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The Equality Cookbook: Swiss Companies' Recipes for Gender Parity

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Abstract

Corporations are under increasing pressure to align with SDG 5 (Gender Equality), ensuring equal opportunities for women and men in leadership, pay, and career growth. While studies on gender equality are growing, limited research explores the evolutionary paths leading to gender parity. This paper employs Time-Series fuzzy-set qualitative comparative analysis (TS/fsQCA) to examine the distinct and evolving paths that lead to gender parity within Swiss companies between 2020 and 2023. By analysing configurations of variables, including board independence, changes in women's representation in managerial positions, executive compensation tied to ESG goals, CSR evaluations, and alignment with SDGs reported in annual disclosures, the study identifies how these elements combine to advance gender parity. The analysis reveals multiple pathways to achieving gender parity, with distinct combinations of conditions driving progress over time. While earlier years highlight the pivotal role of women in leadership positions, later years demonstrate increasing reliance on integrated strategies incorporating ESG-linked practices and SDG alignment. Furthermore, the study identifies the evolution of corporate approaches, showing that pathways have become more complex as firms adapt to changing regulatory and societal expectations. These findings contribute to understanding how corporate governance structures, strategic alignment with social goals, and evolving business practices support the advancement of gender parity in the corporate sector. By shedding light on temporal variations, the study offers actionable insights for policymakers and practitioners aiming to foster gender parity through sustainable corporate strategies.

Keywords: Swiss Companies, Time Series Qualitative Comparative Analysis, Sustainable Development Goals, Gender Parity, Configurational Analysis
JEL Codes: C80, J16, M12, M14

1 Introduction

Gender equality is a cornerstone of sustainable development, prominently enshrined in the United Nations' Sustainable Development Goals (SDGs) through SDG 5, gender equality and closely linked to SDG 8, decent work and economic growth, and SDG 10, reduced inequalities as essential drivers for achieving equitable and inclusive development outcomes (Grown et al., 2005; Krook and True, 2012; Sarfaraz et al., 2014; Permanyer, 2015). As societal expectations for equitable workplaces grow, businesses are under increasing pressure to integrate gender parity into their strategic agendas (Grosser and Moon, 2008; Calkin, 2016; Johansson and Ringblom, 2017). This challenge is particularly pertinent for multinational enterprises (MNEs), whose diverse workforces and global operations position them as key players in advancing—or hindering—progress toward this critical goal (Mayer and Cava, 1993; Terpstra-Tong, 2017; Leite, 2019; Davis and Poole, 2020; Kiefner et al., 2022). Yet, the pathways through which companies achieve meaningful improvements in gender parity remain poorly understood, particularly how these pathways evolve over time (Acker, 2006; Wittenberg-Cox, 2013; Kodama et al., 2018; Koveshnikov et al., 2019; van der Straaten et al., 2020; Van der Straaten et al., 2023).

Existing research has highlighted factors like board independence, corporate social responsibility (CSR) practices, and targeted diversity initiatives, yet the interplay among these elements remains a complex puzzle (Calkin, 2016; Torres et al., 2019; Monteiro et al., 2024). Key questions persist. Do companies with a high percentage of women in leadership positions exhibit better gender parity outcomes? Does reporting on SDGs reflect a genuine commitment or merely symbolic compliance? How do corporate strategies for gender parity evolve in response to shifting societal, regulatory, and economic pressures? Answering these questions is essential for understanding corporate contributions to equality-focused SDGs and for guiding future policy and organizational reforms.

While this study focuses on gender parity—measured through proportional representation of women in managerial roles and the broader workforce—it is essential to recognize its role as a key driver for achieving gender equality (Adams and Ferreira, 2009; Sarfaraz et al., 2014; Odera and Mulusa, 2020; Romano et al., 2020). Parity provides a tangible, measurable benchmark that holds organizations accountable for representation gaps. However, its impact extends beyond numerical targets. Increased representation often translates into enhanced diversity in decision-making processes, greater visibility of female role models, and the gradual dismantling of structural barriers that hinder equal opportunities. Achieving gender parity is not merely an end in itself but a catalyst for systemic change, fostering a more inclusive and equitable corporate environment where opportunities and resources are distributed fairly across genders.

