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Migration of LGBTIQ+ inclusion policies across big 4 professional service firm websites

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ABSTRACT

This study critically examines the migration of disclosures regarding global LGBTIQ+ inclusion policies across 47 national Big 4 (Deloitte, Ernst & Young, KPMG, and PwC) professional service firm websites in 2024. Viewed as accounting-relevant artefacts, we draw on Foucauldian discourse analysis to explore how website disclosures are constructed to manage visibility, legitimacy, and reputational risk. We contribute with five ‘trans’ descriptors (transcending, transplanting, transgressing, transiting and transdenying), which collectively enable insight into the diversity of approaches taken to articulating how LGBTIQ+ inclusion policies and practices migrate across national contexts that are either progressive, progressing, regressing, or adversarial. The findings reveal significant inconsistencies within and across national website disclosures, suggesting that multinational firms struggle to maintain cohesive strategies while adapting to local contexts, and that local management have some latitude in determining disparate responses. We contribute to critical accounting scholarship, identifying the role of disclosure in constructing uneven regimes of visibility and legitimacy under contested socio-political conditions. Our study extends existing frameworks on policy transformation by proposing that disclosed commitments within the complex global organisational dynamics of power, discourse, and inclusion, can be understood through our five forms of trans-proxied change. We call for further context-sensitive approaches to exploring the migration of workplace diversity and inclusion policies.

1. Introduction

Progress towards LGBTIQ+¹ inclusion has accelerated globally in recent decades, with over 80 countries now mandating workplace protections for individuals of diverse sexual and gendered identities (ILGA, 2020). However, while this progress is pleasing, we must remain vigilant to the many countries where diverse forms of criminalisation and punishment persist. To add to these concerns, a backlash against both LGBTIQ+ individuals, and related ‘woke’ workplace diversity, equity and inclusion (DEI) initiatives has also emerged in recent years, within many countries presumed to be progressive. One of the first decrees from the 47th President of the USA in January 2025 presents an extraordinary example, calling for a rolling back of ‘shameful’ DEI programs within Federal government agencies (Trump, 2025). In short, national responses to LGBTIQ+ equality have become increasingly fractured and disparate into the

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¹ Lesbian, gay, bisexual, transgender, intersex, queer and other diverse gendered and sexual identities.

early 2020s (Beugelsdijk et al., 2025).

Collectively, persisting repression and aggression within some nations, combined now with emerging backlash within some formerly progressive countries, generates populist opposition and ambivalence. Sherman (2025) observes how backlash has therefore followed within the corporate sector, noting a rolling back of established protections in many cases, for marginalised identities. Penna (2025) also observes an increased fractured corporate DEI landscape, with some formerly progressive multinationals now retreating on protections afforded to LGBTIQ+ staff, while others hold firm (for now) with current DEI practices. LGBTIQ+ staff in turn, are likely to find this increasingly complex and inconsistent landscape treacherous to navigate.

A common argument within extant DEI studies is that multinational claims to DEI often reflect little more than rhetoric, with limited evidence of any underlying substance focused on equality or human rights (Anderson-Gough et al., 2001; Haynes, 2017; Kersten, 2000; Litvin, 2002; Tomlinson & Schwabenland, 2010). Nonetheless, related studies also suggest these processes are dynamic, and so commonly call for further critical exploration within evolving and diverse contexts. Here we contribute by responding specifically to calls for insights into how LGBTIQ+ protections and rights vary and shift across multinationals operating within a diversity of national contexts (Egan & Özbilgin, 2025; Egan & Voss, 2023; Hammond, 2018; Rumens, 2016; Stenger & Roulet, 2018). Our focus is on the early 2020s, a point in time when global political landscapes were becoming increasingly fractured.

Our research offers opportunity to speak to broader studies questioning how multinational claims to 'globalised' policies, reconcile and intersect with diverse localised political and cultural values (Gammeltoft & Panibratov, 2024). We respond to Reckendrees et al. (2022), who calls for studies that consider the specific environments in which multinationals operate, and how these impact on policy implementation. We respond within the context of multinational claims to policies focused on LGBTIQ+ staff, exploring how disclosure of these policies migrate and change, as they move across landscapes subject to shifting, and increasingly threatening responses to diversity. The literature offers little insight into how multinational LGBTIQ+ policies respond in this context. While Sitzmann et al. (2024) speculate hopefully that recent backlashes are likely to have no more than temporary impacts, because positive changes for LGBTIQ+ staff are now becoming the norm, Egan and de Lima Voss (2023) offer a darker conclusion, suggesting that despite hard won progress, workplace protections for LGBTIQ+ staff remain tenuous. Our study responds to Özbilgin's (2024) call for evidence-based DEI policy making, that is both contextually adaptable and structurally robust, by questioning how shifting geographic disparities impact on what differing offices within multinationals are able to disclose in relation to their LGBTIQ+ staff.

Specifically, we ask how disclosures of LGBTIQ+ inclusion commitments are translated, reshaped, and possibly muted, as they migrate across the national offices of the Big 4 accounting and professional service firms (Deloitte, Ernst & Young, KPMG and PwC). Analytically, we distinguish macro-level national legal protections afforded to LGBTIQ+ individuals, from the meso-level globalised corporate inclusion policies of these multinationals, and the micro-level discursive positioning that individual national offices operating within divergent legal and socio-political contexts are able to take. In so doing, we analyse how commentary on inclusion is governed, negotiated, and unevenly enacted. While meso-level multinational policies articulate aspirational global commitments, they do not operate in a legal vacuum. National legal frameworks constitute macro-level conditions that shape what can then be publicly disclosed, normalised, or contested at the micro level.

Accounting firms continue to be an important site for this research, as extant diversity and inclusion studies confirm an ongoing dominance of commercial imperatives that limit the potential for substantive change for marginalised staff (Alvehus & Spicer, 2012; Ashley & Empson, 2016; Dunne et al., 2023; Haynes, 2017). We draw on Prior et al. (2012) and Prior (2014), who conceptualise corporate statements and disclosures as active sites through which organisational realities are constituted and made visible, to support a methodological approach that focuses on exploring LGBTIQ+-related narratives offered through corporate websites. Here we extend recent accounting studies that question how the global migration of policy is communicated by multinationals (Edgley et al., 2016; Yang et al., 2025), by viewing website disclosures as accounting-relevant artefacts, through which the public articulation, negotiation and perhaps muting of DEI, can be understood.

We review LGBTIQ+-related content within the national websites of each Big 4 firm, within 12 differing and diverse nations in 2024. In seeking a diversity of nations, we target three 'progressive' countries, three 'progressing' countries, three 'regressing' countries, and three 'adversarial' countries. In this manner, our discourse analysis offers insights into the willingness of a broad diversity of national Big 4 offices to publicly commit to so-called 'globalised' LGBTIQ+-focused policy. Theoretically we draw from Foucault, who suggests power can be understood through language and discourse. This post structuralist perspective emphasises the fluidity of meanings and identities in the construction of commitments to social and workplace policies. We develop the following research question:

How do disclosed LGBTIQ+ policy commitments of the Big 4 professional service firms migrate across national offices, located within a diversity of political and cultural landscapes?

Our findings reveal a perplexing diversity of disclosure approaches to constructing, recognising, normalising, modifying, and in many cases ignoring, LGBTIQ+ staff. This necessitated the development of a fivefold typology of firm messaging, as being either 'transcending', 'transplanting', 'transgressing', 'transiting', or 'transdenying'. Read through a Foucauldian lens, these five message variations reveal distinct and differentiated exercises of power, captured through organisational discourse, which shape how identities were named, normalised, deferred, or erased. Inclusion here operates not as a stable organisational attribute, but as a discursive field through which organisations govern risk and construct acceptable forms of difference. We see neither consistency of disclosed representations across the Big 4 in any one country, nor consistency across any one firm's global network. Within each firm, representations were also inconsistent within each of our four categories of nations. Our insights point to a diversity of both meso and micro-level influences within multinational firms (Syed & Özbilgin, 2009). These disclosures suggest an awkward lack of cohesion of apparently homogeneous globalised human resource policies, across these multinational firms. We contribute insight into the diversity of approaches that local sites of power take, to shaping the global migration of policies within and across multinational firms.

Our focus on the migration of diversity-related disclosures contributes to critical accounting scholarship (Anderson-Gough et al., 2001; Edgley et al., 2016; Haynes, 2017; Yang et al., 2025), by exploring how legal and socio-political conditions contribute to their spatial contingency. Specifically, we extend extant debates on symbolic compliance by showing how globalised DEI commitments are selectively rearticulated as they pass through the disclosure practices of national offices, producing fragmented, contradictory, and at times silenced representations of inclusion. Second, we advance accounting scholarship on policy mobility by developing an empirically grounded fivefold typology that captures how global commitments are rearticulated across legal and cultural contexts. Our study demonstrates how corporate website disclosures operate as accounting-relevant artefacts through which organisations manage visibility, legitimacy, and risk in relation to contested social issues. By examining how global inclusion commitments are selectively disclosed, amplified, diluted, or silenced across legal contexts, we extend scholarship on the role of accounting artefacts in constructing regimes of visibility and legitimacy under contested socio-political conditions.

The remainder of this paper is structured as follows. A theoretical framework is developed in the next section, based on Foucauldian arguments regarding power through discourse. That is followed by a detailed methodology section, a results section that critically explores the websites of each firm, and further discussion and conclusions.

