

Achieving Legitimacy Through Gender Equality Policies

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Abstract

The academic literature has shown some positive effects of gender equality policies' development on the companies' performance. However, often companies are not promoting this type of policies. This research analyzes the effect of corporate gender equality policies from an institutional perspective. Using a structural equation model, based on 150 questionnaires, the results have empirically demonstrated that gender equality policies positively influence four dimensions of organizational legitimacy: pragmatic, moral, regulatory, and cognitive. These results extend our knowledge of the effect of corporate social responsibility policies on organizational legitimacy, underlying that gender equality strategies are very useful for improving organizational legitimacy. Furthermore, these results provide new strategic arguments for managers to manage the organizational change and to develop gender equality policies and foster the decrease of the gender gap.

Keywords

gender equality, legitimacy, corporate social responsibility, institutional theory, strategy

Introduction

Previous research has shown that gender diversity is a driver for better business performance (van Knippenberg & Schippers, 2007; van Knippenberg & van Ginkel, 2022) and gender policies are key in companies' strategies (Gülsoy & Ustabaş, 2019). Research in this field, concerned about the gender gap, has focused its attention on the effects of gender diversity between men and women, underestimating, up to now, the effects caused to a wider and more inclusive gender perspective (e.g., LGBTQIA +).

Recent reports indicate that companies with a higher representation of women on their executive committee obtain a higher average return on equity and a better average EBIT margin suggesting a positive relationship between the presence of women on executive committees and the financial results of companies (Desvaux et al., 2017; Eagly & Heilman, 2016; Strohmeier et al., 2017). Scholars affirm that the female leadership may be the cause of the improvement of the financial results, since female leaders engage in more of the contingent reward behaviors (Eagly et al., 2003; Lord et al., 2017). Women apply a transformational leadership that improve the leader, the team and the organizational engagement and, therefore, the performance and the innovation

(Strohmeier et al., 2017). All these theories have been accepted by governments and social groups which are now considering a key task the promotion of gender equality actions among companies, since politics understood the relevancy of gender inclusions and diversity in high and senior positions (Kemp et al., 2015; Syed, 2008).

This evidence should serve as driver to reduce the gender gap in companies, facilitating easier access for women to management positions and to the labor market in general. However, often companies are not promoting this type of policies and the gender gap is still a big issue in all countries and industries (Kemp et al., 2015; Kinias et al., 2018). Today, the representation of women in management positions and with high income is still far behind that of men. Worldwide, the average gender gap is of at 31.4%. If we consider the political empowerment the gap is of at 75% and the economic participation and

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opportunity gap reach the 42.2% (World Economic Forum, 2019). The reasons for the gender gap in the business environment are multiple and they still require further research (Chugh & Sahgal, 2007; Verma, 2020).

Scientific evidence on the relationship between gender diversity and the positive effect on better financial performance does not seem to reach a consensus between scholars (Adams, 2016; Eagly & Heilman, 2016; Gülsoy & Ustabaş, 2019; Mehng et al., 2019). However, beyond the positive impact on the financial profitability, companies are designing and implement gender equality policies to enhance their corporate social responsibility (CSR) perceptions and impact in the different stakeholders (Blanco-González et al., 2020; Miotto et al., 2019). Institutional Theory helps us to better understand this phenomenon. In fact, this theory has been previously used to explain why companies implement CSR policies (Bansal & Roth, 2000). Reducing the gender gap has become a key focus for society and governments, who are promoting policies to reduce this gap. Society and states are encouraging companies to develop CSR policies (Javed et al., 2020; Margolis & Walsh, 2003; Palazzo & Scherer, 2006).

The lack of legitimacy of the political system (Blanco-González et al., 2017) and the incapacity of several countries to approach global issues just from the political and legal framework, have led states to promote CSR, since global governance, is a multilateral process to which governments and companies contribute to rule and solve social and environmental global issues (Scherer & Palazzo, 2011). This cooperation between states and firms improve the legitimacy of the whole global governance and political system (Cashore et al., 2021; Scherer & Palazzo, 2011). In turn, private companies are developing CSR activities. These behaviors are typical of an institutionalization process, where companies seek the acceptance of society by promoting activities that are appropriate to the social context and to stakeholders' pressure (Díez-Martín et al., 2021). Thus, CSR has become a business strategy in response to institutional pressures and it is a tool for gaining legitimacy (Beddewela & Fairbrass, 2016; Rathert, 2016).