This study employs Time-Series Fuzzy-Set Qualitative Comparative Analysis (TS/fsQCA) (Ragin, 2000; Rihoux and Ragin, 2009; Hino, 2009; Fiss, 2011) to uncover the evolving causal configurations driving progress in gender parity among Swiss companies from 2020 to 2023. By capturing changes in configurations over time, TS/QCA enables a nuanced understanding of how corporate strategies adapt to shifting regulatory frameworks and societal expectations. Unlike traditional FsQCA, which offers a static snapshot of causal pathways, TS/QCA captures the temporal dynamics of these pathways, providing a longitudinal perspective on corporate alignment with gender parity objectives.

Drawing on data from FactSet's comprehensive database, this study examines configurations of variables including board independence, changes in women's representation in managerial positions, executive compensation tied to Environmental, Social, and Governance (ESG) performance, FactSet's CSR company score, and SDG reporting. The findings reveal that while early progress in gender parity was primarily driven by increases in women's leadership representation, later years saw a shift toward more integrated strategies combining multiple drivers, such as ESG-linked practices and SDG alignment.

In 2020, configurations with fewer conditions were sufficient to achieve gender parity, reflecting the early emphasis on leadership diversity as a key driver. However, by 2023, the number and complexity of configurations increased significantly, highlighting the need for tailored, context-specific approaches to advancing gender parity. This shift underscores the importance of longitudinal analysis in understanding the evolving nature of corporate strategies for sustainability and inclusion.

This paper contributes to the growing body of literature on corporate sustainability and gender parity by providing evidence-based insights into the dynamic pathways companies adopt over time. It emphasizes the need for further alignment with equality-focused SDGs and offers actionable recommendations for both policymakers and practitioners.

2 Theoretical Background

This study draws on two complementary theoretical lenses, Institutional Theory and Resource Dependence Theory. These frameworks provide valuable insights into how organizational practices, regulatory environments, and strategic resource management interact to shape corporate pathways toward gender parity. We review the literature on gender parity in corporate settings, governance mechanisms, and the impact of CSR initiatives.

2.1 Institutional Theory and Gender Parity

Institutional Theory suggests that organizations are influenced by societal norms, external pressures, and regulatory requirements, which shape their strategic priorities and operational practices (Meyer and Rowan, 1977; DiMaggio et al., 1983; Scott, 2008; Campbell, 2020). In the context of gender parity, institutional pressures stem from regulatory mandates, societal expectations, and global sustainability frameworks such as the United Nations Sustainable Development Goals (SDGs) (Huffman et al., 2010). However, prior research highlights that institutional pressures often result in symbolic compliance rather than substantive change, with companies sometimes prioritizing external signaling over meaningful internal reforms (Edelman, 1992; Gould et al., 2018; Dezső et al., 2016).

For example, the Swiss Federal Act on Gender Equality (GEA) mandates transparency in gender parity metrics, compelling organizations to publicly disclose their gender-related performance (The Federal Assembly of the Swiss Confederation, 2020). Similarly, reporting obligations under international ESG frameworks further drive companies to align their strategies with external expectations (Romano et al., 2020). Compliance with these pressures enhances corporate legitimacy and stakeholder trust, but its effectiveness depends on whether these commitments are deeply embedded in organizational practices (Edelman, 1992; Kaiser et al., 2013; Windscheid et al., 2016).

In this study, institutional theory helps explain how regulatory frameworks and societal pressures influence corporate pathways toward gender parity. While Institutional Theory explains how external pressures shape organizational practices, Resource Dependence Theory highlights how companies strategically manage critical resources, including human capital and social legitimacy, to achieve gender parity.