2. Theorising the migration of LGBTIQ+ policy through Foucault

Diversity and inclusion policies transform as they migrate across multinational firms (Lombardo & Verloo, 2009; Verloo, 2013), adapting to unique socio-cultural and historical contexts, and local policy priorities. Syed and Özbilgin (2009) suggest therefore, that attention be directed to how policy distinctly adapts to both macro, *meso*, and micro-level influences. Here we take the macro-level to reflect national contexts. The macro-level thereby gives overarching meaning to diversity through laws, politics and common national values. The *meso*-level is then understood at the level of the multinational firm. The *meso*-level enables us to consider globalised directives and efforts to promote and inculcate consistent policies and cultural values, across a multinational's diverse operations. The regional offices of those multinational firms can then be understood as the locus of the micro-level, enabling us to consider how office-level management interact with both national macro-level constraints, and global office *meso*-level policies, to construct unique local micro-level LGBTIQ+ narratives. In adapting Syed and Özbilgin (2009) relational framework to our empirical setting, we depart modestly from their original framing of the micro as the locus of individual aspirations, identity and agency. Within multinational professional service firms, public-facing disclosures are not authored by an abstract collective but are shaped by a small number of identifiable individuals at the regional office, including managing partners, country DEI leads, and communications personnel. The regional office therefore offers a tractable empirical site through which micro-level agency becomes legible in disclosure form, while remaining consistent with the relational logic of the original framework. Collectively, the macro, *meso* and micro do not operate hierarchically, but relationally, shaping the risk, legitimacy, and visibility thresholds within which inclusion is articulated.

To this we add insights from the human geography literature. Suggesting macro, *meso* and micro influences, Beck (2011, p. 775) argues dynamic spatial diffusions of policy norms and practices, 'reflect (and remake) particular policy regimes, rather than simply being isolated vectors of post hoc transformation'. Goerzen et al. (2021) focuses on the national macro-level specifically, arguing that institutional pressures have a critical impact on the diffusion of multinational policies. Shipan and Volden (2012) add that these macro-level institutional pressures comprise competing political pressures and learnings and coercions, all of which influence the ways that *meso*-level policies are then adopted across differing jurisdictions. Stone et al. (2020) turn our attention to the micro-level, suggesting a range of office-level complexities also impact on how policy travels, including the need for local filtering, reinterpretation, and reconciliation to local norms, practices and differing skills, lived experiences, networks and infrastructures.

Recent accounting scholarship has similarly called for more explicit attention to how space and place shape policy and underlying accounting practices. Yang et al. (2025) for example, propose a place-space duality, emphasising the simultaneous shaping of accounting practices by abstract spatial logics, and place-based social, legal, and institutional conditions. This perspective is particularly relevant for studies of multinational organisations, where global policies may appear spatially uniform, yet are enacted, communicated, and constrained in place-specific ways. Edgley et al. (2016) contribute here, exploring how diversity narratives operate as symbolic and performative devices which are discursively mobilised within professional service firms as a strategic resource in the competition for talent and legitimacy. Our study extends these arguments by examining how global *meso*-level inclusion policies travel across macro-level national contexts, characterised by uneven legal protections and differing socio-political conditions. In doing so, we shift the attention of policy migration studies by exploring the interactions of *meso*-level policy, with both micro-level place-specific constraints, and macro-level national contexts of LGBTIQ+ visibility and inclusion.

A key argument within all of these macro, *meso* and micro policy migration studies, is that close attention must be given to the central role played by power (Fitzsimmons et al., 2023). We also turn therefore to Foucault, who argues that "sources of power [often] reside in the mundane minutia of everyday taken-for-granted organisational life" (Hopper & Macintosh, 1993, p. 209), including policy statements and disclosures. Specifically, Foucault is interested in how power is reflected in the complex and dynamic "ensemble of actions which induce others and follow from one another" (Foucault, 1982, p. 786). Foucault calls for empirical insights that explore "two elements [of power] which are each indispensable"; first "the other" (the one over whom power is exercised) [should] be thoroughly recognised and maintained to the very end as a person who acts; and that [second], faced with a relationship of power, [the researcher should be open to how] a whole field of responses, reactions, results, and possible inventions may open up" (Foucault, 1982, p. 789).

Relating to our interest in policy migration, a Foucauldian framing enables us to consider how relationships of power are maintained through responses, reactions, statements and interventions. In this manner, Foucauldian arguments suggest that power is most fruitfully explored through looking at how "certain actions modify others" (Foucault, 1982, p. 788). As an example, Cooper (2015)

considers neoliberalism as a powerful form of Foucault's governing rationality, which can be seen to disperse rules regarding economic value through complex practices and metrics. In policy terms, neoliberalism can be understood as contributing to global macro-level economic rationalities that shape how meso-level policies are formed and migrate, and how individuals and groups are either valued or excluded.

For Foucault, the play of power is evident in the sometimes banal “everyday life which ... imposes a law of truth ... [and] makes individuals subjects’ (Foucault, 1982, p. 781). In ‘Ethics: Subjectivity and Truth’, Foucault (1997) reiterates the important role of discourse and linguistics (and accounting), in establishing dominant forms of knowledge. Foucauldian arguments are therefore well established within studies exploring how accounting and reporting impacts as a disciplinary device to subjectify others (Hopper & Macintosh, 1993; Loft, 1986; Miller & O’Leary, 1993). In his ‘History of Sexuality’, Foucault surmises the impact of discourse, focusing on the case of sexuality. Foucault argues that sexuality is not “a kind of natural given”, but rather, “a historical construct” which can be understood through layers of discourse (Foucault, 1990, p. 105). In this manner, knowledge claims form the basis on which power advances, while others are simultaneously marginalised. The challenge for humankind in responding to macro, meso and micro-level efforts to govern therefore, is “not to discover what we are, but to refuse what we are” (Foucault, 1982, p. 785).

Collectively, the notions assembled here, enable us to consider how discourses and policies on LGBTIQ+ inclusion and indeed, the very existence of LGBTIQ+ staff, fluidly shift across macro, meso and micro-levels of power, contributing to diverse interpretations of morality, and rules of truth (Foucault, 1990). Here we seek to contribute, by bringing “to light power relations, locate their position, and find out their point of application and the methods used” (Foucault, 1982, p. 780). For Foucault, there are no ‘absolute truths’. Instead, we argue that truth regimes underpinning LGBTIQ+ inclusion discourse, can be understood through exploring how and where related narratives are constructed, transported and utilised.

3. Methodology

In this study we respond methodologically to Thompson (2013), by focusing on how mass communications over macro, meso and micro-levels, can both reflect and effect action. Specifically, we explore LGBTIQ+-related narratives offered through the websites of 12 national Big 4 firms in 2024. Website disclosures cannot be interpreted as transparent evidence of organisational practice, or proof of the enactment of inclusion. However, websites offer an important context for exploring the power of communication, particularly given the tenuous and shifting nature of related content. Websites can be understood as public-facing accounting artefacts through which firms seek to manage legitimacy, signal compliance, and negotiate reputational exposure in relation to contested social issues. The object of our analysis is therefore discursive positioning, not organisational behaviours. Our analysis focuses on what is articulated, qualified, or omitted in these disclosures, and how such patterns vary across legal and socio-political contexts.

Relatedly, we use the term ‘migration’ throughout this paper, to refer to the discursive trajectory of policy as it is rearticulated across public artefacts, rather than to any enactment, implementation, or organisational uptake of policy in practice. Our claims therefore concern how globally articulated commitments are represented, qualified, or muted within national websites, not how they travel as administrative or operational realities. This narrower usage is consistent with the wider literature on policy mobility, where scholars distinguish the representation of policy from its enactment (Peck, 2011; Stone et al., 2020).

3.1. Choosing 12 countries

We target a broad diversity of 12 nations, within which to explore the websites of all four firms, resulting in the exploration of 47 target websites in total.² We acknowledge that a self-selection bias impacts the choice of our 12 countries, and so we have sought to apply rigor in selecting from a diversity of salient cultural logics. Religion, family values, residual colonial influences, regulatory constraints, poverty, and poor education, all play differing roles within differing countries. Egan & Voss (2023) argue that regulations were an important catalyst of change in Australia, driving all of the Big 4 to begin to acknowledge and engage with LGBTIQ+ staff from around 2010. Collectively, these macro-level influences and values (Syed & Özbilgin, 2009) impact indirectly on organisational practice, by shaping the risks, incentives, and limits of visibility within which meso-level governance structures and micro-level disclosure choices are then made. To achieve some dynamism in our results, we have therefore chosen a selection of countries from 4 differential macro-level contexts which we describe as:

- i) Progressive – countries that appear to offer stable progressive support to LGBTIQ+ citizens.
- ii) Progressing – countries that appear to be progressing towards stable progressive support to LGBTIQ+ citizens.
- iii) Regressing – countries that appear to be regressing from previously offering some support to LGBTIQ+ citizens.
- iv) Adversarial - countries that appear to be antagonistic towards LGBTIQ+ citizens.

In exploring these differing macro-level contexts, we are also mindful of cultural relativism, which suggests that while differing societies have some internal coherence of unique cultural values, these differences are increasingly tempered by the globalization of contemporary liberal cultural values (Brown, 2008). Brown (2008, p. 372) concludes, “in the 21st century it is reasonable to assume that much of humankind is enmeshed in at least two overlapping cultural systems simultaneously”. In our case, those two overlapping

² It was subsequently found that Deloitte did not have an office in Jamaica, and so the total websites explored is therefore 47, not 48.

systems include, on the one hand, a macro-level national context that is either progressive, progressing, regressing or adversarial to LGBTIQ+ individuals, and on the other hand, an increasing influence of globalising liberal values. Those values are likely in turn, to be reflected within the meso-level codes of conduct and policies of these Big 4 multinationals.

In rigorously selecting four progressive, progressing, regressing and adversarial countries, we draw from two indices that measure LGBTIQ+ rights globally:

- v) The Human Rights Campaign's Global Equality Index (HRC, 2024) advises that in early 2024, same-sex marriage was legalised in 35 countries, with a further 6 possibly in the process of transitioning to marriage equality.
- vi) The most recent International Lesbian, Gay, Bisexual, Trans and Intersex Association's State-Sponsored Homophobia report (ILGA, 2020) provides comprehensive insight into issues of criminalisation, protection and recognition.

