012). This study collected data through semi-structured interviews and documentary evidence. These methods are particularly suitable for exploring gender (in)equality and accountability issues, as they capture both formal policies and the lived experience of organisational actors. While interviews offer insights into participants' perceptions, interpretations and lived experiences, documents provide evidence of organisational claims, formal policies and practices. Thus, combining both methods provides triangulated, rich, context-sensitive data, allowing areas of divergence and convergence to be identified (Bowen, 2009; Denzin, 2012; Patton, 1999).

These data collection methods, specifically the combination of semi-structured interviews and documentary evidence, have been widely utilised in social accounting literature. For instance, Belal et al. (2015) used this approach in their study titled "Ethical reporting in Islami Bank Bangladesh Limited (1983–2010)". Islam and Deegan (2008) employed it in their research on social and environmental reporting practices of a major garment export organisation. Islam (2009) also used this combination in his study on organisations' social and environmental reporting practices in a developing-country context. Johnstone, Yates and Nylander (2023) employed this method to examine sustainability accountability and employees' understanding of accountability within a Swedish public-sector organisation. The frequent use of interviews and documentary analysis together in social accounting research demonstrates the effectiveness of this approach in capturing both lived experiences and formal policies (see Belal et al., 2015; Islam, 2009; Islam and Deegan, 2008). Thereby making it particularly suitable for this research. Additionally, because organisational gender inequality is a sensitive, complex, and embedded

problem, relying on just one source of evidence may not provide a complete understanding of the issue. Therefore, combining interviews (including employees' perceptions, experiences, and interpretations of gender inequality) with documentary evidence (including insight into organisations' formal policies, practices, reporting, and accountability claims) provides a complementary advantage and enables triangulation between organisational gender-related accounts and participants' narratives. This would reveal possible gaps between official reports and organisational commitments to gender equality, and employees' everyday workplace lived realities (Bowen, 2009; Johnstone, Yates and Nylander, 2023).

4.4.3.1 The semi-structured interview process

The study employed purposive sampling, supplemented by snowball sampling, to recruit participants with relevant knowledge and experience of gender inequality, organisational practices, and accountability. Purposive sampling is appropriate in qualitative research where participants are deliberately selected because they possess characteristics, experiences or knowledge relevant to the research questions (Patton, 2015; Saunders, Lewis and Thornhill, 2020), while snowball sampling can facilitate access to additional participants through existing networks, particularly where individuals with relevant knowledge or experience may be difficult to identify through conventional recruitment procedures (Campbell *et al.*, 2020; Thomas, 2022).

Purposive and snowball sampling were appropriate for this study, as they enabled access to participants with relevant experience and direct knowledge of organisational gender and accountability practices, which random sampling cannot guarantee. Participants were therefore recruited from a broader pool of organisations across sectors in Nigeria, including public, private, professional (accounting, engineering, legal, and medical) and NGO settings. This multi-sectoral approach aligned with the research objective, which aims to explore gender inequality and accountability issues across different organisational and institutional contexts

rather than within a specific organisation. Participants were drawn from different hierarchical levels, ranging from junior to senior positions. Their organisational experience also varied considerably, with some participants having worked in their organisations for approximately two to thirty years. Their responsibilities also varied: some participants were younger mothers caring for young children, while others had older or grown-up children.

The private-sector interview sample encompassed a wider range of organisations, including financial services, educational institutions, MNCs, real estate, hospitality, telecommunications, oil and gas, and health care. However, in analysing Chapter 8, the participants' responses were limited to four organisations. This was because the documentary analysis focused mainly on these four companies, as they were the only companies listed and trading on the Nigerian Stock Exchange (NGX) within the sample; hence, their publicly available reports and narratives provided accessible evidence of gender and accountability-related policies and practices at the organisational level. Consequently, the four companies formed the documentary sample for Chapter 8 only, not the entire private-sector interview group. This distinction enabled the researcher to obtain viewpoints from employees across various private-sector organisations, whilst the documentary data offered insights into formal narratives, disclosures and representations of gender-related practices. Similarly, participants from the public sector were recruited from diverse organisations, including the Ministry of Education, healthcare, the Judiciary, Federal Road Safety, and the Ministry for Women Affairs.

The professional sector was limited to four disciplines: accounting, law, engineering, and medicine. These were selected for their historically gendered, institutionalised professional frameworks and gendered occupational roles. Prior research demonstrates that professional roles often perpetuate gender inequalities through occupational norms, cultures, career paths, and perceptions of gender-appropriate professional identities (Acker, 1990, 1992; Eagly and Karau, 2002). By focusing on these professions, the study examines gender inequality in well-

established professional settings, where expectations and norms might shape workplace relationships, gender role perceptions, and career prospects. Participants were employees of organisations linked to these professions. The interviews explored both their views on how gender inequality manifests in their professions and their experiences within their organisations. This distinction was vital because gender discrimination can be reproduced through broader professional norms and occupational as well as organisational structures and practices (Acker, 1990, 1992).

As with other participants, the NGO participants were purposively selected using snowball sampling for their proven contributions to advocating for women's rights in Nigeria and their ongoing work on gender equality and accountability initiatives. So far, they have brought extensive experience in implementing gender-related projects across Nigeria, including challenging organisational policies and practices, conducting advocacy, evaluating and monitoring organisational gender practices, conducting research, engaging with policy, reassessing and designing gender policies, and supporting women facing workplace harassment and other gender-based disadvantages. Their participation was particularly critical for the third research question, as they provided perspectives from external actors seeking to identify, challenge, or influence organisational responses to gender inequality. According to the study's theoretical framework, these NGOs are regarded as surrogate accountability agents or external accountability actors, as their roles primarily include representing affected women, raising concerns, gathering evidence, demanding organisational responses, and advocating for changes to organisational gender-related practices.

The study included 97 participants, comprising 57 women and 40 men, a size considered suitable given the study's multi-sectoral scope and the goal of capturing diverse experiences across private, public, professional, and NGO settings (Reed *et al.*, 2022).

In qualitative research, sample adequacy depends on the depth and relevance of participants' insights rather than on statistical representativeness (Patton, 2015). Information power helps determine whether the sample provides sufficient information to answer the research questions. Accordingly, the sample size was selected to ensure the collection of diverse, rich data from participants across sectors and to achieve saturation, rather than being based on a specific quantitative formula (Malterud, Siersma and Guassora, 2016). The deliberate inclusion of both men and women was vital given the relational nature of gender inequality, a phenomenon formed and sustained through interactions among both gender groups and within gendered organisational structures (Acker, 1990). While women often encounter more direct effects of gender inequality, men are also rooted in and can influence the organisational structures and practices that challenge or reproduce gender relations (Moser and Branscombe, 2022). Therefore, including both groups was especially important for addressing the research questions, particularly RQ1 (Chapter 6), which utilised only interviews focused on employees' perceptions of gender inequalities, enabling the study to identify points of agreement and variance in these perceptions. Table 4.1 presents a summary of the interview data.Table 4.1: Summary of interview data

Summary of Interview data					
Participant type	**Number of participants**	**Female**	**Male**	**Senior**	**Junior**
NGOs	29	24	5	19	10
Private	30	18	12	21	5
Public	16	10	6	10	6
Professional	22	5	17	19	7
Total	**97**	**57**	**40**	**69**	**28**

Source: Own illustration

Research fieldwork was conducted in Nigeria across three states (Lagos, Abuja, and Benin) from June to August 2024, using both face-to-face and virtual (Zoom) formats. This approach

ensured consistency in addressing the research questions while allowing participants to elaborate on their experiences and interpretations of relevant gender-related organisational dynamics (Bryman, 2016; Saunders, Lewis and Thornhill, 2020). Thirty-five interviews took place in person, mostly in participants' offices. Sixty-two were conducted remotely via Microsoft Zoom. Participants chose the venue based on availability, personal preference, and geographic location. Virtual interviews offered greater flexibility, particularly when geographical distance, time constraints, or difficulties arranging face-to-face meetings limited access to participants (Hanna, 2012; Seitz, 2016). This method was particularly effective for some participants who were not comfortable discussing such confidential and sensitive issues (such as their experience with sexual harassment) outside their workplace or during non-working hours for fear of being penalised for leaking adverse organisational gender-related behaviours. Especially cases of sexual harassment. The interview themes were not randomly chosen; questions were designed around the research questions, the theoretical framework, existing studies and follow-up questions from the participants' narratives, reflecting the exploratory nature of the study.

In addition, 10 virtual follow-up interviews were conducted with participants to clarify vague or incomplete responses and address issues arising from the initial interviews. Each interview was conducted in English and lasted between 30 minutes and 1.5 hours. With participants' informed consent, face-to-face interviews were audio-recorded with real-time note-taking, while Zoom's built-in recording feature was used for virtual sessions. Consequently, the study's use of purposive and snowball sampling techniques across multiple sectors, combined with semi-structured interviews, enabled the collection of diverse, information-rich insights into organisational gender-related practices, gender inequality, and accountability, while maintaining a strong connection between the research questions and participant selection.

Unique codes were used to identify individual participants and specify the organisational sector each respondent represents, enabling easy identification. For instance, NG1M denotes the first male participant from the NGO sector, and NG2F denotes the second female participant from the NGO sector. PRV15F denotes the fifteenth female participant from private organisations. PUB5M refers to the fifth male participant from public organisations, and PUB6F signifies the sixth female participant from public organisations. MED2F represents the second female participant from the medical profession. ACC3M denotes the third male participant from the accounting profession. ENG2F denotes the second female participant from the engineering profession, and LEG1F indicates the first female participant in the legal profession

4.4.3.2 Documentary evidence

Documentary evidence comprises data drawn from pre-existing records, such as policy documents, organisational reports, websites, memos, archival records, official statistics, and meeting minutes (see Bryman and Bell, 2015:554). Researchers broadly view this data source as an invaluable and remarkable tool in both quantitative and qualitative research, as it enables researchers to examine phenomena retrospectively, in a natural setting, without interference (quantitative), and allows them to explore discourses, meanings and power relations entrenched in texts (qualitative) (Bowen, 2009). Scholars have highlighted various benefits of this data source. Bowen (2009) notes that it enables examination of organisational policy and practice, discourse, meaning, and power relations captured in documents. He further notes that it facilitates triangulation and contextualisation of findings from semi-structured interviews, given its dual role as both a substantive data source and a triangulation method. Furthermore, Denzin (2012) argues that it functions as an independent data source through which formal organisational policy and practice could be contrasted with participants' narratives. This study obtained documents from online sources, including websites, for practical and methodological reasons, such as quicker data retrieval and analysis, access to up-to-date information, access to

broader sources, and more effective data management than with hard copies. These include sustainability and annual reports, advocacy reports, training materials, newsletters, media reports, governing council documents, organisational publications, and relevant Nigerian policy and legislative documents, such as the 1999 Constitution, the Labour Act, and the CBN Act, 2007. The study also examined records from NGOs, professional organisations, and security agencies. In total, the study obtained documents from 20 organisations across the selected sectors, including organisations' websites, covering 2020–2024. This period was chosen to ensure that the evidence was relevant, recent, and reflective of contemporary developments, as outdated data often leads to misleading conclusions, especially in rapidly evolving social contexts (Saunders, Lewis and Thornhill, 2020).

Documentary analysis of organisational gender practices (Chapter 8) focused on four purposively selected large publicly listed NGX companies with formal gender-equality policies and accountability frameworks. Their regulatory obligations and public reporting requirements provided accessible documentation, and they were the only listed companies at which interviewees were available and willing to participate. This ensured that the study could incorporate firsthand insights and documentary evidence. The companies, among others in the sample, adopted the Global Reporting Initiative (GRI) standards, which provide a coherent, standardised framework for reporting gender equality data and enable cross-organisational comparability (Erin, Adegboye and Bamigboye, 2022). Table 4.2 below summarises the collected documents and the periods reviewed.

Table 4.2: Summary of collected documentary evidence

Summary of collected documentary evidence					
Number	**Company Name (Anonymised)**	**Entity type**	**Organisations and document type**	**Document type**	**Year**

1	**PWAN**	NGO	Pan West African Nigeria	Annual report	2023
2	**GSAI**	NGO	Gender Strategy Advancement International	Training report	2023
3	**WIMBIZ**	NGO	Women's Rights Advancement and Protection Alternative	Gender Inclusiveness Report	2021
				Annual report	2020
				Annual report	2024
				website-press release	2024
4	**WRAPA**	NGO	Women's Rights Advancement and Protection Alternative	Advocacy toolkit	2020
5	**Daily Post**	News Media	Daily Post	Website-The Centre for Basic Rights Protection and Accountability Campaign	2021
6	**Punch**	News media	Punch news	website-NDLEA controversial gender policy	2024
7	**Vanguard**	News media	Vanguard	website-NDLEA controversial gender policy	2024
8	**The Guardian**	News media	Guardian	website-INEC gender policy	2023
9	**FCMB**	Private	First City Monument Bank	Annual and Sustainability Report	2020-2024
10	**POLARIS**	Private	Polaris Bank	Annual and Sustainability Report	2022
11	**MTN**	Private	Mobile Telecommunications Network	Annual, Sustainability and People's Report Diversity and Inclusion Statement	2020-2024

12	**OANDO**	Private	Oando	Sustainability report	2020-2024
13	**PRO1**	Professional	Nigerian Medical Association	website	2024
14	**PRO2**	Professional	Association of Chartered Accountants in Nigeria (ICAN)	website	2024
15	**PRO3**	Professional	Nigeria Bar Association	Annual report	2021
16	**PRO4**	Professional	Nigerian Society of Engineers	website	2024
17	**PUB1**	Public	Nigerian Police	Police Act 2004	2004
18	**PUB2**	Public	Nigerian constitution	Constitution	1999
19	**PUB3**	Public	Central Bank of Nigeria	Constitution	2007
20	**PUB4**	Public	Nigerian Labour Act	Labour Act 2004	2004

Source: Own illustration.

4.4.3.3 Problems encountered with data collection access.

The researcher also highlighted several key challenges encountered during data collection, as the study involved multiple sectors governed by different policies and regulations. These challenges included unspoken policies in many private organisations, difficulties in obtaining approvals across most sectors, especially in public organisations, reluctance among public servants to disclose sensitive information, a lack of gender reporting mechanisms in many public bodies, and unpublished reports from small, unlisted organisations. These issues were addressed through several methods, including early access negotiations to manage approval challenges across most sectors. Additionally, I provided assurances of confidentiality, anonymity and voluntariness, and established rapport to encourage more open disclosures from respondents, especially those reluctant to reveal organisational policies, particularly those working in the public sector. Moreover, I moved some interviews from face-to-face to online for respondents who felt uncomfortable talking during working hours and within their work

premises. When unpublished reports were unavailable, I triangulated the interviews and the published reports from listed companies.

4.5 Method of data analysis: Thematic and documentary/ textual analysis

This study utilised thematic and textual analysis to analyse data from semi-structured interviews and documentary evidence, respectively. These are discussed in the following sections.

4.5.1 Thematic Analysis

Braun and Clarke (2006) define thematic analysis as a method primarily used to analyse transcripts of data collected from individuals and groups, identifying, analysing, and describing themes. Scholars identify flexibility as a vital benefit of thematic analysis. From this perspective, Braun and Clarke (2006, p. 78) claim that its flexibility enables it to provide a rich, detailed yet complex account of data, making it a valuable research tool. Similarly, Cassell (2015, p. 77) argued that its flexibility makes it widely used across various epistemological traditions. Thematic analysis comprises two types, including topic and analytical coding techniques, which scholars contend are applicable for analysing qualitative data (Cassell, 2015; Sinkovics and Alfoldi, 2012). According to Cassell (2015), the topic coding process serves as the bedrock for subsequent analytical coding. This suggests that topic coding acts as the first stage in the formal thematic analysis process. It involves organising study materials into a subject-based structure and identifying and labelling sections of data according to the main topics or subjects interviewees discuss.

Analytical coding involves carefully examining data from sources such as interview responses, identifying patterns and relationships, and linking them to broader concepts or themes, thereby enabling the researcher to interpret what the data represent and to develop richer explanations or insights (Braun and Clarke, 2006). This means the thematic analysis process includes breaking interview extracts into categories, closely studying each category, identifying

relationships and patterns and interpreting what they mean. Brennan (2022) briefly described the process: after transcribing the interview data, the next step is to condense the text and identify theoretically and empirically meaningful patterns applicable to the study's research questions.

According to Brennan (2022), the next step after transcribing the interview data is to condense the text and identify theoretically and empirically meaningful patterns relevant to the study's research questions. Ryan and Bernard (2000) provided a more detailed account of the thematic analysis process, involving careful familiarisation with the data, coding the data, identifying themes, organising them, and articulating their implications. This approach facilitates the analysis of organisational documents when themes are central to the study, such as gender and accountability-related practices. Following Ryan and Bernard's (2000) recommendation, the study's data analysis was carried out in four stages using NVivo software to manage the interview transcripts and documentary evidence, enabling systematic coding, grouping related codes into themes and sub-themes, cross-sector comparison, and the retrieval of relevant data extracts.

First, during the data familiarisation and initial coding stage, interview transcripts were read repeatedly, and meaningful text segments relating to organisational gender practices (such as diversity initiatives, equal opportunity policies and women in leadership) and accountability issues (reporting mechanisms, governance oversight, compliance statements and transparency) were identified. Open coding techniques were used, and recurring statements and words were labelled. For instance, statements on audit assessments, gender audits, transparency, board oversight, and compliance with several policies were coded under the accountability mechanisms. Second, related codes were grouped into broader conceptual themes. Third, these themes were grouped and organised into higher-order analytical categories to align with the study's research objectives, enabling the researcher to move from description to interpretation

of organisational intent and positioning. Finally, this study analysed the story each theme represented, assessing how well it aligned with the research's overall objectives, theoretical framework and research questions. This approach aligns with Braun and Clarke's (2006, p. 97) suggestion that a rigorous thematic approach can provide an insightful investigation that addresses specific research questions. Consequently, the empirical chapters highlighted several themes and patterns that align with the study's theoretical framework, including key elements of gendered organisation, accountability, and surrogate accountability theories. This suggests that the themes and sub-themes used in the empirical chapters were largely theoretically driven, while others were drawn from both prior studies and interviewees' expressed views. In addition, quotations were extracted from the interviews to provide a clearer and deeper understanding of the themes and sub-themes. The use of quotations in this thesis aligns with Cassell's (2015, p. 83) recommendations that quotations may provide alternative views drawn from points in the interview transcript. Hence, this study considers them vital, as they provided a richer understanding of interviewees' perceptions of the phenomena under study.

4.5.2 Textual analysis

Guenduez *et al.* (2025) described textual analysis as a systematic, qualitative method that involves close, theory-informed interpretation of texts in documents to investigate how ideology, social realities, and meanings are constructed through structure, language, and representation within specific historical and cultural contexts. This means textual analysis uses interpretive, meaning-centred approaches to uncover meanings and managerial intent in documentary evidence through language, narrative, structure, and tone. Unsurprisingly, Loughran and McDonald (2014) argued that it focuses on interpretive, meaning-centred approaches rather than on facts, which makes it distinct from other approaches, such as content analysis, which are often fact- or description-centred. This suggests that it examines structure, language, and ideology rather than just surface content. Hence, several scholars argue that it is

better suited to qualitative methods, particularly for analysing publicly available documents, such as company websites, annual reports, news media, and official publications from public organisations (Bryman and Bell, 2015; Islam and Deegan, 2008). Additionally, as organisational documents represent an instrument of ideology, communication, and power, studies show that textual analysis can help researchers to understand how gender equality is framed, enforced, or constrained within organisations and to determine whether accountability is genuine or symbolic (Benschop and Doorewaard, 2012; Benschop and Meihuizen, 2002). Therefore, this study used textual analysis to examine the documents highlighted in Table 4.2, interpreting their underlying meanings, assumptions, and power dynamics to deepen understanding of the phenomenon under investigation.

4.5.3 Data sources and alignment of research questions and analytical methods

As highlighted in section 4.4.3, semi-structured interviews and documentary evidence served as data sources for addressing the study's research questions (RQ). However, their role varied across the empirical chapters. This is discussed in detail below.

4.5.3.1Research Question 1

Chapter 6 addressed the first research question by examining how employees across the private, public, professional, and NGO sectors in Nigeria perceive organisational gender inequalities. This research question was addressed exclusively through semi-structured interviews, which revealed participants' perceptions, experiences, and interpretations of organisational gender inequity. Whilst documentary sources can show organisational stances or formal policies, they do not directly reflect employees' lived experiences. Consequently, the data from the semi-structured interview served as the sole empirical evidence for this chapter.

4.5.3.2 Research Question 2

Chapter 7 addressed the first part of the second research question and examined how institutional environments shape organisational gender practices. The study drew on interview

data and documentary evidence from multiple organisations across sectors, including the Labour Act 2004, the Police Act 2004, the 1999 Constitution of the Federal Republic of Nigeria, the Central Bank of Nigeria Constitution 2007, the Nigerian Medical Association, the Institute of Chartered Accountants of Nigeria (ICAN), the Nigerian Bar Association, and the Nigerian Society of Engineers. The study also examined annual and sustainability reports from Polaris Bank, First City Monument Bank (FCMB), Mobile Telecommunication Network (MTN), and Oando. These documents provided evidence of professional standards, institutional expectations, legal frameworks, and regulatory mechanisms that could affect organisational gender practices. They also enabled comparison with participants' perspectives, helping to identify points of agreement, differences, and additional contextual insights (Denzin, 1978; Patton, 1999). This indicates that the chapter used both semi-structured interviews and documentary evidence as data sources.

4.5.3.3 Research Question 2 (second part)

Chapter 8 addressed the second part of the second research question, which examined how organisations account for or report their gender-related practices. The chapter analysed annual and sustainability reports from the four selected companies (First City Monument Bank (FCMB), Polaris Bank, MTN, and Oando) alongside employees' interview responses. The employees' interview responses mainly served as a triangulation tool, comparing participants' accounts with the organisations' official disclosures and statements to corroborate or counter organisational claims regarding their commitment to gender equality practices. This suggests that both data sources (interviews and documentary evidence) were key in addressing the research question above.

4.5.3.4 Research Question 3

Chapter 9 addressed the above research question by examining NGO activism's role in promoting gender equality by holding organisations accountable for gender-related practices.

The study drew and analysed data from interviews and documentary evidence collected from various sources, including annual and sustainability reports, training materials, gender-inclusiveness reports, advocacy toolkits, and press releases from NGOs, specifically the West African Nigeria (PWAN), Gender Strategy Advancement International, Women in Management, Business and Public Service (WIMBIZ), and Women's Rights Advancement and Protection Alternative (WRAPA)PWAN, GSAI, WIMBIZ, and WRAPA. The study also analysed data from news media outlets, including Daily Post, Punch, Vanguard, and the Guardian, to track public reporting on gender-related policies, controversies, and advocacy efforts. These documentary sources provided valuable complementary empirical data and helped triangulate and contextualise the interview findings.

4.6 Research ethics employed

The researcher strictly followed the University of Essex ethical review and approval process for the empirical research. The study adhered to the principles set out by the Economic and Social Research Council (ESRC). The researcher ensured the study was conducted ethically by following the guidelines below:

- Ethical approval was obtained from the University of Essex Ethics Committee
- The fieldwork interviews were conducted in an honest and dignified manner, clearly delineating lines of responsibility and accountability.
- The rights and dignity of individuals who were interviewed were ensured by giving them consent either orally or in writing.
- Interviewees were informed that the interviewing process was voluntary and that they had the liberty to end it or to answer or decline to answer any question asked during the interview.
- Confidentiality was ensured throughout the interview process by using pseudonyms.
- The researcher had no conflict of interest in this research.

4.7 Conclusion

This chapter explored various methods and methodologies used in social accounting research and identified the preferred options adopted by the study. For instance, the interpretive approach was considered a suitable philosophical paradigm because the study adopted a qualitative approach. It further justified qualitative data collection as the most suitable approach, as its distinctive features offered significant advantages. In addition, the study adopted a multi-sectoral qualitative approach as its research design, recognising that the phenomenon is shaped by multiple organisational settings across sectors; this enabled the researcher to explore how gender inequalities are experienced, perceived and addressed across diverse institutional and organisational contexts. Finally, the chapter adopted two primary data collection methods: semi-structured interviews and documentary evidence. Furthermore, it detailed the entire interview process and the use of documentary evidence. It explained the thematic and textual analysis techniques used to analyse interview and documentary data, respectively, and how the study maintained research ethics throughout the process in accordance with relevant regulations.

Chapter 5: Research context

5.1 Introduction

The preceding chapter presented the study's methodology, including the data analysis method. This chapter briefly reviews the study's socio-geographic settings, which will strengthen the study's focus on gender (in)equality and accountability issues in organisations across sectors in Nigeria. Following this section (introduction), the subsequent sections are as follows. 5.2 describes Nigeria's background and economic situation. 5.3 discusses gender inequality and accountability Issues in Nigerian organisations, and 5.4 briefly concludes this chapter.

5.2 Background of gender inequalities and economic situation in Nigeria

Nigeria is located in the West African sub-region and has a total land area of approximately 910,770 km2. It shares borders with the Niger Republic (1497km), Cameroon (1690km), Chad (87km), and the Benin Republic (773km) (Adewuyi *et al.*, 2020). A significant feature of the country is its enormous population. Nigeria is the most populous black nation in the world, with approximately 224 million people and 350 ethnic groups (Worldometer, 2023) The Nigerian population is projected to reach 239 million by 2025 and 440 million by 2050, positioning it as the fourth most populous country worldwide (Farrell, 2018; Pontianus and Oruonye, 2021).

The country is also Africa's largest producer of goods and services and has the continent's largest economy, making it undoubtedly a significant global player (Kelechi, 2024). Kelechi (2024) noted that Nigeria's economic resources and manufacturing industries include crude oil, forests, solid minerals, marine and aquatic resources, natural gas, farming, iron and steel processing, textiles, pharmaceuticals, plastics, and oil and gas, both upstream and downstream (Moghalu, 2015). Nigeria also has significant reserves of solid minerals, including limestone and numerous other minerals across 450 locations, indicating that Nigeria is endowed with abundant industries, natural and human resources, and is projected to achieve significant

economic growth and development, especially in its manufacturing sector (Moghalu, 2015; Popoola et al., 2019). Despite its vast resources, the country continues to confront several socioeconomic challenges that have hampered the realisation of this predicted economic growth and development. Studies indicate that Nigeria has consistently performed worse in terms of economic growth and development than other emerging economies, such as South Korea, Malaysia, and India (United Nations Development Programme, 2019). In 2020, Nigeria recorded one of the highest inflation rates worldwide, alongside a very high unemployment rate. In fact, approximately 88.4 million people, representing about 44% of Nigeria's population, live below the poverty line of 1.90 U.S. dollars a day, which is considered extreme poverty. This figure increased from the preceding year, which recorded over 86.7 million people (World Bank, 2022). Interestingly, this trend has continued, with over 39.1% of people living on daily earnings of nearly $3.00 by 2025 (World Bank Group, 2025).

Multiple scholars have identified gender inequality as a primary cause of economic challenges in Nigeria because it excludes nearly half of the population, specifically women, from economic opportunities, thereby affecting the country's human capital accumulation (Adeosun and Owolabi, 2021; Allanana, 2013; Evans and Kelikume, 2019). Gender inequalities in Nigeria negatively affect opportunities (including rights and access to financial services, health, and education) and outcomes (entrepreneurship, political representation, income, and labour force participation). In fact, studies indicate that Nigerian women experience one of the highest levels of gender inequality globally. This has led to significant macroeconomic losses, including income inequality, reduced economic diversification, and slower growth. IMF predicted that Nigeria's GDP per capita growth could improve by 1.25% annually if gender inequalities were reduced (IMF, 2020). Evidence of this hazardous act in Nigeria is evident in the fields of child marriage, female genital mutilation, and restricted access to opportunities such as health, education, economic empowerment, political participation, and career

progression, amongst others (Ene-Obong, Onuoha and Eme, 2017). As discussed earlier in section 2.9, the Nigerian government has made several efforts to combat gender inequalities, including enacting various national laws and signing several regional and international treaties (Ewoh-Odoyi, 2021; Okongwu, 2021; National Human Rights Commission, 2022). However, achieving gender equality remains an unfulfilled dream for several reasons, including the failure to domesticate some regional and international treaties and the absence of a robust accountability mechanism (Agwu et al., 2023).

5.3 Accountability and gender inequality issues in Nigeria

As a signatory to the regional and international treaties mentioned in section 2. 2.10.2. 2, Nigeria is obliged to comply with the relevant laws on gender equality. However, studies have exposed significant non-compliance in Nigeria's private and public spheres, particularly in organisations, which rely on the government to impose clear gender equality policies. Disappointingly, the government has failed in its obligation, as it does not consider empowering women and protecting their rights a priority, due to the absence of accountability mechanisms and other sociopolitical factors, such as a lack of political will, corruption, weak policies, and cultural and religious beliefs (Razavi, 2016). As a result, gender disparity persists in organisations (Okongwu, 2021). Furthermore, since Nigeria gained independence in 1960, bad governance has plagued its citizens. This has resulted in a non- transparent, irresponsible, and non- accountable society (Agwu et al., 2023). Consequently, Nigeria recently ranked 145th out of 180 countries for corruption and unaccountability (Transparency International, 2024). This has greatly worsened the level of human rights abuse in the country (Agwu et al., 2023). Unsurprisingly, the Universal Periodic Review (UPR) of the United Nations Human Rights Council in January 2024 reported serious concerns about the prevalence of ongoing human rights abuses in Nigeria, as well as the lack of accountability and justice for victims of abuses by actors such as governments and organisations. As a result, women experience severe

discrimination and violence that have heightened across the private and public spheres in the country (Amnesty International, 2023). As mentioned in section 3.2.3.2, this creates a power imbalance, leaving women vulnerable and too weak to challenge the discriminatory practices of their organisations, creating an accountability gap and requiring the intervention of CSO organisations, in this context NGOs, to act as surrogate actors to act for these women in demanding accountability from organisations to close the accountability gaps (Rubenstein, 2007, 2014). Consequently, organisational gender inequality persists in Nigeria. Overall, evidence indicates that closing the gender gap in Nigeria remains an uphill task. Despite the potential of the above initiatives, gender equality in Nigeria remains an unfulfilled dream (Ewoh-Odoyi, 2021; Kareem, 2022). Recently, the country ranked 124th out of 148 countries based on indicators such as educational attainment, health and survival, economic participation and opportunities, political appointment, and financial exclusion/ wealth accumulation (World Economic Forum, 2025). Thus, the discrimination against women in Nigeria is worsening, and the equality gaps are widening in multiple segments, especially in social, cultural, political, and economic decision-making (Ewoh-Odoyi, 2021).

5.4 Conclusion

This chapter discusses Nigeria's poor economic situation, exacerbated by gender inequalities, as women comprise about half of the country's entire population and have been denied the opportunity to contribute towards the country's economic development. This chapter also highlighted the issue of Nigeria’s weak accountability system, which has worsened this situation and left most women vulnerable to abuses and violations of their rights in all segments of society, especially in organisations. As this chapter discusses the study's research context, the following four chapters focus on its empirical aspects. The next chapter explores employees’ perceptions of gender inequality across the private, public, professional, and NGO sectors

Chapter 6: Empirical understanding of gender inequalities in organisations in Nigeria

6.1 Introduction

The previous chapter outlines the research context. This chapter addresses the study's first research question by exploring how employees across the private, public, NGO and professional sectors perceive gender inequality. Exploring employees' perspectives across sectors, as the study's first research question, is essential as it offers a grounded, highly contextual understanding of workplace realities. It creates a foundation that ensures employees' interviews are targeted, meaningful and well-designed to yield insightful and profound conclusions, laying the groundwork for the subsequent empirical chapters (seven, eight, and nine).

Acker's (2006) notion of inequality regimes draws attention to how the processes that produce and reproduce gender inequalities may vary across organisational settings. Building on this perspective, this study examines whether employees' experiences, interpretations and perspectives are shaped by sector-specific organisational context or whether particular gendered experiences recur across sectors. Accordingly, results are presented by sector to retain the sectoral context in which participants' experiences, interpretations and perceptions emerged. Moreover, examining employees' experiences, perceptions, and interpretations across sectors is essential to understanding whether contextual differences influence how gender inequalities are accepted, normalised, challenged, or interpreted. Without this, it may be challenging to determine how organisations manage such practices, resulting in a limited understanding that may lead to inaccurate conclusions and weaken efforts to advance effective equality interventions.

As stated in section 3.4, this chapter employed the gendered organisation theory, specifically Acker's (1990) five interrelated gendering processes, including gendered division of labour (the distribution of work that reflects and reinforces gender norms), gendered symbols and

images (interpretations within organisations that shape and reflect gendered expectations), gendered workplace interactions (everyday interactions that often perpetuate and strengthen gender hierarchies and power), gendered individual identity (employees adopting the gender norms of organisations in their presentation), and organisational logic (the "idea worker" notion). The remaining sections of this chapter are as follows: Section 6.2 analyses and discusses empirical evidence on how interview participants across sectors understand gender inequality, and Section 6.3 concludes the chapter.

6.2 Employees' perception of gender inequalities

Acker's (1990) five interrelated gendering processes offer a theoretical basis for examining how organisations (re)produce or manifest gender inequalities. These processes often shape how employees experience, understand and interpret organisational practices and, consequently, whether they accept, normalise, or challenge gender inequalities. Importantly, Acker (1990) argues that the gendering of organisational structures, symbols, interactions, and identities becomes embedded in everyday organisational assumptions and practices. This perspective enables the study to examine how employees perceive gender inequality in daily organisational life, including contexts where gendered practices may be challenged or taken for granted. Therefore, this chapter's analysis is based on the five categories presented below.

