

DOI: <https://doi.org/10.63332/joph.v5i6.2200>

Promise vs Practice: Analyzing Gender Equality Programs in APEC Energy Companies

Dian Widiyati¹, Juniati Gunawan², Melita Grant³

Abstract

This study explored the extent to which energy companies in APEC countries implemented gender equality programs and policies. This study is important to provide evidence whether energy companies support for gender equality, since there are prejudice that energy industry are 'male-based industries'. The study used content analysis to examine gender-related disclosures, utilizing the World Benchmarking Alliance's gender benchmark as an analytical framework. The sample size was 24 companies from 15 countries selected using a purposive sampling method. Our analysis showed that many companies report a strong commitment to gender issues. However, support for gender balance at the executive level and gender-responsive procurement policies are lacking. The top management in energy companies should encourage the company element to implement improvement activity regarding supporting gender. The government should provide stronger support, by creating regulations that promote gender equality. Women's groups can encourage women to pursue careers and leadership roles in energy companies.

Keywords: Gender Equality, Energy, Sustainable Development Goals, APEC.

Introduction

One major issue related to human rights practices is gender inequality because it limits opportunities, restricts economic participation and reinforces systemic discrimination against women and marginalized genders (Yuliharti et al., 2025). Some of the ways in which gender inequalities play out in the energy sector include barriers to entry for women in technical roles, pay differences between men and women, as well as fewer women in leadership roles (Kulik, 2022). Intersectionality recognises the many types of social inequality and their causes to comprehend concerns regarding gender equality, disability and social inclusion (GEDSI), as well as potential opportunities for discrimination and inequality to be combatted (Grangeiro et al., 2022). Understanding the function of the state and the fundamental principles guiding social and economic policies is also crucial (Cooke & Zhao, 2021; Septiyanti, 2023). The factor in the occurrence of gender cases is due to the persistence of gender shaming which causes women to be underestimated in the workplace (Heimann et al., 2023). In the other hand, women in these cooperatives feel as if their voice mattered now and how they can contribute to solving complex issues within their homes and communities, such as climate change, female genital mutilation, or other gender-based issues (Brogan & Dooley, 2024).

Gender inequality arises from inequalities underpinned by discrimination. Inequalities are

¹ Faculty of Economics and Business, Pamulang University, Indonesia, Email: dosen02421@unpam.ac.id

² Faculty of Economics and Business, Universitas Trisakti, Indonesia, Email: juniatigunawan@trisakti.ac.id. (Corresponding Author)

³ Institute for Sustainable Futures, University of Technology Sydney, Australia, Email: melita.grant@uts.edu.au



present in nearly all countries, including those in the APEC region. The APEC region includes countries such as the United States, China, Japan, Australia, Canada, Indonesia, South Korea, Mexico, and Vietnam, among others. For example, in Thailand, only 15.7% of representatives in the national parliament and 23.9% of high-level civil servants are women. In 2022, out of 54 ambassadors of Thailand's foreign missions, only 17 were women (Sariputta, 2024). The gender gap also exists in countries such as Australia, where women make up about 47% of all Australian workers yet they receive wages less than men each week (The Australian Human Rights Commission, 2018). Apart from Thailand and Australia, Indonesia as one of the largest countries in the Southeast Asia, with over 270 million people, it is the fourth most populous country in the world and the largest in Southeast Asia. Thus, Indonesia has the largest economy in Southeast Asia and it is classified as a newly industrialized country with major exports include palm oil, coal, petroleum, and natural gas (Do & Burke, 2024). According to The Indonesian Institute, Center for Public Policy Research asks the government to guarantee the women rights as workers and create an environmentally friendly in workplaces. This is due to the many obstacles experienced by women in the work and community, in example working discriminations and forced married (Setyonaluri & Utomo, 2023).

The Australian Government launched a strategy for gender called Working for Women: A Strategy for Gender Equality in 2024, by focusing on five priority areas: gender-based violence; unpaid and paid care; economic equality and security; health; and leadership, representation, and decision-making (Ararat, 2020). While, People's Republic of China has a Law on the Protection of Women's Rights and Interests which guarantees political rights, prevention and handling of Gender Discrimination, protection against sexual harassment, promotion of gender equality, protection of women's health, and strengthening of family roles (Yang & Zhang, 2020).

In addition, Indonesia has several regulations related to gender equality, namely the 1945 Constitution Article 27 which states that every citizen has the right to work and a decent life. Indonesia also refers to UN and ILO conventions, in terms of supporting the achievement of Sustainable Development Goals 5 (Gender Equality) and 10 (Reduce Inequality). Indonesia has laws and regulations stipulated in the House of Representatives of the Republic of Indonesia that provide provisions for political parties participating in the elections to pay attention to women's representation of at least 30% in proposing legislative candidates. Further, Indonesia's government has Indonesian Presidential Regulation No. 59 of 2017 concerning the Implementation of Achieving Sustainable Development Goals which encourages changes that have universal, integrated, and inclusive principles.

Previous studies have explored gender practices such study from Hemmert et al. (2024); Sanad & Musleh Al-Sartawi (2023); Wang et al. (2022); Yang et al. (2024). The study from Wang et al. (2022) shows that the role of female business leaders is still not fully represented on corporate boards in public companies. Another study was carried out by Hemmert et al. (2024) states that there are a positive connection between company performance and the management diversity gender, such as financial performance, greater innovation and research on R&D (Sanad & Musleh Al-Sartawi, 2023), and logistics and supply chain management (Yang et al., 2024). The gap experienced by women also comes in terms of the wages they receive. Apart from many the previous studies, the research regarding gender practices in APEC is still limited.