Developing CSR activities improves organizational legitimacy (Duff, 2017; Zheng et al., 2015). Thus, do gender policies improve companies' legitimacy? So far, the empirical evidence on the relationship between gender policies and organizational legitimacy is scarce and partial. However, a better understanding of this relationship can be very beneficial in promoting the implementation of gender policies in companies and, consequently, reducing the gender gap associated with lack of the economic participation and the opportunity gap. The literature has shown that organizational legitimacy is a facilitator of institutional changes (Díez-Martín et al., 2021).

In this research we show that gender equality policies may help to improve organizational legitimacy. According to this theory, with this research we want to answer: (1) Do gender equality policies influence organizational legitimacy? (2) What type of organizational legitimacy is reached by the application of gender equality policies? To respond to these questions, 150 experts were surveyed, and a partial least squares structural equation system (PLS-SEM) and SmartPLS4 was applied. PLS-SEM predicts dependent variables by estimating path models (J. F. Hair et al., 2019; Henseler, 2017). PLS focuses primarily on causal-predictive analysis in high-complexity, low-information-theory settings (J. F. Hair et al., 2019).

This research has important implications for management and highlights the need to adapt purchase behavior models to new constraints. It contributes to the academic literature by providing empirical evidence on the relationship between gender policies and organizational legitimacy. Academics in the field of gender equality can benefit from the results by identifying the effects that gender equality policies have on the organizational legitimacy. In the field of legitimacy, progress has been made on the analysis of organizational legitimacy. At the management level, these results will help managers to better understand the relevance of gender equality policies, providing new evidence for their application, a better allocation of resources and a better management of this social change.

Literature Review

Institutional Theory can help us to better understand the successes and failures of gender policies in the business context. This theory establishes the concept that legitimacy is a tool for companies to survive (Meyer & Rowan, 1977; Suddaby et al., 2017). Legitimacy has been defined as the perceived adequacy of an organization's activities with its stakeholders requirements (Deephouse et al., 2017). Companies gain legitimacy when their actions are appropriate and desirable (Suchman, 1995). Legitimacy improves the survival of organization's options (Abootorabi et al., 2021; Díez-Martín et al., 2021; Hannan & Carroll, 1992) since it positively influences the stakeholders' behavior (Choi & Shepherd, 2005; Lamin & Zaheer, 2012; O'Toole & Ciuchta, 2020). Legitimacy is a multidimensional construct formed by different people the judgments. These judgments depend on multiple evaluation criteria (Bitektine et al., 2020). They will be more favorable when organization's actions are more socially desirable and aligned with people expectations and values. The development of equality policies has been favored by politicians and companies due to their social acceptance. As with CSR policies, we

suggest that when a company develops gender equality policies it also improves its legitimacy.

The proliferation of CSR strategies is related to the search for legitimacy (Scherer & Palazzo, 2007). This relationship has been documented in the literature (Porter & Kramer, 2011; Schrempf-Stirling et al., 2016). Researchers consider CSR a strategy used by large (Ozdora-Aksak & Atakan-Duman, 2016) and small companies (Bai et al., 2019) to reach legitimacy. Specifically, scholars focused their research mainly on the relationship between legitimacy and corporate environmental policies (Cruz-Suárez et al., 2020; Finch et al., 2015). Nevertheless, gender equality effects on organizational legitimacy and CSR perception have been underestimated by scholars (Miotto et al., 2020).