6.2.1 Gendered division of labour

This gendering process concerns the segregation of roles between the two genders in most organisations, such that certain roles, especially hierarchical ones, favour men over women (Acker, 1990, 1992, 2012). Most respondents acknowledged the prevalence of gender segregation in their organisations. They reported that the higher the hierarchical positions, the fewer women were found. This supports Carvalho et al. (2019), who describe top management positions as a 'male world'; the following presents how employees across the four sectors perceive role segregation.

6.2.1.1 Private sector

The perception among some private sector participants links role segregation with gendered stereotypical beliefs that reinforce and legitimise male dominance by disguising it as everyday organisational practices. This sustains gender discrimination under the guise of inherent differences in competence and ability (Clarke, 2020). For instance, some respondents stated that women excel only in supporting roles, as they are too emotional to take on the challenges of leadership roles. One participant remarked:

> "*In most organisations, men are often given the authority to make decisions because we believe they can make more rational decisions than women. Women are often perceived as too emotional to take on a challenging task. They excel in administrative and support roles due to their caring nature. Women can't withstand too much pressure; they are not built for such" (PRV5M).*

This participant appears to justify gender segregation on the basis that women are not built to handle the challenges associated with leadership positions. Similarly, another participant further justified role segregation, stating that men are more knowledgeable than women.

> *"I have eight managers, two females and six males. For instance, when I assign tasks, let's say there are 10, we believe that the male should take eight, while the female shares one each. We believe that men possess more knowledge than women"* (PRV7M).

The above analysis suggests that male employees in private organisations perceive role segregation as appropriate and justified, based on their belief that they (men) possess distinct inherent traits that make them natural leaders and, hence, should be at the helm of affairs. Such perceptions often legitimise male dominance and concentrate power and authority in men within organisations, thereby preventing women from attaining a similar level of influence. In

contrast, some female respondents rejected the idea of justifying role segregation; instead, they claim they (women) are constrained by systemic barriers rooted in embedded stereotypical beliefs and assumptions that undermine their capabilities. One participant stated:

> *"Examining the hierarchy of management positions in my company, you will see that men predominantly hold them. One may wonder whether this was because women did not apply for these positions at that time, or if men were the only ones who applied. 158 However, the truth is that women are often not allowed to excel. There is this assumption that men should be leaders. Where does this assumption come from, the organisation or the home?"* (PRV18F)

Her views highlight the existence of a "glass ceiling" in most organisations, where informal norms and organisational practices limit women's career advancement. Her response indicates that she perceives gender bias as not natural but system-imposed, which she finds awful. Additionally, her question about the origin of this practice appears rhetorical, as she was not seeking answers; instead, she was guiding the researcher towards a specific interpretation, given her earlier response, which already implies that cultural or structural barriers often restrict women's ability to attain leadership positions. This suggests that women find such a belief disgusting and perceive role segregation as socially constructed and biased.

6.2.1.2 Public sector

The perception of role segregation among public sector employees appears more complex than in the private sector, as they view it as both challenging and entrenched in patriarchal norms rooted in traditional gender roles, in which men are seen as "fit" for leadership positions. For instance, PUB6F stated:

> *"There are few women in top public positions because they are used to seeing women in a certain light, in certain roles. This is what a woman should be doing; this is her*

role. At the Ministry of Defence, where I work, when they see a woman, whether young or a bit more experienced, whether married or single, trying to climb the ladder, they cannot picture it that way. They begin to think of the women in their lives, especially their mothers and wives. So, who is this one trying to come up? And so many of them will try to do anything to keep you down, either by way of a lack of promotion or by transferring you to a department where you might not progress. So many things; they will find ways to make sure you do not climb up because they cannot picture women doing so. You know, they are not accustomed to seeing women in such roles, particularly those rising to management levels in organisations".

The statement in which male bosses compare their female colleagues to their wives at home reflects the persistence of traditional gender roles that confine women to subjugated domestic roles, portraying female leadership as incompatible with organisational requirements and expectations. Moreover, this statement shows how social conditioning and gender bias shape organisational interactions. Her assertion that women are retired or moved to jobs that limit their ability to grow points to subtle institutional exclusion mechanisms used as gatekeeping measures to ensure women do not rise to leadership positions (Meyer, 2023). The second gatekeeping measure, as indicated by some participants, is that women have less political influence than men because securing high-ranking positions in the public sector requires political influence, as stated by participant PUB8F:

"There are very few women in the top ranks; you know, in organisations like mine, it gets to a point where your appointment becomes a matter of politics. For every career officer, the dream is to become a corps commander. Following the corps commander, we have two other ranks: the ACM, Assistant Corps Marshal, and the DCM, Deputy Corps Marshal. And then the corps marshal, that's the overall, you know, the head of

the MDA. Now, those three positions are political. It's now your political weight. Who's going to put in a word for you? Therefore, women often lack people willing to advocate for them, whereas men are typically more likely to have that political influence and are more likely to secure it".

This respondent's view suggests that role segregation in leadership positions within public sector organisations is rooted more in structural and political bias than in individual capacity, indicating that attaining top positions in the public sector is not solely dependent on formal organisational policies but also facilitated by inherently gendered political dynamics and informal networks prevalent in Nigeria. This view is consistent with Aina-Pelemo and Olujobi's (2025) findings that political dynamics and informal networks significantly contribute to gender disparity in leadership. However, the response from a male participant appeared to reject such claims, saying:

"I don't think women are disadvantaged in organisations. If I use my case, it is not something that can readily happen because, for me, as the head of my department, I have someone next to me, all of whom are women. The hierarchy of it is that when you are due for headship, you take over. When that person retires, the next person takes their place. So, if it's a man, he takes over. If it's a woman, she takes over. Therefore, there is no discrimination of any kind. We hear about it in schools and elsewhere, but I have not seen it in my organisation. It doesn't happen. My organisation is Western. So, it doesn't happen there" (PUB4M).

PUB4M's narrative shows awareness of gender discrimination in organisations. Describing his organisation as "Western" suggests he sees adopting Western practices as a way to achieve gender neutrality. This suggests that employees' recognition and interpretation of organisational gendering may be shaped by the institutional and geographical context in which the organisation operates. Consequently, his views raise questions about the relevance of

Acker's theory, which originates in a Western setting and describes organisational gendering through five interconnected processes across structures, symbols, identities, and organisational logic.

6.2.1.3 Professional sector

Responses from most professional organisations' participants highlight both vertical (unequal distribution of roles for men and women within a particular organisation's hierarchy) and horizontal (women and men performing different kinds of jobs) role segregation. For instance, in male-dominated professions such as accounting, medicine, and law, women remain underrepresented in management positions, despite comprising a significant proportion of the workforce in these fields. The narratives from some respondents are presented below.

> *"It is so common that we often see many males pursuing general legal practice. At the same time, females tend to focus on in-house roles, secretarial work, or less challenging aspects of the legal profession. I've organised several interview sessions, and the interviewer will be asking the female candidate, 'Can you do this work?' Could you do this? whereas they've been trained for this at the university and the law school. However, the question will still arise. And I believe that this cultural, I don't want to say cultural stigmatisation for the female gender, but it has now been extended because even in the legal practice, we still see a lot of it happening. So, I would say that is what I see as the cause of that. Not our laws, but the cultural influence"* (LEG3M).

> *"We have a few women lawyers in management, primarily in HR and administrative roles. I mean human resources and administrative work, but more men are in strategic positions like consultancy and litigation"* (LEG1F).

This extract appears to describe role segregation as a powerful yet subtle mechanism that mirrors how gender-related stereotypes shape professional life. LEG3M's statement regarding

the questions asked during interviews suggests that women's competence in the legal profession is assessed on the basis of gender rather than professional merit. Such questions imply that women may need to prove their competence regardless of their qualifications, unlike men, who are assumed to be competent by default. This suggests that role segregation appears to be culturally, structurally and attitudinally embedded in Nigeria's legal profession. Hence, women comprise a significant proportion of admin and HR roles, a point corroborated by the IBA (2023) report, which shows that women constitute a substantial portion of such roles in Nigeria's legal profession. Similarly, participants' perceptions of role segregation in the accounting profession appear to align with those in the legal profession, as they view role segregation as a powerful but subtle mechanism that demonstrates gender stereotypes, with women regarded as less competent than men. One accounting professional remarked:

> *"The women in our firm are few and often not in strategic positions. At times, this may not be perceived as discrimination because they may not be able to meet expectations, so we look away from them. When there is a demand on them to deliver a certain report, transaction, or action, you observe that they complain about their family issues"* (ACC1M).

His views associate women's perceived incompetence with their complaints about family issues, reflecting stereotypical beliefs about women's emotional status. This mirrors a meritocratic justification that attributes career biases to inherent gender traits rather than to organisational or structural factors (Acker, 1990). Additionally, some interviewed medical professionals suggest that role segregation is viewed through the lens of women's unavailability due to their family caregiving obligations, aligning with Acker's (1990) notion of the "ideal worker", who sees women as less committed and dedicated to the organisation. The testimony of one medical professional follows.

> *"Some organisations are reluctant to put women in top roles because they don't want to have to cater to the period when the woman will be away. So, things like that, yeah. I think that's significant. I think culture plays a huge role because it's very un-African to have a woman leader. It is challenging for men to follow your instructions because they feel they have a woman like you as a wife as well"* (MED2F).

MED2F's term "un-African" supports Adisa et al.'s (2021) view that women are expected to be subordinate to men. Therefore, it is un-African for women to be at the helm of affairs, reflecting the deep-rooted cultural belief in male dominance in Nigeria, which undermines women's economic value and strengthens the patriarchal leadership structure (Hing et al., 2023). This socially constructed belief also permeates engineering, where the profession is associated with masculine traits, such as resilience, technical competence, and physical endurance (Faulkner, 2009). It appears to have made role segregation more complex in this profession than in others. Some professional engineers have justified this belief, arguing that the technical aspects of the profession often require physical strength, which they consider exclusive to men, and suggesting that women's underrepresentation stems from biological differences rather than cultural or structural barriers. Empirical evidence is presented below.

> *"Some professions are male dominated. That is due to the tediousness of the job, the risk involved, and the challenges it presents. That's why we see more males in engineering"* (ENG2M).

His views assume that all aspects of the profession require physical strength he believes women lack, neglecting other areas of engineering that involve modern automation. However, empirical studies reveal that, despite this prevalence of modern automation, women remain largely underrepresented in the field (Howcroft and Taylor, 2023). From this perspective, some participants argued that women's underrepresentation in this field could result from being

socialised to fear most STEM subjects (i.e., science, technology, engineering and mathematics), especially mathematics, which is essential for studying many aspects of engineering. Participant PUB11F remarked:

> *"I think women were brought up fearing mathematics, which is a foundational subject to study engineering. They believe math is hard; physics is hard, too. That is the mindset of many women".*

This view supports Lindner and Makarova's (2024) findings, which link women's underrepresentation in STEM disciplines to gender socialisation. Lindner and Makarova (2024) argue that socialisation often instils fear of STEM subjects in women, especially mathematics, a major subject in many engineering disciplines. Similarly, one participant attributes women's underrepresentation in engineering to the technical nature of STEM subjects. Empirical evidence is presented below.

> *Many people are put off by engineering. Women do medicine, which is an even broader field. However, I think the technical nature of the STEM courses, which combine maths, physics and chemistry, may put women off*" (ENG3M).

However, by comparing engineering with medicine, which he perceives as broader scientifically yet has a higher representation of women than engineering, he appears to attribute gender inequality to the perceived characteristics of the discipline rather than organisational or social factors. Acker (1990) pointed out that gendered expectations and occupational identities can shape which gender is seen as suitable for which field.

6.2.1.4 NGO sector

Many NGO participants view role segregation as an institutional and cultural issue, sustained by patriarchal norms, social expectations, organisational practices, and internalised beliefs among individuals, including women themselves, which portray men as natural leaders and

more suitable for top positions across organisations, including women-led ones. One NGO respondent stated.

> *"When job openings arise for top roles in most organisations, including women-led organisations, you tend to find that more men are suited to those top positions and fewer women are empowered to fill them. This is because men have more opportunities for training than women, so women tend to fill gender-complementary roles, such as leading on gender desks and serving as mobilisation officers. Therefore, if training opportunities arise, women should have more opportunities to train in sectors where there are fewer women. And they shouldn't just be open to men"* (NG19F).

Her narrative reveals the enduring resilience of patriarchal structures within organisations in Nigeria. This is evident in the persistence of gendered patterns within women-led organisations, indicating that women also internalise and co-produce patriarchal norms in environments where structures remain unchanged, as leadership is associated with masculine traits (Ely and Meyerson, 2000).

6.2.2 Gendered symbols and images

Gendered symbols and images reflect stereotypical ideas of femininity and masculinity, reinforcing traditional roles by conveying implicit messages about gender roles, expectations, and power dynamics (Acker, 1990).

For instance, images and symbols depicting women as supporters or men as leaders appear in job advertisements, visual media, and office décor (Acker, 1990; Clarke, 2020; Rodriguez and Guenther, 2022). These visual cues convey a powerful social message about who is expected to serve and who is expected to lead, shaping perceptions of professionalism, power, and authority and aligning with Butler's (2006) argument that the frequent depiction of gender roles renders certain gendered behaviours seem inevitable or normal. However, analyses of the

extracts below show that employees across sectors interpret gendered symbols and images differently.

6.2.2.1 Private sector

Some private-sector participants appear to view gendered symbols and images as a powerful reflection of the symbolic reinforcement of organisational hierarchies and of deep-rooted gender disparity driven by societal expectations. Participant PRV7F stated:

> *"Many organisations give more roles to men than to women, especially senior roles, which is why, in most job adverts, men are often depicted as confident decision-makers. In contrast, women are frequently portrayed as welcoming customer service representatives. It's not a deliberate act, but it's based on societal expectation".*

Similarly, another private sector employee stated.

> *"The profile of my organisation on our website features women smiling at reception and men in boardrooms. It wasn't something we queried because it's what society understands leadership is always envisioned as, male"* (PRV12F).

These participants' narratives demonstrate a clear understanding of how gendered symbols and images portray men as decision-makers, power-holders and leaders in organisations, whilst women's images are depicted in subordinate roles. However, their claim that they cannot challenge this issue because of social expectations suggests acceptance and conformity with ingrained gender norms. This demonstrates how organisational behaviours are shaped by social expectations, especially as employees feel socially constrained and powerless to challenge such practices, revealing the depth of social conditioning that prevents them from speaking out (Stamarski and Hing, 2015).

6.2.2.2 Public sector

Most public-sector participants view gendered symbols and images as powerful tools, shaped by societal norms and cultural practices, that influence how power and authority are recognised

and legitimised within public organisations. Studies show that visual imagery reinforces the societal norm associating leadership with masculinity, thereby undermining women leaders' authority (Acker, 1990; Ely and Meyerson, 2000). Some female managers interviewed reported that some customers expressed surprise upon seeing them in managerial positions. PUB15F remarked:

> *"People come looking for the manager; they will ask me, 'Where is the manager?' And I'll be like, ' Okay, we'll go to the manager. ' Hi, I'm the manager. They'll be like, ' You know, I'm expecting to see a guy. ' All right, well, how do you mean? So, a lady can't be a manager in an NNPC filling station, is that what you're trying to tell me?"*

6.2.2.3 Professional sector

Similarly, some participants' accounts suggest that most professional organisations view gendered symbols and images as a subtle yet powerful means by which professional bodies reinforce gender inequality and obscure women's influence in leadership. One participant's account is presented below.

> *"I noticed that our website always features senior male engineers. This is because most engineering firms tend to avoid using images of women as leaders, as it is often perceived as a man's occupation, and women are viewed as not being suited for such positions in the field"* (ENG5M).

The corporate narratives of some professional bodies corroborate this participant's view. For example, the Nigerian Medical Association's website features images of only men in the Kano State leadership at the recently held 2025 Annual General Meeting. Such depictions suggest that technical competence and leadership are inherently masculine fields (Ely and Meyerson, 2000). On the Institute of Chartered Accountants of Nigeria's (ICAN) website in February 2026, a photograph of a woman taking notes appears, whereas a photograph of a man appears as a leader. While this may seem neutral, it conveys a deeper meaning in the context of

organisational symbolism and gendered imagery, as it appears to portray women as record-keepers and supporters rather than decision-makers and leaders, thereby reinforcing a subtle gender hierarchy (Acker, 1990).

6.2.2.4 NGO sector

Like public and professional participants, NGO participants view gendered symbols and images as powerful tools that reinforce gender inequalities within organisations, reflecting traditional gender roles rooted in cultural and stereotypical beliefs. Hence, they are committed to promoting transformative change.

> *"Most organisations across various sectors of the country often assume all leaders are supposed to be men. You will notice that images or symbols of men dominate most of the top offices in organisations, sidelining women. We must challenge this ideology and promote inclusive images"* (NG19F).

Interestingly, one male participant traced this issue to gender socialisation from childhood and provided an example using pictures from children's books that convey implicit messages about gender roles and acceptable behaviour from a young age, thereby shaping our understanding of what is appropriate for our gender. His account is presented below.

> *"Once upon a time, in our educational system, you would see in the books, particularly the English books read in school, an intensive English reader or something similar. You will see Bala, who is supposed to be a male, playing with a ball. Bisi, who is a female, is in the kitchen. We must deconstruct the image of women as perpetual victims and men as saviours to drive our message"* (NG2M).

Images of girls cooking in the kitchen while boys play football can convey implicit messages regarding appropriate gender roles, linking boys with physical activity, public participation and competition, and girls with domesticity and family caregiving within the private domain. Such emblematic representations often normalise these gendered expectations by presenting them as

natural rather than socially constructed. This aligns with Eccles's (2011) argument that gendered socialisation practices in schools and at home from childhood play a significant role in promoting gender inequality. These behaviours persist into adulthood, shaping individuals' understandings of appropriate roles and behaviours, which are then replicated in organisations. In addition, NG2M's call to deconstruct such images to eliminate gender disparity corroborates Zippel's (2019) argument that challenging dominant languages/narratives and images is essential to dismantling deeper inequality.

6.2.3 Gendered workplace interactions

Existing literature describes gendered workplace interactions as expressions of gender inequality through both subtle and explicit practices. These include harassment, occupational segregation, limited access to leadership roles for women and unequal pay. Subtle forms appear in daily workplace dynamics, such as biased communication patterns including sexist jokes, exclusion from informal networks, and gendered expectations regarding competence and behaviour (Acker, 1990; Carvalho et al., 2019). The following discussion analyses the different ways employees across sectors perceive gendered interactions in organisations.

6.2.3.1 Private sector

Many employees in the private sector view gendered interactions as a reflection of gendered power dynamics, rooted in stereotypical beliefs and cultural practices. Some interviewees recounted experiences that manifested in subtle ways, including sexist comments and implicit stereotyped expectations. For instance, participant PRV9F described being expected to attend meetings and serve tea.

> *"I would say it's the very idea that even a simple meeting can be a challenge. I'm expected to be the minute taker and tea girl when I'm the only woman there. I will be like, no, we have a meeting. We're all equals. I shouldn't be the one sent to serve tea or take minutes".*

Being the only woman in a meeting likely triggers implicit stereotypes that women are good at caregiving and more nurturing, leading male colleagues to assume that tasks such as minute-taking and tea-serving are more suitable for women because they align with social gender expectations. As a result, women who challenge these expectations may be penalised (Aldossari et al., 2023). Moreover, while such tasks may seem small in isolation, they follow patterns that reinforce disparities in visibility, recognition and advancement. Expecting women to serve tea rather than participate in meetings suggests their opinions are not valued, thereby undermining their economic value and reflecting an informal power dynamic that devalues women's contributions and privileges men's. The account of one respondent follows.

> *"In organisations, women are prevented from contributing their ideas, especially in meetings, as it is assumed that only men have such capacity. So, women cannot express themselves, and they are often ignored when they try to speak"* (PRV6M).

This participant's statement reflects clear gender bias in devaluing women's economic participation, which harms not only women but also team performance and overall organisational productivity, and may significantly affect decision-making (Eagly and Carli, 2007). One participant remarked:

> *"Then I was the head of accounts and close to the MD, and we were only two females and ten males in management, so whenever we had a management meeting. When we talk, they act like we are females who want to make decisions and become involved in operations, and sometimes they ignore our suggestions. I'm pleased it affected the company" (PRV8F).*

PRV6M and PRV8F's testimony align with status characteristics and expectation theory, suggesting that men are accorded higher authority and competence than women, making their contributions more widely accepted than women's (Ridgeway, 2011). PRV8F's testimony

further supports Ely et al. (2011), who argue that ignoring women's suggestions often negatively affects organisational outcomes. Despite this, women are often excluded from meetings, especially informal ones. This is known as the "old boys' network" effect. Ely et al. (2011) argue that male-dominated groups often use this network to sideline women while preserving their advantage. Some participants shared this view. Participant PRV11F stated:

> *"I was taking the Institute of Chartered Accountants of Nigeria (ICAN) exam and simultaneously running an MBA programme at the University of Benin. And I was the only woman among men in management. They were having a meeting in their caucus without inviting me. They kept saying to themselves, "What is this woman looking for"? She's a married woman. She's writing ICAN. She's going for her MBA. What is she looking for? One of them came to inform me. I said, 'Well, that's from childhood.' That's what I saw while I was in school. And I'm pursuing it. And none of you can stop me. If my husband didn't stop me and God didn't stop me, you can talk and talk"* (PRV11F).

The respondent's narrative above highlights structural and systemic discrimination. Excluding women from informal meetings and networks constitutes relational marginalisation that restricts access to mentorship, promotions, resources and career advancement, as informal networks and subtle evaluations complement formal rules to influence access to recognition and opportunities (Ely et al., 2011). Interestingly, the participant's statement that her husband did not stop her from pursuing her education suggests a form of internalised misogyny, as she assumes that her husband should have the final say over her dreams and aspirations. This belief stems from deep-seated gender roles in society, in which men are seen as the primary decision-makers. In addition, PRV11F's account of being questioned about her pursuit of personal development highlights gender-based judgement and reflects stereotypical gender norms that expect women to prioritise domestic caregiving over professional development. This aligns

with Eagly and Karau's (2002) claims that women face discrimination when their behaviour diverges from expected gender roles, leading to social sanctions or subtle disapproval

6.2.3.2 Public sector

Many public-sector participants perceive gendered interactions as a form of gender disparity, reflecting subtle power dynamics that shape interactions within organisations and arise from cultural norms and societal expectations. This includes behaviours deemed appropriate for each gender. For instance, participant PUB8F recounted her experience with her junior male colleague, in which she was expected to remain quiet during arguments. Empirical evidence is presented below.

> *"I want to say that sometimes, even among my junior colleagues, when we have arguments, you find them saying, 'Do you realise that I'm a man?' I'm like, ' Hello, I don't get it. ' I don't understand"* (PUB8F).

This narrative illustrates gender hierarchy and how control is exerted through a day-to-day discourse. Eagly and Karau (2002) noted that in this kind of interaction, gendered behavioural expectations shape the exchange: men are allowed to be assertive and authoritative, while women are socialised to be submissive. In addition, by posing this question, the man implies that she violates feminine social expectations. Another instance of questioning that participants have provided concerns women's dedication to work, whereby men are the providers and women are the caretakers of the family. One participant said:

> *"I was told that my husband should be able to look after me, so I do not need to stress myself. I should just go home and take care of my family"* (PUB9F).

The above reinforces gendered bias and normative expectations of femininity, aligning with role congruity, which suggests that women's assertiveness and commitments to work are interpreted as inappropriate feminine behaviour (Eagly and Karau, 2002). Participant PUB9F's

experience illustrates how social norms shape daily interactions in organisations, especially the expectation that women should prioritise family caregiving responsibilities over career (Eagly and Karau, 2002).

6.2.3.3 Professional sector

The narratives of some participants across professions suggest that they view workplace gendered interactions as dismissive, discriminatory, and rooted in unequal power relations arising from cultural practices and social and stereotypical gendered expectations. Some professional participants narrated experiences of workplace interactions linked to stereotypical expectations. For instance, participant MED1F described her communication with her boss, who expressed his preference for male employees due to women's unavailability.

> *"While submitting my forms for maternity leave, my head of department said, 'We actually need males, and I was like, where is that coming from? Why would you want males? Then he replied that females are full of excuses. They go on maternity leave, do this, and that, which will shorten the manpower, whereas the men are always there, irrespective".*

The head of the department's statement is clear evidence of discrimination rooted in the notion that women are unavailable due to family caregiving responsibilities, resulting in motherhood penalties, as found in Correll, Benard and Paik's (2007) and Acker's (1990) studies. These studies demonstrate that women in some organisations often experience motherhood penalties resulting from the belief that women are unreliable, less committed, less productive and unavailable; hence, they are not "ideal" workers. The statement further reinforces structural bias by treating maternity leave as a problem rather than a matter of women's rights, reflecting a broader institutional pattern that generates uneven access to opportunities. For instance, there

were reports that men were often selected for training abroad over women, who were told they were not eligible for such opportunities due to their family caregiving responsibilities. One participant stated thus:

> *"One of my colleagues in my previous job as an accountant at a small audit firm was denied training opportunities because she was told that, as a married woman, it wouldn't be good for her to leave her family for three weeks abroad* (ACC4M).

The statement made to a woman that she cannot travel abroad for three weeks of training as a married woman reflects a deeply ingrained societal expectation that prioritises women's roles as family caregivers over their professional roles, thereby reinforcing the "motherhood penalty," in which mothers are regarded as undeserving of professional opportunities, less competent and less committed (Acker, 1990; Correll, Benard and Paik, 2007). This demonstrates a clear manifestation of gender bias, reflecting both structural and interactional dynamics that limit women's career growth by denying them international training opportunities on the assumption that it would affect their family caring responsibilities.

These assumptions perpetuate a cycle of career stagnation by limiting women's access to skill development and international exposure. Participants also described a systemic pattern of gendered workplace interaction in which women's voices are ignored or silenced within organisations, putting them under pressure to remain silent in meetings. The account of a professional legal expert is presented below.

> *"Women have learned to keep quiet in meetings because when they speak, they're either ignored or interrupted"* (LEG3M).

As noted in section 6.2.3.1, his testimony aligns with that of PRV8F and reflects an informal power dynamic that privileges men's contributions and devalues those of women, indicating that men are accorded greater authority and competency than women; hence, their contributions are more widely accepted than those of women (Ridgeway, 2011). The claim that "women

have learnt to keep quiet in meetings" is evidently an indication of structural and systemic silencing. As already mentioned, women who speak out are viewed as displaying masculine qualities such as power, confidence, leadership and authority. Consequently, women who speak out are discriminated against and branded as aggressive or unfeminine (Eagly and Karau, 2002). Additionally, women's continued silence tends to put them at a disadvantage because their silence is seen as inactivity, thus reinforcing gender stereotypes and hindering their career advancement, as proposed by Acker (1990).

6.2.3.4 NGO sector

Like participants from the public and professional sectors, many NGO respondents share a similar perception of gendered workplace interactions (dismissive, discriminatory, and rooted in unequal power relations). This is evident in participants' narratives. For instance, participant NG22F described cases in which women were told they were not appointed to leadership positions because of the tasks associated with those positions, specifically, frequent late-night travel.

> *"I have seen women being told that in many women-led organisations they are not allowed to lead the project because it involves working late hours and travelling, and they don't want them to have trouble with their husbands, but nobody even asked them before making such decisions"* (NG22F).

Such comments demonstrate gender bias and reinforce stereotypical beliefs and cultural practices that limit women's career progression by associating women's family responsibilities with professional unsuitability. Interestingly, the fact that such interaction stemmed from a women-led institution reveals that women themselves impose gendered expectations as well as men. This validates findings concerning gendered habitus or internalised patriarchy, implying that the reproduction of gender disparity is not restricted to male-dominated spaces, as even women-led organisations often enforce patriarchal norms by operationalising and internalising

traditional notions concerning women's roles. Another respondent stated that her organisation's behaviour, which is supposed to be women-led, has promoted external gendered interactions.

> *"There's one mediation session I wanted to partake in. I'm a chartered mediator. So, the man has a marital issue, and then the man looked at me and said, "A woman cannot sit at the table and settle a fight between my wife and me. God forbid a woman to sit at this table. They said, 'This woman is a lawyer; she's a chartered mediator, she has lots of knowledge and experience, she can do it.' He said, No. Instead of my organisation educating him further, they sent him a man" (NG1F).*

Her account of the man's decision not to allow her to intervene in a disagreement between himself and his spouse because of her gender reinforces the normative expectation that only men should perform family dispute resolution, as it is associated with decision-making and authority. Additionally, her organisation's decision, as an advocate of gender equality, to replace her with a male colleague, rather than challenging the man's objection and educating him on gender equality, provides significant evidence of institutional complicity in gendered interactions. By accommodating the man's preference for men rather than addressing it through policy enforcement or education, her organisation misses an opportunity to challenge gender stereotypes and instead replicates them by preserving the notion that men are more credible and legitimate leaders in roles associated with resolving family conflict.

6.2.4 Gendered individual identity

The extant literature indicates that women in organisations often adopt a combination of strategies, including conformity, resistance, and adaptation, and may also adopt masculine traits to counter assumptions about their ability to succeed. This behaviour is driven by societal norms and gender stereotypes that position men as more naturally competent and available than women (Acker, 1990; Carvalho et al., 2019). However, gendered identities are interpreted and understood differently across sectors, as shown below.

6.2.4.1 Private sector

The responses of most private-sector employees suggest that they view gendered identities as socially constructed and that discriminatory practices are influenced by organisational culture and gender stereotypes favouring masculine traits. Some respondents reported instances in which women adopted masculine traits to thrive. For example, one participant stated that women often push themselves to work extra hard to achieve the same opportunities men receive on merit. She remarked thus:

> *"I know what I've been through to get here. They will greatly respect you when they see you've earned your stripes and hard work. Women will have to work extra hard to get the same opportunities that men get by merit*" (PRV11F).

This narrative highlights the presence of double standards. Women often outperform their male counterparts or demonstrate greater competence before they can get recognised or promoted. This aligns with the assertions of several studies that most women who succeed in their organisations put in extra effort to gain benefits that men receive based on merit (Broadbent and Kirkham, 2008; Brannan and Priola, 2012). In addition to the extra efforts, some participants stated that women often take charge of their personal development independently to be recognised. Participant PRV8F remarked thus:

> *"I know that there are women in my organisation who possess the right skills and have worked hard through their own personal development. When they come with the certificates, they will be recognised, and they can move forward. Even though my organisation is a well-established environment, the few women who have distinguished themselves in learning and competence have progressed".*

Her narrative indicates that women often take ownership of their personal development to gain recognition and demonstrate competence by seeking training, mentorship and visibility, whereas men may receive these benefits passively through formal and informal sponsorship

and networks (Ely and Meyerson, 2000). Moreover, PRV8F's account suggests that women who cannot adapt to masculine traits may not progress in their careers.

6.2.4.2 Public sector

Like private-sector participants, public-sector participants view gendered identities as socially constructed, discriminatory, and contradictory practices, influenced by cultural beliefs, gender stereotypes, and double standards in organisational practices, privileging masculine traits. Studies show that women who adapt to masculine traits are usually penalised, as these behaviours disrupt or violate descriptions of social gender norms (Rudman *et al.*, 2012). Some participants shared this notion. One participant remarked,

> *"As a woman in a top position in most organisations, despite working hard to achieve such a position, people may not really appreciate you. They will be like, does she have a husband? How did she get there? She is too over-ambitious. After all, it is meant for the male to be in that position"* (PUB3M).

PUB3M's views highlight how hard-working women's efforts are interpreted as overambitious, assertive, and authoritative. Such women are perceived as aggressive and are often less likeable. This results in significant backlash, whereas men are praised for demonstrating the same behaviour. This aligns with Eagly and Karau's (2002) claim that women face bias when their adapted traits (assertiveness, authority, ruthlessness and rationality) contradict traditional gender norms of being caring, emotional and family-oriented. Moreover, the question concerning women's marital status may seem innocuous or routine, but it can invoke gendered expectations concerning women's appropriate role commitment and behaviour. Consequently, women's career ambitions and workplace behaviours may be evaluated with different standards than those applied to men (Acker, 1990).

Societal expectations sometimes undermine the efforts of hardworking women. Despite their efforts to demonstrate competence, men often receive greater recognition/promotion based on

assumed capability, thereby limiting women's career progression. Some participants corroborated this view.

> *"We have never had a female president or governor, but we have women in politics vying for political offices. You still see the male dominance. Interestingly, a few women who have worked extremely hard may be offered few opportunities, such as a deputy Governor, legislative, or Senate position. Yet, these men will employ various means to frustrate her efforts to succeed in such a position. But then the problem is that even the females. You still have certain females who feel like no way a woman should be with her family, so we still don't have enough female support teams. The female dominance cultural grip is so firm that I don't see it happening in our generation"* (PUB13F)

These views reveal deep-seated, stereotypical beliefs that women may be perceived as less competent and unsuitable for senior leadership positions (Okongwu, 2021). As participant PUB13F noted, women may not reach certain levels of advancement, despite working extremely hard, due to structural and systemic disparities within both informal and formal organisational structures. This aligns with role congruity theory: specific leadership attributes are considered masculine, and female managers are punished for displaying them (Eagly and Karau, 2002). In addition, PUM13F notes that some women in senior management positions do not support aspiring women managers. This may stem from pressure to conform to masculine characteristics; as a result, they prefer to distance themselves from these junior women managers. This behaviour aligns with the Queen Bee effect of self-distancing, suggesting that in countries such as Nigeria, being ambitious is not enough; therefore, cultural change is needed (Grangeiro et al., 2024).