2.2 Resource Dependence Theory and Gender Parity

Resource Dependence Theory (RDT) emphasizes the importance of external resources in organizational survival and success (Pfeffer and Salancik, 2015). Companies depend on access to critical resources—such as human capital, social legitimacy, and financial resources—to maintain a competitive edge (Barney, 1991; Porter et al., 1996; Hoopes et al., 2003; Helfat et al., 2009). Gender diversity, particularly at leadership levels, is increasingly recognized as a key resource for enhancing organizational performance, innovation, and resilience (Peterson and Philpot, 2007; Ittonen et al., 2010; Hill et al., 2015).

For instance, having a diverse board and inclusive leadership team allows organizations to access a broader talent pool, improve decision-making quality, and better align with stakeholder expectations (Kaiser et al., 2013). Additionally, linking executive compensation to ESG performance, including gender diversity goals, signals an internalization of sustainability objectives as core strategic priorities (Edelman, 1992; Liebig et al., 2014; Villesèche and Sinani, 2017; Ginalski, 2021; Burkhard, 2022).

This study leverages RDT to understand how organizations integrate gender parity strategies as a means of securing and leveraging critical resources for long-term sustainability.

2.3 Applying the Framework: The Swiss Context

Switzerland offers a unique empirical setting to examine the interplay between institutional pressures and resource dependencies in shaping gender parity outcomes. Regulatory requirements, such as the Federal Act on Gender Equality (GEA) (The Federal Assembly of the Swiss Confederation, 2020), represent institutional pressures compelling companies to adopt transparent reporting practices and alignment with gender equality goals. At the same time, Swiss MNEs operate under heightened visibility and are accountable to both domestic and international stakeholders, positioning them as key actors in advancing gender parity. According to the World Economic Forum's Global Gender Gap Report, Switzerland has made significant progress but still reports gaps in workforce participation and leadership representation (Siegel and Müller, 2022; World Economic Forum, 2024).

From a Resource Dependence perspective, MNEs leverage gender diversity as a strategic resource to enhance their legitimacy, access global talent pools, and maintain stakeholder trust. This dual influence of institutional pressures and resource-driven strategies creates varied pathways to gender parity, as observed in our findings.

Switzerland, home to numerous Multinational Enterprises (MNEs), offers a unique setting where global accountability frameworks and local regulatory pressures converge, driving advanced integration of gender parity into corporate strategies. Consequently, MNEs represent a substantial portion of the corporate landscape and, naturally, a notable share of the dataset analysed in this study.

Corporate initiatives like the Gender Lens Initiative for Switzerland (GLIS) highlight the role of gender equality as a driver for innovation, productivity, and resilience. The GLIS report underscores how integrating gender considerations into governance and business strategies can contribute not only to achieving Sustainable Development Goal 5 (Gender Equality) but also to broader sustainability and business performance outcomes (Sustainable Finance Geneva (SFG), 2021).

However, the findings from this study suggest variability in how these pressures and dependencies manifest across companies. While some firms adopt integrated strategies combining leadership diversity with CSR and ESG-linked incentives, others rely on more isolated approaches.

In the Swiss context, institutional pressures—such as regulatory mandates like the GEA—establish external expectations for gender parity, while resource dependency drives firms to embed diversity initiatives strategically to maintain competitive advantages. These two forces interact dynamically, shaping distinct pathways for advancing gender equality, as companies navigate external mandates while optimizing internal resources.

By situating this study within the Swiss context, we observe how institutional pressures set external expectations while resource dependence drives internal strategic alignment, together shaping distinct pathways for advancing gender parity.

This theoretical perspective of Institutional Theory helps address our research questions by explaining how regulatory and societal pressures shape evolving corporate strategies toward gender parity. Resource Dependence Theory helps explain how firms strategically manage gender diversity as a critical resource to achieve sustainable outcomes, directly informing our research questions on evolving pathways to gender parity.

In summary, this theoretical framework sets the stage for our empirical analysis, which explores how configurations of governance, strategic alignment, and sustainability practices contribute to gender parity outcomes in Swiss companies. By understanding the role of board independence, CSR initiatives, and executive compensation through the lenses of Institutional and Resource Dependence Theories, this study aims to uncover the strategic practices that contribute to positive gender parity outcomes.