The relationship between gender policies and legitimacy has been previously analyzed in the academic literature (Miotto et al., 2019). Recently, some governments have designed laws to regulate and increase female access and participation in companies' executive boards through the establishment of quota (Voorspoels & Bleijenbergh, 2019). However, the results that have been achieved cast doubt on the usefulness of legislation to promote gender equality in companies (Kyaw et al., 2015; Strøm, 2019). Governments' pressure would only have a clear effect on companies that are heavily dependent on public contracts (Mitchell et al., 1997). These companies will not improve gender diversity in the executive boards pushed by their social responsible understanding, but just in order to be qualified for public contracts' assignment and allocation (Mateos de Cabo et al., 2019), since, organizational legitimacy is a requirements for doing business with the public sector (Díez-de-Castro et al., 2019). On the contrary, companies that are not linked with the public contracts or with stakeholders which are sensible to gender equality do not have the need to apply these policies, beyond the social value and sensitivity of their owners and managers.

Researchers are offering diverse evidence on the relationship between gender policies and organizational performance (Leslie, 2017). In this sense, it seems that the effect of gender diversity on the organizational performance is like a double-edged sword (Mehng et al., 2019). On one hand, it can improve the results of companies, thanks to the combination of different ideas, experiences, points of view and skills (King et al., 2011). Companies' value increases when there are three or more women on the management committee (Gyapong et al., 2016) and gender diversity fosters product innovation. But, on the other hand, it may cause a decrease of the profitability, due to the lack of cohesion in diverse teams (AbouAssi & An, 2017; Leslie, 2017).

Nevertheless, recent research shows that there is a positive relationship between the presence of women on

the boards of directors and the development of CSR strategies (Al Fadli et al., 2019). Women in senior management play a positive role in gender policy development (Furlotti et al., 2019) and they foster environmentally friendly practices (Cruz et al., 2019; He & Jiang, 2019). Furthermore, female directors have a greater ability to prioritize and defend social problems (Fernandez et al., 2019). Along these considerations, the inclusion of female managers could improve the socially responsible practices and policies. CSR is considered a very important tool to obtain legitimacy (Díez-Martín et al., 2021). Actions directed toward the communication (Lock & Schulz-Knappe, 2019) and the implementation of CSR policies improve organizational legitimacy (Bai et al., 2019).

In order to improve their grade of legitimacy, some firms applies the access-and-legitimacy diversity perspective (Ely & Thomas, 2001). This perspective suggests the recruitment of women and minorities to increase the degree of conformity of the organization's actions with the social context and, in this way, to achieve an easier access to markets. Actually, research shows that the stock market, in the short term, reacts positively to women appointment to companies' executive boards (Campbell & Minguez Vera, 2010). According to the Signaling Theory, by developing and communication diversity and inclusion policies firms gain visibility toward the stakeholders and, therefore, their support and legitimation (Bansal & Clelland, 2004; Nagy et al., 2012).

Organizational legitimacy has several dimensions: pragmatic, moral, regulatory, and cognitive legitimacy (Díez-de-Castro et al., 2018). Each legitimacy type depends on the stakeholders' perception on a specific dimension. So, how do gender equality policies affect each kind of legitimacy?

Pragmatic legitimacy is granted by the stakeholders when the assessed organization serves their interests and meets their expectations (Kumar & Das, 2007; Suchman, 1995). An organization gains pragmatic legitimacy when it meets the expectations and needs of stakeholders. Organizations can gain pragmatic legitimacy by targeting tangible rewards to specific groups. The pillars of this concept are based on the self-interest or pragmatism of everyone. Assessing pragmatic legitimacy requires an initial understanding of what are the needs and expectations of the stakeholders toward the organization. According to the Stakeholder Identification and Salience Theory (Mitchell et al., 1997), Stakeholders' interest in gender equality issues will lead companies to increase these kind of policies and consequently to improve their legitimacy. Since the UN Sustainable Development Goals publishing, the society and the governments developed an increased interest for gender equality policies. This social

interest should be transferred to organizations. In fact, some companies use impression management tactics, by publishing content related to gender diversity on their corporate websites to ensure their pragmatic legitimacy (Windscheid et al., 2018).

Hypothesis 1. The implementation of gender equality policies impacts positively the pragmatic legitimacy.