According to APEC Energy Demand and Supply Outlook Report (2022), energy companies in APEC play crucial roles in securing the energy supply for more than 58% in the world and support 56% for economic global. Hence, the existing of gender equality and diversity in energy

companies are significant to assure that human rights is well implemented and every decision making is derived by equal perception (The Australian Human Rights Commission, 2018). The energy sector plays a crucial role in the APEC region, not only as a driver of economic growth but also as a key area where gender disparities persist. With millions of employees across various industries, ranging from fossil fuels to renewable energy, the sector remains heavily male-dominated, particularly in the technical and leadership roles. Despite ongoing efforts to promote diversity, women continues to face barriers in career advancement, equal pay and access to opportunities. Examining the energy sector through gender lens is essential to understanding these inequalities, as it sheds light on the structural challenges that limit women's participation and highlights the need for policies that promote gender parity. By addressing these gaps, the APEC region can foster a more inclusive and innovative energy workforce, ultimately strengthening economic resilience and sustainable development. Based on the importance of gender equality issue for human rights, this study focuses on the largest energy companies from 24 countries listed in APEC.

Literature Review

Gender Related Practices and Norms

Gender is an understanding that can be used to explain a difference between men and women as perceived by socio-cultural construction (Bhandari, 2023). Based on Preston (2023), gender is one of the important factors that considered as an aspect of human development since it could influence the way they act or behave in everyday situations (Pirson et al., 2019; Preston, 2023). Thus, gender practices is one of the most widely debated social issues, particularly concerning women's roles, rights and participation in the community system. It is known that everyone, both men and women, have the same rights to fight for their human rights. Women are seen as lower than men in the social hierarchy, leading to many different interpretations and understandings of gender in society (Risfiana & Imelda, 2023). Gender inequalities in the workforce refer to disparities in opportunities, pay, and career advancement between men and women. These include wage gaps, underrepresentation in the leadership, limited access to certain jobs, and workplace discrimination. Such inequalities hinder economic growth, innovation and social equity, making gender inclusion essential for sustainable development, supported by (Kumar et al., 2021).

Asia-Pacific Economic Cooperation (APEC)

The Asia-Pacific Economic Cooperation, sometimes known as APEC, is a Pacific rim regional economic forum made up of twenty-one economies. About 61% of the global GDP and 47% of trade in products and services are generated by the APEC region, which is home to 38% of the world's population (APEC, 2021). APEC focuses on economic issues, mainly trade and investment in the Asia-Pacific region. APEC member nations aim to boost economic growth by using technology, development initiatives, trade liberalization, and skill sharing. They have benefited from globalization, which has increased their wealth by promoting trade and opening their borders to outside investment. These changes require effective responses from both the business community and the government (Zaidi et al., 2019).

Gender Benchmark – World Benchmarking Alliance

Founded in 2018, the World Benchmarking Alliance is a non-profit organisation holding 2,000 of the world's most influential companies – or 'SDG2000' companies – accountable for their part in achieving the Sustainable Development Goals. WBA shows what good corporate practice

looks like so that leading companies have an incentive to keep going and laggards feel pressure to catch up. WBA evaluates the overall performance of the most influential 2,000 companies on all social issues from a scale perspective by benchmarking framework, it also put a spotlight on human rights and gender for a more in-depth assessment. Gender equality is fundamental for this transformation, as moving the needle in this area has the potential to drive catalytic change in support of the SDGs. This benchmarking system is highly relevant to the study as it provides a comprehensive assessment of corporate efforts toward gender equality, offering valuable insights into the progress, challenges, and best practices. Recognising this, World Benchmarking Alliance (2023), a spotlight benchmark in support of the social transformation, takes a deep dive into how companies drive and promote gender equality and women's empowerment to accelerate corporate progress in closing the gender gap.

Research Method

The scope of this study covers 21 APEC member countries, namely Australia, Brunei Darussalam, Canada, Chile, China, Hong Kong, Indonesia, Japan, Korea, Malaysia, Mexico, Papua New Guinea, Peru, the Philippines, Russia, Singapore, Taiwan, Thailand, United States, Vietnam and New Zealand. Data collection began by creating a list of leading energy companies in APEC member countries. An analysis was carried out to determine the asset value of each energy company then two companies with the largest asset value in each APEC country were identified. This study only select two companies with the largest asset value since it helps ensure a focused and comparative analysis while maintaining representative diversity across the region and also top company in the country tends to have required more complex decision in facing their operational problem. However, for Brunei Darussalam, only one company was identified because there is only one energy company in the country. Thus, 41 energy companies can be carried out further analysis. The analysis continued by applying purposive sampling method – from the 41 companies above by reviewing the availability of reports disclosed (annual reports and sustainability reports for 2022 and or 2023) by each company. The review results show that only 24 companies from 15 countries have complete reporting.

The indicators used in data collection refer to the gender benchmarks published by the World Benchmarking Alliance (WBA), they assesses and rank the world's most influential companies on their contributions to sustainable development, particularly in alignment with the United Nations Sustainable Development Goals. The indicators consists of 86 indicators. Furthermore, we reduce the indicators through deep discussion. Strategic decisions were made to reduce 43 indicators, especially those related to suppliers and supply chains. These adjustments were driven by the realization that obtaining data for some of these indicators proved challenging. Thus, the total number of final indicators used as a reference for this study includes 43 indicators. Data collection was continued with the content analysis method through company disclosure. The data sources used in this study are annual reports, sustainability reports, media, and company websites. This study uses a scoring index to analyze company disclosure. According to Permatasari, Gunawan and El-Bannany (2020), the scoring index approach can be carried out as follows: 0 (no information); 1 (sentences); 2 (one paragraph), and 3 (more than one paragraph). Based on the result of content analysis, this study found the most to the less extensive of gender disclosure – divided into four level: low disclosure (0-25%); moderate disclosure (26-50%); high disclosure (51-75%) and very high disclosure (76-100%). Furthermore, this study conducted in-depth interviews with four informants from a women's community within an energy company. The sample representatives were selected, and unstructured questions were utilized. The results will be discussed in the findings and discussion section.