3 Methodology

Traditional empirical analyses often rely on probabilistic statistical tools to test hypotheses. While these methods are useful, they tend to focus on the net effects of variables without fully revealing the underlying theoretical frameworks (Eggers et al., 2020). As a result, conflicting findings frequently arise, stemming from the limitations of these conventional approaches.

In response to this, alternative methods such as Qualitative Comparative Analysis (QCA) have gained traction across numerous fields, including industrial clusters, innovation, economic geography, and institutional collaboration (Berné-Martínez et al., 2021; De Marchi et al., 2022; Garcia-Alvarez-Coque et al., 2021; Martínez-Cháfer et al., 2023). These methods offer a more nuanced understanding of complex relationships by shifting the focus from traditional net effect models.

QCA, based on the work of Ragin (2008), allows researchers to identify logically simplified statements that describe different combinations (or configurations) of conditions that lead to a specific outcome. QCA has three main variants: Crispy Set (csQCA), Multi variant (mvQCA), and Fuzzy Set (fsQCA). By examining alternative configurations, QCA offers valuable insights into the systemic interactions of variables, making it applicable for inductive, deductive, and abductive reasoning (Park et al., 2020; Saridakis et al., 2020). This method is particularly effective for constructing, elaborating, or testing theories (Greckhamer et al., 2013; Misangyi et al., 2017).

Among the different types of QCA, fsQCA is most appropriate for this study, as it addresses a major limitation of csQCA, where variables are binary and fail to capture the natural variation in cases (Ragin, 2000; Rihoux and Ragin, 2009). fsQCA incorporates fuzzy-set and fuzzy-logic principles into QCA, allowing for variables to take values between 0 and 1, thereby reflecting varying degrees of membership in different configurations. This flexibility makes fsQCA well-suited to examining the complexities of Swiss companies alignment with SDG 5 (Fiss, 2011; Ordanini et al., 2014; Pappas et al., 2016; Woodside, 2014).

In fsQCA, configurations are assessed to determine conditions that are either (i) sufficient or necessary to explain the outcome or (ii) insufficient alone but part of a necessary combination. These are referred to as INUS conditions—insufficient but necessary parts of an unnecessary but sufficient solution (Mackie, 1965). Conditions may be either present, absent, or irrelevant to a solution, with the "do not care" scenario suggesting the outcome can be present or absent without influencing the configuration.

Conditions in fsQCA are further classified as core or peripheral elements. Core elements have a strong causal connection to the outcome, while peripheral elements are more weakly associated (Fiss, 2011). By using fsQCA, we can identify the essential and non-essential conditions for achieving gender parity alignment (positive tendences) within Swiss companies, as well as the critical combinations of conditions that lead to alignment.

The use of QCA in studying the relationship between companies and the SDGs has been widely documented in recent literature. Several studies have demonstrated its effectiveness in identifying the combinations of conditions that contribute to corporate alignment with the SDGs. For example, previous research has applied QCA to explore how organizational characteristics, such as corporate governance, sustainability policies, and gender diversity on boards, influence corporate performance concerning the SDGs (Lassala et al., 2021; Yang et al., 2024; Leonidou et al., 2024). Furthermore, studies have shown how contextual factors, such as industry sector and company size, interact with strategic decisions to promote sustainability and corporate social responsibility (Lassala et al., 2021; Yang et al., 2024). This approach has been particularly useful for understanding the diverse paths that companies can take to integrate the SDGs into their business practices, providing a more nuanced and comprehensive view than traditional methods. The flexibility of fsQCA, by allowing for degrees of membership, captures the complexity inherent in companies' alignment with the SDGs, making it an ideal tool for such studies.

Also part of the novelty of this work it is also that while traditional fsQCA identifies configurations of conditions that lead to an outcome at a specific point in time, this study incorporates a temporal dimension, adopting a Time-Series Qualitative Comparative Analysis (TS/QCA) approach. TS/QCA focuses on how inter-annual variations in configurational conditions contribute to changes in the outcome over time. This approach is particularly suited to the present study, as it allows for the examination of how shifts in governance structures, corporate social responsibility (CSR), executive compensation linked to ESG performance, and SDG reporting interact to influence the evolution of gender parity.