Moral legitimacy is closely linked to the perceptions of fairness, justice, and impartiality about the actions of an organization (Blanco-González et al., 2020). From a moral or ethical perspective, a legitimate organization represents socially acceptable values, actions, techniques, and procedures (Galaskiewicz, 1985). Stakeholders evaluate positively a company because it fulfill their moral expectation, beyond the economic performance (Suchman, 1995). The company has a morally correct behavior beyond the legal framework to fulfill the social values and principles (Boxenbaum & Jonsson, 2008; Dowling & Pfeffer, 1975). Thus, the implementation of gender equality policies should guarantee the moral legitimacy of the organization.

Hypothesis 2. The implementation of gender equality policies impacts positively the moral legitimacy.

Regulatory legitimacy reflects the conformity of the organizations' actions with the standards established by the authorities (Bitektine, 2011; Suchman, 1995). Organizations obtain regulatory legitimacy when they comply with the laws and regulations established by government's authorities and the public or private agencies to which they are linked (Deephouse, 1996). It seems clear that if an organization does not scrupulously comply with the laws, it will not obtain legitimacy. So far, governments are regulating and establishing recommendations on gender equality issues (e.g., no salary gap, fair access to opportunities, female representation in decision-making process). Since legitimacy is a perception, companies that develop equality policies will probably be perceived as more desirable by society, because they will be perceived as legally aligned with the establishment. However, companies affected by sanctions, complaints and protests about equality issues will lose their regulatory legitimacy.

Hypothesis 3. The implementation of gender equality policies impacts positively the regulatory legitimacy.

From a cognitive perspective, legitimacy is linked to the comprehensibility and adequacy of the firm's activities (Kusano & Sanada, 2019). Cognitive legitimacy is a judgment based on the evaluators perception according to

the information provided by the company. Individuals grant legitimacy when they perceive recognizable organizational characteristics (Almobaireek et al., 2016). When stakeholders know the organization and understand its activities, they can judge if its behavior is aligned or not with the accepted cultural and social system. When the perception of the products, procedures, structures, behaviors, and image are understood and considered desirable and necessary, the firm is legitimate (Díez-de-Castro et al., 2019). The development of strategies and behaviors based on gender equality will lead to increased organizational legitimacy, since they will be well accepted by the stakeholders. Some companies implement quota policies to improve their image and reputation, because they consider that the publicity about these activities affects positively their image, reputation and legitimacy (Miotto & Vilajoana-Alejandre, 2019; Windscheid et al., 2018).

Hypothesis 4. The implementation of gender equality policies impacts positively the cognitive legitimacy.

Methodology

Sample and Data Collection

To verify the hypotheses, a sample consisting of 150 questionnaires answered by experts was used. The experts answered questions about the gender equality policies and the legitimacy of Spanish multinational companies that fulfill the following requirements: doing business inside and outside Latin America; approving an equality plan in the last 2 years; and more than 1,000 employees. The choice of multinational companies lies in the greater visibility of this type of organization compared to other kind of firms. Besides, this kind of organizations are considered necessary and relevant for the society, having a high degree of institutionalization. These characteristics allow evaluators to have more information useful to make their assessment and, at the same time, making reference to previous legitimacy and gender equality research in this areas (Cucari et al., 2018; Kostova et al., 2009).

Research objectives were defined and described in the email and questionnaire sent to the experts so they could clearly understand the goals of the research. Experts were invited to evaluate the CSR firms' policies according with the provided Sustainability Reports (Valls Martínez et al., 2019) and complementing it with public information retrieved from the firms' websites and media coverage. Data were collected in 2019.

The questionnaire participants are 150 experts, and they were selected from different Spanish and Latin American universities according to their experience in CSR and organizational management fulfilling the following criteria: (i) collaborate as a CSR consultant with

Table 1. Survey Questionnaire.