Findings and Discussions

This study shows the assessment results of gender equality disclosure. It shows the gender practices disclosed by companies in various aspects such as professional development programs, public commitment to gender equality, and integrated gender strategies in business. Most companies also have a gender strategy or have integrated gender equality and women's empowerment in their business strategies. However, there are some areas that need more attention, for example, support for gender balance at the executive level and gender-responsive procurement policies are still underrepresented by many companies.

The Most to The Less Extensive Disclosures of Gender Practices

Extremely High Level of Gender Practices

This study shows that the high percentage of companies studied – 100%, reflects a strong awareness of the importance of professional development programmes. All companies in the case studies provide/offer development programs for their employees because they expect the company to grow. Furthermore, the high percentage of companies studied—95.83%— made a public commitment to gender equality and women's empowerment, it reflects a strong awareness of gender equality issues and the social and business pressures that drive companies to demonstrate a clear commitment (Al-Nasrallah, 2023; Elhoushy et al., 2024; Gupta et al., 2024). Public commitments underscore the company's seriousness in promoting gender equality and women's empowerment, which in turn motivates greater transparency in disclosing the steps taken to achieve these goals (Chong & Patwa, 2023; Faisal et al., 2024).

The company's disclosure rate of 91.67% on publicly available policy statement committing it to respect the health and safety of its employees. Companies strive to comply with the law because each country must have regulations regarding employee health and safety. Furthermore, the majority of companies studied, representing 87.50%, have disclosed the proportion of women who are in senior management. This shows that almost all of sample are aware of gender equality in their company environment and upholds diversity. The company's disclosure rate of 83.33% on channel(s)/mechanism(s), or participates in a shared mechanism, accessible to all external individuals and communities who may be adversely impacted by the company (or individuals or organisations acting on their behalf or who are otherwise in a position to be aware of adverse impacts), to raise complaints or concerns. Some companies have not realized that their operational actions certainly have a negative impact on the community and the surrounding environment (Muhdar et al., 2023; Palmucci & Ferraris, 2023).

Furthermore, the majority of sample, representing 79.17%, already have an integrated gender strategy or have incorporated the principles of gender equality and women's empowerment into their overall business strategy. This indicates that most companies view gender equality not only as a social issue but also as a source of strategic benefits for business growth and sustainability. By integrating a gender perspective into their business strategy, companies are expected to enhance their performance, innovation, and reputation. However, 20.83% of the companies have not disclosed such a strategy, which may be due to a lack of awareness, resources, or commitment at the executive level.

The majority of companies, representing 79.17%, have disclosed the proportion of their employees based on gender, so that gender equality and diversity can be seen from the data presented. Although not all of the data presented illustrates gender equality and diversity in their companies due to possible factors of the oil and gas industry being dominated by male workers.

Furthermore, the company's disclosure rate of 79.17% on the proportion (%) of women on the company's highest governance body. Companies still think women do not have sufficient experience to serve in the company's top governance body. Companies rarely promote women, making women rarely in high governance bodies.

Most companies, representing 79.17%, have taken specific measures to actively eliminate bias in the hiring process. Most of them have commitments, codes of conduct, and other documents stating that certain actions will be taken in case of discrimination in the hiring process. The remaining 20.83% of companies have yet to disclose whether they will take specific actions to remove bias from the hiring process. 79.17% companies have disclosed the proportion of women in mid-level managerial or other positions. This suggests that the remaining 25% of companies have not yet realized the importance of disclosing the proportion of women in middle managerial positions or have no women in such positions.

High Level of Gender Practices by Energy Companies

This study shows that the 75% disclosure rate for companies with public policies on workplace violence and harassment likely reflects varying levels of transparency, priorities, and regulatory requirements across industries and regions (Elhoushy et al., 2024). Some companies may not fully disclose their policies due to concerns about legal liability, reputational risk, or because their policies lack comprehensiveness or implementation. In addition, smaller companies or those in less regulated sectors may not prioritize public disclosure, either due to limited resources or lack of external pressure. Furthermore, the 70.83% disclosure rate regarding policy statements that expect their business relationships to commit to worker health and safety demonstrates companies' prioritization of health and safety. However, some companies may not have sufficient resources to implement oversight of health and safety standards for their business partners. In addition, high reliance on business partners may limit the company's control over the health and safety policies of these partners. Some companies may not publish specific health and safety policies as internal documents for their business partner level. One of the main constraints is limited resources. Companies may not have sufficient resources to implement these standards consistently across the supply chain or among business partners, especially if they are small or medium-sized enterprises with limited budgets.

The disclosure rate of 70.83% on sex-disaggregated data collection on the gender balance of employees by job function indicates that most companies have addressed this indicator. The disclosure of this information reflects the company's commitment to providing employment opportunities at every level regardless of gender differences, but rather based on individual abilities and skills. Furthermore, 66.67% of companies have monitored their progress in achieving workplace gender equality targets, which allows them to measure the success of their efforts and identify areas for improvement, which in turn increases motivation and participation from employees and stakeholders. However, 33.33% of companies have not conducted systematic monitoring. Without consistent monitoring, companies may miss opportunities to improve their performance and fulfill their commitments to gender equality, which could affect their reputation and relationships with stakeholders.

More than 50% of companies have disclosed the proportion or percentage of women in senior executive positions. This suggests that the remaining 37.50% of companies have not realized the importance of disclosing the proportion of women in senior executive positions or do not have women in these positions. In addition, 62.5% of the companies studied have set clear and time-bound targets for achieving gender equality in the workplace, allowing them to monitor progress

more effectively. By setting specific targets, companies can identify areas for improvement and allocate the necessary resources to achieve these goals. In contrast, 37.5% of companies have not put clear targets, which may be due to challenges in setting realistic goals or a lack of prioritization of gender equality and women's empowerment issues. Setting clear targets is essential to demonstrate a company's commitment to gender equality and to build trust among stakeholders.