3.1.1. Our selection of three 'progressive' countries

Egan & Voss (2023) observe that all of the Big 4 in Australia issued statements supporting marriage equality in the period building up to the passing of related legislation in 2017. As highlighted in Table 1, we therefore chose 'progressive', based on three countries from a diversity of locations, that all currently supporting marriage equality (HRC, 2024); the United Kingdom, New Zealand and South Africa. South Africa adds some diversity, as it did not also have specific laws against hate crime (from the 2020 ILGA report).

3.1.2. Our selection of three 'progressing' countries

The HRC (2024) suggested six countries were progressing towards marriage equality in 2024; Czech Republic; India; Japan; Nepal; Philippines; Thailand. The ILGA (2020) also gives us the dates when same sex sexual acts were decriminalised in each. Table 2 highlights our final choice of Czech Republic, India and Japan, which offer a further diversity of locations, along with a spread of dates of decriminalisation.

3.1.3. Our selection of three 'regressing' countries

Table 3 highlights our choice of three countries that had become increasingly adversarial in recent years. We chose three based on the following insights:

- Ghana - same sex sexual acts have long been illegal. Now, new legislative proposals suggest the mere identification as LGBTIQ+ might also become illegal.
- Turkey - same sex sexual acts have been legal since 1858, however, state led harassment, violence and discrimination is increasing.
- Poland - same sex sexual acts have been legal since 1932. However, into 2024, several regions had bizarrely and disturbingly declared themselves 'LGBT-free zones'.

3.1.4. Our selection of three 'adversarial' countries

In seeking three 'adversarial' countries, Table 4 highlights our focus on countries where same-sex sexual acts were illegal (ILGA, 2020). We chose one from the Americas which currently had a maximum penalty of ten years imprisonment for same sex sexual acts (Jamaica), one from the Middle East which currently had a death penalty for same sex sexual acts (Saudi Arabia), and one from the largest (by population) country in the world, where same sex sexual acts have been legal since 1997, however, a number of other legal provisions still curtail freedoms (China).

3.2. Data analysis

Thompson (2013) offers a three-stage framework for making sense of the ideological impact of linguistic expressions. In the first phase, the researcher is called to consider the socio-historical conditions within which those expressions are offered. The second phase asks the researcher to consider how those linguistic forms are structured and related to each other. What does a clustering or foregrounding or omission of ideas indicate? In the third phase, the researcher should creatively interpret, by considering the meanings these expressions seek to impart. Phase 1 is effectively completed in this section, through our determination of four categories of countries (progressive, progressing, regressing or adversarial). Phase 2 calls on us to consider how comments relating to DEI and LGBTIQ+ staff are presented across each firm's website. We respond in the next section, by looking at whether business case language is adopted, how DEI and LGBTIQ+ staff are prioritised or marginalised, whether globalised policies are adopted, and whether bespoke materials are designed to meet local needs. In our analysis we are also cognisant of the possibility of GEO-targeting (the risk that the content of particular national webpages might differ depending on whether it is viewed within or from outside the country. We have

Table 1
– Three progressive countries.

Nation	Supports Marriage Equality	Hate Crime Laws	Location
United Kingdom	Yes	Yes	Europe
New Zealand	Yes	Yes	Oceania
South Africa	Yes	No	Africa

Table 2

– Three progressing countries.

Nation	Hate Crime Laws	Date on which same sex sexual acts were decriminalised	Location
Czech Republic	No	1962	Europe
India	No	2018	Asia
Japan	No	1882	Asia

Table 3

– Three regressing countries.

Nation	Same sex sexual acts legal?	Recent concerns	Location
Ghana	No	Proposing to criminalise identification as LGBTIQ+	Africa
Turkey	Yes	Increasing state harassment	Middle East/Europe
Poland	Yes	Increasing social and state harassment	Europe

Table 4

– Three adversarial countries.

Nation	Same sex sexual acts legal?	Penalty for same sex sexual acts	Location
Jamaica	No	maximum penalty 10 years imprisonment	Americas
Saudi Arabia	No	Death	Middle East
China	Yes	n/a	Asia

addressed this risk by selectively checking content through VPN Client.

Finally, phase 3 of [Thompson's \(2013\)](#) framework calls for an overall assessment of the messages these sites of power are seeking to make. Here an approach to categorisation is needed. In so doing, we looked firstly to [Lombardo et al. \(2009\)](#) and [Tatli et al. \(2012\)](#), who suggest that diversity and inclusion policies are likely to transform through either bending, stretching, shrinking or fixing, as they migrate from one country or organisation to another. For example, bending happens when a policy is bent towards policy priorities in the new setting. We then commenced an iterative comparison of our 47 websites across firms and jurisdictions. This revealed a diversity of discursive patterns relating to visibility, specificity, localisation, omission, and framing of LGBTIQ+ references. Existing typologies of policy translation offered by [Lombardo et al. \(2009\)](#) and [Tatli et al. \(2012\)](#) proved insufficient, because they did not fully capture the complex patterns of outright silence, strategic partial visibility, or aspirational overreach beyond local legal conditions.

Five recurring modalities to firm messaging ultimately emerged which we describe as either ‘transcending’, ‘transplanting’, ‘transgressing’, ‘transiting’, or ‘transdenying’. This typology was iteratively refined and reworked as we proceeded, both inductively as we worked through our empirics, and deductively as we then theoretically interpreted these insights through our Foucauldian lens of power. We conceive of transcending to include bold, locally micro-level crafted positive messages, that rise above both modest globalised meso-level multinational policy positions, as well as potentially repressive macro-level national norms. Transplanting also offers inclusive and bold messaging, however in this case, related disclosures are largely copied and pasted from resources developed by the multinational globally, at meso-level. Some suggestion of ill-fit with other locally micro-level crafted narratives may be apparent. Transgressing entails a disappointing failure at the local micro-level, to engage with contemporary liberal cultural values ([Brown, 2008](#)), particularly in macro-level contexts where laws and cultural values were more progressive. Transiting reflects tokenistic suggestions of diversity and inclusivity. The tone of disclosures here suggests the goal is merely to ‘tick the box’ that related issues have been addressed. Unlike transplanting, disclosures here are brief, suggesting no serious engagement. Finally, we develop the notion of transdenying to explain those websites that offered no acknowledgement of the existence of any LGBTIQ+ staff. In these cases, we see a complete failure to engage with any macro-level progressive values, or with the meso-level DEI policies promoted across these multinationals.

4. Results

Our insights reveal a diversity of regional office (micro-level) responses, indicating that even in adversarial contexts, multinational entities are capable of driving some global meso-level responsiveness to the recognition and safeguarding of LGBTIQ+ staff. Rather than offering a descriptive mapping of firm-level disclosures, the analysis that follows explores how inclusion is discursively framed, constrained, or muted in public disclosures, as policy travels across legal, organisational, and cultural contexts. Our insights show that migration of global meso-level policy is neither linear nor uniform. We show how meso and micro-level governance architectures mediate macro-level legal and cultural constraints, producing uneven regimes of visibility across nations and multinational firms.

Throughout the analysis, subjective terms including ‘bold’, ‘surprising’, and ‘disappointing’ are drawn on. However, rather than seeking to form moral normative evaluations of organisations or individuals, we emphasise the analytical utility in this choice, for its ability to highlight how inclusion is discursively positioned within regimes of power, legality, and legitimacy. Furthermore, rather than abstracting the dynamics of our insights into decontextualised themes, we retain a firm-by-firm structuring to our findings, not for

descriptive comparison, but to foreground how organisational architectures of governance condition the translation of meso-level global inclusion commitments across space. Our analysis by firm allows us to examine how macro-level legal constraints, meso-level policy initiatives, and micro-level discursive positioning interact differently. This structure enables comparison of how power travels through firms as well as across places, which would be obscured by a purely thematic presentation. In the sub-sections that follow, each firm's discursive positioning of LGBTIQ+ inclusion is contrasted across legal and socio-political contexts, illustrating how meso-level policy initiatives intersect with macro-level constraints, and impact differentially on micro-level disclosure choices.

4.1. Deloitte

The Deloitte sites typically provided four overarching pages: services, industries, insights, and career. Where it existed, the insights page offered client-focused advice on a range of issues, including diversity and inclusion. Typically, business case arguments were emphasised. Careers pages targeted staff and potential recruits, explaining what 'diversity and inclusion' meant within Deloitte. A part of what is interesting about the 12 Deloitte websites explored here, is that they all included quite different content. Across these 12 sites we see progressive countries presenting both comprehensive and disappointing disclosures, and we see repressive countries presenting equally diverse narratives. Our insights suggest that Deloitte globally provided all offices with a range of meso-level resources advocating for some LGBTIQ+ inclusion. Micro-level regional offices then had some latitude in deciding on the "law of [LGBTIQ+] truth" they choose to conceal or reveal (Foucault, 1982, p. 781). The restraint we see in some offices, and the enthusiastic engagement apparent in others, suggests that bold and strong messages were possible, but required brave, educated, and understanding management, regardless of national context.

Deloitte Japan is the only one of our 12 Deloitte sites that we describe as 'transcending'. The Japanese site offered a comprehensive range of bold comments about LGBTIQ+ diversity and inclusion, all of which suggest that the presence of micro-level supportive management is critical. Information was provided on Deloitte's global 'Pride network', on Deloitte Japan's support for marriage equality,³ and for the passing of an 'LGBT Equality Act' within the country.⁴ A 'Diversity, Equity and Inclusion at Deloitte Japan' report spoke of Deloitte meso-level global policy offering support to all LGBTIQ+ staff. Interestingly, this global policy was not spoken of within any other Deloitte website reviewed, suggesting an overwhelming compulsion at the micro-level towards a "law of truth" (Foucault, 1982) that the existence of LGBTIQ+ staff should not be highlighted. Management within Deloitte Japan were clearly seeking to position themselves as more progressive than many of their sister offices.