Construct	Items	Question	Source
Gender equality	IG01	Equal gender opportunity to access to trainings	“Global gender gap index” (World economic forum)
	IG02	Wage equality between women and men for similar work	
	IG03	Work-life balance policies	
	IG04	Equal gender labor force.	
	IG05	Equality in the management positions.	
	IG06	Female professional and technical workers over male is similar	
Pragmatic legitimacy	LP01	Organization fulfills stakeholders’ expectations	Chung et al. (2016)
Moral legitimacy	LM01	Transparency and accountability	Alexiou and Wiggins (2019)
	LM02	Honest information communication	
	LM03	Corporate activities respect ethical standards	
	LM04	This organization cares about the well-being of their employees	
	LM05	This organization’s policies seem appropriate	
	LM06	This organization promotes the common good	
Regulative legitimacy	LR01	The companies respect the legal framework	Chung et al. (2016), Díez-Martin et al. (2013)
	LR02	This organization is concerned with “playing by the rules	
Cognitive legitimacy	LC01	I tend to take for granted the value this organization provides	Alexiou and Wiggins (2019), Díez-Martin et al. (2013)
	LC02	I expect to see organizations like this one	
	LC03	The policies of this organization are typical of its field	
	LC04	In general, this organization provides an essential function	

organizations of more than 5 years; (ii) academic teaching and research experience in management areas of more than 5 years; (iii) active participation in the past 5 years at conferences, seminars, and workshops about management and business administration at a national and international level; (iv) recent relevant publications in the field of management; and (v) participation as reviewers and editors in national and international academic journals.

Variable Measurement

This research uses an ad hoc questionnaire, based on the theoretical and empirical literature about legitimacy and gender equality. Table 1 includes the questions used in the questionnaire to assess gender equality and legitimacy dimensions. It also identifies the original sources of these questions. An 11-point Likert scale from 0 to 10 has been used. More scale points measurements are recommended since they are more sensitive and they show an easily comprehensible range and they are closer to normality (Wu & Leung, 2017).

Legitimacy is a multidimensional variable (Suchman, 1995). This caused that most empirical studies have measured it through its dimensions (Alexiou & Wiggins, 2019). In this paper we follow this multidimensional measurement methodology. We measure legitimacy taking into consideration the pragmatic, moral, regulative, and cognitive dimensions. These dimensions are the most used by previous empirical studies (Díez-de-Castro et al., 2018). The questions used are based on measurements used in previous studies (Alexiou & Wiggins, 2019;

Chung et al., 2016; Díez-Martín et al., 2013; Nagy et al., 2017). Pragmatic legitimacy was measured by asking whether the organization’s activities were aligned to the interests and expectations of stakeholders. To measure moral legitimacy, six questions related to the development of business ethics were used. Regulatory legitimacy was measured by asking about compliance with regulations and warnings received by the organization. Finally, to measure cognitive legitimacy, four questions related to the comprehensibility and adequacy of the organization’s activities were used.

To measure gender equality, questions have been raised regarding the degree of the firms’ gender equality policies implementation. The issues address by the implemented policies based on “the global gender gap index” of the World Economic Forum (2019).

Before analyzing the results achieved with the structural analysis, the Table 2 shows descriptive statistics. The measured scales of each of the variables were 11 points (0–10). The descriptive analysis shows good means for the items and the adequate values of normality (Excess kurtosis and Skewness).

Data Analysis

To analyze the influence of gender policies on organizational legitimacy, we used a Partial Least Squares Structural Equation System (PLS-SEM) and SmartPLS4. It consists in a variance-based structural equation modeling. Through this method it is possible to evaluate the reliability and validity of the relationships between various constructs (J. F. Hair et al., 2019; Henseler, 2017).

Table 2. Descriptive Analysis.

Variable	Item	Mean	Standard deviation	Excess kurtosis	Skewness
Gender equality	IG01	7.341	2.349	1.183	-1.174
	IG02	7.678	2.131	1.508	-1.232
	IG03	8.192	1.890	2.671	-1.466
	IG04	8.399	1.989	2.032	-1.491
	IG05	8.158	1.781	1.582	-1.147
	IG06	8.712	1.605	4.405	-1.883
Pragmatic legitimacy	LP01	7.986	1.858	2.721	-1.445
Moral legitimacy	LM01	7.637	2.281	1.575	-1.352
	LM02	7.360	2.667	0.144	-0.983
	LM03	8.458	1.758	4.853	-1.877
	LM04	8.231	2.081	2.927	-1.661
	LM05	7.764	2.252	1.354	-1.269
	LM06	8.482	1.793	3.319	-1.604
Regulative legitimacy	LR01	8.062	2.23	1.049	-1.257
	LR02	8.598	1.725	4.356	-1.808
Cognitive legitimacy	LC01	8.412	1.732	4.593	-1.787
	LC02	8.444	1.716	4.502	-1.863
	LC03	8.214	2.034	6.990	.117
	LC04	8.373	1.890	4.244	-1.817