The company's disclosure rate of 62.50% on describes how it supports the practices of its business relationships in relation to freedom of association and collective bargaining. In this case, the company and employees will conduct joint negotiations in accordance with the CLA (Muchlinski & Arnold, 2024). The disclosure of information on this indicator has been widely carried out, trust between the two parties provides a basis for continuous work to support the mutual interests between the company and employees. The disclosure rate of 62.05% on provides coverage of the costs associated with any of the following health information and services: maternal health, sexual and reproductive health, and mental health. To provide a safe and comfortable workplace, the Company also provides a health protection program for employees and their families, not only physical health but also mental health. Starting from providing insurance, health checks in the form of medical checkup, and socialization on the importance of maintaining health so that it can remain productive (Heetderks-Fong & Bobb, 2024).

On the other side, the company's disclosure rate of 58.33% on a gender-responsive mechanism through which employees can report grievances. The company's lack of approach to employees regarding how to report their complaints and the lack of response from the company regarding employee complaints. The company does not make employees aware that employees have the right to complaints. In addition, a company may have only 58.33% disclosure on providing training on violence and harassment due to several factors. These could include incomplete reporting, selective disclosure of data, or varying interpretations of what constitutes training. Some companies might report only certain aspects of their programs or limit disclosures to specific employee groups. The company's exposure rate of 58.33% on initiatives for gender equality and women's empowerment might stem from various factors. These could include limited resources, insufficient tracking or reporting mechanisms, a lack of standardized metrics for evaluating progress, or partial implementation of related programs. Additionally, the company may focus more on internal initiatives rather than community-wide efforts, resulting in less comprehensive reporting.

In some cases, the lower disclosure could also reflect sensitivity or reluctance to fully share information due to competitive reasons or perceived reputational risks. Furthermore, the 58.33% disclosure rate for companies taking additional actions to prevent workplace violence and harassment suggests several possibilities. Companies might be concerned about legal liabilities or reputational risks associated with admitting to issues in this area. Policies and strategies are important for improving knowledge on safe, respectful and inclusive behaviour in the workplace, however, they will not prevent harassment and discrimination on their own (Donahue et al., 2023). This reflects how societal gender norms, patriarchy, and power differentials contribute to the occurrence and tolerance of sexual harassment which may variations in industry standards, company size, and geographical locations can contribute to inconsistencies in how companies report these actions (Liang, 2024).

Other than that, 54.17% of the company's disclosures on offers other family support to its

employees. Some companies may still be in a condition that has limited costs and resources so that they are not able to consider the needs of employees' families. In addition, the provision of services for employees' families also requires more complex regulations and supervision so that the company has not made it a priority (Susanto et al., 2023; Sanders, 2023). The disclosure rate for companies requiring policies in one or more local languages suggests reached 54.17%. Many companies may not prioritize or recognize the importance of making policies accessible in local languages. Companies that operate in several countries with different languages are also encouraged to provide reports in more than one language.

Moderate Level of Gender Practices by Energy Companies

This study shows that it is only 50% of the companies studied have designated an individual or individuals with direct and overall responsibility for gender equality and women's empowerment to increase accountability for gender strategy. This may suggest that these companies do not consider gender equality a top priority or have not established a clear organizational structure to address these issues. Without focused leadership, efforts to advance gender equality and women's empowerment can become fragmented and less effective, hindering meaningful progress on these important matters (Ghimire et al., 2024; Khan et al., 2024; Meagher et al., 2023).

Furthermore, only 50% of the companies studied have designated an individual or team with direct responsibility for gender equality and women's empowerment related to gender responsive human rights due diligence process. As an effort by companies to show their commitment to gender equality and women's empowerment, 50% of the sample companies have recognized the establishment of a team that will assist women empowerment. This team is expected to eliminate bias in the evaluation of female employee candidates. Especially those who apply in "masculine" work environments are often considered less competent. The company's disclosure rate of 45.83% on collects sex-disaggregated data on the annual turnover of employees. Companies must provide a conducive, safe and comfortable work environment so that they can increase employee productivity and performance.

Furthermore, the company's disclosure rate of 45.83% on integrates stakeholder feedback regarding gender issues into its company policies and/or practices. Lack of strong regulations to require companies to integrate stakeholder feedback on gender issues into company policies and/or practices. The company's disclosure rate of 41.7% on discloses sex-disaggregated information on health and safety for its employees. It is possible that the company keeps the medical information of its employees confidential. Information shared by gender also has the risk of discrimination if the company's data is not able to show ideal performance. Furthermore, the company's disclosure rate of 41.67% on surveys or other engagement mechanisms that specifically address gender equality & women's empowerment issues. Employee surveys are not conducted by third parties to make it easier for employees to provide honest feedback.

The company's disclosure rate of 41.67% on engages with external stakeholders to inform its gender equality and women's empowerment efforts. Lack of corporate approach with external stakeholders. Companies are less robust in providing convincing arguments for external stakeholders to advance gender equality within the company. Although all companies have offered employee development programs, most of them still do not record, disclose, and track gender-categorized data (62.50%). There are 37.50% disclosed of tracking the number of women who are participating in training programmes. Diversity training should provide organizations with insight into more effective and sustainable methods of promoting inclusivity and addressing

A company might have only a 37.5% disclosure rate for its remediation process addressing workplace violence and harassment grievances due to several factors. These could include a lack of comprehensive internal reporting systems, concerns about confidentiality and legal implications, or insufficient transparency in communicating these processes to stakeholders. Additionally, cultural or organizational resistance to openly discussing such issues, fear of reputational damage, and limited resources allocated to these areas may also contribute to the low disclosure rate. Improved transparency and robust reporting mechanisms are crucial for addressing these concerns effectively. Furthermore, the company's disclosure rate of 33.33% on collects sex-disaggregated pay data. The provision of a decent workplace is not only seen from the facilities but also the amount of income provided to employees must be appropriate and equal.