Several other Deloitte websites, from both progressive, regressing and adversarial countries including Ghana, New Zealand, Poland, Saudi Arabia and South Africa, can only be described as 'transplanting'. Surprisingly, Deloitte in regressing Ghana had some content to offer, suggesting some normalisation and empowerment to LGBTIQ+ others (Foucault, 1982). A link to a full 'Deloitte Africa Impact Report', offered some reference to LGBTIQ+.⁵ However, most of that was 'transplanted' from South African resources. A separate 'awards and recognition' page noted that Deloitte had received awards (elsewhere) for its responsiveness to LGBTIQ+ staff. Deloitte Ghana also offered an interesting 'inclusion at Deloitte' page⁶ which offered a number of internationally produced ('transplanted') videos, including videos from employees who identified as gay and as transgender.

In progressive New Zealand, minimal relevant content was offered. A page on 'inclusion at Deloitte'⁷ made it clear that the goal was to create a 'workplace that embraces and celebrates diversity and people of all sexual orientations, gender identities and people of all sexual characteristics'. A link explaining the firm's 'StandOUT' network for LGBTIQ+ staff explained the firm had a Sexual Diversity policy including gender transitioning, dedicated support, and pro-bono work opportunities. Nonetheless, we suggest that more than this could be expected from a leading multinational operating within this progressive country. It is for this reason that we can only describe Deloitte New Zealand as 'transplanting'.

The Deloitte Poland site offered a single 'Diversity and Inclusion at Deloitte Central Europe' webpage,⁸ which including content suggesting that despite the macro-level social and political constraints within Poland, there was some micro-level effort to leverage change, and engage with LGBTIQ+ staff. It spoke of the firm's efforts in 'fostering LGBT+ inclusion'. However, limitations were also apparent. In one video, the employee 'Etoile Rose' explained enigmatically that she 'comes from a diverse background'. An extended version of that same video was also found on the Deloitte Japan site. In the extended Japanese version of that video, Etoile Rose added that she was gay. This offers a good example of how micro-level power can pare back meso-level resources. We conclude that Deloitte Poland achieved no more than a restrained 'transplanting' of meso-level policy.

Surprisingly, Deloitte in adversarial Saudi Arabia offered some specific references to LGBTIQ+, including providing a copy of a globally developed article that explained, 'younger generations ... [are] more likely to identify as members of the LGBTQIA+ community'. However, while other promising links and pages were also offered, several failed to connect. These '404' errors raise questions about how much effort is put into managing these webpages. However, we can only take these insights on face value, and so given that some reference to LGBTIQ+ issues is offered, we conclude positively, that despite macro-level national adversity, bold micro-level

³ From: <https://www2.deloitte.com/jp/en/pages/about-deloitte/articles/news-releases/nr20201119.html> accessed 20 May 2024.

⁴ From: <https://www2.deloitte.com/jp/en/pages/about-deloitte/articles/news-releases/nr20210517-2.html> accessed 20 May 2024.

⁵ From: <https://www.deloitte.com/gh/en.html>, accessed 15 May 2024.

⁶ From: <https://www.deloitte.com/gh/en/about/people/social-responsibility/global-respect-inclusion.html>, accessed 15 May 2024.

⁷ From: <https://www.deloitte.com/nz/en/about/people/social-responsibility/global-respect-inclusion.html> accessed 30 April 2024.

⁸ From: https://www2.deloitte.com/ce/en/pages/about-deloitte/careers/diversity-and-inclusion.html?icid=top_diversity-and-inclusion accessed 21 May 2024.

powers within this Deloitte office had had some success in ‘transplanting’ meso-level policies, and contemporary liberal cultural values (Brown, 2008). Unlike many other Deloitte websites, Deloitte in progressive South Africa offered a specific ‘LGBT+ Inclusion’ page.⁹ Disclosures on this page were clear and strong, but brief and succinct. EY South Africa and PwC South Africa both offered significantly more depth (see coming sub-sections), and so it would seem we should be able to expect more within this ‘progressive’ macro-level national context. It is for these reasons that like Deloitte New Zealand, we can only describe Deloitte South Africa as ‘transplanting’.

Disappointingly, we describe Deloitte in both progressing India and progressive UK as ‘transgressing’. The Deloitte India website offered little recognition of LGBTIQ+ staff, suggesting invisibility within their “law of truth” (Foucault, 1982). Some limited meso-level resources referring to LGBTIQ+ were included, which were all largely framed as a celebration of Deloitte, and its apparently laudable willingness to engage with marginalised businesses, rather than a celebration of staff. For example, in a page addressing ‘supplier diversity’,¹⁰ Deloitte India explained that they seek to engage with small suppliers, including from the ‘LGBT+ community’. A separate 9th annual global ‘Women at Work’ report¹¹ offered some metrics about the employment of LGBTIQ+ women across industry generally.

The Deloitte UK site was a little underwhelming, given what we might expect within this ‘progressive’ macro-level context. A video was offered from ‘Niel’, a gay male consultancy manager, who argued that ‘Deloitte is pretty out there in terms of their inclusion and diversity agenda’. Links were also offered to pages on disability and LGBTIQ+. However, these links took us to pages from related NGOs, with whom Deloitte apparently works. An underwhelming ‘diversity and inclusion’ page offered the same limited content found on the Deloitte Saudi Arabia site.¹²

We describe Deloitte China and Deloitte Turkey as ‘transiting’, as their limited and general DEI-related disclosures suggested an awkward tokenistic compulsion to touch on ideas that remained fundamentally foreign to these offices. Furthermore, these limited comments were framed with reference to Deloitte’s needs, not those of staff. The Deloitte China site offered a ‘diversity and inclusion’ page under ‘careers’, which adopted business case language; ‘diversity drives innovation and ... our inclusion efforts represent an enormous opportunity for continued growth and improvement’.¹³ A ‘life at Deloitte’ page offered more content targeted to clients. For example, ‘if we have mutual respect for one another, our clients will continue to put their trust in us’.¹⁴ Very little was offered on the Deloitte Turkey webpage. A ‘life at Deloitte’ page¹⁵ appeared to argue that DEI was about constraining staff behaviour, rather than offering anything from the firm; ‘each Deloitte Turkey professional embraces our company’s culture and adopts such policies and values to his/her business and social life’. The absence of any reference to LGBTIQ+, and the awkward and limited efforts to engage with notions of DEI, suggest an effort to get past any comment on related issues, as quickly as possible.

Interestingly the Deloitte Czech webpage seemed to have no apparent content addressing diversity or inclusion.¹⁶ The site was completely focused on services provided, with some limited information on positions vacant. We therefore describe Deloitte Czech as ‘transdenying’. Finally, it is apparent that Deloitte does not have an office in Jamaica, and so our sample of websites reviewed is effectively limited to 47.

4.2. EY

In contrast to the diverse websites of Deloitte, most of the 12 EY websites reviewed had a similar lay out, and almost entirely the same content, with most offices commonly offering the same meso-level policy statements and related documents. Nonetheless, we also see some variation, with the more conservative countries generally offering a little less (e.g. Saudi Arabia did not offer a ‘storytelling’ page that specifically addressed LGBTIQ+ staff), and the more progressive countries generally offering a little more (e.g. New Zealand offered a specific page on their ‘unity’ LGBTIQ+ network). In contrast to Deloitte where significant micro-level regional office impact was apparent, EY provides an example of strong meso-level global office control over overall presentation, layout and policy, with some limited latitude for micro-level regional office choice on how to engage and subjectivise LGBTIQ+ staff.

Five key meso-level documents of relevance were consistently found on most of the 12 EY websites. Firstly, several EY sites offered a page, ‘Diversity and inclusiveness means growth’ (DIMG),¹⁷ where we learn that ‘only the highest-performing teams that maximize the power of different perspectives and backgrounds will succeed in the fast-changing environment brought by globalization’. Here diversity is appropriated in the interests of power, excellence and high performance (Foucault, 1982). Second, ‘Diversity inclusiveness and your career’ (DIYC),¹⁸ offered very general statements, with nothing specifically addressing any pillar of diversity (including

⁹ From: <https://www.deloitte.com/za/en/about/people/social-responsibility/lgbt-inclusion.html> Accessed 22 May 2024.

¹⁰ From: <https://www2.deloitte.com/in/en/pages/about-deloitte/articles/supplier-diversity.html> accessed 20 May 2024.

¹¹ From: <https://www2.deloitte.com/in/en/pages/about-deloitte/articles/2023-Women-Work-Report.html> accessed 20 May 2024.

¹² From: https://www2.deloitte.com/uk/en/insights/topics/value-of-diversity-and-inclusion.html?icid=top_value-of-diversity-and-inclusion accessed 22 May 2024.

¹³ From: <https://www2.deloitte.com/cn/en/pages/careers/articles/diversity-and-inclusion.html>, accessed 15 May 2024.

¹⁴ From: <https://www2.deloitte.com/cn/en/pages/careers/articles/our-culture.html> accessed 15 May 2024.

¹⁵ From: https://www2.deloitte.com/tr/en/careers/life-at-deloitte.html?icid=top_life-at-deloitte accessed 22 May 2024.

¹⁶ From: <https://www2.deloitte.com/cz/en.html>, accessed 15 May 2024.

¹⁷ For example, the reference provided on the EY China site: https://www.ey.com/en_cn/diversity-inclusiveness/diversity-and-inclusiveness-means-growth Accessed 21 June 2024.