The conditions analysed in this study represent both static and dynamic factors. Static conditions, such as board independence, CSR scores and the existence of ESG-linked executive compensation, are measured as point-in-time values. In contrast, dynamic conditions, such as the percentage of women in managerial positions (WMP) and our outcome (Dparity), are represented as inter-annual variations. These variations capture the extent of year-over-year change, calculated as the difference between the values in year t and year $t\text{-}1$. For example, the variable ΔWMP reflects the annual change in the percentage of women in managerial positions, emphasizing the role of organizational shifts rather than static levels.

This TS/QCA approach captures not only the presence of conditions but also the degree to which changes in these conditions influence gender parity outcomes over time. This is particularly relevant for examining evolving phenomena like gender parity, where static values may fail to account for the dynamic strategies adopted by companies. By focusing on inter-annual changes, the study highlights how incremental progress in conditions, such as increased representation of women in leadership contributes to achieving gender parity.

The fsQCA analysis begins by transforming raw data into fuzzy-set scores, reflecting both static values and inter-annual variations in conditions. Dynamic variables, such as ΔWMP, are calculated as the year-over-year difference between successive observations. This allows the model to capture the effects of organizational changes on the outcome (positive evolution of gender parity). The truth table is then constructed to evaluate all possible configurations, incorporating temporal variations as key inputs. Finally, solutions are derived to identify the core and peripheral conditions driving gender parity progress over time. 1.

The selection of configurational variables in this study reflects a comprehensive approach to understanding the multidimensional strategies employed by companies to advance gender parity. Each variable was chosen based on its theoretical and practical relevance to corporate governance, sustainability, and alignment with gender equality goals. Board Independence (BI). This variable serves as a proxy for the governance structure of the company. A higher proportion of independent directors is often associated with better oversight and a stronger commitment to stakeholder-oriented strategies, including those related to diversity and inclusion. Board independence is therefore critical in assessing the governance mechanisms that support gender parity initiatives. Year-over-Year Variation in Women in Managerial Positions (ΔWMP). This dynamic variable captures changes in women's representation in leadership roles, reflecting the progress—or lack thereof—in achieving gender parity at the managerial level. This measure is essential for understanding how internal workforce dynamics contribute to broader parity goals. Corporate Social Responsibility (CSR). CSR evaluations provide an external measure of the company's alignment with contemporary sustainability trends, including gender equality. This variable reflects the extent to which companies engage in socially responsible practices, as assessed by external frameworks, thereby offering a complementary perspective to internal governance and workforce metrics. Executive Compensation Linked to ESG (Executivecomp). The inclusion of this variable signals the extent to which companies have internalized strategic sustainability goals, particularly those related to diversity and inclusion. Tying executive compensation to ESG performance demonstrates a tangible commitment to integrating these goals into the company's core strategy. SDG Reporting (SDGP). This variable captures the company's communication of its alignment with specific SDGs in its annual or sustainability reports. It serves as an indicator of what the company publicly claims to prioritize and reflects its external signaling efforts regarding gender parity and other sustainability goals.

3.1 Gender parity among Companies

Gender parity refers to the equal representation and treatment of individuals of different genders, in workforce along with leadership roles within organizations. Achieving gender parity is often associated with improving organizational culture, diversity, and performance. Board independence, defined as the proportion of independent directors on a company's board, is thought to influence decision-making in favor of diverse and inclusive practices (Bear et al., 2010; Glass and Cook, 2018; DiTomaso and Johnson, 2021).

3.2 Corporate Social Responsibility

CSR encompasses initiatives that aim to improve societal welfare, including gender-related programs, while the proportion of women in managerial positions is a critical factor in promoting gender equality. A significant body of research highlights the relationship between board diversity and gender equality outcomes. Studies by Adams and Ferreira (2009) and others (Romano et al., 2020; Ouni et al., 2020; Monteiro et al., 2024) suggest that diverse boards are more likely to prioritize inclusive practices. CSR activities have also been linked to gender equity, with firms adopting initiatives that promote women's advancement (Grosser and Moon, 2008; Monteiro et al., 2024).