The company's disclosure rate of 33.33% on offers childcare support to employees. Some companies do not yet have the cost and resources to provide childcare facilities. On the other hand, the needs of each employee are very diverse so there is a possibility that the company chooses to offer benefits that are more in line with the needs of its employees. Furthermore, the company's disclosure rate of 29.17% on collects sex-disaggregated data on the percentage of employees promoted. Seeing that there are still few companies that disclose this information, we can assume that this may not have been done or the company's internal information. Because this can encourage cross-cultural exchanges and platforms as well as knowledge sharing between genders.

Companies that consult with women or women's groups as part of the risk identification and assessment process show a low level of disclosure, with only 29.17% of the companies studied doing so. This low engagement may stem from the significant time, effort, and resources required to conduct meaningful consultations, which some companies may not have readily available. Having a diverse board in terms of gender is linked to increased corporate risk disclosure (Fernández-Temprano & Tejerina-Gaite, 2020; Wagner et al., 2024). However, the data also show that a significant proportion of female directors is required to influence the decision on risk disclosure effectively.

Low Level of Gender Practices by Energy Companies

This study shows that the total of 25% disclosure rate for tracking the number of women and girls benefitting from community initiatives and gathering their feedback might reflect several challenges. These could include inadequate data collection systems, limited resources for monitoring and evaluation, or insufficient prioritization of gender-focused metrics. Many companies are hesitant to monitor and report on diversity data due to fears of backlash and reputational damage from public disclosures (Holden et al., 2024; Mclocklin et al., 2024; Xiao et al., 2024). The company's disclosure rate of 20.83% on public commitment to gender-responsive procurement. Many organizations lack a full understanding of gender-responsive procurement and its benefits, resulting in a gap between recognizing gender equality issues and integrating them into procurement practices. This alignment can result in a diverse range of responses to external pressures.

The company's disclosure rate on collect sex-disaggregated data on the annual absenteeism levels of employees obtain 16.67%. This finding may demonstrate that this information has not been calculated by the company so the disclosure cannot be presented. Companies often lack

effective frameworks for collecting sex-disaggregated data, leading to inconsistent data collection due to the absence of standardized metrics (Kilwinger et al., 2024; Vaughan & Longlands, 2023). The company's disclosure rate of 16.67% on collects sex-disaggregated pay data by different pay bands, occupational functions, or other financial benefits. Many countries lack mandatory regulations requiring companies to disclose sex-disaggregated pay data, resulting in inconsistent practices across industries and regions. Even where such regulations exist, the absence of a universal standard means many companies are not compelled to report this data.

Another disclosure of sex-disaggregated data on the remediation of violence and harassment grievances likely reflects several challenges (16.67%) show the difficulties in gathering and analyzing this sensitive data due to privacy concerns. Awareness is often low regarding how such data can address workplace violence and harassment, leading to inadequate attention to its collection. While, the company's disclosure rate of 12.50% on collects, analyses and monitors sex-disaggregated grievance data. The absence of mandatory regulatory frameworks in many jurisdictions means companies are not compelled to track or report this data, resulting in inconsistent practices. If there is a related field, then the field generally only counts the total complaints without sorting by gender.

Gender Initiatives By Interview

Based on the result of the content analysis, it was found that one Indonesia's company provide the most comprehensive information in this study, namely Pertamina. An in-depth interview was conducted to reveal the gender practices from this company and also aims to ensure the gender practices if it implement or not in energy company so it is not only "promise" or "sugar coat" but it really happened. The results show that Pertamina implements gender practices through a community namely, 'Perempuan Pertamina Tangguh Inspiratif Wibawa Independen' ('PERTIWI') which aims to realize the principle of gender equality. 'PERTIWI' was formed as an inclusive forum for female workers to improve their abilities and prepare potential leaders to contribute to social and global society. 'PERTIWI' also seeks to increase internal and external synergy to support the implementation of Environmental Social Governance and Sustainable Development Goals 5 related to gender equality (Glass et al., 2023; Marti-Ballester, 2023; Subramaniam et al., 2023).

Conclusion

Based on the results of the analysis of 24 companies from 15 APEC (Asia Pacific Economic Cooperation) member countries with our target sample being companies whose operational activities are in the energy industry. It can be seen that many companies show strong commitment to gender issues, with professional development programs, public commitments to gender equality, and integrated gender strategies. However, support for gender balance at the executive level and gender-responsive procurement policies are lacking. Additionally, companies often do not collect or analyze gender-disaggregated data on promotions, attendance rates, and remuneration. Through this study, we could look how company disclose the gender practices in their reporting to compare how company disclosure and the real implementation, thus there is no "greenwashing" about gender practices.

There are several interesting implications obtained from the results of this study. First, this study is the prove of how efforts made by energy companies in responding to gender-related issues are in line with pressure from stakeholders and to achieve Sustainable Development Goal 5 (Gender

Equality). Second, the government needs to pay attention to deeper support, especially in the creation of regulations related to gender practices. Third, while energy companies is 'male based industry' – the women's community can voice to women that the opportunity to accelerate themselves in energy companies can be done. Fourth, APEC can help improve the economy in the Asia-Pacific region by involving women in it.

Although this study has many implications, there are several limitations, including that the companies studied are companies that are APEC members only and the data collection method used is content analysis so that there is an element of subjectivity. For further research, it can focus on country-level research since each country have unique culture to be combined with gender practices. Finally, the continuous studies time to time are needed because gender are dynamic issues.