¹⁸ For example, the reference provided on the EY China site: https://www.ey.com/en_cn/careers/diversity-inclusiveness accessed 21 June 2024.

sexuality). Third, 'EY Global Executive Diversity, Equity and Inclusiveness Statement' (GEDEIS),¹⁹ made one reference to sexuality, placing the firm, not the individual, as the object of importance; EY 'think about differences broadly, across a wide range of dimensions, such as ..., sexual orientation'. Fourth, 'Diversity Equity & Inclusiveness' (DEI),²⁰ was also business-case focused, with nothing specifically addressing sexuality. Finally, a research piece entitled 'How EY is working to uplift social equity through authentic storytelling' (USEAS),²¹ tell us that 'those with disabilities and the LGBT+ community' can feel like they don't belong, 'further compounding the effect of existing inequities'.

EY Czech, Ghana, India, Jamaica, and Turkey all offered all of the DIMG, DIYC, GEDEIS, DEI and USEAS pages. EY China site offered the DIMG, DIYC, GEDEIS and USEAS pages, but not the DEI page. Therefore, some LGBTIQ+ related content was effectively offered within all of these websites. This penetration of meso-level policy positions into some regressing and adversarial countries was surprising. However, as this content was entirely copied from global EY offerings, with no additional local content, we conclude that these EY offices were doing little more than 'transplanting' selective globalised resources. In fact this consistency is also disappointing, as some of these transplanting websites were from offices within more progressive countries. EY therefore offers an example of how meso-level globalised policy can override both macro-level national, and micro-level regional office context (Syed & Özbilgin, 2009).

Disclosures start to become a little more interesting into the EY Japan, New Zealand, and South African sites. In consideration of a number of bold and clear inclusions within each of these EY sites, we describe all 3 as 'transcending'. All three offices provided the DIMG, DIYC, GEDEIS, DEI and USEAS. However, in addition to that, EY Japan included a page entitled 'Creating People Value',²² which included interviews with three Japanese staff, built around the theme of a 'people-first attitude'. A pdf of a joint research report undertaken with New York University entitled 'Opening Up The World: How Multinational Organizations Can Ascend The Maturity Curve On LGBT+ Rights' was also provided under their 'insights' page, which offered advice on how firms can approach LGBT+ inclusion.²³ Another report offered an entire page explaining how EY is 'Standing with the EY LGBT+ community'.²⁴ In short, EY Japan has clearly put significantly more work (than many other EY offices) into boldly empowering staff of diverse sexuality.

EY New Zealand offered a page explaining their LGBT focused 'Unity' network.²⁵ Suggesting real social justice initiatives and dynamic staff engagement, the page explained, 'our Unity network members are passionate about driving change, whether that's running LGBT+ awareness training and hosting clients at our fabulous Mardi Gras party, or advocating for marriage equality and putting an end to conversion therapy'. Another document was targeted to gender diverse applicants,²⁶ explaining the 'support EY will provide an employee during their gender affirmation journey. This included a personalised workplace gender affirmation plan, additional leave, access to our EAP counsellors'. Finally, like EY Japan and EY New Zealand, the EY South Africa site also offered a range of client focused documents, including 'Making it real globally - A practical guide for advancing lesbian, gay, bisexual and transgender diversity and inclusion across global companies',²⁷ which concluded that variations in LGBTIQ+ inclusion across multinationals were impacted by the priorities of local leaders, local economic pressures, and the presence or not, of grassroots champions. In this manner, this report offered some insight how micro-level offices are able to uniquely interpret meso-level policy.

In 'regressing' Poland, and 'adversarial' Saudi Arabia, some minor efforts were offered to empower those of sexual diversity. However, as none of EY's meso-level documents were localised creations, we can only describe both websites as 'transplanting'. EY Poland provided all of the DIMG, DIYC, GEDEIS, DEI and USEAS, whereas Saudi Arabia was unwilling to offer the USEAS and the GEDEIS, both of which explicitly addressed sexuality. In addition, EY Poland offered, 'How can value realized today reshape tomorrow? EY Value Realized 2023: reporting progress on global impact', which offered an entire page explaining how EY was 'Standing with the EY LGBT+ community'. Furthermore, EY Poland offered the client focused document; 'Nine ways to advance LGBT+ policy throughout global organisations'.²⁸ The EY Saudi Arabia site offered some related advice to clients, which included some direct positive reference to the importance of engaging with LGBTIQ+ staff.²⁹ Another document targeted to clients attempted to engage broadly with the differing pillars of diversity, focusing largely on concerns for women, but also addressing disability, and offering some rainbow related imagery.³⁰

¹⁹ For example, the reference provided on the EY China site: https://www.ey.com/en_cn/diversity-inclusiveness/global-executive-diversity-inclusion-statement accessed 21 June 2024.

²⁰ For example, the reference provided on the EY Czech site: https://www.ey.com/en_cz/diversity-inclusiveness accessed 21 June 2024.

²¹ For example, the reference provided on the EY China site: https://www.ey.com/en_cn/diversity-inclusiveness/working-to-uplift-social-equity-through-authentic-storytelling accessed 21 June 2024.

²² From: https://www.ey.com/en_jp/integrated-report/people-value-interview accessed 24 June 2024.

²³ From: https://www.ey.com/en_gl/about-us/diversity-equity-inclusiveness/can-you-apply-a-globally-consistent-policy-across-an-inconsistent-world accessed 24 June 2024.

²⁴ From: [EY annual report 2023 | Value Realized](https://www.ey.com/en_nz/careers/ey-unity) accessed 24 June 2024.

²⁵ From: https://www.ey.com/en_nz/careers/ey-unity accessed 18 June 2024.

²⁶ From: https://www.ey.com/en_nz/about-us/diversity-equity-inclusiveness accessed 18 June 2024.

²⁷ From: https://www.ey.com/en_za/diversity-inclusiveness/can-you-apply-a-globally-consistent-policy-across-an-inconsistent-world accessed 24 June 2024.

²⁸ From: https://www.ey.com/en_nz/diversity-inclusiveness/nine-ways-to-advance-lgbt-policy-throughout-global-organizations accessed 18 June 2024.

²⁹ From: https://www.ey.com/en_sa/workforce/how-real-time-data-improved-diversity-and-inclusion-policies#chapter-2121132985 accessed 18 June 2024.

³⁰ From: https://www.ey.com/en_sa/workforce/culture-talent-leadership accessed 18 June 2024.

The EY UK site was a little like the EY New Zealand site, but did not present as strongly as the latter. A page entitled, 'Don't just fit in. Belong'³¹ provided some explanation of the 'Unity' network, but with much less detail than the dynamic related comments offered on the EY New Zealand site. A report, 'How can leading with purpose create long-term value? EY UK 2023 Impact Report',³² offered a lot of comment for other pillars of diversity, but surprisingly almost nothing for LGBTIQ+. A 161 page 'EY UK 2023 Transparency Report October 2023'³³ read like an annual corporate 'sustainability report', with a lot on diversity and inclusion generally, but surprisingly, nothing specific for the pillar of sexuality. Overall, the evasive approach to engaging with LGBTIQ+ related issues from this apparently 'progressive' country was perplexing. The impression was that EY UK was seeking to sideline LGBTIQ+ others as succinctly as it could. We therefore conclude overall that this website was 'transiting'.

4.3. KPMG

Unlike the apparent 'cut and paste' modular approach to web design evident across the 12 national EY sites, content differed significantly across the 12 KPMG websites reviewed. Nonetheless, in most cases these websites were relatively underwhelming compared to either Deloitte or EY. A pervasive choice to say little, regardless of macro-level national context, or micro-level management influence, suggests a dominating influence of meso-level global directives, over any micro-level regional office empowerment. KPMG China, New Zealand, UK and Saudi Arabia were something of outliers, offering a more comprehensive collection of transparent, 'transcending' messages.

KPMG China offered a lot of related material. A page on 'inclusion, diversity & equity'³⁴ included a negative statement; 'we do not take into account differences in ..., sexual orientation or others in our recruitment and employment decisions'. Some specific supportive comments were then added, which interestingly were made in reference to events outside of mainland China; 'KPMG China celebrates international occasions to recognise female, LGBT+ communities KPMG China has been recognised with various inclusion and diversity awards and accolades, including the 2023 Hong Kong LGBT+ Inclusion Index Silver Standard'. Under 'careers',³⁵ prospective employees were told that KPMG China is 'committed to building an inclusive, diverse, equitable and trust-based workplace'. Nothing was said of any specific pillars. Finally, an 88 page 'KPMG China: Our Impact Plan FY2022'³⁶ made some reference to sexual orientation, framed as a story about the firm, not the LGBTIQ+ other (Foucault, 1982); we '...do not construct any biases...'. Despite the cautious tone, as China's macro-level national context is 'adversarial', we describe these comprehensive and broad inclusions within KPMG China's website as 'transcending'.

The KPMG New Zealand site offered only one page of relevance; 'inclusion, diversity & equity'.³⁷ Nonetheless, relatively comprehensive detail was offered, including bespoke detail of their 'Pride' network; 'a number of activities held across the year ... We are proud of our Pride@KPMG policy, which offers extra benefits to support the inclusion of LGBTTI+³⁸ people ... These include access to OutLine Aotearoa's specialist counselling services ... and leave and a clothing allowance for our colleagues that are transitioning'. Like KPMG China, KPMG New Zealand also offered a 33 page 'Our Impact Report 2022'³⁹ which like the Chinese variant, also addressed DEI, with a focus on specific initiatives around gender pay gaps, various forms of leave and cultural competency. In short, while these comments were limited, they had substance, and so we assess KPMG New Zealand as 'transcending'.