6.2.4.3 Professional sector.

Some professional-sector participants view gendered identity similarly to their counterparts in the private and public sectors, seeing it as a socially constructed and biased framework that

advantages masculinity within organisations. As noted earlier, women need to adopt masculine traits to excel in male-dominated professions. One participant remarked:

> *"Whenever you see a female who looks beyond her gender, she tends to perform better in the engineering field. I know of two women from my previous firm who invested in their education and professional development as well as improved their assertiveness and dedication; they excelled*" (ENG2M).

His view that women who look beyond their gender perform better seems to justify demanding that women work extremely hard to adapt to traditional masculine traits, such as assertiveness, over-demonstrating competence, distancing themselves from other women, and downplaying feminism to fit dominant societal norms (Ely and Meyerson, 2000; Grangeiro et al., 2024). Although this view may yield some success for individual women, studies show that perceived success often comes with several challenges, such as additional emotional labour, psychological costs, exhaustion and burnout, and a sense of inauthenticity (Eagly and Karau, 2002). However, true excellence therefore depends on dismantling gendered organisational norms that constrain opportunity, not only on women's efforts (Rudman et al., 2012).

6.2.4.4 NGO sector

Despite high awareness and criticism of gender inequality among several NGOs in Nigeria, many participants admitted that even in women-led organisations, women must work extra hard to attain top positions, suggesting their views align with those across other sectors. According to one respondent:

> *"When job openings come even in women-led organisations, you find out that more men are suited to those top positions and fewer women are empowered to fill those positions. This is because men have more opportunities for training than women, so they tend to fill gender-complementary roles, such as leading on gender decks and*

serving as mobilisation officers. Women must work extra hard to prove their competence is sufficient for top positions" (NG19F).

Her narratives highlight how structural, organisational, and cultural mechanisms continue to privilege men in promotion and access to leadership, even in women-led organisations, thereby validating Acker's (1990) claims that gendered organisational processes often reproduce male dominance in senior positions. Additionally, she notes that women who apply for such roles usually put in exceptional effort, sometimes taking charge of their personal development to demonstrate competence and commitment, whereas men receive training from organisations on merit and are assumed to possess competence. This highlights evidence of a double standard.

6.2.5 Organisational logic

Acker (1990) argues that although organisations design most leadership roles to favour men, they present them as gender-neutral, implying that top jobs are accessible to all. In reality, these roles seem mainly available to men deemed the "ideal workers", naturally devoted to the organisation and free from domestic responsibilities, unlike women burdened by family caregiving roles. This suggests that most organisations do not consider women "ideal workers"; as a result, their promotion potential is limited (Bates, 2022; Rodriguez and Guenther, 2022). However, employees' perceptions of organisational logic vary across sectors.

6.2.5.1 Private sector

Many private-sector participants view organisational logic as exclusionary and biased, reflecting socially constructed, patriarchal beliefs concerning work commitments that advantage men. Some participants said this has restricted women's career progression. For instance, participant PRV2F stated:

"The family caring responsibilities that many women have may lead organisations to feel that they won't be fully committed to their jobs. So, they may be unable to deliver

the quality standard that they require, which I feel is unfair because I think women have this ability to multitask if provided with support. We know how to plan and handle everything, managing ourselves and our time effectively" (PRV2F).

Participant PRV2F's view suggests that organisations associate women's family caregiving roles with reduced loyalty and productivity (Acker, 1990). Her view challenges these notions and supports the argument of several scholars that adequate organisational support for women can boost women's productivity and commitment. From this perspective, Benschop and Doorewaard (2012) and Meyer (2023) noted that implementing policies such as flexible working arrangements has helped women manage their career tasks and family caregiving responsibilities effectively, boosting women's performance, sometimes exceeding men's. Some participants shared this view:

"We have a flexible working policy, and it is very good, especially for working from home. It all started during the pandemic. We do a hybrid approach which works well" (PRV12F).

"My organisation offers a flexible working policy, specifically remote working or working from home, and it has been very effective" (PRV8M).

On the other hand, some participants noted that their organisations do not provide adequate support, such as flexible working arrangements beyond the standard maternity policy. One respondent stated:

"We have a standard maternity policy, and we don't have a flexible working policy; instead, we have strict regulations regarding work hours. When individuals are unable to come to work and need to work from home, they must submit a formal letter for approval. However, this is a one-time occurrence and applies to everyone, regardless of their gender" (PRV5M)

This lack of support can perpetuate structural disparities that disadvantage women in organisations (Lippe, Breeschoten and Hek, 2019). This may have several implications for employee engagement, organisational gender equality, and organisational productivity, as rigid work schedules can create conflict between domestic responsibilities and professional obligations, thereby negatively affecting women's career progression (Seal, Hayter and Singh, 2024). To promote gender equity, diversity, and inclusiveness in the private sector, organisations must support work-life balance by integrating caregiving responsibilities into organisational policies. Additionally, performance evaluations should focus more on individual outcomes rather than physical presence.

6.2.5.2 Public sector

Public sector participants view organisational logic as a systemic and structural discriminatory system driven by rigid bureaucratic and deceptive structures, which stems from cultural and stereotypical assumptions that favour masculine work patterns, career progression and political influence, whilst disadvantaging women, as promotion to top roles is based on loyalty, connections and uninterrupted working periods, rather than on merit or gender fairness. One respondent's narrative suggests that the rigid and bureaucratic structure has ignored women's family caregiving responsibilities and prevented the establishment of flexible working arrangements within some public-sector organisations.

> *"The rule regarding working hours is straightforward; it's strictly 8 am-4 pm, and we don't have any form of flexible working policy. We only did that during the COVID year, when we alternated between on-site and remote work. However, I think after COVID, from 2021 to 2022, we fully returned to on-site work. But we have six months of maternity leave"* (PUB6F).

Her view suggests that public organisations in Nigeria have not made a significant effort to ensure that women can achieve a suitable work-life balance, thereby weakening their ability to

demonstrate loyalty and commitment and potentially leading to career stagnation. In addition to rigid rules governing working hours, as noted earlier, some participants also described the organisational logic in Nigeria's public sector as deceptive and performative in its approach to inclusion and fairness. One participant remarked:

> *"They often invite women to apply for positions, but men already fill the positions before they are advertised. Then again, this is how the system works in Nigeria"* (PUB7F).

PUB7F's account highlights the deceptive tactics some public sector organisations in Nigeria employ to portray themselves as gender-neutral in their inclusion and fairness in opportunities, whereas, in practice, such opportunities are inherently gendered and privilege men, corroborating Acker's (1990) claim that organisations are not gender-neutral as they present themselves to be. Additionally, her statement, "this is how the system works in Nigeria," might indicate her frustration with or criticism of institutional failure and systemic dysfunction, coupled with deep-rooted gender bias prevalent in organisations in Nigeria, making such practices difficult to challenge. Hence, women in the public sector in Nigeria persistently face career stagnation.

6.2.5.3 Professional sector

Responses from participants in male-dominated professions suggest that they view organisational logic as exclusionary, deeply hypocritical and structurally prejudiced against women, despite claims of fairness and inclusion. For instance, one participant reported that some professional organisations often assign challenging tasks that enhance promotion opportunities for men, even with formal, non-discriminatory promotion policies. Empirical evidence is presented below.

"My previous organisation often led us to believe that our promotions were based on our performance at work, but we noticed that women were hardly assigned to challenging tasks" (ENG1M).

This evidence supports Singh et al.'s (2018) findings that women in male-dominated careers tend to face greater difficulty advancing than their male counterparts, as they receive less support due to structural and cultural constraints that hinder women from attaining leadership positions. Similarly, as is common in organisations, male-dominated careers are maintained by a culture that suggests a good professional needs masculine qualities, such as the ability to work long, uninterrupted hours and to be assertive. Thus, women in such careers are assessed using male standards and are perceived as "not as fit" (Akanji, Mordi and Ajonbadi, 2024).

Some respondents noted that in some cases, these assessments occur during the recruitment process, when some women are asked about their marital status and plans for motherhood and advised to postpone motherhood for a particular period. According to one respondent, MED3M:

"I'll give you an example, at the University of Benin Teaching Hospital (UBTH), where I work. Whenever they are recruiting female residents in paediatrics, one of the things they'll ask in the interviews is, ' Are you married? Or, if you are married, are you ready to have children immediately? And at the end of the day, even though they rarely put it in black and white to say, 'Okay, this is the reason why we're giving you,' they still do it. They will tell them, 'Oh, you cannot get pregnant in this department for the next three years.' I think that's not fair to females".

Asking such disturbing questions reinforces gendered expectations, undermines women's autonomy, and places unequal constraints on their career choices, resulting not only in a sense of exclusion and psychological stress but also in the reproduction of structural disparities by creating an impression that women's professional value depends on their ability to remain

unburdened by family responsibilities, indicating that some organisations shift the responsibility of accommodating gender expectations onto women, instead of addressing the systemic obstacle to inclusion. As a result, some women might postpone having children or getting married, undergo career stasis, or opt to leave their chosen careers. The male participant's discontent with the organisation's discriminatory behaviour may reflect growing awareness of discrimination that defies social norms and may signal a shift towards transformational change. This supports Moser and Branscombe's (2022) study on how male allies help mitigate the impact of gender discriminatory practices on women.

6.2.5.4 NGO sector

Many NGO participants view organisational logic as a structurally biased, gender-insensitive and exclusionary mechanism that perpetuates gender inequality, given that most organisations fail to incorporate the complexities faced by women into their policies and practices, thereby hindering their ability to support these women in accessing equal opportunities and advancing in their careers, just as their male counterparts do. They further asserted that these complexities were inherent, thereby necessitating uninterrupted working hours, which they portrayed as indicative of less commitment and, therefore, not the "ideal worker". Respondent NG10F stated thus:

> "*Some organisations in Nigeria are not incorporating the contextual needs of women into their working systems, so they are not providing the necessary support for them. You see, without this support, women will continue to lag men. Because she may sometimes be absent from work for a day due to menstrual cramps, when maternity leave is taken, she will be away for 3-6 months, and she will have family responsibilities. You understand? There should be a flexible working period so that she can manage these situations brought upon her by nature*".

Her account highlights how organisations neglect the embodied realities of women, such as pregnancy, menstrual health, childbirth, postnatal recovery and family care responsibilities, when designing their policies, thereby systematically reproducing gendered discrimination by rendering women far from being "ideal workers". This suggests that organisations often interpret women's bodily needs and family responsibilities as a lack of commitment and loyalty and consequently view them as unsuitable for leadership positions. As such, this aligns with the gendered organisation theory, which claims that organisations view the "ideal worker" as a man who exists solely for the job, having little or no relationship to procreation and is devoid of family caring responsibilities (Acker, 1990).

6.3 Conclusion

This chapter analysed empirical data on employees' perceptions of organisational gender inequalities across various sectors in Nigeria, specifically the private, public, professional and NGO sectors. It focused on Acker's theory of gendered organisation, specifically the five gendering processes within organisations (division of labour, symbols and images, workplace interactions, individual identities and organisational logic), to show how employees across sectors perceive organisational gender inequalities. Evidence suggests that participants across the four selected organisations view division of labour as a mechanism that reinforces and legitimises entrenched patriarchal norms through stereotypical beliefs, which portray men as leaders due to their inherent masculine traits. However, this perception was somewhat more complicated among public sector and NGO participants, who further associated it with traditional gender norms in which women are expected to be submissive to men, given that men are assumed to be breadwinners and natural leaders.

Role segregation was justified by some male participants on the basis that men are more competent than women. This was firmly dismissed by female participants, who argued that women are not given the opportunity to excel due to structural and systemic factors, not because

of socially constructed feminine traits. This highlights mixed views among male and female participants. Additionally, participants across sectors unanimously view gendered symbols and authorities as subtle yet powerful reflections of the symbolic reinforcement of organisational hierarchies, driven by societal norms, cultural beliefs, and stereotypes. Professional participants added that professional bodies utilise this process to conceal women's influence on leadership. Additionally, participants, specifically women in private organisations, appear to have accepted this practice and are therefore unwilling to challenge it, having resigned themselves to fate. This uncovers the level of systemic silencing these marginalised women face in organisations in Nigeria.

Regarding gendered interactions, participants across organisations uniformly perceive workplace interactions as reflecting workplace power dynamics shaped by stereotypes, social expectations, and cultural practices. Furthermore, there was consensus among participants regarding the perception of gendered identities, given that they view them as socially constructed discriminatory practices that privilege masculine traits over feminine ones, advantaging men in organisations and compelling women to work extra hard to achieve the same recognition men have on merit. Thus, revealing a system of double standards. Finally, there was uniformity in the views of private, professional, and NGO participants regarding organisational logic, given that their responses seem to describe it as an exclusionary mechanism of gender inequalities and mirroring underlying socially constructed, patriarchal beliefs concerning work commitments, which advantage men. However, public organisations perceive it as a systemic and structural discriminatory system driven by rigid bureaucratic and deceptive structures, which stems from cultural and stereotypical assumptions that favour masculine work patterns and career progression, whilst disadvantaging women.

The chapter's findings suggest that, despite variation in participants' lived experiences and interpretations of gender inequality across sectors, many participants demonstrated a clear understanding and shared perception of organisational gender inequality. This reflects a unanimous perception that organisational gender practices in Nigeria disadvantage women, corroborating Acker's (1990) claim that organisations are sites where gender inequalities are embedded, (re)produced, reinforced, and sustained through structures, interactions, and practices that privilege men. Despite this uniformity, there appear to be differing views between men and women regarding role segregation, specifically within the private sector. These differing perceptions suggest that while gender inequalities may be evident in data, societal recognition of these issues varies. Addressing these perception gaps is crucial for fostering a more equitable work environment. A fundamental finding is the normalisation of gender inequality within organisations, as participants across sectors view such practices as normal. As a result, they are unwilling to challenge them.

Overall, this chapter's findings suggest that organisational discrimination stems from the interaction among the institutional environment (especially social expectations, stereotypical beliefs, and social norms) and organisational discriminatory policies and practices. These findings corroborate those of Bates's (2022) and Rodriguez and Guenther's (2022) studies, which argued that institutional environments, such as traditional practices, cultural and stereotypical beliefs, and social norms, are embedded within organisational structures, policies and practices, thereby shaping gender-related practices. The next chapter (seven) examines how these institutional environments shape gender practices in organisations in Nigeria.

Chapter 7: Institutional environments and gender practices of organisations in Nigeria

7.1 Introduction

This chapter builds on the preceding chapter's discussion of perceptions of gender inequality among employees across sectors (private, public, professional, and NGOs) in Nigeria. Specifically, this chapter focuses on how institutional environments shape organisations' gender practices. The chapter analyses data drawn from several sources, including websites, corporate reports, and interviews. The objective is to answer the first part of the study's second research question, which involves exploring how institutional environments (such as legal norms, industry standards, cultural expectations, and government regulations) shape organisations' gender inequality practices in Nigeria.

As discussed in Chapter Four, the researcher identified themes for analysis based on theories (specifically the five interrelated gendering processes), past studies, and empirical data. These themes are presented to support a logical conclusion. The subsequent sections include Section 7.2, which analyses the institutional environment shaping gender organisational practices in Nigeria. Section 7.3 examines how organisational gender practices manifest in organisations, and Section 7.4 concludes the chapter.

7.2 The institutional environments shaping organisational gender practices in Nigeria

As discussed in section 3.4, I found it increasingly helpful to apply gendered organisation theory to examine how coercive, normative and cultural-cognitive institutional pressures shape gender-related practices in organisations. This includes structures of opportunity and constraint (e.g., recruitment, promotion pathways, gender segregation), informal norms and perceptions (e.g., views on leadership, the ideal worker, or who "fits" a role), and organisational policies (e.g., parental leave, flexible work). The sections below analyse these in detail.

7.2.1 Regulatory influences (coercive): laws, policies, and legal Frameworks

Extant literature identifies regulatory pressure, such as national laws, policies, and regulations, as a key institutional pressure on organisations (Chen, Lv and Xu, 2025; Zhang et al., 2025). These act as formal rules that set boundaries vis-à-vis what is permissible by law, thereby directly influencing organisational practices (Taylor et al., 2025).The following sub-sections highlight how regulatory influences shape gender inequality practices in organisations.

7.2.1.1 Contradictory laws

As highlighted in section 2.9.2, the Nigerian government has made efforts to promote gender equality by enacting national laws and signing numerous regional and international treaties (Adejugbe and Adejugbe, 2020; Amao, 2008; Chaman, 2022; Chegwe, 2014; National Human Rights Commission, 2022). However, some of these national laws contain contradictory provisions (Okongwu, 2021). For instance, a review of the country's 1999 Constitution reveals discrepancies among sections 15, 26 and 42. More broadly, sections 42 and 15 advocate equal rights and treatment for men and women, while section 26, subsection 2a, grants citizenship to foreign wives of Nigerian men and denies the same rights to foreign husbands of Nigerian women. Alluding to this view, one participant noted:

> *"In this country called Nigeria, despite one section of the constitution providing for equality, another is discriminatory. The constitution places a woman as a second fiddle. That is why a man can marry another woman outside of this country and bring her in and naturalise her; she becomes a citizen of Nigeria. A woman will go outside and also go and marry, like you now, if you marry somebody from the UK, or another nationality in the UK, maybe a British; that British can never become a Nigerian" (NG2M).*

This creates tension within the Nigerian constitutional framework, as Section 26(2)(a) contains a gender-discriminatory provision on citizenship by registration that appears inconsistent with the Constitution's broader commitment to non-discrimination and gender equality, as noted in

Sections 15 and 42. By allowing different treatment of foreign spouses based on the gender of a Nigerian citizen, Section 26(2)(a) establishes a gender discrepancy within a formal legal framework that otherwise commits to eradicating gender-based discrimination.

7.2.1.2 Other discriminatory laws

In addition to Section 26 (2a) of the country's 1999 Constitution, as noted in Section 7.2.1.1, other discriminatory laws include Section 55(1) of the Labour Act 2004 and Section 198 of the Laws of the Federation of Nigeria, 1990, which prohibit women from engaging in night work in industrial or agricultural roles, except for nurses in the public or private sectors. Additionally, Section 56 of the same Labour Act (2004) permits women to work only in areas such as training, healthcare, and the management of underground mining, while barring their participation in underground operations (Okongwu, 2021). Unsurprisingly, none of these restrictions applies to men. One participant from the Federal Road Safety Corps (FRSC) shared this view, stating that women are also prohibited from working as night guards in her organisation.

> *"Now, we have what we call guard duty, comprised of the night shift and the day shift. For the night shift, they usually don't assign women to protect them. I think there was a time when we didn't have enough staff, so they assigned a female staff member to night guard duty. Management became immediately aware of it. They said, No, no, why are you risking her life? The same woman also still frowns on night duty" (PUB8F).*

Her organisation appears to comply with Section 55(1) of the Labour Act 2004 and Section 198 of the Laws of the Federation of Nigeria 1990 by prohibiting women from working at night in certain areas and from performing specific tasks. Based on her narrative, organisations and some women assume that these legal provisions are intended to protect women from harm or danger. This policy aligns with protectionist policies adopted by many countries to protect women from harm and unsafe working environments (Connell and Messerschmidt, 2005;

Fuchs, 2005). Past studies argue that these policies create legal and policy ambiguity that some employers misunderstand or exploit to exclude women from strategic or technical positions (Fuchs, 2005). This implies that organisations can knowingly or unknowingly discriminate against women and limit their employment opportunities under the guise of compliance, preventing them from achieving their full potential. Some participants corroborated this view. For example, participant NG7F stated.

> "*Sometimes they think that they are protecting the other gender, but they are not giving both genders equal opportunities to allow them to attain their God-given potential. And maybe give them the wings to fly and achieve the best that they can reach as human beings" (NG7F).*

Although protectionist policies may be implemented to protect women from workplace harm or danger, they may limit women's career opportunities and unintentionally foster gender stereotypes by portraying men as more capable and better suited to such roles, while women are portrayed as requiring protection. However, the literature also shows that men face dangers in their organisations such as accidents, assault, and insecurity (Connell and Messerschmidt, 2005). This demonstrates that the risks associated with night shifts can affect both genders. Therefore, men and women should be given equal opportunity to choose from all roles. Additionally, Section 124 of the Police Act 2004 confines women to secretarial duties and prohibits them from marrying until after three years of service. The law also requires them to seek permission from the police commissioner before marrying, who approves the marriage depending on whether the intended husband is deemed of good character. Section 127 of the same Act stipulates that any unmarried female officer who becomes pregnant will be dismissed (Nigerian Police Act, 2020; Okongwu, 2021). Notably, none of these laws applies to men, signifying discrimination against women and thus contradicting sections 42 and 15 of the country's 1999 constitution. Such discriminatory and contradictory laws can influence

organisational policies and practices by reinforcing male superiority, resulting in unequal treatment of women, especially in aspects such as HR policies related to hiring, equal pay, training, promotion of women, and flexible working hours (Stamarski and Hing, 2015). (Stamarski and Hing, 2015).

7.2.1.3 Weak laws

The Nigerian legal system remains weak on gender equality. For example, the judicial interpretation of section 6(6)(c) of the Nigerian 1999 Constitution, titled Non-Justiciability of Directive Principles (Chapter II of the Constitution), emphasises that the courts cannot enforce the fundamental objectives and directive principles of state policy, including gender equality, equal opportunity and fair conditions of employment, unless an enabling law by the National Assembly makes them justiciable. Therefore, the provisions of Chapter II are considered non-binding and not enforceable, given that they are only directives or aspirational guidelines for governance (Ibe, 2007). This implies that, although Chapter II appears to promote human rights, including gender equality, in reality it is not legally binding. This reinforces the notion that the Constitution lacks clarity on women's inclusion, making it weak and unable to enforce gender equity, especially within institutional structures and organisations. Consequently, organisations may have less obligation to comply with gender equality principles. One NGO respondent remarked that:

> *The Nigerian constitution is flawed in the sense that it does not mention, in its entirety and clearly, women's inclusion. Thus, in such circumstances, organisations can hire only men.*

Furthermore, studies have found that the country currently has no law prohibiting workplace discrimination (Nwankwo and Anagbogu, 2007; Okongwu, 2021; World Bank, 2021). Some participants corroborated this. For example, participant NG4F remarked:

We lack local laws that compel organisations to implement policies to address and prevent the discrimination or inequality we discussed.

The above views suggest that organisations in Nigeria are not legally required to prevent or address discrimination. As a result, organisational gender inequality policies and practices may remain unchecked and unchallenged. Moreover, despite ratifying various treaties relating to gender inequalities, the Nigerian government has failed to domesticate them, preventing them from becoming legally enforceable laws (Nwankwo and Anagbogu, 2007). For example, the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). One NGO respondent remarked thus:

"Nigeria is a signatory to several international protocols, including the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). Nigeria attempted to domesticate it by introducing a proposed bill, which became the Gender and Equal Opportunity Bill, in the National Assembly in 2010. I think they are trying to reintroduce it again in the 10th Assembly (in session from 2023-2027). It's been in and out. It has never passed through a point of acceptance to become a law. However, we have had a couple of other laws, perhaps not directly related to gender" (NG1M).

This interviewee's account highlights the Nigerian government's reluctance to domesticate international treaties on gender equality, especially CEDAW, aligning with Nwankwo and Anagbogu's (2007) study, which emphasises the government's reluctance to pass the CEDAW treaty, introduced as the Gender and Equal Opportunity Bill in the National Assembly in 2010, given that the bill was voted out by the Senate during its second reading in March 2016 and was rejected by the House of Representatives in March 2022. However, according to Imafidon (2023), following the widespread protest on International Women's Day, it was reintroduced and has remained pending before the National Assembly. Some respondents have highlighted

several obstacles that have led to the government's reluctance to pass gender equality bills. One respondent stated thus:

> "*Domesticating the CEDAW law into the gender and equal opportunity bill into law has been challenging because it conflicts with our cultural and religious values. Even the VAP Act (the Violence Against Persons Prohibition Act, 2015), which is now law, has not been domesticated in some states, like my state, Kano State, because of the same reasons that it clashes with our cultural and religious differences"* (NG1F).

Her statement highlights several obstacles to signing gender equality bills, aligning with Makinde et al.'s (2017) study, which identifies numerous factors responsible for the pending bills, including cultural norms, religious misrepresentations, political resistance, a lack of will, legal and constitutional conflicts, and misconceptions about the bill's intent, particularly the fear of female dominance. Her account implies that these factors have led to the partial implementation of the VAP Act across Nigeria's 36 states, suggesting that the government's support for gender equality policies appears symbolic, driven more by reputational motives than by genuine commitment. This has influenced organisations to follow suit; hence, they portray themselves as gender-neutral whilst being inherently gendered, aligning with the gendered organisation theory (Acker, 1990). Therefore, there is an urgent need to address these obstacles to ensure these bills are passed into law, as studies have found that if such bills are passed, especially the gender and equal opportunity bill, they will become legally enforceable, compelling organisations to adopt and implement equitable and inclusive policies and practices, thereby promoting accountability (Makinde et al., 2017; Nwankwo and Anagbogu, 2007)

7.2.1.4 Government's attitude to gender equality laws/regulations

The Nigerian government is well known for disregarding the rule of law, particularly in relation to women, without being held to account. Literature indicates that Nigerian judges have issued

landmark judgments against the government in this regard. For example, in Federal Government of Nigeria v. Nigerian Association of Women Journalists (NAWOJ) (2022), the court ordered the Nigerian government to immediately address the systemic inequalities faced by women journalists. Also, in Emejulu v. University of Nigeria, Nsukka (UNN) (2021), Emejulu was unfairly dismissed. The court ruled that she should be reinstated and compensated for wrongful dismissal. However, despite these judicial victories, the government's follow-through has been limited (Igbolekwu et al., 2022). Revealing an explicit gap between judicial verdicts and the government's actions. Two participants commented as follows:

> *"We sought legal redress from the Nigerian government over the national gender policy and the constitution of the Federal Republic of Nigeria due to gender inequality. Chapter 42 of the Nigerian Constitution guarantees equality. In an atmosphere of political positions, there is discrimination against women. The court was informed that there was a mistake by the Nigerian government and it needs to make amends; however, there has been no response from it about equality in its appointments" (NG2M).*

> *"Even the government has not done much to help. In fact, they have several times ignored landmark court rulings affirming women's rights, from rulings against workplace discrimination to inheritance rights under customary law. They have refused to implement these judgments"* (NG1F).

These narratives highlight the Nigerian government's actions and irresponsibility, particularly its refusal to implement the court ruling on gender equality. This has serious consequences, as it undermines public confidence in the judicial system and reduces judicial triumphs to mere symbolic gestures (McCarthy et al., 2021). The government's failure to take executive action to implement court judgments reveals its reluctance to alter the status quo. This sends an implicit signal to individuals and organisations that implementing gender equality policies is

not imperative. This significantly shapes organisational practices, enabling them to persistently perpetuate such practices with impunity. Thus, it undermines the foundation for strong organisational gender policies, resulting in a lack of accountability, the continued perpetuation of gender discrimination, a dangerous precedent that may hinder progress towards attaining gender equality, and a missed opportunity for organisations to establish a diverse, equitable, and inclusive working environment.

7.2.2 Normative environment (professional norms and cultural expectations)

Literature shows that normative pressures from professional associations, industry standards, social norms, and cultural expectations significantly shape organisations' gender equality practices, as they define what is considered “professional” or “appropriate” in relation to gender expectations and roles (Langer, 2023). The following sub-sections provide a detailed analysis of how normative environments shape organisational gender practices.

7.2.2.1 Gendered expectations, professionalisation and leadership

The literature shows that normative pressures from professional associations, industry standards, social norms, and cultural expectations significantly shape organisations' gender equality practices by defining what is considered “professional” or “appropriate” in relation to gender credibility. Most organisations operate within broader professional fields that comprise groups of organisations that share similar occupational practices, cultural expectations, and standards. These fields are guided by industry standards, professional associations, accreditation bodies, and shared perceptions of what constitutes a “competent” professional, including gender norms. According to Powell (2016), organisations often adopt similar policies, practices, and structures through institutional isomorphism, thereby reproducing field norms to uphold their status, credibility, and legitimacy. In this context, women are often considered more skilled in the healthcare sector, particularly in caregiving roles, while men are

perceived as more competent in male-dominated fields, such as engineering (Cheryan, Master and Meltzoff, 2015).

Consequently, fewer women express interest in traditionally male-dominated fields. A key consequence of women's disinterest in these fields is their underrepresentation in top leadership positions within these professions. A review of the Nigerian Society of Engineers' (NSE) website indicates that it currently has only 25% female members in its executive (NSE, 2025). Additionally, a review of documents from other professional bodies, including the Nigerian Bar Association (NBA), the Institute of Chartered Accountants of Nigeria (ICAN), and the Nigerian Medical Association (NMA), reveals that women are significantly underrepresented in top positions. For instance, the Institute of Chartered Accountants of Nigeria (ICAN) has only six (6) women among the 30 council members, representing only 20% of the council (ICAN, 2025). The Nigerian Bar Association (NBA) has few women on its executive committee (NBA, 2024). In fact, as of 2024, Nigeria's Supreme Court has only 31% female representation (Supreme Court of Nigeria, 2024). The National Officers Committee (NOC), the executive body of the Nigerian Medical Association at the national level, currently comprises entirely men (NMA, 2025).

In addition, a review of the websites of NMA, ICAN, NBA, and NSE shows that, since 1965, ICAN has had only six female presidents, while the NSE, NBA, and NMA have each had only one since their establishment in 1958, 1960, and 1951, respectively. Moreover, attaining top-tier leadership positions, such as the presidency and Secretary-General, in many professional organisations largely depends on members' elections. In this light, participants' responses indicate that women candidates have largely been unsuccessful in winning such elections, particularly in presidential elections. Some participants remarked thus:

> "*The number of female leaders in medical institutions is in the minority. A small proportion of them are elected, while most are appointed. For instance, in a recent contested election of NiMSA (Nigerian Medical Students' Association) in 2022, I think a woman named Ehi received only one vote out of over 40 medical schools that participated in the election process (MED1F).*
>
> *"Not too long ago, a woman running for a leadership position in a branch of the Nigerian Bar Association received only four votes out of 2,000 members. This lack of confidence stems from a patriarchal society that views women as belonging primarily in the home"* (LEG1M).

Their account highlights how gendered behaviour and patriarchal norms within professional bodies have reduced women's likelihood of leading across various professions, especially in the legal profession, which is meant to uphold justice and equality, reinforcing the perception that women's leadership is unacceptable or unlikely. Moreover, since women likely comprise a considerable proportion of the electorate and the women aspirants received only a few votes, this reflects a complex issue rooted in persistent, deep-seated gender-stereotypical beliefs that women are not fit for leadership (Adisa et al., 2021). Such behaviours stem from patriarchal norms and socialised gender bias, as individuals in Nigeria are socialised from a young age to see men as leaders; therefore, women candidates may not be taken seriously (Nwaoga et al., 2021; Okongwu, 2021).

Ironically, female voters appear to have been socialised to accept the endemic culture of male dominance to the extent that they fail to rally voting support for their female colleagues. However, failing to support their fellow women may not indicate a lack of solidarity; instead, it demonstrates how individuals internalise gendered expectations about leadership through sustained exposure to male-dominated leadership, stereotypical assumptions and gendered socialisation (Ozer, 2023). Consequently, it becomes difficult for women to pursue leadership

because their attempts are often undermined, making it hard to have many women in leadership in the professional sector. Interestingly, one female participant defended this view, saying that women should take care of their families because it may affect their careers.

> *"She is the homemaker in her family, so she needs to spend more time caring for the family, including the kids. Additionally, she will often have to take extended maternity leave, which would impact her career growth" (*PRV15F).

Her view, which seems to justify the societal expectation that women should stay home to care for their family, particularly their children, rather than pursue leadership, illustrates how women can internalise and reproduce gendered expectations. This aligns with the Queen Bee effect, in which women in top positions legitimise gender discrimination (Grangeiro et al., 2024). Consequently, women who pursue political leadership positions may be perceived as neglecting their socially expected family responsibilities or as being excessively ambitious. This suggests that gender inequality is maintained not solely by men's attitudes or formal institutions, but also by everyday interactions and beliefs among women. Importantly, this does not mean women are to blame for their own discrimination. Instead, women may perpetuate gendered norms, as men do, because they are socialised within broader structures that normalise, particularly, ideas of femininity and masculinity.

In addition, since socialisation legitimises or encourages acceptance of the status quo, it becomes clear that socialised women become so preoccupied with the system that they assume gender inequality is the norm. On the other hand, this issue appears less prevalent within multinational corporations (MNCs) and publicly listed firms due to external pressure from gender equality guidelines set by relevant regulatory authorities, such as the Central Bank of Nigeria (CBN), the Securities and Exchange Commission (SEC), and the Corporate Affairs Commission (CAC) (Erin, Adegboye and Bamigboye, 2022; Nigerian Sustainable Banking

Principles, 2012) and from the parent companies of multinational corporations (MNC) subsidiaries (Ullah *et al.*, 2021), which require compliance with gender equality principles and guidelines. Some respondents remarked thus:

> *"An international brand bought us over; hence, we are now under the parent company's umbrella and operate under the laws and principles that govern the company's operations. This law regarding gender equality is spread across all the regions where we operate. Nobody's allowed to discriminate against anyone based on race, gender, religion, education, or anything at all. So, my company has a robust policy regarding gender equality"* (PRV8M).