References

- Al-Nasrallah, W. (2023). The decade long story of gender equality and female empowerment: a case study of corporate disclosures in Saudi Arabia. *Sustainability Accounting, Management and Policy Journal*, 14(1), 216–241. <https://doi.org/10.1108/SAMPJ-04-2022-0193>
- APEC. (2021). APEC At-A Glance. In Asia-Pacific Economic Cooperation. <http://search.ebscohost.com/login.aspx?direct=true&db=bth&AN=17766648&site=ehost-live>
- APEC Energy Demand and Supply Outlook Report, A. E. D. and S. O. R. (2022). APEC Energy Demand and Supply Outlook Report. In APEC Energy Demand and Supply Outlook Report. <https://www.apec.org/groups/som-steering-committee-on-economic-and-technical-cooperation/working-groups/energy>
- Ararat, M. (2020). The Global Context: Sustainable Development Goals and Gender Equality. *Accounting, Finance, Sustainability, Governance and Fraud*, 5–17. https://doi.org/10.1007/978-981-32-9652-7_1
- Bhandari, M. P. (2023). Women and Society a Major Field of Studies to Understand the Discrimination. *SocioEconomic Challenges*, 7(2), 78–93. [https://doi.org/10.21272/sec.7\(2\).78-93.2023](https://doi.org/10.21272/sec.7(2).78-93.2023)
- Brogan, G. S., & Dooley, K. E. (2024). Weaving together social capital to empower women artisan entrepreneurs. *International Journal of Gender and Entrepreneurship*, 16(1), 69–88. <https://doi.org/10.1108/IJGE-03-2023-0076>
- Chong, W. K., & Patwa, N. (2023). The Value of Integrity: Empowering SMEs with Ethical Marketing Communication. *Sustainability (Switzerland)*, 15(15). <https://doi.org/10.3390/su151511673>
- Cooke, F. L., & Zhao, C. (2021). Towards a broader understanding of workplace inequality and exclusion in China: a review of discrimination based on social class, gender and physical ability. *Asia Pacific Journal of Human Resources*, 59(2), 184–203. <https://doi.org/10.1111/1744-7941.12276>
- Do, T. N., & Burke, P. J. (2024). Phasing Out Coal Power in Two Major Southeast Asian Thermal Coal Economies: Indonesia and Vietnam. *Energy for Sustainable Development*, 80(January), 101451. <https://doi.org/10.1016/j.esd.2024.101451>
- Donahue, J., Bradlow, L., Koens, C., & Godfrey, A. (2023). Australia's Gender Equality Scorecard (Issue November).
- Elhoushy, S., El-Said, O. A., Smith, M., & Dar, H. M. (2024). Gender equality: caught between policy reforms and manager beliefs. *Journal of Sustainable Tourism*, 32(7), 1263–1286. <https://doi.org/10.1080/09669582.2023.2218067>
- Faisal, F., Hapsari, M. A., Joseph, C., & Pramono Sari, M. (2024). Sustainable development goals on gender equality disclosure practices of Indonesian companies. *Cogent Business and Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2362423>

- Fernández-Temprano, M. A., & Tejerina-Gaite, F. (2020). Types of director, board diversity and firm performance. *Corporate Governance (Bingley)*, 20(2), 324–342. <https://doi.org/10.1108/CG-03-2019-0096>
- Ghimire, P. R., Devkota, N., Marasini, T., Khanal, G., Deuja, J., & Khadka, U. (2024). Does joint land ownership empower rural women socio-economically? Evidence from Eastern Nepal. *Land Use Policy*, 138(January), 107052. <https://doi.org/10.1016/j.landusepol.2024.107052>
- Glass, L. M., Newig, J., & Ruf, S. (2023). MSPs for the SDGs – Assessing the collaborative governance architecture of multi-stakeholder partnerships for implementing the Sustainable Development Goals. *Earth System Governance*, 17(May), 100182. <https://doi.org/10.1016/j.esg.2023.100182>
- Grangeiro, R. da R., Silva, L. E. N., & Esnard, C. (2022). I Broke The Glass Ceiling, Now What? Overview Of Metaphors To Explain Gender Inequality In Organizations. *International Journal of Organizational Analysis*, 30(6), 1523–1537. <https://doi.org/10.1108/IJOA-07-2020-2281>
- Gupta, S., Wei, M., Tzempelikos, N., & Shin, M. M. (2024). Women empowerment: challenges and opportunities for sustainable development goals. *Qualitative Market Research*, 27(4), 608–630. <https://doi.org/10.1108/QMR-11-2023-0160>
- Heetderks-Fong, E., & Bobb, A. (2024). Community Mental Health Workers: Their Workplaces, Roles, and Impact. *Community Mental Health Journal*. <https://doi.org/10.1007/s10597-024-01306-2>
- Heimann, S., Johansson, K., & Tossier Franklin, W. (2023). Gender in industrial mine work and organizations. A review of an expanding research field. *Extractive Industries and Society*, 16(November), 101371. <https://doi.org/10.1016/j.exis.2023.101371>
- Hemmer, M., Cho, C. K., & Lee, J. Y. (2024). Enhancing Innovation Through Gender Diversity: A Two-Country Study of Top Management Teams. *European Journal of Innovation Management*, 27(1), 193–213. <https://doi.org/10.1108/EJIM-08-2021-0383>
- Holden, H., Munro, V., Tsakiris, L., & Wilner, A. (2024). “The pull to do nothing would be strong”: limitations & opportunities in reporting insider threats. *Information Security Journal*, 00(00), 1–16. <https://doi.org/10.1080/19393555.2024.2387347>
- Khan, M., Sulaiman, R., Nazir, O., Khan, S., & Awan, S. (2024). The unseen in the glass ceilings: examining women’s career advancement in higher education institutions through a multi-level institutional lens. *Human Resource Development International*, 00(00), 1–28. <https://doi.org/10.1080/13678868.2024.2342762>
- Kilwinger, F. B. M., Caron, C. M., Rietveld, A. M., & van Dam, Y. K. (2024). Not just a simple survey: A case study of pitfalls in interdisciplinary, multiorganizational, multinational research for development. *NJAS: Impact in Agricultural and Life Sciences*, 96(1). <https://doi.org/10.1080/27685241.2024.2384357>
- Kulik, C. T. (2022). Gender (in)equality in Australia: Good Intentions and Unintended Consequences. *Asia Pacific Journal of Human Resources*, 60(1), 97–115. <https://doi.org/10.1111/1744-7941.12312>
- Kumar, A., Grant, M., & Willets, J. (2021). Inclusive water, sanitation and hygiene (WASH) workplaces - guidance for the WASH sector. (Issue November).
- Liang, T. (2024). Sexual Harassment at Work: Scoping Review of Reviews. *Psychology Research and Behavior Management*, 17, 1635–1660. <https://doi.org/10.2147/PRBM.S455753>
- Martí-Ballester, C.-P. (2023). Mutual funds and gender equality in portfolio firms: Toward the sustainable development goals. *Corporate Social Responsibility and Environmental Management*, 30(2), 905–926. <https://doi.org/https://doi.org/10.1002/csr.2396>
- Mclocklin, G., Kellezi, B., Stevenson, C., & Mackay, J. (2024). Disclosure Decisions and Help-Seeking Experiences Amongst Victim-Survivors of Non-Consensual Intimate Image Distribution. *Victims and Offenders*, 00(00), 1–27. <https://doi.org/10.1080/15564886.2024.2329107>