KPMG's website in Saudi Arabia was surprising. While it offered no specific reference to LGBTIQ+, as we have identified the country as 'adversarial', we conclude that the content provided here was 'transcending'. A page entitled 'inclusion, diversity & equity'⁴⁰ offered a little on DEI, framed in legitimising language, as imperative for business. A page entitled 'graduate development programs'⁴¹ hinted at the youthful culture of Saudi Arabia, and spoke of an 'inclusive community where people can come as they are and thrive'. Suggesting the importance of local champions, KPMG Saudi Arabia also had a statement from the CEO arguing 'we are committed towards investing in human capital to create unique working experiences'.⁴²

KPMG UK offered far deeper and more comprehensive coverage on its webpage than the KPMG offices of New Zealand and South Africa (the two other progressive countries in our study). A specific 'LGBT+ Inclusion' page⁴³ provided a lot of detail, on the firm's LGBTIQ+ network, specific comments in relation to transgendered staff, comments on community pro-bono initiatives, statistics on employment of sexually diverse staff (including noting a target to have 6% of the partnership who identify as lesbian, gay or bisexual by 2030), and information on related awards. The statistics reported on here, were supported in a 9 page 'UK Partner Diversity Report

³¹ From: https://www.ey.com/en_uk/careers/what-its-like-to-work-here/belong accessed 24 June 2024.

³² From: https://assets.ey.com/content/dam/ey-sites/ey-com/en_uk/about-us/ey-uk-2023-impact-report.pdf accessed 24 June 2024.

³³ From: https://www.ey.com/en_uk/about-us/transparency-report accessed 24 June 2024.

³⁴ From: <https://kpmg.com/cn/en/home/careers/our-kpmg/inclusion-diversity-and-equity.html> accessed 31 March 2024.

³⁵ From: <https://kpmg.com/cn/en/home/careers/our-kpmg.html> accessed 31 March 2024.

³⁶ From: <https://kpmg.com/cn/en/home/about/our-impact-plan/prosperity.html> accessed 31 March 2024.

³⁷ From: <https://kpmg.com/cn/en/home/about/inclusion-and-diversity.html> accessed 18 March 2024.

³⁸ KPMG New Zealand explain that the second 'T' here refers to 'Takātāpui' which is a Māori term for sexually and gender diverse people.

³⁹ From: <https://kpmg.com/nz/en/home/about/kpmg-new-zealand-our-impact.html> accessed 18 March 2024.

⁴⁰ From: <https://kpmg.com/sa/en/home/about/people/diversity-and-inclusion.html> accessed 31 March 2024.

⁴¹ From: <https://kpmg.com/sa/en/home/careers/graduates.html> accessed 31 March 2024.

⁴² From: <https://slccareers.kpmg.com/> accessed 31 March 2024.

⁴³ From: <https://kpmg.com/uk/en/home/about/our-impact/our-people/inclusion-diversity-and-equity/lgbt-inclusion.html> accessed 18 March 2024.

2023'⁴⁴ which explained that 3% of the partnership identified as lesbian, gay or bisexual. A 16 page 'UK Pay Gap report 2022'⁴⁵ specifically addressed pay gaps for 'LGBT' staff, arguing that such gaps have declined in recent years. The KPMG UK website suggested that macro, *meso* and micro-level contexts had all had an impact on the LGBTIQ+ messaging provided. We describe KPMG UK as 'transcending'.

We describe all of KPMG Czech, Ghana, Jamaica, Poland, and Turkey as 'transdenying'. KPMG Czech offered an 'employee wellbeing'⁴⁶ page, which focused entirely on explaining efforts to encourage employees to undertake community volunteering activities. A 45 page Czech specific 'KPMG Transparency Report 2023',⁴⁷ where "laws of truth" (Foucault, 1982, p. 781), presented staff as homogeneous and of service to others. KPMG Ghana offered a page entitled 'rewarding careers',⁴⁸ which offered some positive commentary about KPMG's 'inclusive' culture. However, a 'diversity and inclusion'⁴⁹ page only offered brief business case arguments. LGBTIQ+ staff were therefore effectively concealed (Foucault, 1982) from KPMG Ghana's website.

Nothing of relevance was offered on the KPMG Jamaica website. KPMG Poland offered limited, cautious and coded references to DEI. For example, a page on 'benefits'⁵⁰ made no reference to 'diversity' but tried to experiment with acceptable synonyms, including 'atmosphere', 'friendly', and 'direct and open'. Another page on 'corporate social responsibility'⁵¹ vaguely declared a 'policy of equal treatment and diversity management in the company'. Like KPMG Czech, a homogenising of staff was suggested. KPMG Turkey offered several resources under their career page,⁵² none of which said anything about DEI.

KPMG India provided some novel resources focused on advising recruits and employees on 'acing interviews' and succeeding in promotion. The page 'life at KPMG in India'⁵³ explained briefly, 'our four IDE pillars'. One of those pillars was apparently focused on 'LGBTQ+ Inclusion' which explained, 'we believe that diversity makes us stronger and more insightful. Some of the initiatives include gender affirmation policies, focused hiring for the community, insurance for same sex partners and their parents'. Overall, these inclusions were brief and focused largely on the firm rather than the individual. Despite some commentary regarding transgender staff, these limited inclusions therefore came across as 'transplanting' notions from other macro-level contexts.

KPMG Japan appeared to offer a very different approach from other KPMG websites. Their 'careers' pages were largely organised functionally, having 4 separate pages for 'tax corporation', 'consulting', 'ignition' and 'global job search'. Most of this was also actually in Japanese, not English. The page on 'global job search'⁵⁴ linked to a global KPMG site not found in any other KPMG sites reviewed. Within that site, a globalised 'who we are' page offered a little of relevance; 'we are pushing for a fairer, more-equitable society'. A 'working at KPMG'⁵⁵ page provided a brief case story about an Indian employee who explained that he was connected to KPMG's Pride network. As Japan is a progressing country, we describe these limited efforts as 'transgressing'. Finally, KPMG South Africa offered a simple page on 'Diversity and Inclusion',⁵⁶ which adopted a largely business case tone. No direct commentary was offered for LGBTIQ+ or gender diverse staff. KPMG South Africa is therefore also described as 'transgressing'.

4.4. PwC

Like Deloitte and KPMG, a diversity of approaches to addressing LGBTIQ+ in the workplace were evident across the 12 PwC websites. However, like EY, disclosures from the more progressive countries were generally more comprehensive. PwC China and PwC Jamaica were something of an exception here, also offering broad content, despite being otherwise 'adversarial' countries. Collectively, these insights suggest that like EY, PwC allowed significant micro-level office influence on the subjectivation of LGBTIQ+ staff (Syed & Özbilgin, 2009). Like EY, most PwC websites also referred to two key meso-level global policy documents; a global 'code of conduct' and a global 'human rights statement'. These two documents both explicitly acknowledged that the firm was on a journey towards better supporting their LGBTIQ+ staff. The Code of Conduct was framed entirely in a business case manner, emphasising diversity of 'thought', 'experience' and 'perspectives'. The Global Human Rights Statement provided generalised policy positions on staff rights, safety and inclusion.

PwC China offered a number of interesting pages and documents. A 'China ESG Report 2023'⁵⁷ explained that PwC had apparently made a global commitment in 2023, to an 'LGBT+ Inclusion Strategy'. Without resorting to overtly business case language, the report explained the goal was to 'build awareness of LGBT+ inclusion, and to drive meaningful change' (page 79). The report went on to explain a key initiative to addressing these goals was the establishment of a branch of the firm's 'Shine' LGBTIQ+ employee network in China. Through Shine, the firm was willing to explicitly offer recognition of LGBTIQ+ others (Foucault, 1982) by raising 'awareness of

⁴⁴ From: <https://assets.kpmg.com/content/dam/kpmg/uk/pdf/2024/01/partner-diversity-report.pdf> accessed 18 March 2024.

⁴⁵ From: <https://assets.kpmg.com/content/dam/kpmg/uk/pdf/2024/01/uk-pay-gap-report-2022.pdf> accessed 18 March 2024.

⁴⁶ From: <https://kpmg.com/cz/en/home/about/social-responsibility/employee-wellbeing.html> accessed 18 March 2024.

⁴⁷ From: <https://assets.kpmg.com/content/dam/kpmg/cz/pdf/2024/KPMG-Transparency-report.pdf> accessed 18 March 2024.

⁴⁸ From: <https://kpmg.com/gh/en/home/about/people/building-rewarding-careers-with-kpmg.html> accessed 27 March 2024.

⁴⁹ From: <https://kpmg.com/gh/en/home/about/people/diversity-and-culture.html> accessed 27 March 2024.

⁵⁰ From: <https://kpmg.com/pl/en/home/careers/benefits.html> accessed 27 March 2024.

⁵¹ From: <https://kpmg.com/pl/en/home/about/corporate-social-responsibility.html> accessed 27 March 2024.

⁵² From: <https://kpmg.com/tr/en/home/careers> accessed 27 March 2024.

⁵³ From: <https://kpmg.com/in/en/home/careers/life-at-kpmg.html> accessed 27 March 2024.

⁵⁴ From: <https://kpmg.com/gh/en/home/about/people/diversity-and-culture.html> accessed 27 March 2024.

⁵⁵ From: <https://kpmg.com/xx/en/home/careers-at-kpmg/working-at-kpmg.html> Accessed 27 March 2024.

⁵⁶ From: <https://kpmg.com/za/en/home/about/people/diversity-and-inclusion.html> accessed 18 March 2024.

⁵⁷ From: <https://www.pwccn.com/en/about-us/corporate-sustainability/china-esg-report-2023.html> accessed 22 May 2024.