His narratives indicate that his organisation implements an anti-discrimination policy adopted by its parent company, consistent with Owusu Ansah and Louw's (2019) argument that MNCs' subsidiaries often adopt the law and principles governing their parent company. Similarly, one participant stated that commercial banks in Nigeria are required to comply with the CBN code on gender balance in organisations.

> *I work in a bank. I am aware that the CBN governance code requires a gender balance, including among board members and senior officials in the banks. So, as much as possible, this has promoted gender balance in the scheme of things. Your bank will be sanctioned if you fail to implement favourable gender policies* (PRV7F).

Moreover, her account highlights accountability measures for non-compliance with gender laws in financial services organisations. This may explain why most financial service providers in Nigeria, particularly commercial banks, have met the 30% women representation target set by the CBN (Nigerian Sustainable Banking Principles, 2012), making the sector among the highest in terms of women in leadership positions. Further analysis of CBN documents indicates that, out of Nigeria's 24 commercial banks, ten (10) banks have female CEOs (Vanguard News, 2024). This represents a considerable change in the financial sector

compared with other sectors, which has lessened the impact of cultural norms and gender expectations in these sectors.

7.2.3 Cultural norms and gender expectations

Literature shows that the country's cultural environment, in which an organisation operates, influences how gender norms shape its practices (Beniamino and Lori, 2020). This suggests that the cultural environment plays a crucial role in shaping organisational gender practices, encompassing religion, traditional beliefs, social structures, regional differences, and legal norms (Daniel, Cieslewicz and Pourjalali, 2012). Nigerian cultural settings are deeply rooted in female subjugation and male dominance, significantly shaping perceptions and behaviours concerning gender within organisations (Okongwu, 2021). Furthermore, traditional gender roles often expect women to prioritise family over work, potentially limiting their career advancement or access to senior management roles (Adisa et al., 2021; Okongwu, 2021). As a result, men are typically assigned to breadwinning and leadership roles, while women are relegated to support and caregiving functions (Okongwu, 2021). According to Okongwu (2021), in recent years, some parents have refused to send their daughters to school because they see educating women as a waste of resources, believing women are unsuitable for white-collar jobs. This belief risks widening the gender skills gap and ultimately results in, or reinforces, unequal pay between men and women. For example, one participant's account supports this.

> *"Even when it comes to education, not too long ago, nobody wanted to give female children the privilege of going to school and acquiring a good education. In contrast, male children tend to acquire better skills. Leading to a skill gap. Hence, men seem to get better pay"* (PRV7M).

Interestingly, despite global awareness and sensitisation, some interviewees fiercely defended these traditional norms, which expect women to prioritise family caregiving over

organisational tasks, arguing that they perceived these norms as positively impacting family stability. One interviewee stated:

> *"Suppose you look at African countries, for example, in Nigeria. In that case, we have more stable homes because we have women who are, you know, present in their families, doing a great job making sure the home is running perfectly" So if you look at the nature of the man and the woman, they are different. The woman is more potent at certain things, and the man is stronger at certain things. My point is not to take away the importance of gender equality. I'm just saying we should also look at the flip side of it. We have not lost out totally in the developing world. We have better families and better values. In some countries that are doing better regarding gender equality, their family unit is in disarray. Their values and morals are totally bankrupt* (ENG3M).

ENG3M's narrative demonstrates how gendered assumptions and expectations can reproduce specific understandings of masculinity and femininity within the Nigerian context. By portraying women as "present in their families" and in control of ensuring the home is "running perfectly", he constructs women as innately linked to caregiving, domestic responsibility and family stability. His claim that "the nature of the man and the woman differs" further frames these roles as reflecting natural differences between the genders rather than socially constructed expectations. Acker's (1990) perspective explains how such assumptions reproduce gender inequality by valuing and assigning roles perceived as natural and suitable for men and women. Interestingly, this participant appears to support gender equality but also worries that greater gender equality may undermine family values. This reveals a tension between preserving traditional gender roles and supporting gender equality. In this context, gender equality is not automatically rejected, but it is seen as needing to coexist with women's perceived obligation to maintain the family. Consequently, this narrative shows how gendered expectations can

persist in societies where individuals openly express support for equality. Taken together, these sections show how Nigeria's institutional environment shapes organisational gender practices. The following sections examine how these practices manifest in organisations.

7.3 Manifestation of institutional environments in organisations

Scholars contend that gendered inequality manifests through organisational processes, including unequal opportunities in recruitment, promotion and career progression, gendered role segregation, gendered interactions, limited female representation in leadership, pay disparities, and assumptions about women's commitment to work (Acker, 1990; Rodriguez and Guenther, 2022). These processes are analysed below.

7.3.1 Unequal opportunities

The literature shows that men are often preferred for roles over women due to numerous beliefs, including stereotypes associating competence, authority, power and leadership with masculinity and traditional gender roles and the view that women are unavailable due to family caregiving tasks (Acker, 1990; Eagly and Karau, 2002). This is manifested in various forms, including job advertisements, interview questions, and promotion bias (Stamarski and Hing, 2015). Some participants, more surprisingly, women, justified such practices based on traditional gender roles. Participant RRV10F remarked:

> *"We prefer to take the man instead of the married woman, because a married woman's productivity might be low. So, we prefer a man who will focus on the job and only financially take care of the family"*

Her justification reflects an entrenched traditional belief that men are responsible for the family's financial needs, while women attend to unpaid domestic chores. Such practices limit women's financial independence and reinforce gender inequalities within organisations. Moreover, some participants justified this practice by citing women's unavailability to address

work challenges that may arise during their absence, particularly during extended maternity leave.

> *"I had four married ladies on my team, and four of them got pregnant at the same time. It was one of the worst times of my life, to be honest, and the next time I was recruiting, I did not touch a female CV, and people said I was being biased"* (PRV15F).

PRV15F appears to have unconsciously perpetuated gender discrimination in response to the challenges she faced in managing staff shortages when four women were pregnant simultaneously. Her negative experience of managing four pregnant employees is generalised to all female applicants, leading her to entirely reject women's CVs, thereby extending an organisational issue linked to maternity into a stereotype of women as a group. This results in women being unfairly excluded from equal consideration in hiring, reflecting how motherhood stereotypes can influence recruitment decisions and reinforcing the assumption of the male worker as always available, more committed and dependable the "ideal worker" (Acker, 1990). Organisations could mitigate maternity-related disruptions by implementing several policies, rather than excluding women from employment, such as planned maternity cover and temporary recruitment to avoid the lacuna created by maternity leave (Rocha, 2021). More broadly, the organisation could adopt a gender-balanced approach to employment policy. This will likely reduce the risk of downtime associated with the large number of women on maternity leave. In the future, such an approach is preferable to denying women a chance altogether, given the disadvantages associated with male dominance in organisations (Stamarski and Hing, 2015). Together, the views of both participants align with Grangeiro et al.'s (2024) notion of internalised sexism, or the Queen Bee effect, suggesting that women are not only victims of discrimination but also co-producers of it.

7.3.2 Role segregation

Most respondents acknowledged the prevalence of gender role segregation in organisations. According to them, the higher the hierarchical position, the fewer women were found, enabling men to exercise power, authority, and control over women. Some participants stated:

> *"In most organisations, there are few women in decision-making positions, particularly public ones like the National Assembly, where strategic decisions about the country are made. Out of 469 members, there are 20 women, four in the Senate and sixteen in the House of Representatives. Additionally, at the state level, out of 36 states, we have up to 16 states with no women at all"* (NG7F).

> *"In many states, like Kano State, for example, we don't have a single lady in our state house of assembly. Therefore, men make all decisions. Even the chairman of the House Committee on Women's Affairs is a man. How do you think he will present issues that affect women?" (NG4F).*

These accounts highlight a tension between Nigeria's formal commitments to women's representation and the persistence of male-dominated decision-making structures. Appointing a male lawmaker to represent women suggests that women's interests may remain mediated through male authority, prompting questions about whether formal commitments to gender equality translate into substantive female participation in decision-making. Although such an appointment does not necessarily mean he cannot advocate for women, it may imply that women's voices remain mediated through male-dominated decision-making structures, rather than having direct representation and authority. In addition, NG7F's account implies that only about 4% of women serve in Nigeria's highest legislative decision-making body, demonstrating a structural democratic deficit with significant implications, including enabling biased policies and laws to persist as women's interests are ignored, aligning with the

arguments of Ogharanduku, Jackson and Paterson (2021) that if women are not involved in leadership positions, their interests may be disregarded. Consequently, their narrative further seems to reveal the country's tokenistic approach to gender issues, where gender-specific matters are addressed without adequate lived experience or women's representation. In fact, participants' responses indicate that the significant underrepresentation of women in top positions in Nigeria appears to be the norm across most critical public sectors, driven by several systemic and structural barriers. For instance, some respondents cited the Nigerian security agencies, including the police, intelligence, paramilitary services and the military, as key areas where women are significantly underrepresented in top positions. According to NG2M,

> *"In most security organisations, even though it's a woman's turn to be the boss, they will often retire her and look for a way to replace her with a man".*

His testimony indicates that the Nigerian security sector uses women's retirement as a gatekeeping strategy to prevent them from attaining top positions. This evidently stems from gender stereotyped beliefs (Akinjobi-Babatunde, 2015). Studies have shown that women's underrepresentation within the security agencies has significant implications, including gender-insensitive security policies, the perpetuation of patriarchal power structures, weak institutional transparency and accountability mechanisms, and reduced effectiveness in achieving inclusive security outcomes and peace (Pratt and Richter-Devroe, 2011). However, some participants have justified excluding women from top positions within security agencies. Participant PUB16M remarked thus:

> *"The security sector institutions are also very important. 'How will a woman be appointed as a police commissioner? I am just taking this as an example. 'Or how would you appoint a woman as an army commander, or something like that? ' "*

This statement reflects Nigeria's entrenched cultural and stereotypical beliefs, claiming that women are unfit for top security positions (Akinjobi-Babatunde, 2015). Although the stereotype persists globally, it is more prevalent in developing nations like Nigeria (Okongwu, 2021). This is evidenced by the appointment of women as top security leaders in some developed nations, who have performed strongly, thereby challenging stereotypes about women's unfitness for top security positions. For instance, in the United Kingdom (UK), the track record of Anne Louise Keast-Butler, the current Director of Government Communications Headquarters (GCHQ) since May 2023, which serves as the UK's intelligence and cyber-security agency, in counter-terrorism and digital threats was praised by various media reports, including the Guardian, Telegraph and several government statements, especially regarding her performance in dealing with digital threats and counter-terrorism, both of which are essential to tackle current geopolitical challenges (GCHQ, 2025). Furthermore, policy analyses, government publications, and media reports indicate that Kerri Hartland, Director-General of the Australian Secret Intelligence Service (ASIS) since 2023, has demonstrated the ability to guide transformation across technical strategy, organisational modernisation, and espionage. (Independent Intelligence Review, 2025) Also, Canada's first female Chief of the Defence Staff, Lieutenant-General Jennie Carignan, has been celebrated in various media and policy analyses for her transformative approach to institutional reform and military leadership since her appointment in July 2024 (Independent Intelligence Review, 2025).

The achievements of these women demonstrate how women positively impact the effectiveness, innovation, and integrity of national and global security sectors. This reinforces the assumption that weaknesses in the security sector in developing economies, such as Nigeria, may be linked to the exclusion or underrepresentation of women in top positions, since such practice limits the sector's ability to benefit from their skills, perspectives and knowledge

(Kaymakcioglu and Thomas, 2024). A review of the organisational documents of top security agencies, specifically the Nigerian Police Force and the Nigerian Army, shows that Nigeria has never had a female Inspector-General of Police since its inception in 1930. However, a few women have been promoted to Deputy Inspector General of Police (DIG), for instance, Mrs Cecelia Ugowe in 1990, Mrs Ivy Uche Okoronkwo in 2010, and Mrs Peace Ibekwe Abdallah in 2018 (Isiaka *et al.*, 2018). Similarly, no woman has been appointed as the country's chief of the Defence Staff. In fact, women in combat comprise less than 1 per cent (CSSF Women, 2024). Additionally, a further review of the Nigerian National Assembly's document illustrates that no woman has been appointed Senate President or Deputy Senate President. Similarly, men have headed most federal ministries. Surprisingly, most interviewees acknowledged that some women leaders often perform as well as, or better than, their male counterparts, yet they are still considered unfit for top roles. According to PRV7M,

> *"Women have proven themselves to be exceptionally effective, often outperforming some men. However, as a business owner, I still believe that men must come first. I'm sorry to say that this belief system has been so deeply ingrained in our minds that, regardless of what you say, we do what we feel is best for us".*

The above response highlights systemic conditioning in Nigeria, where many individuals recognise women's potential to deliver outstanding results. However, they have been socialised to view women as undeserving of such positions. The participant's account corroborates Acker's (1990) claim that gendered assumptions about leadership often reproduce organisational gender inequality. Importantly, he acknowledges that women have delivered outstanding results and even outperform men in some situations, yet his belief that "men must come first" frames power, authority and leadership as naturally masculine. His statement that "this belief system has been so deeply ingrained in our minds" suggests that such preferences are socially embedded rather than merely individual choices. Furthermore, framing male

leadership as “what we feel is best for us” demonstrates how gendered assumptions can be normalised as legitimate organisational decisions. Consequently, women’s proven competence may not necessarily translate into equal access to leadership (Paustian-Underdahl et al., 2024). In line with Acker’s assumptions about organisational logic, some participants noted that organisations limit women’s progression to senior positions because they are perceived as unavailable due to family caregiving responsibilities, a key reason they are not considered the “ideal worker”. For instance, participant ENG2M remarked:

> *“You know, it's also something she will have to deal with, handling family life alongside her leadership in an organisation. Some organisations deny young women the training opportunities required for promotion due to fear of flexibility. They also consider that women have a lot of baggage, specifically those who are still giving birth. Therefore, they are not considered for certain positions because they believe their activities will be disrupted”*.

Rather than blaming organisations, some participants shifted the blame on women, arguing that, in most cases, women are responsible for their career stagnation. One participant stated:

> *“Yes, often it's a personal choice. It's not usually due to organisational policies. Maybe it’s the pressure on them. Sometimes, pressure from the home, perhaps from their husbands. Their husbands may insist that they stay home, while he takes care of the bills and other responsibilities, so it's their personal choice to listen to their husbands”* (PRV7F).

This suggests that rather than the organisation, women themselves may be responsible for their stagnant careers, having chosen not to advance by resigning or opting for less demanding tasks to avoid perceived conflicts between managerial roles and family care (Hakim, 2006). Such perception reflects traditional gender roles by assigning family care responsibilities largely to

women and the breadwinning role to men (Adisa et al., 2021). This primordial stance privileges men by encouraging them to prioritise their work, thereby advancing their careers more quickly than women's. These arguments undermine women's economic contribution and men's significance in domestic duties. It further exonerates organisations from responsibility for women's career stagnation, instead shifting the blame onto women themselves. However, research shows that organisations are accountable for creating policies that support women, such as flexible working conditions, crèches for nursing mothers, and extended maternity leave to support women's career development (Benschop et al., 2012; Singh et al., 2018). According to section 6.2.5.1, research proves that creating these facilities would assist in improving the performance of women (Benschop and Doorewaard, 2012; Meyer, 2023)

7.3.3 Gendered interactions

In addition to the issues analysed in 6.2.3, gendered workplace interactions reproduce gender inequality through both subtle and explicit practices, including sexist language and sexual harassment (such as sexist jokes) (Acker, 1990; Rodriguez and Guenther, 2022).

7.4.3.1 Sexist language

Studies globally have highlighted the pervasive presence of sexist language deeply embedded in both formal and informal settings as a key factor promoting occupational segregation, unequal representation in leadership, and cultural and institutional bias. This language employs grammatical, lexical, and speech patterns that assign gender roles. For example, the use of terms like "Policeman," "Stewardess", "Chairman," and "Fireman" for roles may lead people to associate these roles with specific genders, implying that certain skills, leadership, and authority are naturally linked to a particular gender, making it difficult to envisage individuals outside that gender frame occupying those roles (Ridgway et al., 2025). Some participants described situations in which women were referred to as men through pronouns. For instance, some participants remarked:

"They don't even believe females are capable of being part of road safety [a paramilitary government agency]. Now we have, as we say, no female in the Corps. When we greet, it is a good day, Sir. There's no good day, ma. It's a good day, Sir. It's assumed that there are no females in the paramilitary and military branches. There are no women. We are all men. You know, even though you have female officers, it's just officers and men, and the men referred to are the other ranks. You get it"(PUB8F).

"In journalism, they say gentlemen of the press. However, that was when women were scarce or non-existent. However, we now have many women, but they still address us as gentlemen of the press. And some of us are opposing it" (NG21F).

Referring to women as "sirs" reflects gendered logic rather than a neutral slip of language, suggesting that women are perceived as unfit to work in certain professions such as journalism and the Federal Road Safety Corps (FRSC), despite the growing number of women staff members. Moreover, participants acknowledged the presence of sexist language in most public documents, in which all individuals expected to hold senior positions in public offices, such as the president and vice presidents, were addressed as "he".

"The 1999 constitution's design clearly includes sexist language: "The president, he shall be; the vice president, he shall be, the governor, he shall be; the chairman, he shall be" (NG2M).

A detailed review of the Police Act 2020 (Nigerian police Act, 2020), the Nigerian Armed Forces Act, 2004 (Armed Forces Act, 2004), the 1999 Constitution (The Nigerian 1999 Constitution), and the Central Bank of Nigeria (CBN) Act of 2007 (CBN Act, 2007) appear to corroborate NG2M's claim, indicating that men are supposed to head all key positions in the organisation, given that words such as "chairman", "his" and "he" were used throughout the Acts to portray leadership, suggesting that holders of such senior positions should be men.

Interestingly, these documents were formulated, implemented and approved by the three arms of government, namely the executive, the legislative and the judiciary, which are dominated by men (Ette and Akpan-Obong, 2023; Okongwu, 2021). This supports the claim of the UN Women (2017) report that gender equality legislation is less likely to pass into law when parliament comprises a higher proportion of men. The continuous use of such sexist language, regardless of the officeholder's gender, tends to reflect a reluctance to change because of its apparent normalisation as "standard" or "professional" lexicon in the Nigerian context. Furthermore, the literature indicates that misgendering can lead to psychological issues such as anxiety, depression, and rejection (Jacobsen et al., 2024). In seeking to fit in, women may adopt masculine traits to gain recognition rather than being recognised for their own traits (as women), since power, authority, and certain occupations are often seen as male. This aligns with Acker's (1990) claim that women in organisations often adapt to masculine traits to excel. To address this issue, it is necessary to reflect critically on word choices and their power dynamics by adopting gender-neutral terms, such as chairperson, and inclusive pronouns, like "they" and "he/she".

7.4.3.2 Sexual harassment

Sexual harassment includes unwanted sexual comments and jokes, advances, touching or propositions, which reflect organisational power relations by positioning women as sexual objects while advancing men's authority (Zara et al., 2025). Such practices often reproduce hierarchies by positioning women as sexual objects while advancing men's authority. When organisational culture tolerates such practices, they become normalised (McDonald, Charlesworth and Graham, 2015). One participant stated:

> *"My previous boss sexually harassed me throughout my stay; everyone told me that it was a privilege, and even when I left the organisation, he kept disturbing me. In fact, it*

was after he knew I was married that he stopped worrying about me. So, it's a real, it's a real issue, sexual harassment" (PRV18F).

This narrative suggests that sexual harassment in organisations is widely accepted and treated as the norm. Her statement that "he kept disturbing me" supports Okongwu's (2021) argument that men in Nigeria are encouraged to pursue their sexual attraction to women aggressively, while women are accustomed to seeing it as the norm. Importantly, viewing sexual harassment perpetrated by their bosses as a form of privilege implies that women in Nigeria, and by extension individuals, interpret harassment as an opportunity for career advancement and financial gain, stemming from widespread poverty across the country. In this regard, participant NG7F remarked:

"Our society has reduced the value of women in organisations today, such that when a man makes passes at you or tries to touch you, you are not expected to feel bad. Because he is your boss or a wealthy man, he can afford to buy the dress you're wearing; he can afford to buy you, and so on. The mentality of poverty has erased our humanity. We don't even see that it is a crime against humanity, you know, to sexually abuse a woman. It is all over the space. It's in the office, it's in the political space, it's in homes. There's a lot of, you know, sexual abuse going on".

This indicates that poverty in Nigeria has been weaponised to devalue women and promote sexual harassment, reinforcing women's subjugation across private and public spheres, as many women may struggle financially due to working in supplementary, low-paid roles. This supports Okongwu's (2021) and UN Women's (2020) findings, which link sexual harassment in Nigeria to widespread extreme poverty, thereby preserving men's authority, power and dominance over women in organisations. Moreover, participants have raised concerns about the widespread cases of sexual harassment against women by negotiation partners, suppliers,

or clients outside the organisation's boundaries, which may have a significant impact on the organisation. According to participant PRV5M.

> *"As a man, you go into an office to source contracts for your organisation; Contractors would be interested in your ability to deliver an excellent job. In contrast, when women source the same contract, most contractors want more than just the quality of their service/work. They want a personal relationship. They want to have an affair with women. A disciplined woman would say no. That door is shut against her organisation"*

This view fits within the broader picture of sextortion, where female employees' refusal of sexual advances in exchange for her organisation's access to opportunities from external stakeholders in positions of power risks their organisation losing access to these opportunities (Guilherme, 2022). Sextortion occurs at the crossroads of gender inequality and economic dependency, where women are seen as a "gateway" to an organisation's resources. Participant PRV5M appears more concerned about losing the contract than about the inappropriate behaviour itself. This may reflect his perspective on sexual harassment, particularly as a man who may not have experienced the vulnerabilities associated with it. This suggests that gender could shape how organisational experiences are perceived and interpreted. In this scenario, the male participant might view sexual harassment as a business risk, whereas the woman may see it as a threat to her professional dignity. This aligns with Acker's (1990) gendered organisational theory, which argues that differing emphasis in interaction may explain how gendered organisational interactions shape employees' interpretations and perceptions of workplace practices.

7.4 Conclusion

This chapter addressed the first part of the study's second research question by examining how institutional environments in Nigeria shape organisational gender practices. As noted, the

gendered organisation theory, developed by Acker in 1990, was used to analyse the collected data and explain how the institutional environment influences organisational gender practices. The chapter suggests that Nigeria's institutional environment, comprising legal norms, industry standards, cultural expectations, and government regulations, plays a significant role in shaping organisational gender practices by creating normative influences, cultural and traditional beliefs, and regulatory pressures that shape formal and informal organisational behaviours. Despite several legal provisions in Nigeria, including international and regional treaties and national gender policies promoting gender equality, results indicate inconsistent adherence to these policies and weak enforcement. The regulatory and political environment also offers no incentives or sanctions for companies to embrace gender equality within their institutions. As a result, companies mirror the discriminatory nature of society at large.

Moreover, the government’s failure to implement judicial decisions in favour of women’s empowerment and inclusion signals to companies that embracing gender equality is not crucial. The findings also show that normative pressures in Nigeria, from professional associations such as the Nigerian Medical Association (NMA), the Nigerian Bar Association (NBA), the Institute of Chartered Accountants of Nigeria (ICAN), and the Nigerian Society of Engineers (NSE), as well as industry standards such as the Central Bank of Nigeria's governance code for financial service organisations, the regulatory gender policies of parent companies for multinationals, and civil society advocacy efforts for more progressive gender policies, all significantly influence organisations' gender equality practices, shaping what is considered “professional” or “appropriate” regarding gender expectations and roles (Langer, 2023).

In addition, the study indicates that Nigerian culture of male dominance often affects organisational behaviour and practices, including gender hierarchies within organisations where men assume leadership positions. Women are viewed as caregivers, making them less suited for leadership roles, and this reinforces the stereotype of women as overly emotional and

unable to make important strategic decisions. This further marginalises women, reinforcing the perception that they are less dedicated and less accessible in the organisational setting, since they give priority to their domestic life, especially in their childbearing years. Moreover, it shows how most organisations fail to introduce effective policies to help women manage the conflict between organisational and domestic life and instead blame them for a lack of commitment.

This observation supports research on the institutional environment, especially its patriarchal aspects and how they affect organisational behaviour (see Acker, 1990; Bates, 2022; O'Connor, 2020; Taylor et al., 2025; Vasconcelos, 2023). Furthermore, it was revealed that Nigeria does not have any legally enforceable laws that address workplace gender inequality, allowing organisations to continue practising gender discrimination without consequences (World Bank, 2021). Having explored how the institutional environment in Nigeria shapes organisational gender practices in this chapter, the next chapter (eight) considers how organisations report or disclose those practices (disclosure and transparency).

Chapter 8: Organisations' accounts on gender practices

8.1 Introduction

The previous chapter (seven) addressed the first aspect of the second research question, exploring how institutional environments shape organisations' gender inequality practices. This chapter extends this analysis by examining how organisations report on or account for their gender -related practices. In doing so, it addresses the second part of the second research question, focusing on how organisations account for or report those gender practices. It draws on background knowledge from theories, empirical evidence, and the literature to provide reasonable explanations and interpretations that inform responses to the study's questions. Interview transcripts and corporate documents served as the chapter's primary data sources. Multi-year data from 2020 to 2024 were extracted from the latest corporate documents of four private entities: Polaris Bank (Polaris) and First City Monument Bank (FCMB) (banking-sector entities), Mobile Telecommunication Network (MTN) (telecommunication entity), and Oando (oil-and-gas entity). Literature indicates that using multi-year data to evaluate organisational practices is crucial for several reasons, including assessing patterns and performance trends, providing insights into sustained changes, and identifying apparent gaps in gender equality (Koufteros, Verghese and Lucianetti, 2014).

Using more recent data (2020-2024) is vital to improving the accuracy, relevance, impact, and credibility of research, as outdated data might lead to misinformed conclusions, especially in rapidly evolving social issues (Saunders, Lewis and Thornhill, 2020). In this chapter, participants are identified by abbreviated codes to indicate the participant group they represent. For example, PRV7FB refers to participant 7, a female from the banking sector; PRV4MT refers to participant 4, a male from the telecommunications sector; and PRV5FO refers to participant 5, a female from the oil and gas sector. As illustrated in Table 4.2, the corporate documents were labelled for easy identification as Polaris, representing Polaris Bank; FCMB,

signifying First City Monument Bank (FCMB); Oando, representing Oando PLC; and MTN, signifying Mobile Telecommunications Network (MTN). The participants in this chapter were selected from the larger participant sample as noted in section 4.4.3.1. This approach was adopted for several reasons, including enhancing the depth, coherence and contextual richness of the analysis, given the close relationship between the research questions. Consequently, using the same respondents provided valuable insights that informed other research questions. This enabled the study to explore participants' perceptions and experiences from multiple analytical perspectives, supporting a more comprehensive understanding of the phenomenon while ensuring consistency across findings (Tashakkori and Teddlie, 2010). As discussed in sections 3.2.2 and 3.4, the accountability theory was employed for this chapter since it centres on the notion that organisations are obliged to provide explanations and justifications (in the form of reports/disclosures) for their actions to their stakeholders, including regulators, the media, advocacy groups, NGOs, customers, or employees (Bovens, 2007; Gray, Adams and Owen, 2014).

Employees' accounts will serve as alternative narratives to triangulate organisations' accounts. This analysis does not seek to privilege employees' accounts over organisations' narratives, or vice versa. Rather, it offers an opportunity to compare two alternative accounts (i.e., organisations and employees) to see whether they contradict or corroborate each other. This enables us to highlight possible gaps between policy and practice and how their likely inconsistencies affect the accuracy of corporate documents and reports (Gullifor *et al.*, 2023). Multiple scholars have noted that such cross-referencing is vital, as organisations might disclose misleading information and conceal adverse incidents to manage public impression and avoid accountability. This will help to evaluate corporate discharge of accountability to their stakeholders, especially their claims of commitment to best practices and compliance with

relevant laws and policies (Biedma López et al., 2024; Buchy and Shakya, 2023; Samkin and Schneider, 2010; Hossain et al., 2020; Thomson and Bebbington, 2005).

The subsequent sections comprise Section 8.2, which focuses on the nature of employees' accounts, and Section 8.3 analyses corporate narratives and employees' accounts. Section 8.4 analyses employees' and organisations' accounts. Section 8.5 summarises the chapter.

8.2 Nature and sources of employees' accounts

The employees' accounts selected for the chapter are based on interviews with personnel at different hierarchical levels across the four chosen organisations mentioned above. This approach aims to provide a nuanced, comprehensive understanding of gender policies and practices that organisational documents alone cannot offer, given their inherent limitations. As outlined in Section 8.1, this is crucial for revealing potential gaps between policy and practice, informal structures of inequality, report accuracy, and the everyday lived realities of gender-related practices within organisations (Grutterink and Meister, 2022; Gullifor *et al.*, 2023; Zhou and Sun, 2025). Interview data were used as collaborative evidence that might validate or challenge corporate narratives (Rodrigue, 2014). To ensure employees' narratives are comparable to organisations' accounts, only issues expressed in the organisational accounts and highlighted by interviewees are included. Therefore, employee narratives are selected for their relevance to organisational accounts rather than for whether they agree or disagree with those accounts, to highlight likely transparency issues, gender washing, corporate whitewashing, or inconsistencies. The following sections analyse employees' narratives vis-à-vis organisations' accounts of their gender practices.

8.3 Analysis of organisations and employees' accounts

As stated in section 2.11.5, several agencies and regulatory bodies require Nigerian publicly listed companies to comply with corporate governance and sustainability disclosure requirements, including those related to gender. However, these bodies do not impose a

standardised, comprehensive set of gender-disaggregated indicators for all listed firms to report publicly. In this response, the NGX Sustainability Disclosure Guidelines encourage companies to disclose sustainability information using internationally recognised frameworks, such as the GRI Standards, as guidance (Erin, Adegboye and Bamigboye, 2022). In response, some organisations, including those used in this chapter, adopted the GRI reporting framework, including the relevant sector standards (GRI 401, GRI 405, and GRI 406) for their gender reporting. By adhering to these GRI sector standards, organisations are expected to provide detailed, standardised, and transparent gender reporting (GRI, 2016; Haque and Jones, 2020). The chapter utilised the titles of GRI 401, GRI 405, and GRI 406 sector standards as three broad themes to analyse organisations' and employees' accounts, from which subthemes are identified and developed. Together, they offer a holistic framework for analysing gender-based disclosures and help to develop a nuanced understanding of how organisations present their gender-based practices and whether they align with or oppose employees' accounts. This analysis draws on both corporate reports and relevant interviews to offer insights into these themes, which are now discussed in turn.

8.3.1 GRI 401 Employment

The GRI 401 sector standard focuses on organisations' employment practices. Disclosing information under this sector standard is vital for demonstrating organisations' approach to managing gender matters, specifically in tracking gender equity in hiring, support for work-life balance and employee retention (GRI, 2016). GRI 401 includes categories, such as total new hires and their gender composition, total employees, employee turnover and retention rate, and support for work-life balance. Table 8.1 below presents these categories in accordance with the sector standard (GRI 401), and the subsection that follows analyses the key elements.

Table 8.1: Employment.

Organisation	Year	New hires	Composition of new hires by gender	Total employee	Employee turnover	Employee retention	Support for work-life balance
Polaris Bank	2020	NIL	NIL	NIL	NIL	NIL	NIL
	2021	NIL	NIL	NIL	NIL	NIL	NIL
	2022	611	NIL	5000	NIL	NIL	NIL
	2023	NIL	NIL	NIL	NIL	NIL	NIL
	2024	NIL	NIL	NIL	NIL	NIL	NIL
FCMB	2020	NIL	NIL	3,610	NIL	NIL	flexible working
	2021	NIL	NIL	3,362	NIL	NIL	flexible working
	2022	NIL	NIL	3,342	NIL	NIL	flexible working
	2023	NIL	NIL	3,554	NIL	NIL	flexible working
	2024	NIL	NIL	3,796	NIL	NIL	flexible working
MTN	2020	42	Male 16 Female 26	1856	3.37%	NIL	Remote working 6 months maternity
	2021	39	Male 21 Female 18	1,705	NIL	NIL	Remote working 6 months maternity
	2022	NIL	NIL	1,682	NIL	NIL	Remote working 6 months maternity
	2023	299	Male 150 Female 149	1854	8.7%	NIL	Remote working 6 months maternity
	2024	216	Male 77 Female 139	1847	5.7 %.	NIL	Remote working 6 months maternity

OANDO	2020	6	Male Female	4 2	148	9%	NIL	Remote working policy
	2021	12	Male Female	8 4	147	8%	NIL	Remote working policy
	2022	12	Male Female	8 4	147	5%	NIL	Remote working policy
	2023	14	Male Female	6 8	140	10%	NIL	Remote working policy
	2024	49	Male Female	29 20	986	NIL	NIL	Remote working policy

Own illustration

8.3.1.1 Employee retention and turnover rates

Studies show that disclosing employee retention and turnover rates is vital to help stakeholders determine whether organisations provide a safe work environment. All companies in this study failed to publish their employee retention rates during the period under review; however, only MTN and Oando published their employee turnover rates. This suggests that stakeholders may find it difficult to assess whether Polaris and FCMB banks provide a safe and inclusive work environment, which is very important. MTN and Oando's corporate narrative suggests they maintain a safe and inclusive work environment, as shown by their low employee turnover rate of less than 10% (Brabson et al., 2019). Nevertheless, all companies included statements about their commitments to safe working environments in their corporate reports. Some of these narratives are presented below.