- Meagher, K., Khaity, M., Hafez, S., Rodo, M., Achi, N. El, & Patel, P. (2023). Strengthening health systems and peacebuilding through women's leadership: a qualitative study. *Globalization and Health*, 19(1), 1–18. <https://doi.org/10.1186/s12992-023-00920-1>
- Muchlinski, P., & Arnold, D. G. (2024). Sweatshops and Labour Law: The Ethical and Legal Implications of Ignoring Labour Law in Developing Countries. *Business and Human Rights Journal*, 1–20. <https://doi.org/DOI: 10.1017/bhj.2024.9>
- Muhdar, M., Simarmata, R., & Nasir, M. (2023). Legal policy preference for coal mining over other land use alternatives jeopardizes sustainability in Indonesia. *Journal of Land Use Science*, 18(1), 395–408. <https://doi.org/10.1080/1747423X.2023.2264845>
- Palmucci, D. N., & Ferraris, A. (2023). Climate change inaction: Cognitive bias influencing managers' decision making on environmental sustainability choices. The role of empathy and morality with the need of an integrated and comprehensive perspective. *Frontiers in Psychology*, 14. <https://doi.org/10.3389/fpsyg.2023.1130059>
- Pirson, M., Vázquez-Maguirre, M., Corus, C., Steckler, E., & Wicks, A. (2019). Dignity and the Process of Social Innovation: Lessons from Social Entrepreneurship and Transformative Services for Humanistic Management. *Humanistic Management Journal*, 4(2), 125–153. <https://doi.org/10.1007/s41463-019-00071-9>
- Preston, A. (2023). Changing Gender Role Attitudes and the Changing Gender Gap in Labour Force Participation. *Journal of Industrial Relations*, 65(5), 562–590. <https://doi.org/10.1177/00221856231177118>
- Risfiana, A., & Debora Imelda, J. (2023). Strategy Change Cycle as Organizational Strategic Planning to Implement Gender Mainstreaming in Women in Tourism Indonesian. *International Journal of Social Health*, 2(8), 511–524. <https://doi.org/10.58860/ijsh.v2i8.79>
- Sanad, Z., & Musleh Al-Sartawi, A. M. A. (2023). Research and development spending in the pharmaceutical industry: Does board gender diversity matter? *Journal of Open Innovation: Technology, Market, and Complexity*, 9(3), 100145. <https://doi.org/10.1016/j.joitmc.2023.100145>
- Sanders, M. R. (2023). The Triple P System of Evidence-Based Parenting Support: Past, Present, and Future Directions. *Clinical Child and Family Psychology Review*, 26(4), 880–903. <https://doi.org/10.1007/s10567-023-00441-8>
- Sariputta, T. (2024). Why Cambodia Needs to Incorporate More Women Into Its Foreign Policy Process. *The Diplomat*. <https://thediplomat.com/2024/02/why-cambodia-needs-to-incorporate-more-women-into-its-foreign-policy-process/>
- Septiyanti, R. (2023). Gender and International Revenue. *Atestasi : Jurnal Ilmiah Akuntansi*, 6(1), 363–376. <https://doi.org/10.57178/atestasi.v6i1.685>
- Setyonaluri, D., & Utomo, A. (2023). Negotiating work, Family, and Traffic: Articulations of Married Women's Employment Decisions in Greater Jakarta. *Gender, Work and Organization*, September. <https://doi.org/10.1111/gwao.13069>
- Subramaniam, N., Akbar, S., Situ, H., Ji, S., & Parikh, N. (2023). Sustainable development goal reporting: Contrasting effects of institutional and organisational factors. *Journal of Cleaner Production*, 411(April), 137339. <https://doi.org/10.1016/j.jclepro.2023.137339>
- Susanto, P., Henokh Parmenas, N., Tannady, H., Panatap Soehaditama, J., & Author, C. (2023). Mini Review: Work-Life Balance, Psychological Structure, Employee Resilience, and Organization Commitment to Employee Wellbeing. *International Journal of Psychology and Health Sciences*, 1(2), 56–64. <https://creativecommons.org/licenses/by/4.0/>
- The Australian Human Rights Commission, T. A. H. R. C. (2018). *Face the Facts: Gender Equality*. In The Australian Human Rights Commission.