3.3 Environmental, Social and Governance

Executive compensation linked to ESG factors, including gender goals, is emerging as a key factor in driving sustainable gender equality practices (Romano et al., 2020). Furthermore, the adoption of SDG reporting has become increasingly important in demonstrating a company's commitment to SDGs goals.

By combining these variables, the study captures a nuanced view of both internal and external factors driving corporate alignment with gender parity objectives. This multi-faceted framework enables the identification of diverse pathways to gender parity, illustrating how different configurations of governance, workforce dynamics, and strategic commitments contribute to achieving this critical goal.

Table 1: Defining outcome and conditions, along with references to articles that illustrate the relationship between them

Type	**Name**	**Description**	**Relation Outcome/Condition**
Dynamic Outcome	Dparity	Evolution of gender parity from *t-1* to *t*	
Condition	BI	Board Independence (%)	(Yang et al., 2024; Ouni et al., 2020)
	ΔWMP	Annual change in percentaje of women in Managerial Positions (%)	(Yang et al., 2024; Adams and Ferreira, 2009)
	CSR	CSR punctuation	(Yang et al., 2024; Monteiro et al., 2024)
	ESG	Executive compensation related with ESG performance exists	(Yang et al., 2024; Romano et al., 2020)
	SDGP	SDG mentioned in company's annual report	(Lassala et al., 2021; Yang et al., 2024)

After identifying the cases and building the model with the relevant variables, the next step involves calibrating the data by converting the variables into fuzzy sets. A fuzzy set encompasses values from 0 to 1, where a value of 1 indicates full membership in the set, and 0 indicates non-membership. After calibration, the dataset contains both the original and fuzzy-set versions of each variable, allowing us to proceed to the next step: running the fuzzy-set algorithm and constructing the truth table.

The truth table computes all possible configurations of conditions (2k rows, where k represents the number of conditions). Each row reflects a potential combination, with a corresponding frequency showing how often each configuration appears. Rows with zero frequency indicate combinations that do not exist in the dataset. As the number of conditions increases, the number of potential configurations grows exponentially, raising the likelihood of zero-frequency rows. Thus, larger sample sizes are typically needed for more complex analyses.

After eliminating combinations with zero representation, the final step is to identify the possible configurations of conditions that lead to the outcome (positive evolution of gender parity). By combining different solutions, we can pinpoint the core and peripheral conditions crucial to gender parity within Swiss companies.

This study, then, employs a Time-Series Qualitative Comparative Analysis (TS/QCA) framework to explore how inter-annual variations in configurational conditions contribute to gender parity outcomes in Swiss companies. Within this framework, fsQCA serves as the core technique to identify causal configurations, extended to include temporal dynamics through year-over-year measurements of key conditions such as changes in women's representation and SDG reporting.

3.4 Data

The data for this study were obtained from the FactSet database, which offers comprehensive financial and non-financial information on publicly listed companies worldwide. FactSet was selected for its extensive coverage of corporate reports, governance indicators, and ESG-related metrics, ensuring consistent and comparable data across multiple years.

The outcome variable in this study is the year-over-year variation in gender parity within Swiss companies, measured as progress towards achieving a threshold of 40% female representation in the workforce and 30% in managerial positions (European Union, 2022). These thresholds are based on commonly cited targets in gender parity frameworks, including the 30% Club (30 per cent club, 2024) initiative for women in leadership and broader sustainability goals aligned with SDG 5: Gender Equality. Gender parity is calculated as a composite score using these thresholds, combining workforce and managerial representation in equal proportions. This allows the analysis to capture both general workforce inclusion and leadership diversity as complementary dimensions of corporate progress.