> *"FCMB demonstrate a deep commitment to its business operations, focusing on employee well-being, learning and development, its branch network, technological innovation, and creating a safe and inclusive work environment" (*FCMB Group PLC, Annual Report, 2023, p. 25)

"Polaris Bank provides the right working environment for employees to perform at their full potential by creating a culture where employee safety is paramount, prioritising safety over expediency without discrimination"(Polaris, Annual Report, 2022, p. 52.)

"At MTN Nigeria, Diversity, Equity, and Inclusion (DEI) are integral to our identity and operations. Guided by our DEI Policy, we are committed to fostering an inclusive, equitable, and safe workplace where every employee is treated with dignity, respect, and fairness" (MTN Nigeria Plc, Sustainability Report, 2024, p.70).

8.3.1.2 Support for work/life balance

Literature notes that organisations often support women's career growth by addressing the conflict between family caregiving responsibilities and career advancement through gender-sensitive policies, such as parental leave, maternity leave and flexible working, including remote working arrangements (Benschop et al., 2012; Seal, Hayter and Singh, 2024). In this regard, all organisations except Polaris Bank disclosed that they offer remote working arrangements for employees. This disclosure demonstrates their strong commitment to supporting all employees in balancing their work and family commitments. This is especially important for women, who are primarily responsible for family caregiving responsibilities (Rodriguez and Guenther, 2022). Evidence from some companies' corporate documents is presented below.

"We are committed to supporting our employees in balancing their professional and personal lives. To this end, we offer flexible work arrangements, comprehensive mental health support, and generous parental leave policies (MTN-Nigeria Plc, Sustainability Report, 2024, p. 75).

"*FCMB continues to push the boundaries of innovation, making work-life balance as rewarding as possible and creating a conducive working environment. We upgraded*

our flexible and smart work policy, resulting in 60% of our workforce working remotely" (FCMB Group PLC annual report, 2022, p. 5).

This suggests that many personnel have benefited from the remote working policy, indicating its effectiveness. Some participants' accounts lend support to this claim.

"My organisation offers a highly effective flexible working policy, particularly for remote working arrangements. It started during the pandemic. We work on a hybrid system that's quite effective. Also, we have a six-month maternity leave period with full pay" (PRV12FT).

"We have flexible working hours at my bank; in fact, in my department, we come to work on Mondays and Fridays. But we run shifts working from home on Tuesdays, Wednesdays, and Thursdays. And I would say that it's very, very, very effective" (PRV7FB).

On the other hand, some participants stated that their organisation implemented flexible working, specifically remote working, during the COVID-19 period as measures to ensure safety and maintain business continuity, although the practice is claimed to still be in place in some organisations.

"My company does not currently have a flexible working policy, but it only implemented remote working during the pandemic, which was ineffective due to the lack of a system to monitor them" (PRV5FO).

No real flexible working policy; only during the Pandemic period, we were allowed to work from home (PRV10FB)

These participants' claims contradict corporate narratives, suggesting that no flexible working arrangements were implemented post-COVID. This indicates that their claim to support employees in this regard may be false, highlighting a gap between policy and practice.

However, despite implementing flexible working policies only during the COVID-19 pandemic, some organisations continue to present this policy as part of long-term employee benefits. For instance, Oando continued to publish a remote working policy in the post-COVID era as part of its employee welfare scheme, which would likely benefit women, yet in practice, it applied only during the pandemic. For example, their 2023 annual report includes the following statement:

> *"The emphasis for 2023 was on sustaining Oando's reputation as a great place to work, with a particular focus on enhancing employee wellbeing and financial wellness in response to the economic downturn. The team dedicated efforts to achieving this by optimising, automating, and updating various policies, processes, and procedures, including the Compensation Workbench tool and the Remote Work Policy. These efforts improved organisational capacity, employee development, employee well-being, morale, and productivity"* (Oando PLC, annual report, 2023, p. 66).

This corroborates the findings of Yadav and Bagri's (2025) study, which found that many organisations falsely claim to offer flexible working arrangements after the COVID period, mainly to enhance their image and reputation. In addition, among other employee benefits and welfare policies, only MTN disclosed details of its maternity policy, as shown below.

> *"We augmented our family-friendly policies to include 6 months of maternity leave, 10 days of paternity leave, and a flexible work policy, amongst others" (MTN-Nigeria, Sustainability Report, 2023, p.77).*

This claim was corroborated by the participant PRV12FT.

> *"My organisation offers a six-month maternity leave period with full pay and a creche facility, which is highly helpful"*

MTN Nigeria's offer of an extended 6-month maternity leave with full pay significantly exceeds Nigeria's legal requirement of at least 12 weeks at 50% pay (Asala, 2019). The

extended benefit appears to be a subsidiary-level enhancement within MTN Group's broader maternity policy, which mandates compliance with local directives while allowing its operating subsidiaries to offer additional maternity benefits (MTN Group Limited, 2023). MTN Nigeria's maternity policy appears to be a strategic HR initiative to achieve gender equality and enhance employee well-being. Notably, this may be one reason for their high employee turnover, as shown in section 8.3.1.1. In addition, this move is particularly promising because it shows that some organisations in Nigeria provide young mothers with an excellent maternity policy. In this context, this reflects compliance with good practice and support for women, demonstrating their commitment to gender equality and an exemplary approach to fostering inclusivity and diversity. Such an extended maternity policy is vital in improving staff morale and well-being. Even though other organisations did not disclose details of their maternity policies, participants across these organisations acknowledged that such a policy exists in their organisation. The accounts of two participants are presented below.

> *"You can take up to 6 months off for maternity leave, during which you will receive 3 months of full pay and 3 months of half pay. Then, when you return from maternity leave, you can close early. We usually shut the doors at 6, so you can leave the office between 3 and 4" (*PRV10FB).
>
> *"My company offer a three-month maternity leave period with full pay, but currently, there is no flexible working policy in place, except during the pandemic" (PRV11FO).*

These organisations may choose not to disclose this information, as they consider it internal. Consequently, they may disclose it in internal policy documents such as employee handbooks, internal newsletters, bulletins, and HR department communications. This supports Hideg et al. (2024) and Bamford (2025), who argued that some organisations treat their maternity policies as internal HR policies rather than external ones for employees to know about. However, non-

disclosure of such policies may weaken transparency, limiting stakeholders' ability to assess organisations' behaviour in this context. Notably, Bailey and Mone (2019) argue that organisations with unsuitable maternal policies may choose not to disclose them to avoid accountability and stakeholder backlash (Adams and Harte, 1998, 2000; Clarke, Higgs and Garavan, 2025).

8.3.1.3 New hires and composition of new hires by gender

On new hires and their gender composition, all organisations except Polaris Bank disclosed sufficient details on the number of new hires for the period under review. However, only MTN and Oando published details of the gender composition of these new employees. For example, in 2023, MTN made 299 recruits, including 150 men and 149 women (MTN-Nigeria, Sustainability Report, 2023, p.77), and Oando reported 14 recruits in total, consisting of 6 men and 8 women (Oando PLC, Sustainability Report, 2023, p. 44). Both firms have equality-based recruitment policies. Some participants agreed with:

> "*Well, in terms of hiring, I have no specific information. To the best of my knowledge, there is no difference in the process for either male or female applicants. Both are welcome (PRV4MT)*.
>
> *"We have a strict policy in place to ensure equal opportunity in every aspect, including hiring, training, and promotion" (PRV11FO)*

Their remarks suggest that these organisations operate an equitable, merit-based hiring policy, which is crucial for reducing bias and enhancing performance. Disclosing this information is vital to maintaining transparency and accountability, aligns with accountability theory, and allows stakeholders to determine whether organisations comply with, or are making progress towards, gender-balanced recruitment processes. As mentioned above, Polaris and FCMB Bank did not disclose the gender composition of their new hires, making it difficult for stakeholders to determine whether organisations' hiring processes are gender-balanced.

However, they merely stated their commitment to equal opportunity in the hiring process. Merely providing statements affirming a commitment to equitable recruitment without sufficient disclosure about the composition of new hires undermines transparency in human resource practices, as recruitment presents a vital entry point for enhancing gender representation, particularly in male-dominated sectors. From the perspective of accountability theory, such disclosure enables stakeholders to assess whether organisational practices align with their published commitment to equitable recruitment (Roberts, 1991). This helps them assess their performance in fostering gender equality. Besides, providing sufficient diversity data on recruitment enables organisations to enhance transparency and reduce information asymmetry (Michelon et al., 2015). In addition, participants offered differing accounts of their organisation's recruitment practices. For instance, PRV7FB commented:

> *"Concerning equal opportunities for hiring, training, and promotion, nobody looks at whether the individual is female or male. If you are qualified, you will be hired; if you are due for training and promotion, you will be promoted*.

Whereas participant PRV11FO remarked thus:

> *"Although our organisation expressly states that it offers equal opportunities for all employees. But in practice, this is hardly enforced. not always the case. I know a woman who was qualified for a role with extensive experience, but was not given it because of her family commitments, as the role involved some travelling"*

Such discrimination reflects institutionalised bias within organisational culture and structures rather than an individual's capability. Her statement further suggests that family caregiving commitments were the sole grounds for the lady's disqualification, implying that some organisations use cultural and societal expectations of women prioritising their family caregiving responsibilities over career progression as a gatekeeping strategy to impose a glass ceiling that restricts women's career advancement, despite portraying an equitable promotion

and recruitment. Such practice aligns with Eagly and Karau's (2002) findings that women experience discrimination in organisations when their traditional gender role of family caregiving conflicts with their organisational tasks. The following section analyses other aspects of employment in detail.

8.3.2 GRI 405 -Diversity and equal opportunity

This sector standard requires disclosure of employee breakdowns by gender to provide deeper insight into gender representation across the organisation's hierarchical levels. It also requires reporting basic remuneration and salaries for men and women by employee classification (Global Reporting Initiative, 2016; Haque and Jones, 2020). This sector standard (GRI 405) is vital because it reveals potential inequalities in pay and leadership positions. As a result, it highlights areas where organisations can focus to ensure equal treatment for all.

Table 8.2: Diversity and equal opportunity

Organisation	Year	Basic remuneration /salary and employee gender classification	Employee composition by gender	Top management positions by gender (GMD, GM and AGM)	Board/ composition by gender
Polaris	2020	NIL	NIL	NIL	NIL
	2021	NIL	NIL	NIL	NIL
	2022	NIL	Male 58% Female 42%	Male 68 % Female 32%	Male 80% Female 20%
	2023	NIL	NIL	NIL	NIL
	2024	NIL	NIL	NIL	NIL
FCMB	2020	NIL	Male 61% Female 39%	Male 76% Female 24%	Male 77% Female 23%
	2021	NIL	Male 59% Female 41%	Male 73% Female 27%	Male 66% Female 34%
	2022	NIL	Male 57% Female 43%	Male 73% Female 27%	Male 67% Female 33%
	2023	NIL	Male 59% Female 41%	Male79% Female 21%	Male 73% Female 27%
	2024	NIL	Male58% Female 42%	Male 79% Female 21%	Male 78% Female 21%

MTN	2020	NIL	Male 67% Female 33%	Male 78% Female 12%	Male 87% Female 13%
	2021	NIL	Male 66% Female 34%	Male 59% Female 41%	Male 75% Female 25%
	2022	NIL	Male 64% Female 36%	Male 54% Female 46%	Male 80% Female 20%
	2023	1:1.06	Male 61% Female 39%	Male 66% Female 44%	Male 80% Female 20%
	2024	1:1.09	Male 41% Female 59%	Male 53% Female 47%	Male 67% Female 33%
Oando	2020	NIL	Male 59% Female 41%	Male 85% Female 15%	Male 67% Female 33%
	2021	NIL	Male 58% Female 42%	Male 85% Female 15%	Male 60% Female 40%
	2022	NIL	Male 59% Female 41%	Male 64% Female 36%	Male 70% Female 30%
	2023	NIL	Male 56% Female 44%	Male 60% Female 40%	Male 71% Female 29%
	2024	NIL	Male 56% Female 44%	Male 67% Female 33%	Male 61% Female 31%

Source: Adapted from relevant corporate reports/documents by the author.

8.3.2.1 Equal opportunities (promotion, hiring, pay, training opportunities)

Equitable opportunities are a vital component of SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), and GRI 405, as literature shows that equitable opportunities for both genders remain key to enhancing employee retention and morale, organisational legitimacy, creativity and performance (Stamarski et al., 2015). All selected companies officially affirmed their commitment to equal opportunities in promotion, hiring, and training to advance gender equity through their corporate documents. Examples are presented below.

> *"The company pursues an equal employment opportunity policy. It does not discriminate against any person on the grounds of race, religion, colour, sex or physical disability."* (OANDO, Annual Report, 2023, p.82).

> *"We believe in treating each employee and applicant for employment fairly and with dignity. We base our employment decisions on merit, experience and potential without regard to race, colour, national origin, sex, marital status, sexual orientation, gender*

identity, age, religion, disability, protected veteran status, or any other characteristic prohibited by law" (MTN Diversity and inclusion, 2023)

In alluding to this view, some participants remarked:

"Concerning equal opportunities for hiring, training, and promotion, nobody looks at whether the individual is female or male. If you are qualified, you will be hired; if you are due for training and promotion, you will be promoted" (PRV7FB).

"Opportunities here are not one-sided. Training, promotions, assignments, and all related matters are handled equally across all genders" (PRV4MT).

"We have a strict policy in place for equal opportunity. For instance, for training and promotion, the usual practice is a yearly appraisal. The annual appraisal involves the immediate supervisor or overall boss reviewing the staff member's performance in the past year, identifying areas where the staff member performed well, and assessing two key aspects of the training process. If staff are not performing well in a particular aspect, training to improve their performance is recommended. Then, suppose the staff member is performing well and is being considered for a very high position, depending on their current qualifications" (PRV11FO)

These participants' accounts clearly corroborate those of corporate narratives. However, some interviewees' narratives countered this view, stating that women often experience discrimination due to societal/ cultural expectations. For example, participant PRV10FB remarked thus:

"We have the policies written on paper and via pen or black and white spots. It's culture; it's a cultural thing. It's hardly enforced; I know someone who wasn't given a top role, and the feedback was that it was because of her family circumstances. They didn't think she could carry out that role, even though in terms of sales and marketing,

she was bringing in the highest regional figure. Regarding her academic qualifications, she graduated with a second-class upper degree from one of the most reputable universities. She has also had long, continuous service within the bank, so she ticks all the boxes except for the gender requirements".

This participant's narratives clearly counter those of corporate accounts and other participants, revealing a perception gap and multiple realities that co-exist across organisations (Denzin, 2012). Several issues contribute to perception gaps, including individual experience, bias, culture, and observation and cognition (Robinson and Judge, 2017). According to Adams (2004), people may choose to narrate their experience in ways that align with the corporate narrative to satisfy accountability requirements and maintain reputation, legitimacy, and coherence, even when their narratives do not sync with reality and their practices. In this context, people whose narratives aligned with the corporate narrative of equal opportunities may have been motivated by factors like accountability, legitimacy and reputation. Given that reports from corporate firms presented in Table 8.2 clearly indicate that the glass ceiling still exists, with women severely underrepresented from 2020 to 2024. In alluding to this view, two participants remarked thus:

"We have women in management, but they are still relatively few. On the board, we have only 20/30%, which is not good" (PRV4MT).

"We have very few women in top positions, but there are a few in roles such as head of Operations, team managers, and the board" (PRV10FB).

Their statements align with the data in Table 8.2 on the under-representation of women in higher positions, especially at the board level. This strongly contradicts corporate claims and the accounts of participants PRV7FB, PRV4MT, and PRV11FO regarding their gender-balance practices. This raises questions about participants' motives in aligning their claims with corporate narratives. As highlighted earlier, these motives could range from personal

experience to accountability, legitimacy, and reputation. Furthermore, as explained in subsection 8.3.2.1, Okongwu's (2021) findings indicate that organisations in Nigeria operate in an adversarial organisational environment. Thus, participants may be deterred from presenting organisations in a negative light. The perception gap also reveals weaknesses in accountability mechanisms, including inadequate monitoring, inconsistent enforcement, and a lack of transparency, which allows inconsistencies between corporate narratives and employees' lived experiences to persist (Hall, Frink and Buckley, 2017). It was also observed that these organisations used rhetorical, strategic language to avoid full responsibility for various aspects of gender discrimination. An example is presented below.

> "*Oando prides itself as an equal opportunity employer in line with SDG 5 (Gender Equality) and SDG 10 (Reduced Inequalities). Our recruitment policies and procedures are geared towards continuously propagating inclusion and diversity. We also strive to promote and enforce non-discriminatory policies"*(Oando PLC, Sustainability Report 2021, p. 34).

This statement appears intended to persuade stakeholders that Oando is ethical, inclusive, and aligned with global equity objectives, particularly by highlighting its compliance with SDG 5, while not clearly acknowledging any gender imbalance within the organisation. This suggests a shift of blame to wider societal issues rather than to internal biases. This aligns with García-Sánchez, Minutiello and Tettamanzi's (2022) findings, which reveal that some organisations frame gender imbalance across hierarchical levels as an external factor, attributing it to systemic challenges rather than to internal biases in recruitment and promotion. Similarly, some of these organisations appear to have justified their gender diversity and inclusion policies by claiming to promote fairness in their overall workforce composition, despite reporting women's underrepresentation. An example of such a statement is presented below.

> *"We have built a robust framework to support workplace culture and diversity and provided a level playing platforms for all employees with varying backgrounds to thrive. As a result, women make up 33% of the Bank's (12) member Executive Management Committee, including a Female Managing Director. Also, 41% of our workforce are females"* (FCMB Group PLC, 2023 Annual Report, p. 26).

The above statement highlights a gap between structural realities and corporate commitment. This gap could stem from several factors, including institutional barriers to work–life balance, limited mentorship opportunities, male-dominated organisational cultures and unconscious bias and gender stereotypes in hiring (Yousaf and Schmiede, 2017). Justifying these practices rather than addressing them may undermine the need for reforms by implying that biases do not exist, thereby impeding substantive, measurable commitment beyond mere symbolism (García-Sánchez et al., 2022; Roberts, 1991). Moreover, a review of some corporate documents further reveals that they use various impression management tactics, including descriptive language, praise, positive writing, vague writing, and emotional writing. This corroborates the conclusions of previous studies that organisations in developing nations such as Nigeria often employ various impression management tactics when writing their reports (Adams and Harte, 1998; O'Dwyer and Unerman, 2008)

> *"As part of our commitment to building sustainable societies, we made significant progress toward advancing workplace inclusion and gender equality as our female representation increased to 41.4% from 38.7% in 2023, demonstrating our continued commitment to diversity and inclusion" (MTN-Nigeria, 2024 Annual Report, p.26).*

An identical statement is quoted in principle 4 of "The Nigerian Sustainable Banking Principles" on the FCMB website, as shown:

A total of 1,597 women were employed by the Group, representing 41 % of the total workforce, and 17 women were in top management, representing 20 % of the top management workforce ((FCMB, no date).

Impression management tactics benefit organisations by enabling them to maintain legitimacy, shape stakeholders' perceptions, and protect their reputations, mainly at the expense of accountability and transparency, allowing them to appear progressive in advancing gender equality without effectively challenging the power structure that perpetuates gender disparity (Hossain et al., 2020).

8.3.2.2 Gender pay equity

GRI 405-2 encourages organisations to disclose the ratio of women's to men's basic salaries by employee category to enhance transparency, serve as a mechanism of institutional accountability and operationalise pay equality from a mere symbolic policy obligation into a measurable outcome (Meyer, 1977; Roos, 2025). This allows stakeholders to determine whether remuneration policies and formal grading result in fair compensation practices across hierarchical levels. All organisations disclosed their commitment to pay equity between men and women. For example,

"At MTN, our pay philosophy is built on equal pay principles and adopts the globally recognised Hay-Reward levels. Reward levels are determined by the level of work, nature of the job and degree of specialisation"(MTN Sustainability Report, 2023, p. 45).

This claim was corroborated by participants. For instance, participant PRV4MT remarked*:*

"Our organisation is committed to equal pay. Women and men performing similar roles with the same responsibilities are paid according to the same salary structure. Our salary decisions are based on performance, qualifications and experience, and not gender"

This indicates that MTN's pay structure is based on equal pay for the same job. However, their 2023 and 2024 sustainability reports disclosed that the ratio of women's to men's salaries across all levels was 1:1.06 and 1:1.09, respectively. This indicates a pay disparity, which MTN attributed to women's underrepresentation in high-paying roles (MTN Group PLC, People's Report, 2023, p. 31). This means that, even if employees receive equal pay at the same job levels, aggregate data showing women's underrepresentation in top-paying positions could still reflect pay inequality (Ugarte and Rubery, 2021). In contrast, studies have shown that factors such as role segregation, women's underrepresentation in top positions, and promotion bottlenecks may paradoxically create the appearance of pay equality even when gaps persist, allowing these organisations to appear impartial while evading substantive gender accountability. This suggests that structural and organisational dynamics may reinforce and produce gender pay gaps even where formal systems exist (Cohen and Huffman, 2007). As highlighted earlier, other organisations published their remuneration policies but offered limited detail on the men-to-women remuneration ratio, which may reveal potential pay variations. Examples of such statements include:

> *"The key objective of the Remuneration Policy is to ensure that competitive and fair rewards are linked to key deliverables and are also aligned with market practice and shareholders' expectations"* (OANDO PLC Annual Report, 2022, p.60).

> *"FCMB has fair recruitment practices that are non-discriminatory. We also practice fair remuneration across similar skills and responsibility sets"* (FCMB website, Principle 3 of the Nigerian Sustainable Banking Principles (NSBPs), no date).

All participants' accounts corroborated this view. Three participant accounts are presented below.

"Well, we have equal pay for both men and women. It depends on your position and not your gender" (PRV10FB).

"There's no distinction between pay for males and pay for females; we have a pay scale based on your position in the bank" (PRV7FB).

"In terms of pay, there is no discrimination here, whether you are a man or woman; everyone's payment is based on their level and standard" (PRV4MO).

These participants' accounts corroborate corporate narratives, indicating that most organisations in Nigeria comply with equal pay principles, as their pay structures are largely determined by a job grading system that ensures fair and equitable pay based on experience, skills, and responsibilities. This appears to challenge the existing literature, which indicates that Nigeria has one of the highest gender pay gaps worldwide (Crotti et al., 2021; World Bank, 2021). The analysis above shows that all organisations provided only qualitative statements about their pay structures, without disclosing pay-ratio data or specific gender pay-gap metrics. MTN is the exception, disclosing quantitative information, including pay-ratio data for only two years. Nonetheless, by providing measurable indicators, MTN demonstrates greater accountability and transparency than others, who provided only qualitative information, often linked to impression-management tactics aimed at creating a positive image rather than providing useful, verifiable evidence that enables stakeholders to assess their actual pay-parity outcomes. This may also be an effort to hide deeper structural and systemic disparities (Clarke, Higgs and Garavan, 2025; Grey, 1996; Adams and Harte, 2000).

8.3.3 GRI 406 - Non-discrimination

The above GRI requires organisations to disclose the number of reported discriminatory incidents and the corrective actions taken in response (GRI, 2016). Revealing this information is vital, as it enables organisations to demonstrate their commitment to establishing a non-

discriminatory work environment, their ability to address workplace gender discrimination, and the effectiveness of their policies and procedures (see GRI, 2016). The documentary analysis of all organisations examined in this study shows that none disclosed any incidents of discrimination from 2020 to 2024; therefore, they had no obligation to disclose any corrective measures, implying they had no cases of discrimination to address. Nevertheless, they disclosed their policy in their corporate report, with some organisations describing it as "zero tolerance" for discrimination and harassment. This is presented below.

> *"Our goal is to foster a growth-friendly environment and to provide a workplace free of discrimination, with zero tolerance for any form of harassment, victimisation, or other similar workplace violations"* (Polaris, Annual Report, 2022, p.21).

> *"We are committed to the elimination of all forms of discrimination against women and the eradication of all forms of unfair gender practices. We have zero tolerance towards all forms of discrimination or violence in the workplace and society*" (MTN Position Statement, Diversity and Inclusion, 2023, p. 4).

The term "zero tolerance" for discrimination and harassment suggests a rigid, uncompromising stance against any form of bias, unfair treatment, or harassment based on gender. This demonstrates their ethical, governance, and binding commitment to prohibit, investigate, and punish perpetrators of harassment and discrimination within these organisations. Notably, MTN's policy statement on discrimination and harassment states that it recorded no incidents. These statements are as follows:

> *"No whistleblowing cases or staff infractions were reported in 2020. However, we continue to adhere to the highest principles of corporate governance and constantly ensure that incidents of bribery and corruption, human rights violations, harassment,*

and discrimination of any kind are not found in our operations (MTN-Nigeria, Sustainability Report, 2020, p. 35).

"MTN Nigeria is committed to a workplace that is free from discrimination and harassment. "We thoroughly investigate all reported incidents to ensure a fair and just outcome, and are glad to report no discrimination or harassment incidents in 2023" (MTN-Nigeria, Sustainability Report, 2023, p. 75).

This statement was inconsistent with an alternative narrative from one participant, as shown below.

"*In fact, in 2022, a notable case emerged involving MTN's Chief Sales and Distribution Officer, who was compelled to resign over allegations of sexual harassment against one of his senior officers made by some employees. The accused individual was fired based on the results of an extensive investigation"* (PRV4MT).

This participant's statement highlights an incident of harassment, corroborating the Sahara Reporters' report on 3rd March 2022 concerning MTN's highly publicised case of sexual harassment, victimisation, and intimidation carried out by the chief sales distributor officer in Nigeria, and the unsuccessful attempted cover-up by the Chief Executive Officer of MTN Nigeria. Due to the extensive media coverage, MTN publicly addressed the matter and ensured his departure after an extensive investigation (Sahara Reporters, 2022). The senior officer's failed cover-up attempt highlights the deliberate efforts organisations use to conceal such practices, leading to a significant transparency gap (Deegan, 2002). Interestingly, MTN did not disclose the above discriminatory incident and the corrective action taken in its 2022 official reports. This implies that MTN's official 2022 reports are incomplete and misleading to stakeholders, who rely on them to assess corporate culture, governance, and ethics. Similarly, some participants also testified to harassment perpetrated by top male officials, which was

addressed internally but not publicly disclosed in corporate reports. According to participant PRV7FB,

> **"***I know someone who was a marketer; she was moved to our branch, and then her boss started giving her all the large accounts in the branch to boost her portfolio. Then he approached her for a sexual relationship sometime around 2023, and she rejected his advances, set him up with her boyfriend in a hotel and reported the case to the police without informing the bank. So, when it was time to lay off staff, the least performing ones, her boss recommended her for the exit, likely to get back at her. She then reported the case to the HR department, and, with evidence from the police report, he was sacked"*

This account corroborates the findings of McLaughlin, Uggen and Blackstone (2012) and Sa'id and Abas Azmi (2022), who reported that some male bosses utilise their power, authority and influence within the organisation to intimidate and harass women employees. As with the MTN case mentioned by participant PRV4MT, despite investigating the issue that led to his dismissal, the organisation made no disclosure in its 2022 corporate report, suggesting that most organisations in Nigeria conceal discriminatory incidents. This aligns with the findings of Adams, Coutts and Harte (1995) and Adams and Harte (1998) that some organisations deliberately conceal such vital 246 information for both strategic and moral reasons, especially to avoid accountability. Such practices reinforce the transparency gap across organisations in Nigeria. PRV4MT and PRV7FB's accounts suggest that the internal accountability within some organisations appears to be operationalised at the disciplinary level, somewhat consistent with the Zero-tolerance policy. However, this may not have happened without open-source information (extensive media coverage demanding accountability and police evidence), as the participants' testimony suggests. This suggests that cases perpetrated by influential bosses

without open-source information were likely ignored, and perpetrators may have roamed freely, making victims reluctant to report. According to PRV18FB:

> *"I have had to endure occasional sexist comments. I mean, I work in the marketing office. To be honest, it's challenging, but I didn't report it because I considered it part of life. You know, there's no need for such; nothing would be done; most of them are influential men in the bank"*.

This participant's account highlights weak anti-discrimination and anti-harassment initiatives within organisations, particularly in whistleblowing and disciplinary actions, leading to a lack of trust in policies designed to ensure safe reporting, protect employees, and ensure adequate investigation. Vian, Agnew and McInnes (2022) noted that these weak measures discourage employees, including victims, from reporting harassment for fear of retaliation, since they are not protected. This allows such practices to continue within organisations, thereby fostering toxic work environments and eroding ethical standards. This may erode stakeholder trust and confidence in their published anti-harassment policies, as incidents of discrimination will remain undetected and normalised within organisational culture. However, all organisations have published their procedures for addressing incidents of discrimination and harassment, such as whistleblowing and disciplinary measures, as presented below.

> *"Through continuous training, awareness campaigns, and a well-established whistleblowing mechanism, we empower employees to report unethical behaviour without fear of retaliation. These efforts reflect our firm stance on transparency, accountability, and ethical governance, ensuring a workplace culture built on trust and integrity"* (MTN-Nigeria Communications Plc, Sustainability Report, 2024, p. 97)

> *"The whistle-blowing policy and procedures of the Group are designed to encourage stakeholders to bring unethical conduct and illegal violations to the attention of*

internal and or external authorities so that action can be taken to resolve the problem" (FCMB Group PLC, Annual Report, 2024, p. 43).

Participants acknowledged the existence of the whistleblowing policy. However, they linked the policy's effectiveness to the whistleblower's ability to provide evidence. According to PRV7FB

> *"We have a strict whistleblowing policy to combat such behaviours, and people are encouraged to report harassment as long as they have evidence to support their claim. It will be dealt with. However, such cases are challenging to address due to a lack of evidence"*.

This participant highlighted the complexity of the whistleblowing process, which becomes irrelevant without sufficient evidence. Her account further indicates that some organisations rely solely on whistleblowers to provide evidence, rather than adopting other evidence-gathering measures, such as independent investigations and safe disclosure units, to enable whistleblowers to report issues confidently. These challenges have made employees or whistleblowers reluctant to report such issues, rendering whistleblowing ineffective in this regard. This suggests that the whistleblowing policies in some organisations may appear largely symbolic and ineffective.

> *"I think we have a whistleblowing system set up for this, especially in cases of sexual harassment. But I have never seen anything come out of it. I don't think people report such cases* (PRV5FO).
>
> *"Yes, we have a whistleblowing policy against bullying and harassment, but I think it's just on paper because it's not very effective"* (PRV10FB).

8.4 Conclusion

This chapter addresses the second part of the second research question concerning how organisations account for or report their gender practices. Drawing on disclosure as a key

element of accountability theory, and complemented by three GRI sector standards (401, 405 and 406), it analyses organisational documents for five years (2020 to 2024) and the alternative accounts provided by employees to confirm or counter the narratives organisations offer, in order to determine whether organisations in Nigeria discharge proper accountability for their gender practices.

Based on this chapter's analysis, these organisations failed to fully comply with the relevant GRI sector standards (401, 405, and 406) on disclosing critical gender-related information, particularly details on employee retention rate and gender pay by employee classification. Only MTN provided specific information on its women-to-men pay gap ratio, and this disclosure covered only two years. Also, all organisations failed to disclose gender-related incidents and how they addressed them, despite evidence of such incidents and corrective actions taken. Polaris and FCMB, as institutions in the banking sector, provided limited disclosure on gender-related information compared with the others examined. This is despite requirements outlined in the CBN's Sustainable Banking Principles. Notably, Polaris Bank's lack of compliance is more pronounced because it failed to publish its 2024 annual report. This suggests that companies in Nigeria's banking sector may not discharge proper accountability. More broadly, failure to disclose key information undermines core ideas of accountability theory, including being answerable for actions, decisions, and resource use, and breaking the accountability chain. Without adequate disclosure, stakeholders will be unable to evaluate performance. This indicates that without disclosing sufficient information, true accountability cannot be achieved.

Based on the above, this chapter's findings suggest that most organisations in Nigeria tend to publish only limited or superficial gender-based reports, cherry-picking which GRI indicators they disclose and undermining transparency. This supports Cho et al.'s (2015) study, which found that some organisations offer limited or superficial reports. The literature highlights possible reasons for this, including weak regulatory enforcement and accountability

mechanisms, especially in emerging economies, where disclosure of critical gender-related issues is non-uniformly mandatory or strictly enforced, enabling managerial discretion in selecting what they feel obliged to report. This supports Bull and Shannon (2025) that the institutional environment shapes the level of accountability organisations feel obliged to uphold. Additionally, there was some corroboration between organisational narratives and employee accounts in certain respects, indicating institutional accountability, as the organisational practices disclosed reflect ethical principles and actual performance (Boven, 2007), which is vital for fostering credibility, trust and legitimacy (O'Dwyer and Unerman, 2008). Despite the corroborated views, there was a significant number of contradictory narratives, highlighting a clear gap between policy and practice, reflecting hypocritical and symbolic accountability, as many policies seem to be merely on paper, aligning with Babu et al.'s (2020) study, which found that conflicting narratives between organisations and employees often indicate symbolic accountability.

The findings indicate that these organisations used rhetorical strategies and impression-management tactics in their corporate documents, suggesting they have justified their ongoing gendered practices. Some have shifted blame onto systemic issues rather than internal practices, suggesting they have not taken their responsibility seriously and necessitating action to compel organisations to meet their obligations and be held accountable for their policies and practices (Adams and Harte, 1998; O'Dwyer and Unerman, 2008).

In conclusion, this chapter's findings indicate that most organisations in Nigeria provide superficial or limited accounts of their gender-related practices, thereby portraying themselves as accountable but failing to offer meaningful transparency and accountability. This suggests that their commitments to gender equality and accountability appear symbolic rather than substantive.