The application of the PLS-SEM is appropriate for this research because it is mainly intended for causal predictive analysis, where the problems explored are complex and prior theoretical knowledge is scarce (J. F. J. Hair et al., 2017). PLS-SEM has indicators that maximize the explained variance and is oriented toward prediction and aims to avoid collinearity problems and the non-assumption of hypotheses about the distribution of variables (Henseler & Schubert, 2020).

Results

The estimation of the models PLS-SEM are based on a two steps process (J. F. J. Hair et al., 2017). The first step is to analyze the relationships between indicators and constructs (measurement model). In the second step, the hypothesis testing has been developed and the relationships between constructs are analyzed (structural model).

Assessment of the Measurement Model

Tables 3 and 4 show the results for the evaluation of the measurement model. Internal consistency, convergent validity, and discriminant validity were evaluated. Composite reliability, rho_a and Cronbach's alpha were used to evaluate internal consistency reliability. The accuracy of the indicators was reliable (Nunnally & Bernstein, 1994). The average variance extracted (AVE) was used to assess convergent validity. Results of the AVE for all latent variables were greater than .50, exceeding the threshold suggested for research settings (J. F. J. Hair et al., 2017). Two measurements were used to

evaluate discriminant validity: Fornell-Larcker Criterion and Heterotrait-Monotrait Ratio. All these values were below the limit (Henseler et al., 2015). Finally, VIF was included to demonstrate that there is not collinearity.

Hypothesis Testing

Table 5 shows the assessment of the structural model. The results show that all the relationships of the model were significant. Hypothesis H1, H2, H3 y H4 are confirmed, demonstrating that gender equality policies positively impact legitimacy dimensions. In relation to the significance of the main effects, Table 5 indicates that gender equality positively and significantly influences pragmatic legitimacy (H1: $\beta = .792$; $p < .001$), moral legitimacy (H2: $\beta = .946$; $p < .001$), regulative legitimacy (H3: $\beta = .745$; $p < .001$), and cognitive legitimacy (H4: $\beta = .922$; $p < .001$). Likewise, the F^2 statistic that refers to the size of the effect indicates that the effects between gender equality and the types of legitimacy are large (J. F. J. Hair et al., 2017).

The R^2 values show medium predictive accuracy levels of the model (between .25 and .75) (Hair et al., 2019) for pragmatic (0.627), regulative (0.554) and cognitive legitimacy (0.500). While the level of the model accuracy between gender equality and moral legitimacy is large (0.895). Finally, as a criterion of predictive relevance, Stone-Geisser (Q^2) obtains values of 0.275 (revisit intention) and 0.454 (legitimacy), which shows that gender equality has a large effect on the four legitimacy dimensions: pragmatic (0.334), moral (0.554), regulative (0.350), and cognitive (0.474).

Table 3. Reliability and Validity.

Construct	Items	Loadings	t-Value	VIF	Cronbach Alpha	Composite reliability	AVE	rho_a
Gender equality	IG01	.844	14.494	1.373	.911	.931	.694	.722
	IG02	.866	13.157	1.394				
	IG03	.828	11.764	1.305				
	IG04	.835	10.327	1.410				
	IG05	.863	14.047	1.567				
	IG06	.758	15.379	1.364				
Pragmatic legitimacy	LP01	1.000	n/a	n/a	n/a	n/a	n/a	n/a
Moral legitimacy	LM01	.739	6.234	1.506	.880	.909	.626	.815
	LM02	.782	10.973	1.224				
	LM03	.760	8.596	1.498				
	LM04	.828	10.660	1.964				
	LM05	.855	12.286	2.142				
	LM06	.777	7.885	2.275				
Regulative legitimacy	LR01	.879	12.896	1.325	.663	.856	.748	.662
	LR02	.850	7.597	1.325				
Cognitive legitimacy	LC01	.837	8.219	1.118	.900	.930	.770	.748
	LC02	.875	10.888	1.703				
	LC03	.896	20.261	1.626				
	LC04	.899	24.303	1.506				

Table 4. Discriminant Validity.