To calculate this composite metric, the formula 3.4 was applied, where 1 indicates full parity (achievement of both thresholds). 0.57 and 0.43 are the weights assigned to the workforce and managerial dimensions, respectively, maintaining the relative importance of each target in the overall score. Intermediate values reflect the degree of progress toward the parity thresholds, capturing the extent to which companies approach or deviate from these goals. These weights were adjusted to reflect the proportional impact of the two dimensions on overall workforce composition, ensuring that the 40% workforce threshold and the 30% managerial threshold are accurately balanced. This adjustment aligns with the broader context of gender parity initiatives, such as the 30% Club and recommendations outlined in the European Union's Gender Balance on Corporate Boards report.

By incorporating this composite score, the analysis captures both general workforce inclusion and leadership diversity, providing a nuanced understanding of gender parity as a multifaceted objective.

$$\text{Parity Score} = 0.57 \times \left(\frac{\%\text{Women in Workforce}}{40}\right) + 0.43 \times \left(\frac{\%\text{Women in Management}}{30}\right)$$

The configurational variables were carefully chosen to capture a diverse range of corporate practices and governance mechanisms relevant to gender parity. These variables are defined in table 2. To ensure consistency and accuracy, data were collected for a panel of Swiss companies over a five-year period (2019–2023). Companies with incomplete data for any variable or year were excluded, resulting in a final sample of 49 firms. Missing data were addressed through FactSet's imputation processes, which were further validated through manual cross-verification with corporate reports when needed.

The variables SDGP, BI, and CSR punctuation were transformed into fuzzy sets to enable the fsQCA analysis. SDGP represents the sum of the mentions of SDGs 5, 8, and 10 in company disclosures. BI measures the percentage of board independence as reported in governance documents. CSR punctuation reflects the overall score assigned to the company's CSR initiatives based on FactSet's. ESG Compensation represents if the company has established some compensation to their executives based on ESG indicators.

These variables were calibrated into fuzzy sets using a percentile-based approach. Full membership (1) was assigned at the 95th percentile. Full non-membership (0) was assigned at the 10th percentile. The crossover point (0.5) was intentionally adjusted away from the median to avoid data loss in the TS/QCA analysis, ensuring that the software does not classify too many cases in the "ambiguous" middle range.

Table 2: Description of configurational variables used in the analysis.

Variable	Description	Transformation
Board Independence (BI_Cal)	The proportion of independent directors on the company's board, as reported in governance disclosures.	Fuzzy set calibrated (0.95, median (approx.), 0.10)
Corporate Social Responsibility (CSR_Cal)	A composite measure of companies' CSR initiatives, derived from FactSet's ESG indicators.	Fuzzy set calibrated (0.95, median (approx.), 0.10)
Women in Managerial Positions (ΔWMP)	Positive change in percentage of women in leadership roles within the organization, as reported in the company's annual sustainability reports.	Crisp variable (0,1)
Executive Compensation Linked to ESG (Executivecomp)	Whether executive compensation is explicitly tied to ESG performance, particularly metrics related to diversity and inclusion.	Crisp variable (0,1)
SDG Reporting (SDGP_Cal)	Whether the company explicitly reports its alignment with specific SDGs in its annual or sustainability reports.	Fuzzy set calibrated (0.95, median (approx.), 0.10)

This calibration strategy was chosen to balance precision and inclusivity, allowing the analysis to capture a wide range of cases while maintaining methodological rigor. The resulting fuzzy-set scores reflect the degree of membership of each case in the specified sets, facilitating the identification of causal configurations that lead to the outcome of interest.

Using FactSet allowed for the systematic collection of standardized metrics, mitigating potential inconsistencies arising from varying reporting practices across companies and sectors.

To ensure consistency and accuracy, the data were collected for a panel of Swiss companies across a five-year period (2019–2023). Only companies with complete data for all variables and years were included in the analysis, resulting in a final sample of 49 firms. Missing data were addressed through FactSet's data imputation processes, complemented by manual cross-verification using corporate reports where necessary.