Therefore, a more genuine, multi-level approach, including external stakeholder pressure from actors such as civil society organisations (CSOs), gender advocacy groups and Non-Governmental Organisations (NGOs), to act as watchdogs and advocates for gender justice to ensure that organisations' reports go beyond symbolic claims by demanding verification, sustained practice, and evidence, rather than mere declarations, thereby holding organisations accountable for their gender-related activities. Consequently, the next chapter (nine) examines the role of NGO activism in promoting gender equality by holding organisations accountable for their gender-related practices.

Chapter 9: Role of NGO activism in promoting gender equality in organisations in Nigeria

9.1 Introduction

This chapter builds on the previous chapter's analysis of how organisations account for or report on their gender-related practices. To answer the third research question, the chapter focuses on the role of NGO activism in promoting gender equality in organisations by holding them accountable for their gender-related practices and further highlights the successes and challenges NGOs face in this regard. This chapter draws on a range of data sources, including online reports from media outlets and NGOs' websites, as well as interviews with employees across sectors, including NGOs. As highlighted in section 4.4.1.2, the researcher relied on data from websites and other online sources for practical and methodological reasons, including quicker data retrieval and analysis, access to up-to-date information, access to broader sources, and more effective data management than with hard copies.

The interviewed NGOs' staff members include those from Pan West African Nigeria (PWAN), Gender Strategy Advancement International, Women in Management, Business and Public Service (WIMBIZ), and Women's Rights Advancement and Protection Alternative (WRAPA). Accordingly, it is proper to consider various stakeholders in the discussions, since all are affected. This provides diverse understanding and interpretations of the issues under consideration. The analysed NGOs were coded as PWAN (Pan West African Nigeria), GSAI (Gender Strategy Advancement International), WIMBIZ (Women in Management, Business and Public Service), and WRAPA (Women's Rights Advancement and Protection Alternative). As explained in Chapter Four, the analytical themes were developed from theories, mainly the key elements of the surrogate accountability framework, as highlighted in section 3.2.3, which includes representation of interests, delegation of authority, accountability mechanisms, transparency, performance and outcomes, and trust and legitimacy. However, the subthemes

and other elements that did not fit the predetermined themes but were considered relevant to the chapter's research question were analysed from empirical data.

The subsequent sections include Section 9.2, which focuses on NGO activism aimed at holding organisations accountable for gender inequalities. Section 9.3 focuses on NGOs' activism strategy to hold organisations accountable for gender inequalities. Section 9.4 focuses on the successes and challenges of NGO activism, and Section 9.5 concludes the chapter.

9.2 NGO activism aimed at holding organisations accountable for gender inequalities.

As stated in Section 9.1, the chapter employed the key elements of surrogate accountability as the analytical category, which suggests that NGOs act as representatives or third-party agents for the interests of women in organisations, as they are presumably delegated the power and authority to take actions and make decisions that benefit the women they represent. Therefore, they must be transparent and accountable to continuously gain the trust, confidence and legitimacy of the public, especially those they represent, to ensure their duties are carried out effectively (Rubenstein, 2007, 2014; Jireis, 2017).

9.2.1 Representation of interest

As explained in sections 2.5 and 3.2.3, numerous studies have demonstrated globally that NGOs act as surrogate actors or representatives who act on behalf of women who are unable to represent their interests against gender discrimination within their organisations due to their vulnerability and weakness, for fear of facing repercussions (Rubenstein, 2007, 2014). In Nigeria, an example of how NGOs have represented women's interests in organisations includes the July 2024 case highlighted in section 2.8.4 concerning the sexist comment by the present Senate President, Godswill Akpabio, reprimanding female Senator Natasha Akpoti-Uduaghan during a Senate plenary after she spoke without recognition. He shut down her views by stating, "The Senate was not a nightclub". This sparked wider discussions and criticism from many NGOs and women's rights groups across the country about gendered treatment and

the silencing of women's voices. Subsequently, Akpabio apologised publicly (The Guardian, October 2024). This case illustrates how NGOs represent women's interests through advocacy and public accountability. Without such intervention, discriminatory practices within organisations would persist, with limited redress, challenge or institutional pressure for change (Partzsch, 2024; Pazzi and Svetlova, 2023; Rubenstein, 2007). In this context, some participants justified NGOs' intervention in Nigeria to promote women's interests within organisations. Some participants remarked:

> *"Women in organisations often depend on NGOs to advocate for their rights, feeling as if they are alone in their struggle. They view themselves as too weak to confront their organisation, which creates a need for an entity to fight on their behalf*" (PRV14F).

> *"Well, again, most of them [women]don't want to take the fight alone. They depend on involving NGOs because they feel they cannot do it alone, as they will lose. So why start a fight alone when you know you cannot finish or won't win?" (NG4F).*

Their narratives justify the role of NGOs in representing women's interests within organisations against discriminatory practices, especially since women in Nigeria are not empowered to fight for their rights without facing serious consequences, including job losses. Some participants remarked thus:

> *"Women cannot challenge their organisations directly without NGO assistance because, in the Nigerian system, you will be disappointed if you are not wise. If they challenge their organisations directly, and the organisation realises that they understand and they want to prove themselves wise, they can relieve them of their duty"* (NG11F).

"You know, if you challenge your boss, they'll look for a way to get rid of you. And you start looking for a new job. And you know how hectic it is to get a job in Nigeria now. Employment is a severe issue. Most of the time, people consider all those things and keep quiet because they don't want to be on the wrong side of the power players, the organisation, or something similar" (NG17F).

Their view is consistent with Cortina et al.'s (2013) study findings, which show that women frequently face severe mistreatment, such as social isolation and job losses, when they oppose discriminatory practices. Moreover, participant NG17F's perspective emphasises that the severe impact of job losses, worsened by Nigeria's high unemployment rate, has prevented women from directly confronting their organisations, aligning with the findings of Adisa et al. (2024) and Menéndez-Espina et al. (2020), who see women's job insecurity as a key reason hindering them from directly challenging their organisations. Moreover, as the struggle for gender equality may result in actual or potential financial outflows (e.g., litigation costs and lost salaries arising from job losses), it is logical for vulnerable women in organisations to rely on the support of independent NGOs to fight inequality.

"Women in organisations cannot challenge unfair practices directly because they fear dismissal and are often unable to confront their bosses. It's not easy to fight one's boss legally. They may not have the financial capability, so NGO assistance is vital" (ACC1F).

"Women in organisations often need the support of NGOs because they may lack the financial resources to fight their employers and secure justice. This is especially true for large organisations due to the economy. The financial muscle is not there" (ACC3M).

Some NGO participants stated that their organisations collaborate with others to provide legal assistance to women and secure justice, further strengthening the need for NGO intervention. One participant stated:

> *"I work with the Women's Voice and Leadership Nigeria, a women's organisation that does different things. But we also collaborate with other NGOs, such as the Nigerian branch of the International Federation of Women Lawyers (FIDA), to assist women in need of legal assistance"* (NG5F)

Her narrative suggests that NGOs collaborate with others to provide pro bono legal representation for women, enabling them to access justice, in line with Oyelude and Bamigbola's (2013) findings that NGOs provide legal assistance to vulnerable women to facilitate access to justice. This aspect is especially important because it extends NGOs' assistance beyond support or welfare services, enabling them to serve as intermediaries who connect women with institutions that offer redress, translate women's grievances into formal claims, and pursue them before appropriate authorities. This reflects NGOs' proactive role in representing women's interests, especially where vulnerability and limited finances may hinder their ability to directly demand accountability from organisations.

Overall, the above analysis suggests that NGOs act as surrogate accountability agents, advocating for and representing women who lack the institutional protection, power, and resources to challenge discriminatory practices within their organisations, often out of fear of repercussions, including victim-blaming, job loss, reputational harm, blacklisting, and stigma. NGOs also support women by documenting grievances, offering advice and support, serving as intermediaries by collecting women's concerns and providing free legal services, and, when appropriate, pursuing or escalating cases on women's behalf. However, the literature shows

that the effectiveness of their advocacy depends on several factors, including NGOs' legitimacy, resources, institutional factors (especially legal and regulatory reform), and the authority delegated to them.

9.2.2 Delegation of authority

As mentioned in Section 3.2.4, several stakeholders, such as the government, international bodies and donors (local and international), support NGOs with resources and implicit decision-making authority to represent vulnerable women (Ogu and Fadipe, 2020). They utilise their expertise, connections, and advocacy efforts to promote gender equality and women's rights across various organisational sectors, especially in countries like Nigeria, where government and societal structures often offer less support for women, particularly in organisations (Adeosun and Owolabi, 2021; Sheffer, 2021). Literature highlights several authorities delegated to NGOs to carry out activities on behalf of women within organisations, such as lobbying for policy formulation, developing gender desks (units focused on advancing gender equality and addressing gender issues by desks addressing gender issues by receiving, addressing, monitoring and referring gender-related concerns), reviewing, designing, and influencing policies, providing training and raising awareness, making recommendations, offering support and utilising accountability mechanisms (such as gender audits, impact assessments and counter-accounts) to hold organisations accountable for their actions that perpetuate gender inequalities (Abiddin et al., 2022; Ebrahim, 2003a; Gray, Bebbington and Collison, 2006; Kumi and Elbers, 2022). Some participants highlighted the unwritten/implicit authorities delegated to NGOs. One respondent stated:

> *"In line with our responsibility to promote women's interests, my organisation frequently engages in advocacy and reforming laws and policies. We've done a lot on gender equality and gender-based violence. We've conducted training and established an online platform to safeguard against improper conduct in the workplace"* (NG4F).

The phrase "our responsibility," as highlighted by participant NG4, reflects a self-assumed obligation, with some NGOs viewing advocacy for gender equality as part of their institutional duty. This, in turn, compels them to intervene where women may lack the power to challenge organisational discriminatory practices, enabling them to utilise various strategies to foster safeguards against workplace gender discrimination. Additionally, their narratives confirm that NGOs provide training sessions for employees across sectors to raise awareness and address workplace gender discrimination. One participant stated:

> *"We conduct training sessions to educate individuals about these topics. Even regarding the government aspect, there are times we train judicial support staff, times we train police officers, and times we train most government agencies that are at the forefront of discriminating against women. We try to regulate and correct (NG12F).*

GSAI's organisational narrative corroborated this view.

> *"These programmes aim to build capacity, raise awareness, provide legal assistance, challenge organisational policies and equip individuals and organisations with the knowledge and skills to promote gender equality and drive positive change"*
>
> *"*(GSAI, Training Report, 2023, p.2).

The above views show that NGOs utilise training as an awareness strategy to strengthen women's capacity to detect, navigate and challenge workplace gender discrimination, rather than addressing discrimination against women alone. Such training often builds awareness of rights, organisational gender practices and leadership opportunities, helping women to participate more effectively in accountability processes (Prihatini and Br Siregar, 2019). From this perspective, Lokot (2021) highlighted various benefits of such awareness training programmes, including embedding gender mainstreaming, enhancing understanding of gender equity, implicitly building inclusive work structures, and reinforcing women's capacity to challenge discriminatory practices within organisations. This corroborates Boring and

Philippe's (2021) arguments that awareness and policy training of NGOs enable the integration of gender mainstreaming, which tackles unconscious bias.

Given the challenges of changing entrenched patriarchal norms in organisations across sectors as highlighted in section 7.4, various NGOs collaborate with others (such as women's groups, media and journalists) to influence the gender policies, decisions and practices of organisations, especially powerful ones, through collective voices (Sen, 2019). Participant NG7F's remarks below,

> *"We were among the NGOs that worked on the Independent Electoral Commission's gender policy. Then, with the support of other organisations, we also helped develop gender policies for political parties. Now, we are exploring how schools, universities, and higher education institutions can establish gender policies.*

Her account indicates that some NGOs collaborate with other organisations to work on the gender policies of the Independent Electoral Commission (INEC) and some political parties. This claim was validated by The Guardian's (2023) news, which reported that ElectHER partners with other CSOs to influence INEC's policy on women's participation in politics (The Guardian, 20 January 2023). As highlighted earlier, their collective voices likely enable them to influence the gender policies of powerful organisations. This suggests that a single NGO may have found it challenging to handle such a task effectively (Ette and Akpan-Obong, 2023). NG9F's account shows that their collaborative efforts have led them to aspire to expand their support to more institutions. This aligns with Ette and Akpan-Obong (2023), who found that collaboration among multiple NGOs and other CSOs strengthens their ability to reach wider audiences and scale up projects or programmes for different groups. Furthermore, the literature indicates that NGOs serve as surrogate accountability agents by directly contributing to the development and implementation of organisational gender-equality policies, thereby operating

as an intermediary between women's interests and organisational decision-makers (UN Women, 2018). In this regard, one participant stated:

> *"I also mentioned being a member of the Edo State Gender-Based Violence Management Committee. We assist in developing and implementing policies that promote gender equality within governments and organisations*" (NG14F).

This indicates that NGOs not only apply pressure but also participate in governance processes to voice women's concerns within formal structures that could otherwise limit their participation, as well as in mechanisms to monitor organisational compliance with gender considerations. Another way NGOs can engage in organisational governance processes is by establishing formal structures, such as gender desks (UN Women, 2018). In this light, Safari and Gekara (2025) associates it with several benefits, including monitoring gender targets, identifying failure points, adjusting practice and policy, tracking progress and reporting. The testimony of NG17F ensues:

> "*We helped set up gender desks across several organisations in Nigeria, including security agencies like the police and the civil defence. They now have gender desk officers in many state commands, divisions, etc. So far, some have responded positively".*

These efforts seem to have yielded incremental gains, as some organisations have responded positively by setting up gender desks, thereby contributing to the elimination of discrimination and fostering inclusiveness and equitable practices (UN Women, 2018).

9.3 NGOs' activism strategy to hold organisations accountable for gender inequalities

As noted in section 2.5.1, NGOs utilise several strategies to hold organisations accountable for their gender inequality practices, including monitoring (impact assessments, gender audits) and challenging (counter-accounting/shadow report) (Ebrahim, 2003a; Freeman, 1984; O'Dwyer and Unerman, 2008; Shu, Smith and Haslam, 2025). These strategies are analysed below.

9.3.1 Monitoring and reviewing organisations' gender policies and practices

The gender audit and impact assessment techniques serve as accountability mechanisms that enable NGOs to evaluate organisational gender-related policies and practices against relevant gender equality benchmarks set by several regulators, including the UN, to identify biases and gender gaps that (co)produce and sustain gender discrimination in workplaces (Ebrahim, 2003b). This approach enables NGOs to deliver critical support and informed recommendations necessary for promoting fairness and equality, especially in sectors where discrimination remains prevalent (Zou and Wang, 2021) Some participants identified various techniques their NGOs utilise to monitor and review organisational policies and practices, including conducting advocacy visits to conduct gender audits and impact assessments to assess the extent to which gendered perspectives are embedded within organisational structures, policies and practices, and to evaluate their genuine commitment to gender equality (O'Dwyer and Unerman 2008; Tiessen, 2004). Some participants stated:

> *"Once we pay advocacy visits to organisations, we join hands to review their gender policies, and we advocate for reforming laws and policies a lot. We've reformed laws in almost every region of Nigeria, including the administration of criminal justice law"* (NG12F).

> *We've used policy briefs and conducted assessments in organisations, highlighting some gaps we've identified regarding gender inequality in the judiciary. We have also highlighted issues within the police. Recently, we worked on a research project on gender and policing, where we found that there has never been a female Inspector General of Police. We identified some of the challenges women face in the policing sector and within the policing institution, as well as some discriminatory laws that women have had to confront in the policing space. We have achieved this, particularly*

in the justice and security sectors, and offered our support in the best way possible." (NG1M)

Their accounts corroborate Osimosu and Adefisoye's (2023) research that NGOs often conduct advocacy visits to review organisational gender policies in Nigeria. Additionally, they generate evidence and advocate for gender-sensitive policy reforms. NGOs compensate for weak internal accountability, which is vital for enhancing institutional responsiveness and transparency (Partzsch, 2024; Pazzi and Svetlova, 2023). Such interventions are crucial to closing gender gaps in organisations and fostering sustainable change in key areas, such as organisational culture, promotion, and recruitment. This aligns with surrogate accountability theory, which holds that external advocacy and oversight are essential for promoting equity in organisations where internal mechanisms are lacking (Rubenstein, 2007, 2014). Such support is essential in the context of countries like Nigeria, as studies indicate that organisations in the country maintain some of the highest levels of gender discrimination worldwide (Adejugbe and Adejugbe, 2020).

9.3.2 Counter-accounting Technique

Multiple scholars have found that NGOs utilise counter-accounts to challenge dominant narratives by gathering, documenting, analysing and presenting alternative information from diverse sources, such as media outlets, communities, victims, and trade unions, to provide alternative narratives that disrupt official reports (Thomson, Dey and Russell, 2015; Denedo, Thomson and Yonekura, 2017; Shu et al., 2025). These reports are vital because they provide more nuanced and comprehensive insights into gender-related issues, especially when official reports underreport, omit or conceal key information, and fail to capture the experiences of marginalised women (Shu et al., 2025). Therefore, counter-accounts expose gender gaps in corporate or institutional policies and practices, enabling NGOs to raise awareness, advocate

for change and push for greater accountability from organisations. This ensures that most women within organisations, including vulnerable ones, are heard, thereby strengthening transparency, accountability, and fairness. There have been several instances in Nigeria where NGOs have utilised counter accounts to expose gender discrimination within organisations. For instance, in March 2025, WINBIZ issued an official report titled “WIMBIZ Decries the Attacks on Women in Leadership in Nigeria”, based on various sources of information, including media outlets and victims' testimony, which condemned the discriminatory treatment of women in leadership positions within organisations. This report highlighted two cases: the treatment of a female Senator, Natasha Akpoti-Uduaghan, by the Nigerian National Assembly, which faced severe institutional pushback after rising concerns about misconduct. She faced punitive measures that effectively silenced her and undermined her ability to serve, and she was denied a fair hearing. Notably, to the best of public knowledge, no investigation has been conducted. Secondly, the flagrant abuse of power by personnel of the Nigerian Air Force at Ikeja Electric, where reports confirm that uniformed officers ransacked its offices, destroyed property, and terrorised its CEO, Mrs Folake Soetan, who was subjected to intense intimidation and harassment simply for doing her job. MBIZ, Website, 7 March 2025).

This report aims to raise public awareness of these issues and urges the National Assembly to grant Senator Natasha Akpoti-Uduaghan a fair hearing. It also urges the Nigerian Air Force at Ikeja Electric to conduct an independent investigation into the assault on Mrs Folake Soetan and to take immediate legal and disciplinary action against those responsible. The report further emphasises the need for the government to uphold its national commitments to gender equity by ensuring that women can lead and contribute to Nigeria’s development without fear of bias, intimidation, or harm. It also calls for strengthening institutional safeguards that allow all individuals, regardless of gender, to seek redress without fear of retribution. The Nigerian Police pregnancy case between 2021 and 2023 is another instance in which Women

Empowerment and Legal Aid (WELA) sued the Nigerian Police Force and the Federal Government for dismissing a policewoman for becoming pregnant out of wedlock. Acting on her behalf, WELA challenged the discriminatory policy in the National Industrial Court, which later declared it unlawful (Punch News, 4 February 2021). Similarly, the MTN sexual harassment case, reported by Sahara Reporters on March 3, 2022, as highlighted in section 8.3.3, demonstrates how NGOs use counter-accounting as an alternative accountability method. By challenging the organisation's handling of the alleged harassment and bringing the issue into public and institutional scrutiny, NGOs' intervention offered a different perspective on the organisation's response by amplifying the woman's concerns, challenging organisational practices that might otherwise go unexamined, and pressing the organisation to recognise and address the alleged misconduct.

These instances highlight the significance of counter-accounts in this context, including raising public awareness of discriminatory issues, amplifying the voices of women who face discrimination within organisations, exposing gaps in organisational action and holding organisations accountable, influencing policy change, and revealing issues that would otherwise be concealed and ignored (Ebrahim, 2003; Shu et al., 2025) This implies that counter-accounts are a powerful tool for holding organisations accountable for gender bias, advocating structural change, and creating a safer work environment for women by drawing attention to discriminatory practices that would otherwise remain hidden. This supports Adams and Harte's (1998) and Hodgins et al.'s (2020) findings that organisations often conceal many discriminatory incidents for various reasons, including to avoid accountability and maintain legitimacy and positive reputation. Studies show that counter-accounts enable NGOs to mobilise and enforce accountability through techniques such as press releases and publicity, protest, and legal action (George, Brown, and Dillard, 2023; Thomson, Dey, and Russell, 2015).

9.3.2.1 Press release and publicity

Press releases and media publicity serve as accountability tools for reputational purposes, especially in countries like Nigeria, where gender-based regulations are either weak or unenforced. By selecting and focusing on specific gender issues, media narratives influence public perception of organisations, creating negative publicity and reputational risks (Suchman, 1995). Some NGO participants highlighted instances in which their organisations used press releases and media publicity to expose discriminatory practices in other organisations.

> "*We hold organisations accountable through media collaborations, and we do local news feeds and, most importantly, strong social media"* (NG7F).

> *"We typically employ techniques such as press releases, negative publicity through social media and online channels, and, when necessary, protests"* (NG2M).

One example is the letter from WIMBIZ on 14 April 2021, which was publicly addressed to the Minister of Education, condemning the all-male composition of the newly constituted governing councils of five federal universities, including the University of Lagos (UNILAG) and Obafemi Awolowo University (OAU), emphasising that such appointments were not only disappointing but also contrary to the principles of gender diversity and inclusion (The Guardian, 15 April 2021).

Additionally, some participants stated that their NGOs frequently collaborate with others to call out influential organisations for unfair practices, publicly compelling them to apologise, revise their gender policies, issue corrective statements or disclose more about their inclusion and diversity initiatives (Deegan, Rankin and Tobin, 2002).

> *"We were part of the CSO organisations that demanded an unreserved apology from the wider media coverage concerning the sexist comments of the current Senate*

*president, Senator Akpabio, towards a female lawmaker representing Kogi Central. I am glad he did, a few days later" (*NG1M).

Similarly, a statement on NDLEA's social media X account (formerly Twitter) on 10 October 2024 shows that NDLEA was forced to make a U-turn on its visa application requirements for married women, requiring them to obtain written consent from their husbands after a massive outcry from numerous NGOs. Empirical evidence is presented below:

"The entire procedure for visa clearance issued by the NDLEA, as required by some countries, is currently undergoing review, and the requirement for a married woman to present a letter of approval from her husband to travel is one of the items that the Agency has since jettisoned as a non-mandatory item on the list. The inclusion of that item ab initio arose following some ugly developments in some source countries. Public members are assured that the item has been deleted from the list of requirements in the ongoing review exercise, which will be made public in the coming days"(The Guardian, 11 October 2024)

9.3.2.2 Online and street protests

Studies have shown the crucial role public protest plays in pressuring powerful entities and demanding accountability, serving as a social accountability mechanism that mobilises and amplifies individuals' voices (Fox, 2015). Some participants recounted how their organisations used this method to hold the Nigerian government accountable for issues centred on gender-based violence. One participant remarked:

"We use street and online protests to hold organisations accountable, but they are often very challenging and difficult. We had one in 2022" (NG2M).

His view aligns with Denedo, Thomson and Yonekura's (2017) study, which examines how NGOs mobilised individuals to protest against oil companies over human rights abuses in Nigeria's Niger Delta region. Studies have found that gender-based protests in Nigeria have

measurable impacts. From this perspective, Adefisoye and Adefisoye (2020) argue that these impacts raise awareness of gender equality and prompt short-term policy responses.

9.3.2.3 Legal action or litigation

Some NGOs utilise the legal process to hold organisations accountable for gender inequity practices, especially as some women in Nigeria are unable to afford the cost of litigation. By combining legal expertise with public-interest advocacy, they support the enforcement of gender equality laws and promote systemic change (Tarh *et al.*, 2024). Participants NG19F remarked:

> *"Some NGOs sued the Nigerian Police Force for dismissing a woman for being pregnant outside marriage sometime in 2021. Luckily, the Nigerian National Industrial Court ruled in the woman's favour. This was a very popular case then"* (NG19F).

This participant's account corroborates the report made by Punch news on 4 February (2021), as highlighted in section 9.3.2. The litigation strategy used by NGOs serves as a powerful tool for holding organisations accountable for their discriminatory practices. In this case, they challenge oppressive systems and promote gender equality by ensuring that individuals are not treated unfairly or penalised for their personal choices. Cases like this demonstrate how NGOs utilise the legal system to demand accountability and foster long-term institutional and social transformation. Another example of how NGOs utilise legal strategy to promote gender equality is narrated by participant NG1M below.

> *"We were among the eight organisations that sued the Nigerian government two years ago, precisely in 2022. On April 6, 2022, the High Court of Nigeria, sitting in Abuja, ruled that the Nigerian government is liable for failing to respect the gender policy. The general policy at that time was 35% affirmative action"* (NG1M).

The above analysis demonstrates that NGOs in Nigeria serve as surrogates, promoting gender equality in organisations by representing women's interests, taking action and making decisions on their behalf, and employing accountability techniques (including monitoring and counter-accounting) to hold organisations accountable for their gender-related practices. However, they have recorded some successes and challenges.

9.4 Success and challenges of NGO activism

NGOs operating in Nigeria have helped promote gender equality through advocacy for women's rights and resistance to discrimination, according to several research works (Akahome and Skubi, 2024). Although they have recorded some success, several studies show that they face considerable difficulties. These are analysed below

9.4.1 Successes of NGO activism

Interestingly, many participants acknowledged that NGO activism in Nigeria has achieved some success. For instance, in relation to sexual harassment, NGO activism has assisted some victims to secure justice. Participant NG25F remarked:

> *"I could remember the case we handled against a medical doctor; he's now in jail, and he was given life imprisonment, sleeping, raping, doing all sorts of sexual abuse and harassment against women who come to the clinic, predominantly female staff. Some victims highlighted these incidents*"

Additionally, some NGOs' official reports indicate some level of success in gender-awareness training within organisations. One example is presented below.

> *"Approximately 120 women personnel from Ministries, Departments, and Agencies (MDA), security institutions, and criminal justice institutions gained improved knowledge on Gender Based Violence (GBV) and other protection concerns of women and girls"* (PWAN Annual Report, 2023, p. 18).

Some NGOs' official reports suggest they have made progress in connecting women mentees to women mentors to support women's career growth, as shown below.

> "*300 mentees were connected to mentors, all part of our mission to support personal growth, career advancement, and boardroom readiness. In the policy arena, we strengthened our voice. Through platforms like our International Women's Day events (in Lagos and Abuja), our campaign reached over 470,000 people, advocating for greater female representation in leadership in business, government, and beyond"* (WIMZIZ, Annual Report, 2024, p. 8).

Participants shared perspectives on the rise of women in leadership roles in Nigeria, driven by NGO activism. For example,

> *"Based on our activism, some organisations now ensure that women are part and parcel of the organisation. You could see women rising to the level of directors in public offices"* (NG15F).
>
> *"In my own organisation, we've collaborated with many NGOs to boost gender equality. So, things are improving; there's a shift right now as women work to be seen. Organisations now have more women in top positions than before" (PRV7F).*

These views suggest that NGO activism has helped more women advance to senior positions. This aligns with Oyelude and Bamigbola's (2013) findings that NGOs have significantly contributed to women's career advancement in Nigeria. Conversely, some NGO personnel view this progress as insignificant, particularly for women's careers, because only a small number of organisations have enacted and implemented vital gender-based recommendations. One respondent stated:

> *"When you talk about appointment to top roles in some organisations, like policing, to become a commissioner of police, women might not get appointed"* (NG17*F).*

This view was corroborated by one NGO's organisational narratives, as shown below.

> *"Women hold 29.3% of board positions in Nigeria's top 100 companies, which is primarily driven by financial sector regulations. Outside this space, representation is still alarmingly low*" (WIMBIZ Annual Report, 2024, P. 18).

The view suggests that, despite NGO activism, some organisations still prefer men to women for certain top positions, consistent with Kaymakcioglu and Thomas's (2024) conclusion that organisations often prefer men to women in such top positions. WIMBIZ's narratives appear to further underscore that the battle for gender equality in organisations is ongoing, as only a single sector, notably the financial sector, appears to have made some progress due to the commendable institutionalised policy framework of the CBN gender policy (Nigerian Sustainable Banking Principles, 2012). This indicates that outside the financial sector, women remain excluded from decision-making positions.

The above analysis suggests that NGOs have achieved measurable impact, notably by advocating short-term policy responses and raising awareness through indirect accountability mechanisms (i.e., exerting Informal pressure based on public scrutiny, advocacy or social pressure). Still, they have been less effective in the long term due to numerous challenges, as analysed below.

9.4.2 NGOs' challenges in using activism to promote gender equality in organisations

Participants highlighted critical challenges hindering NGOs' gender-based advocacy to foster equality across organisations in Nigeria. These are analysed below.

9.4.2.1 Lack of reported discriminatory incidents

Many participants express frustration that women facing discrimination within organisations often refrain from making official reports to avoid retaliation and victimisation, resulting in dismissal or being blacklisted. Participant NG14F stated thus:

"No woman has come to us directly with a complaint. Many of these individuals refrain from speaking out because they fear being seen as a threat, which can lead to potential consequences such as being fired or retaliated against".

The culture of impunity is inherent in the Nigerian context, especially among institutional leaders, which tends to erode the confidence of victims of gender bias to stand up for their rights. Standing up for their rights in such a weak institutional context would apparently exacerbate their vulnerability, even to the point of threatening their jobs. This view aligns with Chakraborty and Serra's (2024) and Tan et al.'s (2021) findings that women in organisations often face backlash when they speak out against unfavourable organisational practices. Not being able to speak out apparently legitimises structural silencing. Consequently, NGOs who are not in the know cannot help unless victims vent their complaints, limiting NGOs' ability and effectiveness to support those victims. Participant NG1F stated:

"Women sit down and talk about it more, but do not bring it up as a complaint. When you say, "Do you want us to take it up? Oh, no, no, no, no, no. We have a way of handling things, and nobody can do anything. Nobody can help if you don't speak about your problems".

Understanding from the above view shows that even when women who are victims of gender bias discuss their gender discrimination, they are reluctant for NGOs to intervene. This raises fundamental concerns, suggesting their fear that such intervention might expose them to adverse consequences from the existing structure, especially shame, stigma, and job losses, as mentioned earlier. Some participants noted that when victims speak up, some organisations try to conceal or suppress allegations, especially when such practices are perpetuated by senior bosses within the organisation. One participant remarked:

"Somebody was bold enough to come out just last week, an employee from ARM Pension, against her boss. The organisation wants to cover it, but even

tomorrow morning, a letter will be sent from my commission; I've drafted it for her to sign, and I'll take it to the Commissioner of Police. We want to see the matter in court. If they have any facts they want to carry out, let them continue that, but the matter has to go to court; you can't sweep any matter under the rug when people voice out, but many people will not come out, you understand?" (NG25F).

This participant adopts a justice-driven approach, highlighting legal action as a means of accountability, while noting that victims do not speak out. Her response underestimates the power dynamics and structural risks that lead many women to remain silent as a protective strategy to avoid adverse consequences. This underscores the conflict between activism for exposure and the lived realities that restrict disclosure. However, participant NG1M argued that speaking out by individual women in countries like Nigeria is challenging and somewhat counterproductive without the backing of influential people to protect them from backlash.

"It's difficult for a single woman to come out. It isn't easy in this landscape if you don't have a community where you meet or backing from influential people to protect you from devastating consequences, as you have in those kinds of communities somewhere in the US or the UK, where there's that level of accountability. For instance, even representatives in Congress meet with community leaders to discuss issues. We don't usually have such systems in place here, even though they may exist in the book; it doesn't happen in Nigeria" (NG1M).

This further shows that there is a lack of adequate institutional and legal protection for women in Nigeria, creating an environment in which women without sufficient external support are unlikely to raise their voices, as they are unlikely to receive much protection or justice. Consequently, organisational gender disparity persists. Literature argues that organisational

cultures of silence, driven by institutional barriers, have prevented women from reporting discrimination (Chakraborty and Serra, 2024; Okongwu, 2021).

9.4.2.2 Lack of support from the Government

As stated in section 7.2.1.3, Nigeria has no domestic legally binding gender equality legislation that specifically addresses workplace gender inequality (Okongwu, 2021; World Bank, 2021). As a result, there are no legal consequences for failing to comply with gender equality principles. Consequently, NGOs have no legal basis to push for sanctions to punish organisations for gender disparity issues. For example, one of the participants said:

> *"You cannot fine someone for not complying with any gender equality threshold; we don't have local laws that can enforce this. But suppose we can pass the Gender and Equality Opportunity Bill into law. In that case, we can now begin to measure whether organisations are attaining gender equality, even though we are doing a couple of things that measure up" (*NG6M).

This participant's account highlights the Nigerian government's reluctance to enact domestic, legally enforceable gender equality laws, particularly its failure to pass the Gender and Equality Law Opportunity Bill into law to address workplace gender disparity, as Makinde et al. (2017) noted in section 7.2.1.3. If passed into law, it is expected to champion reforms that counter entrenched patriarchal norms within organisations and enforce gender equality laws. It would also help enhance NGO legitimacy in demanding accountability from organisations. This suggests that until a legally enforceable gender equality law is passed, NGOs will continue to face legitimacy challenges in demanding accountability from organisations, leaving organisations to comply with gender equality principles at their discretion.