Fornell-Larcker Criterion	Gender equality	Pragmatic legitimacy	Moral legitimacy	Regulative legitimacy	Cognitive legitimacy
Gender equality	0.833				
Pragmatic legitimacy	0.792	1			
Moral legitimacy	0.946	0.822	0.791		
Regulative legitimacy	0.745	0.644	0.735	0.865	
Cognitive legitimacy	0.922	0.645	0.861	0.682	0.877
Heterotrait-Monotrait Ratio					
Gender equality					
Pragmatic legitimacy	0.826				
Moral legitimacy	1.055	0.877			
Regulative legitimacy	0.948	0.790	0.964		
Cognitive legitimacy	1.014	0.675	0.966	0.871	

Table 5. Hypothesis Testing.

Hypothesis	Path coefficients (stand. β)	T-Value	f^2
H1. Gender equality \rightarrow Pragmatic legitimacy	.792	10.231	1.679
H2. Gender equality \rightarrow Moral legitimacy	.946	52.438	8.533
H3. Gender equality \rightarrow Regulative legitimacy	.745	12.964	1.244
H4. Gender equality \rightarrow Cognitive legitimacy	.922	27.536	5.651

R^2 = Pragmatic:0.627; Moral: 0.895; Regulative: 0.554; Cognitive: 0.500.

Q^2 = Pragmatic:0.334; Moral: 0.554; Regulative: 0.350; Cognitive: 0.474.

Discussion and Implications

This research analyzes the relationship between gender equality and organizational legitimacy. The results have confirmed this relationship according the four

hypotheses previously formulated. The study has empirically demonstrated that gender equality policies positively influence four dimensions of organizational legitimacy: pragmatic, moral, regulatory, and cognitive.

These results increase our knowledge about the relationship between CSR and organizational legitimacy. Previous research has claimed that there is a positive relationship between CSR and legitimacy (Hu et al., 2020; Scherer & Palazzo, 2011). Specifically, scholars have shown that environmental management policies have positive effects on organizational legitimacy (Bansal & Roth, 2000; Finch et al., 2015). This research shows the positive effect of other CSR policies (gender equality) on the legitimacy. Future research could compare the effect of different CSR actions on organizational legitimacy. This would help managers to better allocate resources and focusing on the most effective socially responsible strategies and policies.

The results of this research also confirm the social relevancy of gender equality policies. Even though the gender gap is still big, the society perceives the corporate implementation of these policies as desirable and appropriate. This turns gender equality into a tool for legitimacy (Cucari et al., 2018). As a result, companies that apply gender policies gain more legitimacy. In this sense, legitimacy offers an explanation and a business argument in favor of the reduction of the gender gap. Future research could consider legitimacy as one of the reasons for gender policies application and it would be interesting the measurement of the associated results through its moderation. For this type of analysis, researchers could explore this issue using qualitative techniques.

We have shown that gender equality policies influence all dimensions of legitimacy. In the field of research on legitimacy, this result improves our knowledge about a useful pragmatic, moral, regulatory, and cognitive legitimacy's booster. Our results confirm previous studies that had suggested positive effects of gender equality actions on pragmatic legitimacy (Windscheid et al., 2018). The positive effect of these policies on pragmatic legitimacy suggests a stakeholder interest in gender equality. The pragmatic interest can have multiple motivations, beyond the ethical interest. For example, some stakeholders may be interested in image washing, in improving employee motivation (Gülsoy & Ustabas, 2019), or in obtaining a competitive advantage in the public contracts allocation (Al Fadli et al., 2019; Mateos de Cabo et al., 2019).

Furthermore, we have empirically demonstrated that the greatest effect of the application of equality policies occurs on moral legitimacy. This result is aligned with previous research about CSR and moral legitimacy (Maruyama & Wu, 2015). The application of gender policies is based on ethical behavior and shared social principles, therefore they improve moral legitimacy more than the regulatory legitimacy (Suchman, 1995). In fact, most of the norms on gender equality are tacit social norms of behavior, and only some of them are regulated by governments.