- <http://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=19374756&site=ehost-live>
- Vaughan, R. P., & Longlands, H. (2023). A technology of global governance or the path to gender equality? Reflections on the role of indicators and targets for girls' education. *Comparative Education*, 59(2), 282–304. <https://doi.org/10.1080/03050068.2022.2145774>
- Wagner, E., Pernsteiner, H., & Riaz, A. (2024). Blood is thicker than water: an analysis of women's presence on Pakistani boards. *Gender in Management*, 39(4), 516–533. <https://doi.org/10.1108/GM-04-2022-0139>
- Wang, Y., Yu, M., & Gao, S. (2022). Gender Diversity and Financial Statement Fraud. *Journal of Accounting and Public Policy*, 41(2). <https://doi.org/10.1016/j.jaccpubpol.2021.106903>
- World Benchmarking Alliance. (2023). Gender Benchmark Methodology Report. In World Benchmarking Alliance (Issue April). <https://www.worldbenchmarkingalliance.org/publication/gender/companies/adidas/>
- Xiao, Y., Liu, L., Chen, T. T., Zhang, Z., & Wu, X. H. (2024). Sexual Harassment Among Chinese Psychiatrists and Its Impact on Quality of Life: A Cross-Sectional Survey. *Risk Management and Healthcare Policy*, 17, 1253–1261. <https://doi.org/10.2147/RMHP.S463502>
- Yang, H., & Zhang, Z. (2020). A Review of Laws and Regulations Related to Women's Employment in China. *China Population and Development Studies*, 4(2), 202–212. <https://doi.org/10.1007/s42379-020-00066-2>
- Yang, K., Thoo, A. C., Ab Talib, M. S., & Huam, H. T. (2024). How Reverse Logistics And Sustainable Supply Chain Initiatives Influence Sustainability Performance: The Moderating Role Of Organisational Learning Capability. *Journal of Manufacturing Technology Management*, 35(1), 141–163. <https://doi.org/10.1108/JMTM-04-2023-0143>
- Yuliharti, Y., Agustiar, A., Hasbi, R., Efendi, A., & Alfiah, A. (2025). Reconstruction of Gender Interpretation in Misogynistic Hadiths : Implications for Islamic Education Reform. *Journal of Posthumanism*, 5(3), 1654–1666. <https://doi.org/https://doi.org/10.63332/joph.v5i3.964>
- Zaidi, S. A. H., Zafar, M. W., Shahbaz, M., & Hou, F. (2019). Dynamic linkages between globalization, financial development and carbon emissions: Evidence from Asia Pacific Economic Cooperation countries. *Journal of Cleaner Production*, 228, 533–543. <https://doi.org/https://doi.org/10.1016/j.jclepro.2019.04.210>

No.	Indicators	Disclosure (%)
1	The company offers professional development programmes.	100
2	The company made a public commitment to gender equality and women's empowerment.	95.83
3	The company has a publicly available policy statement committing it to respect the health and safety of its employees.	91.67
4	The company discloses the proportion (%) of women who are in senior management.	87.5
5	The company has one or more channel(s)/mechanism(s), or participates in a shared mechanism, accessible to all external individuals and communities who may be adversely impacted by the company (or individuals or organisations acting on their behalf or who are otherwise in a position to be aware of adverse impacts), to raise complaints or concerns.	83.33
6	The company has a gender strategy or has integrated gender equality and women's empowerment into its business strategy.	79.17
7	The company discloses the proportion (%) of women on the company's highest governance body.	79.17
8	The company discloses the proportion (%) of women who are in middle/other management.	79.17
9	The proportion (%) of the company's employees are women.	79.17
10	The company takes specific actions to actively remove bias from its hiring process.	79.17
11	The company has publicly available policies in place regarding violence and harassment in the workplace.	75
12	The company collects sex-disaggregated data on the gender balance of its employees by occupational function.	70.83
13	The company has a publicly available statement of policy that expects its business relationships to commit to respecting the health and safety of their workers.	70.83
14	The company track progress against its workplace targets.	66.67
15	The company offers childcare support to employees.	33.33
16	The company discloses one or more time-bound targets on gender equality and women's empowerment with regard to its workplace.	62.5
17	The company describes how it supports the practices of its business relationships in relation to freedom of association and collective bargaining.	62.5
18	The company provides coverage of the costs associated with any of the following health information and services: maternal health, sexual and reproductive health, and mental health.	62.05
19	The company has a gender-responsive mechanism through which employees can report grievances.	58.33
20	The company provides training on violence & harassment to its employees.	58.33

21	The company takes additional actions to help prevent violence and harassment in the workplace.	58.33
22	The company supports initiatives to drive gender equality and women's empowerment in the community.	58.33
23	The company offers other family support to its employees.	54.17
24	The company requires that the policy be made available in one or more local language(s).	54.17
25	The company has a specific individual or individuals with direct and overall responsibility for gender equality and women's empowerment to increase accountability for gender strategy.	50
26	The company has a specific individual or individuals with direct and overall responsibility for gender equality and women's empowerment related to gender responsive human rights due diligence process.	50
27	The company discloses the proportion (%) of women who are senior executive.	50
28	The company integrates stakeholder feedback regarding gender issues into its company policies and/or practices.	45.83
29	The company collects sex-disaggregated data on the annual turnover of employees.	45.83
30	The company discloses sex-disaggregated information on health and safety for its employees.	41.7
31	The company does employee surveys or other engagement mechanisms that specifically address gender equality & women's empowerment issues.	41.67
32	The company engages with external stakeholders to inform its gender equality and women's empowerment efforts.	41.67
33	The company tracks the number of women who are participating in these programmes.	37.5
34	The company has a remediation process for addressing violence and harassment grievances in the workplace.	37.5
35	The company collects sex-disaggregated pay data.	33.33
36	The company consults with women or women's groups as part of the risk identification and assessment process.	29.17
37	The company collects sex-disaggregated data on the percentage of employees promoted.	29.17
38	The company tracks the number of women and girls benefitting from its community initiatives and gathers their feedback.	25
39	The company made a public commitment to gender-responsive procurement.	20.83
40	The company collect sex-disaggregated data on the annual absenteeism levels of employees.	16.67
41	The company collects sex-disaggregated pay data by different pay bands, occupational functions, or other financial benefits.	16.67
42	The company collects, analyses and monitors sex-disaggregated data on the remediation of violence and harassment grievances.	16.67

43	The company collects, analyses and monitors sex-disaggregated grievance data.	12.5
----	---	------

Appendix 1. Gender Practices Based on Corporate Disclosures

Source: Data Processes, 2024