> *"NGOS have not been able to hold organisations accountable effectively. What they have been able to do is advise and serve as pressure groups to enforce specific gender*

imbalance suggestions. If these NGOS offer advice, they do so at their discretion, and the organisations often fail to comply. There are no enforcement mechanisms from regulatory agencies and governments for them to fall back on now. So, they leave their faith in these companies when they think it's within themselves to comply" (LEG3M).

His views imply that the Nigerian government's reluctance to establish domestic, legally enforceable laws has weakened NGOs' legitimacy and hindered their ability to enforce accountability. This reduces them to mere pressure groups, as organisations see no need to implement gender equality when no significant consequences, such as sanctions, are attached to non-compliance. In this context, participant PRV1M remarked:

"*Let me give you an instance. See the case of Akpabio, when he was the MD of the Niger Data Commission, or so; there was a woman who served as his secretary then. Did you see the treatment he gave to the woman, even on international television? Despite all that the activists did then. What happened? Nothing happened; now, it's the same Akpabio who is now our Senate president".*

This underscores a broader issue: institutional mechanisms for gender equality often lack the authority to enforce them, even when civil society groups press for change. For example, despite calls for a fair trial for Senator Natasha Akpoti-Uduaghan, as stated in Section 9.3.2, she did not receive one and faced punitive action. In addition, although the NGOs secured a ruling in favour of the female police officer who was dismissed from service in 2021 for pregnancy out of wedlock, as noted in Section 9.3.2.3, there is no indication that she has been reinstated. Additionally, the decision to appoint all males to the governing councils of five Federal universities was not reversed, despite a public callout in a letter WIMBIZ addressed to the Minister of Education on 14 April 2021, highlighted in Section 9.3.2.1.

Given the lack of enforceable laws, some NGOs are shifting their advocacy strategies from exerting external pressure on organisations and demanding accountability to focusing on internal transformation by offering support in areas such as capacity building, training, lobbying and designing, updating and reviewing organisational gender policies. In alluding to this, one participant stated:

> *"We can always make noise, but we cannot control the government. We can make all the noise. So far, the government has kept quiet, so there is not much they can do, mainly because the same NGO will fall back on the government to support them; hence, challenging organisations is difficult; we now use other means to pass down our message*" (NG6M).

Understandably, the government's reluctance to enact legally enforceable workplace gender equality laws has undermined NGOs' effectiveness in demanding and enforcing direct accountability. Instead, they have channelled their advocacy into other internal accountability strategies, such as lobbying, training and support. This is consistent with the findings of De Silva and Plagis (2023) and Smidt, Johansson and Richter (2025), which indicate that without strong legal backing, NGOs may struggle to demand direct accountability from organisations.

9.4.2.3 Lack of support from the Nigerian Police Force

According to responses from several participants, the lack of support from the Nigerian Police Force, due to institutional corruption among most officials (including bribery, favouritism, and selective judgment in favour of highly connected officials, thereby exempting them from punishment), significantly undermines NGOs' effectiveness in promoting gender equality within organisations. In fact, some participants stated that police officials often refrain from cooperating unless incentivised, despite the importance of such cooperation in making arrests and charging cases in court. One participant stated:

> *"But we're saying that, regardless of our push, it is still down to institutions. We cannot*

take the law into our own hands, right? You need the police to make an arrest. Normally, you get arrested, and you go to court. You go to court, you get justice. So, these sequences are stopped from even being activated because of the restriction of access, because they must be incentivised, you understand?" (NG25F).

This highlights that without police cooperation, NGOs cannot effectively carry out their advocacy work; hence, some participants stated that they sometimes must act unethically by bribing officers with funds intended for advocacy projects to secure cooperation.

"Even the Nigerian police need to be mobilised by providing incentives, or your case will be abandoned. If you don't pay for it, you may not get the desired results; the police will not even register the case. So, we need to incentivise the police to ensure that they are mobilised to accelerate investigations. *We use part of our funds for that, so we need adequate funding to cover such expenses"* (NG1F).

This suggests that without informal payments, NGOs may struggle to secure cooperation from some corrupt police officers. This significantly undermines NGOs' effectiveness in promoting gender equality in organisations, as it creates a gap between advocacy and enforcement, which is vital for transformative change. Also, using funds planned for projects to incentivise police officers is risky and illegal, as it might lead to the cancellation or underfunding of vital advocacy programmes and projects. This undermines the interests of the women they represent, affecting the overall goal and effectiveness of NGO activism (Smith, 2012).

9.4.2.4 Lengthy judicial process

Some participants expressed frustration with the lengthy judicial process in Nigeria, which they described as a key enabler of corruption because it gives corrupt officials sufficient time to

engage in unethical practices, including taking bribes and covering up discriminatory cases. In this regard, the accounts of two participants are shown below.

> *"The process of reporting a case to the police, and the court process takes some time; before you know it, they can coerce, lobby, and bribe the police and judicial officers to cover up or kill the matter before it reaches a point where outcomes are found"* (NG20F).

> *"The truth of the matter is that the judicial process is extensive and somewhat ambiguous. I'm talking about the process period. It takes too long, which gives room for corruption. There are many allegations of bribery amongst judges that may prevent justice" (*NG27F).

Their account suggests that discriminatory cases may be concealed, enabling offenders to evade justice, as corrupt judicial officers exploit the lengthy judicial process to perpetuate corruption. This undermines NGO advocacy efforts and public faith in the process, as weakened accountability dissuades victims from pursuing legal redress (Sa'id and Abas Azmi, 2022).

9.4.2.5 Resistance driven by cultural and religious beliefs

Existing studies show that cultural and religious practices serve as structural barriers to advancing gender equality in organisations in Nigeria, as their gender-related ideologies of male dominance often clash with gender equality initiatives (equal pay, equal opportunities). This leads to several challenges, including misconceptions, stiff resistance, and pushback, making it difficult for NGOs to demand accountability from organisations (Mackay, Kenny and Chappell, 2010; Okongwu, 2021). Some participants shared this view, as shown below.

> "*The concept of culture and religion has always been a significant challenge because people often claim that we grew up with this understanding, and therefore, we cannot change it. It will take a lot of work to break through to people since they do not want to see beyond the tip of their noses. This is our major challenge, as it's like talking to*

people and your message is hitting a brick wall. If we can scale that ladder, I'm sure the sky will be our limit" (NG14F).

"As we know, in this part of the world, due to our culture and the world at large, women are mainly discriminated against, so we get stiff resistance when we try to speak to organisations about gender equality. I mean stiff resistance to be able to penetrate and push the gender equality agenda, you know, but when we can do that, we talk to men to see their wives as helpers and not as items" (NG16F).

Their perspective suggests that most individuals in organisations view gender advocacy as a significant threat to religious and cultural values, leading to stiff resistance and pushback. This aligns with Cornwall and Anyidoho's (2010) findings that individuals perceive gender advocacy as a substantial risk to dominant cultural and religious practices.

9.4.2.6 Counter-laws to gender laws and regulations

Counter-laws to gender equality laws and regulations in Nigeria create contradictions among gender-related provisions of cultural, religious, and legislative laws, leading to ambiguities that organisations often exploit to sustain discriminatory practices. For instance, Nigeria's cultural and religious laws openly discriminate against women, undermining existing gender parity protections (Okongwu, 2021). This creates significant challenges, including the weakening of gender equality laws, the creation of a social, political, and legal environment that restricts activism, the neutralising of enforcement mechanisms, and exposure of NGOS to public backlash, which undermines their legitimacy and effectiveness (Banks, Hulme and Edwards, 2015). In alluding to this view. Participant NG4F remarked:

"Counter-laws in Nigeria pose significant challenges for us. It has weakened our gender equality laws and promoted gender inequalities in every aspect, both in the domestic space and in organisations. The government needs to act".

This view highlights how counter-laws entrench gender discrimination across domestic and organisational spheres by reversing institutional support for gender mainstreaming initiatives and undermining NGOs' advocacy for transformative change (Okeke-Ihejirika and Franceschet, 2002). Moreover, in countries such as Nigeria, where legal gaps persist, counter-laws hinder the establishment of effective accountability mechanisms (Fowler, 2000). Unsurprisingly, NG4F's narrative calls on the government to act to ensure a just and equitable society.

9.4.2.7 Inadequate accountability mechanism

Surrogate accountability recognises the need to establish an external entity to monitor the conduct of surrogates and ensure they carry out their functions in the interests of the people they represent (Denedo, Thomson, and Yonekura; Rubenstein, 2007, 2014). In Nigeria, no centralised entity monitors the conduct of surrogate organisations or NGOs (Smith, 2012). Instead, accountability is dispersed across several fragmented multi-level governance structures, including independent regulatory oversight bodies (including state-level bodies), voluntary self-regulatory mechanisms, and international organisations (El Hamad, Pupovac and Moerman, 2024; Smith, 2012). This creates weak accountability mechanisms and undermines checks and balances for monitoring and overseeing NGO activities, enabling them to engage in corrupt or fraudulent practices and to pursue their own selfish interests rather than the interests of the women they represent (Smith, 2012). One participant remarked:

> *Nigeria lacks effective monitoring mechanisms, which is why people establish their own NGO for personal gain rather than for real advocacy. Now, many people see advocacy as a vehicle for corruption. This has undermined our legitimacy (NG1M).*

This perspective aligns with the findings of Gibelman and Gelman (2004), which show that the absence of accountability procedures for monitoring and controlling NGO activities in Nigeria

has led to corrupt practices, which, in turn, affect their legitimacy and effectiveness, since their effectiveness is determined by the acceptance of their operations by the community, government, and other stakeholders.

9.4.2.8 Lack of public confidence and trust

As highlighted in section 9.4.2.5, literature indicates that such corrupt practices within NGOs have led to several challenges, including threats to legitimacy, reputation and weakened public trust and confidence in their activities (Dhanani and Kennedy, 2023; Smith, 2012). According to many participants, this has affected their ability to secure sufficient donor funding. One participant remarked:

> *"Most individuals and organisations do not trust NGOS because some are fraudulent, making it challenging to get them to donate unless you find donors who trust you"* (NG13F).

Studies have shown that NGOs' inability to secure sufficient financing remains a key challenge to their activism, as it may lead to the cancellation of projects or programmes, thereby hampering their ability to carry out their advocacy activities effectively (Gibelman and Gelman, 2004; Smith, 2012). Some respondents shared this view.

> *"We depend on obtaining funds from external sources. Funding challenges are our key obstacles because it's difficult to conduct programmes without adequate funding. It's only money that comes. Money is the lifeline and the vehicle of the gospel"* (NG17F).

NGOs rely on external funding for their projects, research, advocacy work and programmes to sustain their operational capacity, but low trust and confidence undermine their legitimacy and their ability to maintain that capacity, resulting in inconsistent and unsustainable outcomes. One participant expressed this as follows. This was stated by one of the participants in these words:

"When one looks at Nigeria in particular, many people begin their advocacy efforts but fail to sustain them because of lack of funding since there is the view that NGOs are corrupt organisations. It is easy for that reason to falter since money is needed for advocacy purposes, particularly research." (NG1M).

9.5 Conclusion

This chapter finds that NGOs play an essential surrogate accountability role in representing women's interests and challenging organisational gender discrimination. However, there seems to be no end in sight to gender inequalities in organisations in Nigeria, as they have faced several obstacles in their pursuit of transformative change within organisations, though they have recorded incremental progress in exerting indirect or soft accountability, particularly where internal organisational mechanisms are weak, using strategies such as monitoring, public campaigns, advocacy, naming and shaming, and leveraging international frameworks and coalition building. Nevertheless, their ability to enforce direct accountability in this regard remains significantly constrained by several factors, such as cultural resistance, lack of public confidence and trust, legitimacy issues, insufficient reporting of discrimination, and a weak legal framework due to the government's reluctance to establish domestic, legally enforceable laws, which would enhance their legitimacy and support their advocacy efforts. The chapter concludes that in Nigeria, NGO activism has effectively applied soft or indirect accountability pressure on organisations regarding their gender practices. However, NGOs have not played a major role in directly enforcing organisational accountability, largely because of numerous constraints, especially a lack of public trust and confidence, a weak legal framework, and the government's reluctance to enact domestic, legally enforceable laws that specifically address workplace discrimination. As De Silva and Plagis (2023) and Smidt, Johansson and Richter (2025) found, an NGO's ability to enforce direct accountability relies on public trust and a

strong legal framework to support its advocacy work. Therefore, based on this chapter's findings, NGOs in Nigeria can largely be described as noisemakers.

The next chapter (Ten) presents the study's conclusions, marking the end of this academic journey.

Chapter 10: Summary and conclusion

10.1 Introduction

Following the four empirical chapters, this chapter summarises the study's key empirical findings, drawing on qualitative research using interviews and documentary evidence. The study explored gender inequalities and accountability issues in organisations in Nigeria, adopting an interpretive research approach based on themes and subthemes developed through inductive reasoning from theories, empirical data and literature. The research questions highlighted in section 1.1.1 were driven by the need to explore how employees across various organisational sectors in Nigeria perceive gender inequalities; how the institutional environment shapes organisations' gender practices; and how organisations report on or account for those practices, as well as how they are held accountable for those practices by external actors, in this context, NGOs. This helps address the gap in the literature on how gender practices are shaped, integrated and accounted for within organisations, as well as on how external actors (such as NGOs) hold organisations accountable for their gender inequality practices.

Despite extensive global and national efforts to combat gender disparity, it remains a significant and persistent issue in both private and public spheres, especially within organisations in emerging economies. To address this problem and recommend solutions, it is necessary to address the study's goals and answer its questions. The chapter summarises the key empirical findings, discusses the research contribution and its limitations, offers recommendations for future studies and ends with a concluding remark. The following sections include Section 10.2, which summarises the study's key findings. Section 10.3 focuses on the study's contribution. Section 10.4 emphasises the study's limitations. Section 10.5 concludes the chapter and offers final remarks.

10.2 Summary of key findings and recommendations.

This section summarises the key findings from the four empirical chapters (six to nine) and presents recommendations for each key finding. These are presented in turn as follows.

10.2.1 Employees' perception of gender inequalities

Chapter Six explores how employees across organisational sectors, including private, public, professional, and NGO sectors, perceive organisational gender inequality practices. Drawing on Acker's (1990) five interrelated gendering processes (role segregation, gendered symbols and images, gendered interactions, gendered identities, and organisational logic), the study's findings demonstrate how organisational gender inequalities manifest in everyday organisational life, advantaging men over women. It also reveals how employees across sectors understand, justify, and sometimes accept or normalise discrimination given Nigeria's broader institutional and cultural context.

Findings on role segregation reveal how organisational practices interact with broader gender norms. Private-sector participants linked role segregation to gender stereotypes, viewing men as natural leaders due to inherent traits such as rationality and assertiveness. NGO and public-sector respondents linked this to traditional beliefs that women are subordinate, while men are leaders and breadwinners. This aligns with Eagly's (1987) social role assumption, which explains how socially constructed gender roles promote expectations for male and female behaviour, thereby influencing organisational perceptions of competence and leadership. In addition, some male private-sector participants attributed women's lower representation in senior roles to men's acknowledged greater competence, illustrating how socially gendered expectations can be portrayed as objective merit-based judgments. In contrast, female participants attributed women's underrepresentation in top positions and limited career progression to systemic barriers. The gap is analytically significant because it shows that although most participants acknowledged organisational gender inequality, their perceptions

and understanding of it differed. This suggests that organisational gender disparity persists partly because some employees interpret structural disadvantages as reflecting individual gender-specific differences. This finding highlights the role of Nigeria's institutional environment, especially culture and social expectations/norms. Social expectations that men are breadwinners and women are subordinate shape organisational beliefs about competence, authority, career advancement, power, and suitable work roles. Therefore, the findings support Acker's (1990, 1992, 2006) notion that organisations are rooted within societal environments that shape their practices. This explains why formal commitments to gender equality often coexist with informal cultural norms that continue to advantage men.

The findings on gendered symbols and images reveal that organisational discrimination operates through both structural and symbolic mechanisms. Participants from the four selected sectors perceived organisational imagery as reinforcing masculine authority, with some professional participants arguing that such imagery might conceal women's contributions to leadership. This aligns with Acker's (1990) assumption that gender is symbolically reproduced in organisations and further highlights how symbolic disparity can become normalised. Some women participants appeared resigned to these practices and reluctant to challenge them. Rather than viewing this as acceptance of inequality, it may reflect internalised gender norms shaped by social conditioning. This corroborates Pierre Bourdieu's (2001) and Lin and Noman's (2026) findings that social conditioning shapes women's expectations of their roles in organisations, which can reduce their willingness to challenge discriminatory practices. This finding is significant because it reveals that socially constructed expectations can become embedded in people's dispositions and perceptions, enabling organisational gender inequalities to be normalised and (re)produced rather than being challenged. Findings from gendered interactions reveal how wider societal gender norms are reinforced through everyday

workplace relations. Participants across the four sectors reported that interactions often reflect power dynamics shaped by cultural expectations and stereotypes. Some female participants reported that their male counterparts questioned and devalued their career aspirations and economic independence. Some women were repeatedly silenced in meetings, positioned as subordinate and less legitimate organisational actors, and excluded from informal networks, limiting their access to influence, information and decision-making. More broadly, findings suggest that gender stereotypes and cultural expectations shape day-to-day gendered interactions in organisations across Nigeria, determining which roles, contributions and voices are deemed legitimate. Social and cultural expectations of women as service-oriented or support workers may reinforce their assignment to roles such as tea servers, while stereotypes about women's authority and competence may contribute to dismissing their contributions. This corroborates Acker's (1990) and West and Zimmerman's (1987) arguments that gendered interactions reproduce power relations rather than merely reflecting and reinforcing men's authority and women's subordinate positions, thereby contributing to broader organisational gender inequalities.

Regarding gendered identities, findings indicate that women are expected to display traditionally masculine traits, such as rationality and assertiveness, and to work harder to achieve outcomes comparable to those men receive on merit. This corroborates wider research on gender and leadership, which highlights the double standards women encounter when competence is assessed against masculine behavioural standards (Brannan and Priola, 2012; Broadbent and Kirkham, 2008). Interestingly, women who adopt such masculine traits were often penalised. Thus, women may confront conflicting demands: the need to display qualities linked to effective leadership while also meeting societal expectations of femininity. Broadly,

this suggests that organisational judgements of competence are not entirely objective, as evaluation standards may include gendered biases.

Finally, private, professional and NGO participants consistently perceive organisational logic as an exclusionary mechanism of gender inequality, reflecting underlying, socially constructed, patriarchal beliefs about work commitments that advantage men. In the same vein, public organisations perceive organisational logic as a structural and systemic discriminatory system driven by rigid bureaucratic and deceptive structures, which stems from cultural and stereotypical assumptions that favour masculine work patterns and career progression, whereas disadvantaging women. However, despite differing interpretations, these participants collectively agreed that this process (organisational logics) disadvantages women.

Despite these distinctions, all participants agreed that organisational structures disadvantage women. This aligns with Acker's (1990) claim that organisational structures are often constructed around an implicitly masculinised workforce. When career progression is tied to long hours, continuous availability, and uninterrupted career paths, women are often disadvantaged by persistent social norms that place greater domestic family caregiving responsibilities on them. Hence, organisational discrimination can stem from both overtly discriminatory policies and the interaction between seemingly gendered social expectations and neutral organisational practices.

Overall, this study finds that despite differences in lived experiences and interpretations of organisational gender inequalities, most participants across these organisational sectors (private, public, NGO, and professional organisations) demonstrated a clear understanding and a unanimous view of organisational gender inequalities, particularly in their perception of how these practices privilege men over women in Nigeria.

Despite this consensus, men and women held differing opinions on role segregation, as highlighted above. This suggests that while gender inequalities may be evident in data, societal recognition and perception of these issues vary. Moreover, differing views on gender inequalities have significant implications, including the design of targeted gender equality interventions and accountability mechanisms, the weakening of collective action, the limited effectiveness of gender policies, and the undermining of accountability, thereby slowing policy implementation and organisational change. Until this is urgently addressed, women in organisations in Nigeria will continue to face substantial gender discrimination in key areas, including recruitment, training, promotion opportunities, and, most importantly, career advancement (Kaymakcioglu and Thomas, 2024; Liu and Zhu, 2024).

A key finding is the normalisation of gender inequality within organisations. Participants often described unequal practices as normal or standard, reflecting internalised gender norms shaped by social conditioning; as a result, individuals, including women, largely demonstrated no willingness to challenge these practices. This helps explain why gender inequality persists despite formal commitments to equality, especially as organisational gendering is maintained through formal policies, socialisation, and internalisation. Therefore, the study expands Acker's (1990) framework theoretically by demonstrating how her five gendering processes are interpreted, experienced and normalised in the Nigerian setting. Findings indicate that perceptions of employee and organisational structures are intertwined with institutional norms and broader culture, collectively perpetuating gender inequality. These results go beyond confirming the existence of organisational gender inequality practices by explaining why they persist and remain legitimate despite formal commitments and policies. This highlights the importance of accountability mechanisms that target both social norms and the organisational

structures through which discrimination persists and underscores the limitations of official gender-equality measures.

Addressing this issue will require a combination of approaches, including a multi-level, context-sensitive strategy that creates a tailored, sector-specific, yet harmonised gender equality framework across sectors. This includes the following strategies:

• Establishing diversity committees and gender units, and setting clear targets (Kalev and Dobbin, 2006).

• Frequent awareness and capacity-building should be expanded through education and training centred on gender sensitisation, peer-learning platforms, and leadership engagement (Bezrukova et al., 2016).

• Normalised gender inequality within organisations should be continually challenged, for example, by encouraging men to participate in gender equality training, using inclusive language, and implementing policies that shift organisational culture and norms (Ryan, 2023).

• Transparency and accountability mechanisms should be embedded within organisational culture, structures, and practices by establishing clear reporting lines and including regular gender audits and data-driven techniques, such as gender-disaggregated information on promotion and representation (UNESCO, 2018).

Implementing these strategies would enable organisations in Nigeria to bridge perception gaps, promote consistency in employees' perceptions of gender inequality across sectors, and establish a stronger foundation for sustainable gender equality initiatives.

10.2.2 How the institutional environment shapes organisations' gender practices.

The findings in Chapter Seven suggest that Nigeria's institutional environment shapes organisations' gender-related practices by exerting external pressures on organisations to adopt gender practices through diverse, interacting dimensions, including formal regulations

(coercive pressure), normative expectations (normative), and cultural-cognitive influences. These are discussed in turn below.

10.2.2.1 Regulatory influences (coercive pressure)

The study's findings indicate that Nigeria's gender-related laws appear weak, contradictory, inconsistent and discriminatory. While official legislative instruments affirm commitments to gender equality, such as Sections 15 and 42 of the 1999 Constitution, several laws contain discriminatory elements. For instance, Section 26(a) of the 1999 Constitution grants citizenship to foreign wives of Nigerian men, whereas foreign husbands of Nigerian women do not enjoy the same rights. Also, Section 55(1) of the Labour Act 2004 and Section 198 of the Laws of the Federation of Nigeria, 1990, prohibit women from engaging in night work in industrial or agricultural roles, except for nurses in public or private sectors. Section 56 of the same Labour Act (2004) permits women to work only in areas such as training, healthcare, and the management of underground mining, while barring their participation in underground operations (Okongwu, 2021). Section 124 of the Police Act 2004 confines women to secretarial duties and prohibits them from marrying until after three years of service. Unsurprisingly, none of these restrictions applies to men.

Such contradictions create legal vagueness that organisations often exploit in their employment practices, leading to selective compliance. As a result, organisations symbolically adopt official legislative gender policies while, in practice, engaging in discriminatory practices that disadvantage women, especially in recruitment, promotion, and career advancement. This corroborates the gendered organisation theory, which suggests that organisations portray adherence to equality principles despite being inherently gendered (Acker, 1990, 1992, 2012). Weak enforcement appears to have exacerbated this pattern, allowing contradictions between relevant gender policies and organisational practices to persist, and keeping accountability

limited. For instance, the government's disregard for judicial rulings favouring women's inclusion in senior roles, without consequences, sends negative signals to organisations that gender equality is not compulsory (Igbolekwu et al., 2022). Findings also revealed that Nigeria currently has no law specifically addressing workplace gender inequalities, despite ratifying numerous international treaties that address workplace discrimination, such as CEDAW (Nwankwo and Anagbogu, 2007; Okongwu, 2021; World Bank, 2021). However, the government's hesitancy to pass this bill into law has left it unenforceable (Nwankwo and Anagbogu, 2007). This shows that the government does not prioritise providing legal protection for women, allowing organisations to perpetuate discrimination with impunity and to adopt gender equality at their own discretion. Consequently, the government's stated commitment to gender equality appears symbolic, signalling to organisations that they only need to comply with gender equality in form.

To address this issue, a multi-layered approach to legal reform is needed, including domesticating or passing into law gender-related regional and international treaties, especially CEDAW, and reintroducing the stalled Gender and Equal Opportunities Bill, which addresses a broader scope of gender equality, including organisations (Makinde et al., 2017; Nwankwo and Anagbogu, 2007). Additionally, the government should enforce reforms such as gender-responsive budgeting, robust data and monitoring systems, and accountability mechanisms to expose gaps, measure progress, and ensure the VAPP Act is implemented and enforced across all states in Nigeria (Shajobi-Ibikunle and Kassim, 2023). Moreover, robust constitutional reforms are needed to address conflicting sections on gender-based issues, backed by political mentorship for women to enable them to attain top decision-making positions, ensuring these reforms are not merely symbolic. Finally, efforts should focus on eliminating obstacles to fulfilling Nigeria's international treaty obligations. Combining these approaches may provide

a robust regulatory environment that removes barriers to women's empowerment across sectors.

10.2.2.2 Normative expectations (professional standards, norms about "appropriate" behaviour).

Studies argue that regulatory bodies in Nigeria, such as the Central Bank of Nigeria (CBN), the Securities and Exchange Commission (SEC), and the Corporate Affairs Commission (CAC), shape organisational gender practices through various mechanisms, including disclosure requirements, employment practices, board diversity codes and gender targets (Erin, Adegboye and Bamigboye, 2022; Nigerian Sustainable Banking Principles, 2012). However, findings show that MNCs and organisations listed on Nigeria's stock exchange (NSE), particularly those regulated by the Central Bank of Nigeria (CBN), specifically commercial banks, appear to have complied to some extent with gender equality principles, particularly in inclusivity and board diversity, given the CBN's strict rules on board diversity and gender balance. Strict mandatory guidelines from most MNCs' parent companies appear to have shaped their gender equality practices. Therefore, findings suggest that regulatory pressures backed by strict enforcement may drive compliance with gender equality principles.

Additionally, findings reveal that most professional bodies in Nigeria, such as medical councils, engineering associations, law associations, and accounting institutes, act as normative agents, as their collective definition of "appropriate professional behaviour" tends to reflect and reproduce gender norms that privilege men rather than challenge them (Langer, 2023). They reproduce traditional gender roles through mentorship, credentialing, and symbolic policies, reinforcing the assumption that technical competence and leadership are masculine traits (Acker, 1990; Ridgeway, 2011). Consequently, professionalisation itself in Nigeria becomes gendered, shaping promotion, hiring, and disclosure practices within member

organisations. These findings align with Rodriguez and Guenther's (2022) findings that professional and regulatory norms shape organisational practices.

Addressing this issue will require several strategies, including mainstreaming gender in codes of conduct and accreditation; ensuring that inclusion, anti-harassment, and parental support clauses are included in professional bodies' codes of ethics; and incorporating gender-sensitive content into leadership training, continuing education, and professional exams. Moreover, professional bodies should set a minimum target for women's representation in top positions, such as executive or governing council roles, to foster transparency and accountability, address structural gender inequality and enhance decision quality and diversity. Studies have linked gender board diversity to improved disclosure, performance, accountability, and innovation (Haque and Jones, 2020; Liu and Zhu, 2024). Conference organisers should also showcase successful women professionals as speakers and mentors. Furthermore, professional bodies and civil society organisations, such as NGOs, should collaborate across sectors to support members and challenge stereotypes and other discriminatory practices.

10.2.2.3 Cultural norms and gender expectations

The findings show that organisational gender practices in Nigeria are closely linked with wider cultural norms and gender expectations rooted in patriarchal values. These norms are not external to organisations; instead, they are (re)produced within organisational policies, practices and structures, shaping assumptions about who is deemed suitable for leadership, decision-making, and career advancement. Leadership is often associated with masculine traits such as rationality and assertiveness, while women are more readily associated with administrative, supportive, and care-oriented roles (Okongwu, 2021). This finding reinforces Acker's (1990) assumption that competence and leadership are shaped by wider social constructions of masculinity and femininity. The findings further suggest that expectations about women's family caregiving responsibilities shape how their commitment and availability

are assessed at work. Women were perceived as less suited to the "ideal worker" model because of assumptions that family responsibilities take precedence over employment.

This has significant implications for recruitment, training, evaluation and promotion, as men are often advantaged over women not because of their actual capabilities but because of anticipated career interruptions. The findings corroborate Ely and Meyerson's (2000) notion that organisational practices reproduce gender inequality when supposedly neutral definitions of competence and commitment are based on masculine career patterns. Importantly, women's responses to these expectations reveal the extent to which organisational inequality expects women to navigate gender norms rather than simply resist them. In response, participants' accounts indicate that women work longer hours, postpone relationships and childbirth, take greater responsibility for their professional development, and exert substantially more effort to achieve recognition comparable to what men receive with minimal effort. These strategies can be recognised as attempts to overcome gendered organisational expectations, but they also reveal the unequal burden placed on women to adapt to structures that remain largely unchanged. Consequently, women are left to tackle these practices themselves, risking a deficit perspective that positions women as needing to change, rather than questioning the organisational norms that disadvantage them.

Findings on women's exclusion and silencing from organisational voice further demonstrate how cultural expectations can become embedded in organisational power relations. Some participants described instances in which women in leadership roles were relegated to subordinate tasks, such as serving refreshments to male colleagues, and were prevented from speaking during board meetings. These practices matter because they reveal that formal access to leadership positions does not necessarily translate into substantive organisational authority. Women may occupy positions officially recognised as leadership roles while still being denied the voice, influence and respect associated with those positions. This suggests that gender

inequality does not function only through representation but also through the daily exercise of organisational power. The findings on gendered interactions and sexual harassment further expose the relationship between workplace inequality and cultural norms. Participants described inappropriate sexual behaviour, sexist language, and expectations that women should tolerate or remain silent about such conduct. This reflects wider patriarchal norms in which male sexual hostility is normalised while women are expected to endure or accommodate such inappropriate behaviour (Okongwu, 2021). Where economic vulnerability further compounds women's dependence on employment, sexual harassment can become particularly coercive, as women may see resistance as threatening their career progression or livelihood. The finding that some individuals view sexual relationships as a means of obtaining career or financial benefits further illustrates how unequal power relations can become embedded within workplace interactions (León-Himmelstine et al., 2022; UNICEF, 2022).

Addressing these inequalities therefore requires more than just symbolic policy adoption. Gender-sensitive recruitment and promotion, transparent performance indicators, and accountability mechanisms are imperative. However, their effectiveness depends on organisations also challenging the cultural assumptions underlying their practices (Ely and Meyerson, 2000), strengthening inclusive leadership, engaging men in gender-equality initiatives, addressing discriminatory workplace behaviour, and creating mechanisms through which women can safely challenge unequal treatment. In addition, mentoring and development opportunities for women may be valuable; however, these should complement rather than substitute for structural change. Furthermore, strategies should be put in place to promote inclusive practices, strengthen accountability mechanisms for diversity outcomes, encourage men’s participation in gender equality initiatives, and guide leadership training towards cultural sensitivity and unconscious bias. (Connell and Messerschmidt, 2005). In addition,

organisations should run frequent mentorship programmes for women, regular gender-awareness workshops, and capacity-building initiatives that foster gender equality at all levels. Acker (1990) and Ridgeway (2011) argue that such strategies will help employees unlearn cultural expectations that link leadership, competence, and authority with masculinity.

10.2.3 How organisations account for or report on their gender practices

All four organisations analysed in Chapter Eight confirmed their commitments to gender equality. However, the findings reveal a substantial gap between these commitments and the transparency with which they are reported. In this regard, this chapter finds that none of these organisations consistently disclosed the critical information required by GRI sector standards 401, 405, and 406 on gender-disaggregated pay, employee retention, discriminatory incidents, and corrective actions.

Findings indicate that only Oando and MTN disclosed sufficient information on employee turnover, while only MTN disclosed its women-to-men pay ratio for two of the five years examined. Overall, FCMB and POLARIS provided limited disclosure, which is particularly significant given the regulatory expectations set out in the CBN's Sustainable Banking Principles. This suggests that reporting requirements do not automatically translate into full organisational accountability without strict enforcement. These findings show that disclosure alone does not ensure substantive accountability, particularly because it is often voluntary, allowing organisations to exercise discretion over which aspects of gender performance they choose to disclose to stakeholders. This supports Cho et al.'s (2015) argument that organisational reporting can result in superficial or limited accountability. The gap between formal commitment and substantive disclosure is therefore significant. As highlighted previously, organisations repeatedly reaffirmed their commitments to gender equality through corporate narratives and reports but failed to consistently provide sufficient information to evaluate implementation. This reflects institutional decoupling, in which formal commitments

diverge from observable organisational reality. This finding corroborates Acker's (1990) argument that organisations often formally endorse equality while persistently reproducing gendered structures and practices. Reporting often serves both to manage the visibility of gender practices and to provide accountability. In Nigeria, the institutional environment, especially weak enforcement and limited accountability or consequences for insufficient disclosure, may enable organisations to affirm their commitment to gender equality without disclosing sufficient information to assess their actual performance. This aligns with Bull and Shannon's (2025) study, which shows that the institutional environment shapes the level of accountability that organisations feel obliged to uphold.