We also demonstrate the existence of a positive effect of gender equality policies on regulatory and cognitive legitimacy. The effect on regulatory legitimacy is a novelty in the academic literature. It suggests that companies that apply equality policies are perceived as more respectful with government laws and regulations. The effect on cognitive legitimacy is aligned with previous research about CSR, where positive effects on cognitive legitimacy have already been pointed out (Lock & Schulz-Knappe, 2019). This result suggests that companies that develop gender equality policies are more understandable, and consequently less questioned.

This research shows new managerial implications. The application of gender policies has a strong effect on legitimacy. This is important because legitimacy is a key resource for the organizational survival (Suddaby et al., 2017). Legitimacy builds trust and credibility toward the stakeholders (Bitektine & Haack, 2015; Saenz, 2019; Yim & Park, 2019), favoring the access to the necessary resources (Deephouse et al., 2017). Previous researches suggest that, for example, customers and suppliers seek to partner with organizations whose actions are accepted and desirable by the society (Suchman, 1995). In these cases, the application of gender policies can generate an advantage from the business partners perspective, because legitimacy fosters business strategic alliances (Dacin et al., 2007; Kishna et al., 2017).

According to these implications, gender policies implementation would favor the survival of the organization and implementation of organizational changes that fight against discrimination. Thus, beyond the ethical and organizational performance reasons, managers can lean on the results of this research to motivate the application of gender policies. In fact, as an example, the search for legitimacy has previously been used by managers as a reason to develop environmental management policies (Bansal & Roth, 2000).

To increase organizational legitimacy, investing on gender equality policies may be a very efficient strategy. Furthermore, it is shown that gender policies will not be an obstacle to modifying the organizational strategy and that they will be positively perceived. Unlike other strategies aimed to gain legitimacy (e.g., law compliance), the application of gender policies has a positive influence on multiple dimensions of legitimacy. In addition, we should underline the positive effect on the cognitive legitimacy, that is the most difficult to reach and maintain in a long term scenario (Deephouse et al., 2017). On the contrary, pragmatic legitimacy is the most ephemeral dimension, although the easiest to obtain (Suchman, 1995). Future research could focus on deeply confirming these concepts.

The managers of companies have to lean on the application of gender policies to overcome the threshold of

legitimacy. Scholars could investigate whether the application of gender equality policies are especially relevant in a pre-legitimacy phase, or, on the contrary, if their effect is more relevant when the profitability threshold has already been crossed (Nagy et al., 2017).

In addition, managers must understand that one of the main tools for obtaining legitimacy is communication (Ellerup Nielsen & Thomsen, 2018; Prado-Roman et al., 2020). Gender equality policies and strategies need to be communicated. The literature has pointed out key tools for gender equality communication strategies, such as: storytelling (Golant & Sillince, 2007), rhetoric (Marais, 2012; Suddaby & Greenwood, 2005), other impression techniques (Engstrom, 2019) and signaling (Higgins & Gulati, 2006; Lee et al., 2018). However, managers must consider that communication must be based on true gender equality actions, because otherwise the moral legitimacy of the organization could be compromised (Windscheid et al., 2018). Future research could investigate which communication techniques related to the gender equality policies have a most positive and more lasting effect on organizational legitimacy.

Finally, this research has some limitations. Firstly, the results obtained cannot be generally applied to all multinationals companies. In order to fulfill this requirement, it would be necessary to use a larger sample. Future research could consider the option of integrating multinationals companies of different industries and countries and their comparison. Contextual and individual factors (Díez-Martín et al., 2022) are key to assessing legitimacy (Bitektine, 2011; Díez-Martín et al., 2019). Accordingly, academics could investigate if gender policies developed all around the world and in different industries have the same impact on legitimacy and its dimensions. Finally, since there is no standard to measure organizational legitimacy, the results that have been obtained can only be compared with other results that are obtained using the same methodology. The problem of measuring legitimacy has been widely exposed in the literature (Alexiou & Wiggins, 2019; Deephouse et al., 2017), particularly when the objective is to measure different dimensions of legitimacy (Bitektine, 2011).


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