LGBT+ issues, and providing an open educational space for all PwC China people'. Another page entitled 'diversity and inclusion'⁵⁸ explained, 'we are committed to creating an inclusive workplace where everyone can be themselves, including our lesbian, gay, bisexual, transgender and queer (LGBT+) people'. All of this was further elaborated on in a page 'LGBT+'⁵⁹ which offered a number of photos of staff engaged in pro bono voluntary activities, and which explained the importance of top-level support, promotion opportunities, advocacy, employee networking, and thoughtful communications. For an apparently 'adversarial' country, these multiple and micro-level specific inclusions were surprising, and so we describe PwC China as 'transcending'.

The PwC Jamaica website offered very little local messaging. However, links to several other global meso-level PwC reports and resources were provided, all of which presented messages that were much more embracing of DEI. For example, 'Fostering a space where LGBT+ solvers can shine'⁶⁰ provided interesting commentary on the challenges PwC were facing globally, in seeking to drive harmonised approaches to LGBTIQ+ inclusion. Interestingly, PwC acknowledged here that engagement with LGBTIQ+ varies across the world. As Jamaica is identified as an 'adversarial' country, allowing inclusion of these meso-level resources leads us to conclude that PwC's website here was 'transcending'. The PwC website in 'progressing' India offered limited but meaningful information. An 'LGBTQ+ Inclusion at PwC India'⁶¹ page avoided business case language, making multiple references to 'celebration', and explaining the workings of the local 'Shine' network. While more could have been offered, including information about pro bono work, and initiatives to support LGBTIQ+ from lower socio-economic backgrounds, the celebratory non-business case tone in these limited insights, draws us to concluding this website is 'transcending'.

We also describe PwC in both progressive South Africa and the UK as 'transcending'. The PwC South Africa site did not provide a lot of related content, but what was offered was easy to assess, relatively comprehensive, and tailored to local concerns. Despite its brevity, inclusion of detail on the Shine network, and a case study of a lesbian partner, were likely to offer empowerment to LGBTIQ+ others (Foucault, 1982). PwC UK also suggesting a 'transcending' response. 'Inclusion and diversity'⁶² highlighted that progress was never fixed, and that support for marginalised groups was constantly under threat. The conclusion was that understanding minority 'experiences, identifying and unlocking any barriers to recruitment, career development and progression', were critical. This page went on to explain their local 'Shine' network, and to tell us they were proud that 89% of staff were willing to disclose their sexual orientation (4% declared that they are LGBTIQ+). In a separate 'diversity pay report',⁶³ PwC UK reported a median pay gap of 15.7% between LGBTIQ+ and non-LGBTIQ+ staff (at 5 April 2024). A page dedicated to the Shine network,⁶⁴ including a number of videos addressing concerns relating to transgender staff, families, and promotion. A 2022 'Inspirational 50'⁶⁵ report showcased 50 of the firm's LGBTIQ+ and ally staff.

All of the other PwC websites reviewed here were underwhelming. We describe the websites of PwC in both 'progressing' Japan and 'progressive' New Zealand as 'transgressing'. After the comprehensive offerings on the Japanese websites of Deloitte and EY, it came as a surprise to find no Japanese specific content for LGBTIQ+ staff on the PwC Japan site. A 'corporate responsibility' page was provided, which offered the same meso-level developed 'we are for all' page, as found on some other PwC sites. In this 'progressing' country, offering some linkages to globalised statements, with little locally created content, suggests related issues were simply not important to local management.

The New Zealand site offered a further surprising twist in the globally inconsistent approaches to engaging with LGBTIQ+ staff across PwC. Comprehensive disclosures might be expected from this 'progressive' country however, little was offered on this 'transgressing' website. A 'diversity and inclusion' page⁶⁶ started with a business case argument; 'at PwC, we are focused on diversity of thought. This means attracting and encouraging people with a unique voice, so they can challenge the status quo and help clients to make better business decisions'. Brief comments were also provided on the support offered for LGBTIQ+ staff, and on the 'Shine' network.

PwC Turkey and PwC Saudi Arabia also offered minimal comments on diversity, suggesting a compulsion to 'transit' past engagement with LGBTIQ+ others. A page 'Our purpose and values'⁶⁷ spoke of values of caring and working together. Another page, 'Why PwC?'⁶⁸ referred very cautiously to the words 'diverse' and 'inclusive', with no reference to LGBTIQ+, or to any other specific pillar (for example, women or ethnicity). PwC did not offer a specific Saudi Arabia site. Rather, a single 'Middle East' site covered all of Bahrain, Egypt, Iraq, Jordan, Kuwait, Lebanon, Libya, Oman, Palestine, Qatar, Saudi Arabia, and UAE. Within that site, a page on 'sustainability' offered a very simple comment on the importance of diversity. A careers page included an interesting 'PwC Graduate

⁵⁸ From: <https://www.pwcn.com/en/about-us/diversity-and-inclusion.html> accessed 22 May 2024.

⁵⁹ From: <https://www.pwcn.com/en/about-us/diversity-and-inclusion/lgbtq.html> accessed 22 May 2024.

⁶⁰ From: <https://www.pwc.com/gx/en/about/diversity/lgbt-inclusion.html> accessed 23 May 2024.

⁶¹ From: <https://www.pwc.in/about-us/building-on-a-culture-of-belonging/lgbtq.html> accessed 23 May 2024.

⁶² From: <https://www.pwc.co.uk/who-we-are/annual-report/people/inclusion-and-diversity.html> accessed 5 June 2024.

⁶³ From: <https://www.pwc.co.uk/who-we-are/our-purpose/empowered-people-communities/inclusion/diversity-pay-report.html> accessed 5 June 2024.

⁶⁴ From: <https://www.pwc.co.uk/who-we-are/our-purpose/empowered-people-communities/inclusion/workforce-diversity-shine.html> accessed 5 June 2024.

⁶⁵ From: <https://www.pwc.co.uk/who-we-are/our-purpose/empowered-people-communities/inclusion/workforce-diversity-shine/shine-inspirational-50-2022.html> accessed 5 June 2024.

⁶⁶ From: <https://www.pwc.co.nz/about-us/diversity-and-inclusion.html> accessed 5 June 2024.

⁶⁷ From: <https://www.pwc.com.tr/en/hakimizda/amacimiz-ve-degerlerimiz.html> accessed 5 June 2024.

⁶⁸ From: <https://www.pwc.com.tr/en/kariyer-sayfalar/neden-pwc.html> accessed 5 June 2024.

Brochure⁶⁹ which skated around issues of diversity very cautiously, suggesting cryptically that all of us are ‘different’.

Finally, we describe PwC websites in Czech, Ghana and Poland as ‘transdenying’. For a ‘progressing’ country, very little of interest was offered on the PwC Czech website. A ‘careers’ page included a link to a statement on ‘values’, which simply offered general comments about ‘caring’ and ‘working together’. A page explaining a DEI training program that the firm offered,⁷⁰ gave no specific comment on issues of concern for LGBTIQ+ staff. Management in this Czech office apparently had little interest in supporting DEI. Similarly, PwC Ghana offered only very general statements around ‘purposes and values’, including ‘caring’ and ‘working together’. Two corporate responsibility reports were provided on the PwC Ghana website (for 2016 and 2020).⁷¹ The 2016 report explained, ‘for us in Ghana, diversity means gender, cultural heritage, generation and disability’. No mention was made of sexuality. Curiously, in its sub-section on ‘diversity and inclusion’ the 2020 report provides a group photo of approximately 50 people on a sports field; all of whom were men! Despite Ghana’s macro-level context of ‘regressing’, these minimal and thin references to any form of DEI, along with a denial of LGBTIQ+ staff, were disappointing.

The PwC Poland site offered a careers page which simply linked to an aggregated page for all central European offices. That page included the following simple statement on diversity, which was oddly framed in relation to clients, not employees; ‘we have clients within different industries across the world. ... You will be able to get familiar with other cultures and gain insights from the most influential companies on the market’.⁷² As a ‘regressive’ country, this foregrounding of the client as a space of diversity, and absence of engagement with any staff of diversity, was not unexpected. Nonetheless, as no reference was offered at all, to any information of relevance to LGBTIQ+ staff, this website is described as ‘transdenying’.

5. Further discussion and conclusions

This paper provides a critical analysis of the policy representations of LGBTIQ+ inclusion across 47 ‘Big 4’ professional service firm websites. Our findings provide an illustration of the complex and dynamic nature of meso-level policy migration within multinational firms. Table 5 presents an overview, showing that no simple pattern was evident. Despite an overarching context of growing backlash, here we see a persisting diversity of responses into the mid-2020s, targeted to both clients and employees. Many related disclosures, even within our selected regressing and adversarial countries, went beyond mere business case rhetoric, promising substantive initiatives targeted to the needs of the individual, including detailed insight into concrete initiatives developed to support staff of diversity.

While meso-level global office influence appeared to dominate policy implementation within EY and KPMG, with relatively homogeneous approaches to DEI across all countries (whether progressive, progressing, regressing and adversarial), micro-level regional offices within Deloitte clearly had greater latitude in determining how they responded, and the messages they wished to present. Alternatively, within PwC, macro-national context appeared to dominate. While relatively detailed engagement was suggested within its progressive countries, engagement within the more adversarial countries was limited. In all four firms we therefore see significant diversity, with some progressive offices suggesting quite disappointing engagement, and some offices within regressive and adversarial macro-level contexts suggesting surprisingly positive responsiveness. Where Deloitte was relatively comprehensive in content offered within most of its websites, including within regressing and adversarial macro-level contexts, KPMG offered limited content in many cases, including within several progressive and progressing macro-level contexts.

