

Accounting for workforce diversity: presenting Intersectionality as an alternative approach in Global South disclosures

Autoria

Hellen Figueiredo Neiva - hellen.neiva@usp.br

Generas - FEA-USP / USP - Universidade de São Paulo

Silvia Pereira de Castro Casa Nova - silvianova@usp.br

Curso de Pós-Grad em Controlad e Contab/Facul de Economia, Admin e Contab – PPGCC/FEA / USP - Universidade de São Paulo

Mestrado em Ciências Contábeis / Universidade Federal do Mato Grosso do Sul

Agradecimentos

Generas e FEA-USP

Resumo

Diversity disclosures produced under generic guidelines that overlook sociopolitical and cultural contexts, as well as intersectionality, often produce misleading data and hinder comparability across and within organizations. Intersectionality, as both theory and method, explores how overlapping systems of oppression interact, shaping experiences based on markers such as race, gender, and class. This study investigates how race and gender are represented in corporate disclosures from the largest banks in Brazil and South Africa—two countries marked by structural inequality. A qualitative, cross-national, cross-sectional content analysis was conducted using an intersectional lens to examine whether reporting practices reflect national demographics and sociocultural realities. Findings show limited racial representation: in Brazil, the underrepresentation of Black individuals in corporate narratives misaligns with their majority status in the population; in South Africa, a broad racial grouping (African, Coloured, Indian) limits meaningful comparison. Gender disclosures remain binary, excluding travesti, transgender, non-binary, and other LGBTQIAPN+ identities, though overall distributions align with national gender statistics. This research contributes to diversity disclosure literature by identifying conceptual and measurement challenges that obscure inequalities and compromise transparency. It also advocates for more context-sensitive and collaborative approaches to workforce reporting through dialogue between communities of practice.