The comparison between organisational narratives and participant accounts provides further evidence of this gap. At times, participants' experiences aligned with organisational disclosures, enhancing the credibility of corporate accounts and potentially strengthening stakeholder trust and organisational legitimacy (O'Dwyer and Unerman, 2008). However, other participants described experiences that conflicted with organisational narratives, revealing a gap between formal policies and day-to-day lived practices, which may indicating symbolic accountability. This aligns with Babu, De Roeck and Raineri's (2020) argument that such contradictions may reveal the symbolic nature of accountability, in which formal policies appear more developed than their implementation.

The findings on reporting discrimination, including sexual harassment, and on corrective mechanisms are particularly significant. Despite publishing anti-harassment policies, none of these organisations disclosed detailed information about discriminatory incidents or corrective actions. While the absence of disclosure may signify that no incidents occurred, participants' accounts show that during the period examined, sexual harassment occurred within some organisations.

The divergence raises significant questions about the transparency of organisational reporting. MTN provides an illustrative example: its reports stated that no discriminatory incidents were reported in some years, yet the high-profile sexual-harassment case highlighted in section 8.3.3 was not disclosed in its 2022 corporate reporting. Its 2024 report somewhat referred to the investigation of a high-profile sexual-harassment case but provided limited information about the incident or its outcome. The evidence suggests incomplete or selective disclosure, limiting stakeholders' ability to assess organisational responses to gender-based misconduct. Adams and Harte (2000) and Adams, Coutts and Harte (1995) suggest that organisations may limit disclosure because reporting can expose them to reputational or stakeholder scrutiny. The absence of information is critically significant because organisations can shape stakeholders' perceptions of their gender performance through what they choose to disclose.

This corroborates Buchy and Shakya's (2023) argument that symbolic accountability often serves to manage image, allowing organisations to communicate commitments to equality while limiting disclosure of information that could attract negative scrutiny. The rhetorical strategies identified in corporate reports further support this interpretation. In this context, some organisations attributed persistent gender inequalities largely to broader societal or systemic problems, shifting responsibility for gendered outcomes away from themselves. Although institutional restrictions may influence organisational gender practices, they become problematic when they are not supported by evidence of organisational activity. Accountability compels organisations to acknowledge external barriers and demonstrate what they have done to detect, address and monitor gender inequalities by providing justification (Gray, Owen and Adams, 1996).

The findings reveal a conflict between legitimacy, transparency and accountability. Reporting is expected to make gender equality visible and reflects organisational responsibility. However, selective reporting can also conceal organisational weaknesses. Consequently, accountability requires more than producing reports: organisations must provide sufficient, comprehensive and verifiable information to allow stakeholders to assess and challenge their performance. This finding also reinforces the study's argument that NGOs act as surrogate accountability actors. When regulatory mechanisms and organisational reporting provide incomplete accounts, NGOs can compare organisations' disclosures with employees' experiences, generate counter-accounts, demand greater transparency, and scrutinise organisational claims. Therefore, their role extends beyond advocacy to challenging the boundaries of what organisations reveal and to seeking accountability on behalf of women whose capability to challenge powerful organisations directly may be limited. Overall, the findings demonstrate that organisations in Nigeria often make broad formal gender-equality commitments while providing limited evidence to assess them. Therefore, this study contributes to the accountability literature by showing that the institutional environment shapes not only organisational gender practices but also the level of accountability organisations feel obliged to uphold. Weak enforcement, inadequate legal and regulatory frameworks, limited regulatory pressure, and organisational discretion often allow gender reporting to become symbolic rather than substantive. Consequently, improving gender accountability requires not only greater disclosure but also institutional conditions that make accurate, comprehensive, and verifiable reporting an enforceable organisational responsibility.

Addressing these reporting gaps may require organisations to conduct regular gender audits, establish measurable targets to make inequalities visible, monitor progress, and develop internal gender data systems. Building internal capacity for gender reporting is also essential

to ensure disclosure becomes standard and substantive rather than symbolic. This aligns with Ely and Meyerson's (2000) arguments that organisations should embed cultures of equity and transparency, integrating gender reporting into organisational accountability rather than treating it as a reputational exercise. However, given the limitations of internal accountability mechanisms identified in this study, external scrutiny appears necessary. NGOs can act as watchdogs by scrutinising organisational disclosures, producing counter-accounts, and challenging discrepancies between reported commitments and lived experiences, thereby strengthening internal accountability for workplace gender equality.

10.2.4 The role of NGO activism in promoting gender equality

Chapter Nine finds that NGOs in Nigeria play an essential surrogate accountability role by representing women's interests and challenging organisational gender discrimination on their behalf through mechanisms such as evaluation and monitoring via gender audits and impact assessments, and through challenging/counter-accounting strategies (advocacy, campaigns, press releases, naming-and-shaming, and litigation). Findings suggest that NGOs have made incremental progress in exerting indirect or soft accountability, particularly where internal organisational mechanisms are weak. However, their ability to exert hard or direct accountability is constrained by Nigeria's institutional environment, especially a weak regulatory framework. As such, they lack formal authority to compel organisations to change. Therefore, NGOs generate external pressure by ensuring organisational gender inequalities are visible, mobilising public attention, and challenging organisational practices. Women may be hesitant to directly challenge discriminatory practices themselves because of fears of retribution, job insecurity or other repercussions. Thus, NGOs often provide a collective voice through which marginalised women can articulate their concerns. Their counter-accounts are particularly significant because they mainly challenge organisational narratives and disclose discrepancies between formal commitments to gender equality and lived experiences. In this

light, NGO accountability activity complements the findings in Chapter Eight, which show that selective corporate disclosure concealed several forms of organisational gender inequality practices. Moreover, the findings also reveal that surrogate accountability is conditional rather than autonomous. NGOs can expose, challenge and pressure organisations, but they generally lack the formal authority to mandate compliance. Their effectiveness depends heavily on the responsiveness of other institutional actors, particularly security, regulatory and judicial institutions and government. Participants identified institutional corruption, funding issues stemming from allegations of widespread corruption by NGO officials, lengthy judicial processes and women's unwillingness to report discriminatory practices as significant barriers. These restrictions can undermine the accountability chain, because even when NGOs detect and challenge gender inequality practices, perpetrators may not face meaningful, timely consequences.

This finding matters because it challenges the assumption that NGO activism can automatically compensate for weak internal organisational accountability mechanisms. NGOs may fill accountability gaps, but they cannot automatically address the institutional conditions that produce them, especially where legal and judicial institutions are weak; NGO litigation and advocacy may generate visibility without producing enforceable organisational change. Therefore, the findings suggest that surrogate accountability should be interpreted as a relational process, since its effectiveness depends not only on its strategies and capacity but also on the responsiveness of state institutions in shaping organisational practices. This supports De Silva and Plagis (2023) and Smidt, Johansson and Richter (2025), who emphasise the significance of supportive legal and institutional environments for effective NGO accountability.

The findings further uncover a critical institutional contradiction within the NGO sector itself.

While NGOs aim to hold organisations accountable, participants testified that weak oversight of NGO activities creates opportunities to pursue organisational or personal interests, rather than the interests of vulnerable women, enabling corrupt practices. This finding challenges the notion that surrogates are innately accountable representatives of marginalised groups. Surrogate accountability relies on trust and legitimacy; when accountability or transparency is lacking, their representative authority may diminish. The outcome includes a loss of public confidence, which adversely affects their ability to attract donor funding and, in turn, the resources needed for sustained advocacy.

This finding adds a significant dimension to surrogate accountability theory: the surrogate is not necessarily a neutral or accountable representative. Its legitimacy must be preserved through ethical conduct, transparency, and strategies that ensure its activities remain aligned with the interests of those it represents. Consequently, boosting NGO accountability should not be interpreted as undermining their advocacy task; rather, it enhances the sustainability and legitimacy of their surrogate role. The findings also highlight the legal environment as an institutional constraint on NGO effectiveness. Participants consistently emphasised the absence of comprehensive, legally enforceable gender-equality laws that specifically address workplace gender discrimination as a key limitation. Where organisations are not legally mandated to comply with gender-equality principles, NGOs may mobilise public opinion, campaign, expose, and litigate, but their ability to ensure substantive compliance remains constrained, corroborating Cooper and Owen's (2007) argument about the importance of institutional mechanisms in supporting accountability. The stalled Gender and Equal Opportunity (GEO) Bill in the National Assembly appears exceptionally significant. Its persistent non-enactment reflects the gap between creating enforceable rights and formally recognising gender equality. Passing this bill into law would not automatically eradicate organisational discrimination, but

it would compel organisations to comply with gender equality principles and give NGOs robust legal backing to challenge discriminatory practices and seek remedies. Therefore, the findings suggest that effective surrogate accountability involves interaction between enforceable institutional authority and NGO pressure.

Taken together, Chapter Nine shows that NGOs can, to some degree, compensate for weaknesses in organisational accountability by representing women and generating external pressure, monitoring, and producing counter-accounts. However, their capacity to secure practical organisational change remains limited by weak judicial and regulatory institutions, corruption, limited NGO accountability and the absence of enforceable gender-equality legislation. The study therefore extends the surrogate accountability perspective by showing that NGO's ability to enforce accountability is conditional, relational and institutionally dependent. NGOs can amplify the voices of women who may be too weak and powerless to directly challenge powerful organisations; however, sustaining effective accountability ultimately requires an institutional environment in which NGOs' demands can be translated into legally enforceable organisational requirements. The findings suggest that reinforcing NGO surrogate accountability involves multiple institutional-level interventions. First, mechanisms should be created to improve NGO transparency and accountability, including establishing appropriate oversight arrangements to ensure that NGOs' activities are persistently monitored and remain aligned with the interests of the vulnerable women they represent. This is particularly imperative given participants' concerns about potential divergence between NGO activities and beneficiaries' interests, as well as about corruption.

Strengthening accountability mechanisms within NGOs would protect women and enhance NGOs' legitimacy and the public trust necessary for effective surrogate representation. Greater scrutiny of relevant security and judicial officials is essential to improve institutional

responsiveness, facilitate effective collaboration, and address corruption between NGOs and public authorities. Without such institutional backing, NGOs may expose gender inequalities yet be unable to secure meaningful change and remedies, revealing the constraints of surrogate accountability where institutional support is inadequate.

Finally, the findings suggest that legal reform is vital to strengthening surrogate accountability. In this context, enacting the stalled Gender and Equal Opportunity (GEO) Bill would provide NGOs with strong legal support to challenge discriminatory organisational practices and seek remedies. As Makinde et al. (2017) argue, such legislation may boost protection against workplace gender discrimination. More importantly, enacting legally enforceable gender-equality legislation would change the conditions under which NGOs operate; rather than depending primarily on voluntary organisational compliance, NGOs could invoke formal legal standards when challenging discriminatory practices. This would reinforce their legitimacy and their collaborative role as surrogate accountability agents.

10.3 Contributions

Having summarised the study's key findings, this section outlines its main contributions to the social accounting literature, including empirical, theoretical, and practical implications.

10.3.1 Empirical contributions

Emerging research on organisational gender inequality and accountability has largely examined how gendered organisational cultures, practices, and structures reproduce gender discrimination and has analysed organisational narratives and corporate disclosures. However, research has paid limited attention to how accountability mechanisms address gender inequality within organisations. This study bridges this gap by shifting the focus from the reproduction of organisational gender inequalities and organisational narratives to the internal, lived functioning of accountability mechanisms, showing how they actively shape employee voice, mediate power relations, and determine whether gender equality initiatives lead to meaningful

organisational change. This approach not only enhances our understanding of accountability mechanisms and gender inequalities but also offers new insights on how accountability can advance organisational gender equality. This study offers additional empirical contributions. by comparing formal gender-equality policies with employees' lived experiences, the study reveals a potential gap between policy and practice, showing how such policies can remain symbolic rather than substantive. This offers new academic insights, particularly in emerging contexts, and advances understanding of how organisational accountability for gender equality can be evaluated by assessing alignment or misalignment between formal gender-related policies and employees' lived experiences.

In addition, the study extends the literature on NGOs as surrogate accountability actors by providing empirical evidence of both their contributions and limitations. While NGOs engage in advocacy, monitoring, litigation, and counter-accounting, weak legal systems, corruption, and resource constraints limit their effectiveness. This offers a more balanced understanding of their role in accountability ecosystems, especially in emerging economies. Finally, the study makes a broader contribution by integrating perspectives from employees, organisations, institutional environments, and NGOs into a single analytical framework. This holistic approach advances understanding of how organisations construct gender inequality, how employees experience, perceive, and interpret it, how organisations account for it in reporting, and how external actors (NGOs) challenge it across sectors.

10.3.2 Theoretical contributions

This study makes a theoretical contribution to the emerging literature on gender inequalities and accountability by integrating the perspectives of three theories, namely Gendered Organisational Theory, Accountability Theory, and Surrogate Accountability, to develop a more comprehensive analytical framework that offers new insights. Although these theories

have often been applied separately, my research brings them together to explain how gender-inequality practices are (re)produced within organisations, how they are reported, and how external actors, particularly NGOs, attempt to hold organisations accountable for these inequalities. Therefore, the study demonstrates the benefit of integrating existing theoretical perspectives to examine the accountability process holistically, particularly in the Nigerian context.

In addition, this study contributes to accountability theory by extending the assessment of organisational accountability beyond mere existence or extent of organisational disclosure. By comparing organisations' gender-related accounts with employees' accounts of lived experience, the thesis moves beyond disclosure as an end in itself and provides a basis for determining whether organisational representations and commitments are symbolic, where organisational reports do not align with employee experience, or substantive, where organisational reports align with employee experience as reflected in practice. Therefore, this study conceptualises accountability as the alignment between organisational narratives commitments communicated through corporate disclosure and employees' lived experience. In so doing, this study deepens the theoretical understanding of accountability in the context of gender-based reporting.

10.3.3 Practical and policy implications

This study's findings have several practical implications for organisations, policymakers, and NGOs. First, for organisations, the study highlights the need to move beyond symbolic reporting on gender equality towards more substantive accountability practices. This means ensuring that gender equality policies are not only documented but also effectively implemented across everyday organisational practices, including recruitment, promotion, and workplace culture. The findings can help organisations strengthen their accountability mechanisms and develop more effective gender equality strategies. Second, for policymakers

and regulatory bodies, the findings can inform the assessment of current policies, the development of stronger policies, and the design of monitoring systems and enforcement mechanisms to promote gender equality. The findings emphasise the need for stronger enforcement mechanisms, such as mandatory gender-equality reporting, because voluntary reporting may foster symbolic compliance by allowing management to decide what information to disclose.

The study also emphasises the urgent need for domestic, legally enforceable gender equality laws that specifically address discrimination in organisations. Broadly speaking, the Nigerian government should enact such laws by passing the Gender and Equal Opportunity Bill, which has been pending in the National Assembly since 2010, into law. Doing so will ensure that organisations are mandated to comply with gender equality requirements. It will also boost NGOs' legitimacy and provide much-needed support to challenge discriminatory organisational practices and demand accountability, thereby enabling them to carry out their advocacy duties effectively. Third, the study's findings highlight the challenges NGOs face that affect their effectiveness and propose recommendations to help them refine their advocacy and accountability strategies.

Based on this study’s findings, the institutional environment shapes organisations' gender-inequality practices in many emerging economies, particularly through weak legislation. This has been exacerbated in organisations by the absence of legally enforceable laws specifically addressing organisational gender inequality issues. This has increased the risk of discrimination and weakened transparency, enforcement, accountability mechanisms, and actual gender outcomes. The findings also suggest that, to enhance gender equality in organisations, the government needs to urgently pass the Gender and Equal Opportunity Bill, which has been pending in the National Assembly since 2010. Engaging partners with these findings could enable various institutions (government and corporate) to review their current gender-related

policies for possible amendments, introduce new legislation, and analyse gender issues from multiple perspectives nationwide. Therefore, this study offers valuable practical insights for organisations, policymakers, and non-state actors (such as NGOs) in emerging countries like Nigeria, where gender inequality remains prevalent, to foster a more gender-inclusive work environment, policy reforms, and best practices across sectors.

10.4 Limitations of the study and scope for future research

Despite its significance, this study has limitations. Firstly, this study focused on organisations in one country (Nigeria). Future studies can explore broader perspectives and cross-country comparisons. Secondly, this study focused exclusively on gender inequalities within organisations, omitting analysis of the domestic sphere. Further research could investigate this area, as injustice and hardship may be even more pronounced. Thirdly, the study examined the role of NGO activism in holding the public, private, and professional sectors collectively accountable for gender-inequality practices, rather than analysing each sector separately. Future researchers can examine each sector separately. It may be interesting to compare NGO tactics across sectors.

The limitations outlined above helped the researcher to clearly focus on the study's capacity to explore detailed information related to the research area (Okoli and Pawlowski, 2004).

Overall, drawing on the complementary insights of Gendered Organisation Theory, Accountability Theory and Surrogate Accountability Theory, this study explored organisational accountability for gender inequality and the role of NGO activism in promoting gender equality. Rather than recognising gender inequality as isolated discriminatory behaviour, the findings show that it is rooted within organisational practices and broader institutional expectations. Consistent with Acker's (1990) notion, inequalities in recruitment, training, pay, promotion, leadership and harassment illustrate that seemingly neutral

organisational practices can reproduce traditional gender roles. Therefore, this study corroborates Acker's (1990), Adisa et al.'s (2021), and Eagly and Karau's (2002) findings by showing that organisational gender inequality is sustained not only by individual bias but also by organisational structures and expectations regarding leadership and the "ideal worker".

The findings also contribute to literature on gender reporting by showing a conflict between accountability and disclosure. Some organisations disclose gender policies and initiatives but provide insufficient information on outcomes. This heightens concerns about impression management and selective disclosure (Grosser and Moon, 2008; Bull and Shannon, 2025) and extends the literature by revealing that selective gender-related reporting can shape perceptions of organisational performance, allowing organisations to appear responsive while limiting scrutiny of persistent inequalities. Consequently, reporting may simultaneously constrain and communicate accountability, thereby making official disclosure an inadequate indicator of substantive commitment. Critically, in this study's context, employees' accounts countered organisational narratives, exposing a gap between formal organisational policies and everyday lived experiences. This establishes the gap between symbolic and substantive accountability and shows that power also shapes accountability.

Employees may be reluctant to challenge discriminatory practices if doing so results in job losses, career or reputational risks. Therefore, the lack of complaints should not automatically be inferred as evidence that inequality is absent. These findings highlight employee voice as an essential yet power-dependent component of organisational accountability. Additionally, the study further enhances understanding of NGOs as surrogate accountability agents. NGOs often challenge organisational narratives, amplify women's concerns and generate reputational pressure where internal accountability mechanisms are weak (Pazzi and Svetlova, 2023). However, their influence in this context has largely yielded incremental rather than

transformative change. Therefore, this study challenges the surrogate accountability theory by demonstrating that representation does not automatically translate into enforcement. NGOs may give a voice to women who cannot safely challenge organisational policies and practices directly, but their effectiveness depends on the institutional environment. This is particularly evident in Nigeria's context, where limited institutional support and weak legal enforcement constrain NGOs' ability to translate advocacy into binding organisational obligations (De Silva and Plagis, 2023; Smidt, Johansson and Richter, 2025).

In conclusion, this study contributes to the social accounting, accountability, and reporting literature by framing organisational gender accountability as a contested, power-driven process rather than a neutral disclosure exercise. By comparing employees' lived daily experience with organisational reporting and NGO counter-accounting actions, this study reveals possible divergence between official narratives and actual organisational outcomes, as well as NGO responses. This suggests that accounting and reporting can expose certain gender-related issues while leaving others insufficiently disclosed, enabling symbolic rather than substantive accountability.

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Appendices

Appendix 1- Interview guide



Participant information sheet

Accountability for gender inequalities by organisations in Nigeria and the role of NGO activism in promoting gender equality: An exploration of how organisations in Nigeria are held accountable for their gender inequality practices by NGOs as part of their efforts to promote gender equality in Nigeria.

Dear Sir/Madam,

I would be grateful if you could agree to participate in data gathering (interview) for a research study being conducted on accountability for gender inequality by organisations in Nigeria and the role of NGO activism in promoting gender equality by Oselunamie Ebhomielen, a current PhD student at the University of Essex Business School United Kingdom. This research is a vital element of my doctoral study. This study will explore how Nigerian organisations are held to account for their gender inequality policies and practices. Specifically, this will focus on the role of NGO activism in holding organisations accountable for gender inequality practices and policies as part of their effort to promote gender equality. I am required to interview relevant stakeholders, such as employees across various hierarchies of selected organisations, such as private, public, and professional organisations and NGOs.

The rationale for choosing you to take part in this research.

The primary reason for choosing you to take part in this Research is attributable to the fact that you have been identified as someone with extensive knowledge in this area. I am delighted that you have been a long-time employee of one of the organisations selected for this study.

The Rationale for conducting this study.

The primary purpose of this research is to explore organisational accountability for gender inequality in Nigerian organisations. An exploration into the institutional environmental factors of gender practices in Nigeria, which are deployed in organisations and account for organisational gender inequalities and the role of NGO activism in holding organisations accountable for these gender inequalities as part of their effort to promote gender equality. Further, I will review NGOs' challenges in Nigeria and recommend strategies to improve effectiveness. The idea is to discover how NGOs utilise accountability as a crucial tool to promote gender equality in Nigeria by challenging organisations' discriminatory policies and practices on behalf of marginalised, vulnerable women.

Who can participate in this research?

Research on accountability and gender studies has revealed that numerous stakeholders like policymakers, NGOs, and employees across hierarchies, including senior management of various organisational sectors, all play critical roles in organisational gender and accountability studies. However, this study will focus on interviewing various organisations' (private, public sector, professional, SDG and NGOs) directors, MDs, senior management staff and some low-level employees.

What you would be required to do

Individuals happy to participate will be invited to a one-hour face-to-face or online interview. This is necessary to allow participants to respond to questions in their own words. Interview questions will be asked based on the study, and perceptions and general experience of the topic will guide participants' input. Further, the interview will be recorded by audio and note-taking with participants' permission.

What are the choices of participants?

It is essential to state that partaking in this research is optional. Participants can withdraw from participating at any time and have the right to decline to answer any questions as they deem fit. Also, no compensation will be provided. The venue and time of the interview will be mutually agreed upon. Participants will be contacted before the interview via email or telephone calls.

The benefits and rewards of participating.

This research will not expose participants to any form of hazard, and participants will not receive any benefit in the form of compensation. However, it is expected that this research will lead to a better understanding of how organisations are held to account for their gender inequality practices by NGO activism as part of their technique to promote gender equality.

How the privacy of participants will be protected

The information participants provide will be private and confidential, excluding anonymised quotations, which may be used with their consent. If participants request anonymity, their information will be deemed a source of background material combined with literature-based research and interviews with others. This research or any publication emerging from it will not include the personal information of participants, including names, places of work, positions,

etc. Unless otherwise stated, the information gathered from this interview will be used only for this study and will be recorded at most, which is required to complete this study. Although the study's findings will be published in international publications and conferences, only research team members can access actual interview data. The interview data will be stored securely via password-protected computer servers only accessible by the researchers, except if required by law. Systematic codes will be designed specifically for the study by the researcher and will be applied to categorise gathered data.

A professional transcription service will also have access to the gathered data and will be required to sign a confidentiality agreement. Once the participants verify the transcripts, the digital recording of this interview will be erased, and their consent forms will be scanned and stored electronically. Participants may be contacted for clarification on concerns raised during the interview, but they are not obliged to provide clarifications or participate in future interviews.

Under the University of Essex research data management guidelines, data will be managed and stored securely for a minimum of 5 years from the completion of this study (see https://www.essex.ac.uk/staff/research-governance#data) or any successor guideline and applicable University of Essex policy provisions (as amended periodically).

The data controller for this study will be the University of Essex, and the University information Assurance manager will be the contact person (dpo@essex.ac.uk).

How will the collected information be used?

The collected information will be used to complete the PhD thesis of the student researcher, published in scholarly journal articles and conference papers. There will be no identification of individual participants in any publications/reports arising from this project. Non-identifiable data may also be shared with other parties to contribute to further research as required by law and to promote scientific scrutiny. There will be no commercial sale of this data. The researcher will summarise the results and make them available to all interview participants who indicate their interest in receiving them via the study's consent form after the research. A copy of this research will be deposited in the University of Essex, United Kingdom, and a publicly available online library.

What do participants need to do to participate in the study?

Participants should ensure they read the information statement and understand its content before they consent to participate. They are advised to contact the researcher, Oselunamie Ebhomielen, via email at oe23434@essex.ac.uk. If further clarity is required, participants interested in participating should respond to the email above and complete the consent form within two weeks of receiving an invitation. A research team member will then contact them via telephone/WhatsApp, or email to arrange a convenient place and time for an interview. The student researcher will place a follow-up call approximately one week after receiving the invitation. You have an option to decline the invitation at that time.

Where will the interview be held?

The interview will be held depending on the agreement between the participant and the interviewer, either face-to-face or online (zoom/Microsoft team). Face-to-face interviews will be held in the participant's office or at another agreed convenient location at their own time,

either before or after work or during an allocated break, such as lunchtime, unless otherwise approved. It is essential to state that participation is voluntary, and where online interviews are applied, the participants can switch off their cameras at any time. Finally, all interviews will be recorded by audio alongside additional notetaking by the interviewer.

Further information

Contact Oselunamie Ebhomielen at oe23434@essex.ac.uk or by telephone/WhatsApp at +447939679590 for more information regarding this study.

How to raise concerns or make a complaint

For concerns or complaints relating to the research. In the first instance, please get in touch with the principal invigilator of the project----------. If unsatisfied, please get in touch with Essex Business School Ethics Officer Dr Muhammad Junid Ashraf at m.j.ashraf@essex.ac.uk or call +44(0) 1206873587. If you are still unsatisfied, please get in touch with the University of Essex Research Governance and Planning Manager, Sarah Manning-Press (sarahm@essex.ac.uk). ERAMS reference (ETH2324-0942)

Thank you for considering this invitation.

Oselunamie Ebhomielen

Student Researcher.

Appendix 2-Interview Questions



Interview Questions

Introduction of the Interviewer

- Name: Oselunamie Ebhomielen, a PhD Accounting student
- Institution: Essex Business School, University of Essex, United Kingdom
- Research Topic: Accountability for Gender Inequalities by Nigerian Organisations and the role of NGO activism in promoting gender equality.

Introduction of Interviewee

- Professional/career background and experience

Specific and General Questions for Interviewees:

Section 1: General questions on gender inequality in organisations

1. What do you consider to be gender inequalities?
2. Where do you think gender inequalities originated from?
3. What do you think are the factors responsible for gender inequalities in Nigeria?
4. What factors do you think are responsible for gender inequalities in organisations in Nigeria?
    - Do you have any suggestions for combating this issue?
5. What gender regulations or laws in Nigeria or globally are you familiar with?
6. Are you familiar with the principles of SDG on gender equality?

- Do you think organisations apply these principles?
- If not, why are they not applied?

7. Can you describe any case of gender inequality that you or someone else has experienced in your organisation?

- Have you or someone else you know experienced any discrimination in the workplace, including sexual harassment (women interviewees only)?

8 Why do you think most women cannot challenge their organisations regarding discriminatory policies/practices?

Section 2: Questions on Accountability

1 Accountability is used in almost everyday conversation. What do you think accountability means?

2 How would we know that an organisation is accountable?

3 What are your views on measures that promote accountability concerning organisational gender discriminatory practices?

4 Does your organisation have criteria for tracking and measuring its performance in achieving gender equality in terms of pay, recruitment, retention, advancement, and representation?

5 Do you think NGOs have been helping in the fight against gender inequality practices in organisations?

6 Why do you think women in organisations are unable to challenge unfair policies directly instead of depending on NGO activism?

Section 3: Specific Interview Questions for Interviewees of Public, Private and Professional Organisations

1. What regulations or laws (local/global) do you think apply to gender equality in Nigeria in general and the workplace in particular?

2. Would you share how your organisation applies or complies with relevant regulations/laws?

3. Are any monitoring systems in place to ensure strict compliance with relevant gender-related legislation (including the organisation's internal policy on gender matters)?
4. Does your company account for or report its gender equality practices? If so, could you shed light on this?
5. Has your organisation worked/collaborated directly or indirectly with NGOs to address actual or potential gender discriminatory policies?
6. What strategies do your organisation have to respond to challenges from third-party organisations such as NGOs (and possibly regulators)?
7. Are you aware of any issues relating to gender discrimination in your organisation in the past? If so, how were they managed?
8. Does your organisation implement/enforce equal opportunities regulations for men and women, such as equal pay, training, and promotion policies? If so, please how?
9. Does your organisation have flexible working policies such as job sharing, remote working, compressed hours, and flexitime? If so, how effective are they?
10. What do you understand as gender diversity in the management structure of organisations?
11. What key positions have women held or are currently holding in this organisation?
12. Is there anything else you can tell me besides what has been said so far?

Section 4: Specific Interview Questions NGOs Interviewees

1. What strategies has your organisation (NGO) used to promote gender equality in organisations?
    - Have these strategies been successful in promoting organisational gender equality?
    - Is the success of these strategies measured? If so, how are they measured?
2. How does your organisation (NGO) collaborate with other stakeholders, such as public/private entities, professional organisations, and the government, on matters relating to gender equality?

3. Has your organisation at any time challenged the gender policies and practices of other organisations in Nigeria? If so, please shed some light.
4. Based on your experience, can you describe the responses of these organisations to your organisation's actions?
5. Based on your experience, do you think organisations in Nigeria have put in place systems for monitoring compliance with relevant gender-related legislation and laws (including their policies)?
6. Could you describe the technique used by your organisation (NGO) to challenge the discriminatory gender policies of organisations?
7. How does your organisation expose unacceptable gender practices in organisations? For instance, does it use news media (print/visual), social media, blogs, its own website, rallies/protests, other events, etc., to spread information aimed at holding them accountable for gender inequalities?

Section 5: Challenges Faced by NGO Activism in Nigeria

1. What challenges do you think NGOs face in their advocacy to promote gender equality in organisations?
2. How does your organisation manage these challenges?

Appendix 3- Summary of collected documentary evidence

Summary of collected documentary evidence					
Number	**Company Name (Anonymised)**	**Entity type**	**Organisations and document type**	**Document type**	**Year**
1	**PWAN**	NGO	Pan West African Nigeria	Annual report	2023
2	**GSAI**	NGO	Gender Strategy Advancement International	Training report	2023
3	**WIMBIZ**	NGO	Women's Rights Advancement and Protection Alternative	Gender Inclusiveness Report	2021
				Annual report	2020
				Annual report	2024
				Website press release	2024
4	**WRAPA**	NGO	Women's Rights Advancement and Protection Alternative	Advocacy toolkit	2020
5	**Daily Post**	News Media	Daily Post	Website-The Centre for Basic Rights Protection and Accountability Campaign	2021
6	**Punch**	News media	Punch news	website-NDLEA controversial gender policy	2024
7	**Vanguard**	News media	Vanguard	website-NDLEA controversial gender policy	2024
8	**The Guardian**	News media	Guardian	website-INEC gender policy	2023
9	**FCMB**	Private	First City Monument Bank	Annual and Sustainability Report	2020-2024

10	**POLARIS**	Private	Polaris Bank	Annual and Sustainability Report	2022
11	**MTN**	Private	Mobile Telecommunications Network	Annual, Sustainability and People's Report Diversity and Inclusion Statement	2020-2024
12	**OANDO**	Private	Oando	Sustainability report	2020-2024
13	**PRO1**	Professional	Nigerian Medical Association	website	2024
14	**PRO2**	Professional	Association of Chartered Accountants in Nigeria (ICAN)	website	2024
15	**PRO3**	Professional	Nigeria Bar Association	Annual report	2021
16	**PRO4**	Professional	Nigerian Society of Engineers	website	2024
17	**PUB1**	Public	Nigerian Police	Police Act 2024	2024
18	**PUB2**	Public	Nigerian constitution	Constitution	1999
19	**PUB3**	Public	Central Bank of Nigeria	Constitution	2007
20	**PUB4**	Public	Nigerian Labour Act	Labour Act 2024	2004

Summary of Interview data					
Participant type	**Number of participants**	**Female**	**Male**	**Senior**	**Junior**
NGOs	29	24	5	19	10
Private	30	18	12	21	9
Public	16	10	6	10	6
Professional	22	5	17	19	10
Total	**97**	**57**	**40**	**69**	**28**

Appendix 4- Professional clearance evidence

University of Essex

07/06/2024

Ms Oselunamie Ebhomielen

Essex Business School

University of Essex

Dear Oselunamie,

Ethics Committee Decision

Application: ETH2324-0942

I am pleased to inform you that the research proposal entitled "Accountability for gender inequality by organisations in Nigeria and the role of NGO activism in promoting gender equality 5/06/2024" has been reviewed on behalf of the Ethics Sub Committee 2, and, based on the information provided, it has been awarded a favourable opinion.

The application was awarded a favourable opinion subject to the following **conditions**:

Extensions and Amendments:

If you propose to introduce an amendment to the research after approval or extend the duration of the study, an amendment should be submitted in ERAMS for further approval in advance of the expiry date listed in the ethics application form. Please note that it is not possible to make any amendments, including extending the duration of the study, once the expiry date has passed.

Covid-19:

Please note that the current Government guidelines in relation to Covid-19 must be adhered to and are subject to change and it is your responsibility to keep yourself informed and bear in mind the possibility of change when planning your research. You will be kept informed if there are any changes in the University guidelines.

Yours sincerely,

Casper Hoedemaekers