In each case however, there were outliers. For example, despite its adversarial macro-level context, the KPMG and PwC websites of China were comprehensive. Conversely, in progressive UK, the websites of both Deloitte and EY offered little. Our study shows that conservative or adversarial macro-level national contexts are not necessarily a significant constraint. Confirming arguments from Lombardo and Verloo (2009) and Verloo (2013) that diversity and inclusion policies transform as they migrate globally, we add that the presence and impact of passionate micro-level local key management personnel, are critical to determining how these migrations unfold within the local offices of multinationals (Syed & Özbilgin, 2009).

We make a two-pronged contribution to the literature. First, we draw from Foucault to explain the dynamic processes through which national micro-level office policy discourses adopt or depart from globalised meso-level policy positions. Specifically, we speak to critical accounting scholarship through Foucauldian discourse analysis (Anderson-Gough et al., 2001; Edgley et al., 2016; Haynes, 2017; Yang et al., 2025), by showing how diversity-related disclosures do not migrate as stable representations, but are spatially contingent discursive acts, shaped by diverse legal and socio-political conditions. These insights support arguments within human geography literature, that trans-national policies undergo complex transformation as they migrate (Goerzen et al., 2021; Peck, 2011; Stone et al., 2020). Previous studies exploring policy migration complexities have drawn on the notions of bending, stretching, shrinking and fixing (Lombardo et al., 2009; Tatli et al., 2012). While these categories acknowledge the malleability of policy, they do not fully account for relationships of power (Fitzsimmons et al., 2023; Syed & Özbilgin, 2009) between macro-level national, meso-level organisational, and micro-level office dynamics, which collectively shape norms of inclusion in peculiar ways. Building on Shipan and Volden (2012) theorisation of policy diffusion and associated mechanisms, we extend by revealing five forms of transformation that policy can take as its migration is articulated through disclosures offered on public websites; transcending, transplanting, transgressing, transiting and transdenying. Our five ‘trans’- descriptors illustrate the diverse ways in which disclosures on engagement

⁶⁹ From: <https://www.pwc.com/m1/en/careers/documents/pwc-graduate-brochure..pdf> accessed 24 May 2024.

⁷⁰ From: <https://www.pwc.com/cz/en/akademie/diversity-management.html> accessed 22 May 2024.

⁷¹ From: <https://www.pwc.com/gh/en/about-us/corporate-responsibility.html> accessed 23 May 2024.

⁷² From: <https://jobs-cee.pwc.com/ce/en> accessed 24 May 2024.

Table 5

- Overviewing our analysis.

	Progressive	Progressing	Regressing	Adversarial
Positive and/or leading suggestions:				
Transcending	EY New Zealand EY South Africa KPMG New Zealand KPMG UK PwC South Africa PwC UK	Deloitte Japan EY Japan PwC India		KPMG China KPMG Saudi Arabia PwC China PwC Jamaica
Transplanting	Deloitte New Zealand Deloitte South Africa	EY Czech EY India KPMG India	Deloitte Ghana Deloitte Poland (Central Europe) EY Ghana EY Poland EY Turkey	Deloitte Saudi Arabia EY China EY Jamaica EY Saudi Arabia
Negative or surprisingly limited suggestions:				
Transgressing	Deloitte UK KPMG South Africa PwC New Zealand	Deloitte India KPMG Japan PwC Japan		
Transiting	EY UK		Deloitte Turkey PwC Turkey	Deloitte China PwC Saudi Arabia
Transdenying		Deloitte Czech KPMG Czech PwC Czech	KPMG Ghana KPMG Poland KPMG Turkey PwC Ghana PwC Poland	KPMG Jamaica

with LGBTIQ+ policies are controlled and expressed, from either the *meso* or micro-levels within multinationals (Syed & Özbilgin, 2009). We reveal a diversity of approaches to adaptation or resistance across macro-level national contexts.

By introducing our five trans descriptors, we move beyond structuralist accounts (e.g., Özbilgin et al., 2016) of policy diffusion, to illustrate how diverse macro and micro-level forces within multinational firms actively construct, rework, and, at times, resist disclosure of inclusion discourses, in ways that reflect broader ideological struggles over identity, belonging, and economic legitimacy. While developed in the context of LGBTIQ+ inclusion, our typology offers a transferable analytical lens for examining how global corporate commitments travel across a range of contested legal terrains. Our typology may be applied to other domains of ESG reporting, human rights disclosure, and diversity governance where firms navigate uneven regulatory and political environments. We highlight the limitations of corporate diversity narratives that claim universal commitment to inclusion. Our findings suggest that while some offices within the Big 4 engage in progressive advocacy, others strategically limit related narratives and commitments, often defaulting to superficial, performative, or instrumentalised discourses of inclusion (Egan & Voss, 2023; Stenger & Roulet, 2018). This fragmentation suggests that multinational firms are not necessarily vehicles for progressive change, but are complicit in the reproduction of powerful management persuasions, and local and global inequalities (Fitzsimmons et al., 2023). Here, disclosure is revealed not as a neutral window onto organisational practice, but a site through which power constructs what becomes publicly sayable (Sehlikoglu and Özbilgin, 2026) about marginalised groups, and what does not.

Our findings suggest that global meso-level inclusion policies do not neutralise legal inequality across national jurisdictions. Corporate disclosure functions less as a vehicle for legal harmonisation, and more as a site where a diversity of interests continuously resolve tensions between meso-level normative aspirations, and place-based legal and power realities. Our five dynamic processes contribute to literature exploring policy migration and adoption, by recognising the diverse ways in which narratives about marginalised staff are constructed, recognised, normalised, or modified (Foucault, 1982). Our 47 websites reveal a diversity of approaches to engaging with LGBTIQ+ including, ignoring their existence, presenting them as important economic resources that contribute to the needs of the firm, disempowering all by focusing instead on staff obligations, or simply presenting all staff as a homogenised mass. Conversely, in a range of both progressive and adversarial macro-level contexts, we also found comprehensive and empowering efforts to recognise LGBTIQ+ staff.

Our findings underscore the central role of power and discourse in shaping the articulation and implementation of LGBTIQ+ inclusion policies. As Foucault (1982, 1990) suggests, power is not merely repressive but also productive, operating through discourse to construct normative hierarchies of knowledge and authority as reflected through website disclosures. The discrepancies in how Big 4 firms engage with commentary on LGBTIQ+ inclusion, ranging from bold affirmations in progressive contexts, to covert allyship (Röell et al., 2024), and to complete erasure within adversarial contexts, illustrates the multi-level relational nature of organisational policy work. Rather than serving as neutral instruments of equality, multinational policies of this nature become sites of negotiation, reflecting and reinforcing dominant cultural and economic logics (Anderson-Gough et al., 2001; Haynes, 2017).

Second, our theoretical extension lies in showing methodologically, how Foucauldian power dynamics can explain workplace discourse. We mobilise website disclosures as presenting hierarchies of knowledge, to illustrate how communication and power interplay in both promoting and marginalising LGBTIQ+ staff. We also mobilise Foucauldian ideas to theorise the dynamic process of policy migration, drawing on robust proxies of LGBTIQ+ inclusion in macro-level national, meso-level global office, and micro-level regional office settings. Use of composite measures to assess the macro-level contexts of our 12 as either progressive, progressing,

regressing or adversarial, combined with our dynamic and multi-directional ‘trans’ typology for organisational responsiveness, offers a novel approach to framing future policy migration investigations. We contribute to ongoing debates about the instrumentalisation of diversity policies, revealing the contingent nature of global policy engagement, within the context of national socio-political realities. These findings underscore the need for more cohesive and context-sensitive approaches to LGBTIQ+ inclusion, particularly in adversarial and regressive countries.

A range of limitations to our study must be acknowledged. While website analysis allows insight into how organisations publicly account for inclusion, it cannot capture internal implementation, lived experience, or informal practices. Furthermore, our study offers insight into both macro-level legal and cultural features, and meso-level global policy directives, however, our explorations of website content tell us only how management would like to represent the inner workings of their national offices. We have no insights into the micro-level practices and workplace experiences behind these narratives. These limitations are not weaknesses of our approach, but reflect the analytical focus of the study on disclosure, representation, and symbolic governance. Our interpretivist approach is also limited to an exploration within four of the world's largest, and apparently quite progressive, multinational organisations. While we have sought to apply rigor in our processes of selecting 12 countries, self-selection bias is undoubtedly also a risk, and the cultural, political and socio-economic differences across each are undoubtedly huge.

As we noted at the outset of this paper, our study comes at a time when the opportunities and constraints on both LGBTIQ+ staff, and on organisational DEI practices, were continuing to change. In some cases, and perhaps most notably in the United States, backlash against DEI gained some momentum into 2025 (Trump, 2025), after we had completed our data collection. Multinationals in turn, both in the United States and elsewhere, are understood to be responding to these repressions in a diversity of ways,⁷³ including some curtailing of former equity and inclusion commitments (Edgley et al., forthcoming). Alternatively, within other nations, legislative protections for LGBTIQ+ individuals are improving, particularly in South Asia and Europe. For example, Poland (one of our 3 ‘regressing’ countries) abolished their widely criticised “LGBT Ideology Free” zone movements in 2025.⁷⁴

Future research could therefore interrogate how this increasingly fractured diversity and inclusion landscape impacts on both multinational policies, and on the experiences of LGBTIQ+ staff. Studies combining interviews, ethnography, and document reviews would be well placed to examine how the shifting discursive commitments we uncover here, are continuing to evolve and impact on everyday organisational practice. We call for studies that explore the role of organisational agents, in shaping how inclusion policies are enacted or subverted on the ground. Our study offers a critical foundation for these inquiries by illuminating the contingent, power-laden, and deeply politicised nature of LGBTIQ+ inclusion within global professional service firms.

Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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Data availability

url links to all data are provided in the footnotes

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⁷³ See for example, <https://www.bbc.com/news/articles/cgmy7xpw3pyo> accessed 12 January 2025.

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