Following the methodological framework described, the TS/QCA analysis was conducted to explore the causal configurations leading to advancements in gender parity among Swiss companies. This approach allowed for identifying combinations of conditions that collectively contribute to the outcome of interest, rather than isolating single variables. The results below present the key findings from the analysis, beginning with an examination of necessary conditions, followed by the parsimonious solution and its derived configurations. These findings provide a nuanced understanding of the strategic pathways companies employ to align their practices with gender parity objectives.

4 Results

This section presents the results of the Time-Series QCA (TS/QCA) analysis conducted for the years 2020–2023, aiming to identify causal configurations that contribute to advancements in gender parity within Swiss companies. Results are structured chronologically to highlight inter-annual variations in configurations, patterns consistent across multiple years, and notable changes in the relevance of specific conditions over time.

The summary below focuses on the most relevant configurations for each year, emphasizing key findings and inter-annual differences. For clarity, the top four configurations for each year, including coverage and consistency metrics, are discussed in the main text, while detailed results are provided in Appendix A (Figures A1–A4). This structure ensures a concise presentation of results while maintaining methodological depth.

4.1 Analysis of Necessary Conditions

The necessity analysis identifies conditions that are consistently present (or absent) across all cases exhibiting the outcome. This step ensures that no single condition is indispensable for achieving advancements in gender parity. The analysis was conducted for each year from 2020 to 2023, examining whether specific conditions met the necessity threshold (> 0.9 consistency).Results are presented chronologically, highlighting the most relevant conditions for each year and any notable shifts in their roles over time. The objective is to provide a comprehensive view of the factors that underpin gender parity evolution in Swiss companies. A summary of the most critical findings is provided in the main text, while detailed necessity metrics for all tested conditions are available in Appendix A (Figures A1–A4).

In 2020, the necessity analysis (figure 1) identified positive changes in women in managerial positions as the sole necessary condition for achieving advancements in gender parity, with a consistency of 0.97 and a coverage of 0.89. This highlights the pivotal role of increasing women's representation in leadership during this period. None of the other tested conditions reached the threshold for necessity indicating that pathways to parity were more reliant on a positive ΔWMP than on other individual factors.

Similar to 2020, ΔWMP remained a necessary condition in 2021 (figure 2), with a consistency of 0.97 and a coverage of 0.91. This consistency underscores the sustained importance of changes in women's managerial representation. Although other conditions showed slight increases in consistency compared to 2020, such as ESG (consistency = 0.63), none met the threshold for necessity. These results suggest that while other factors began to play a role, they were not yet indispensable for achieving gender parity outcomes.

By 2022, ΔWMP continued to stand out as a necessary condition (figure 3), with a consistency of 0.95 and a coverage of 0.90. Interestingly, the importance of ESG increased significantly, reaching a consistency of 0.78. This shift suggests a growing emphasis on integrating ESG-linked practices into corporate strategies for achieving gender parity. Despite these changes, no other individual conditions reached the threshold for necessity, maintaining the dominance of ΔWMP in driving parity outcomes.

In 2023, ΔWMP again emerged as a necessary condition (figure 4), with a consistency of 0.97 and a coverage of 0.91. However, ESG showed further growth in relevance, with a consistency of 0.70, highlighting its evolving role in gender parity strategies. Notably, this year marked a slight decline in the consistency of SDGP_Cal, BI_Cal and CSR_Cal suggesting a possible shift in corporate focus or reporting practices. This decline could reflect the increasing reliance on integrated strategies that prioritize leadership diversity and ESG-linked initiatives.

Across the years analysed (2020–2023), ΔWMP consistently emerged as a necessary condition for advancements in gender parity, with a consistency exceeding 0.9 each year. This highlights the critical and sustained importance of increasing women's representation in managerial positions. The relevance of ESG-linked initiatives showed a steady increase, becoming the second-most significant factor by 2022 and 2023, though it did not reach the necessity threshold. This trend suggests a gradual shift towards more integrated corporate strategies incorporating ESG and leadership diversity.

In contrast, conditions such as SDGP_Cal, BI_Cal and CSR_Cal exhibited variability, reflecting their fluctuating roles across years.

4.2 Parsimonious Solutions

The parsimonious solution represents the simplest combination of conditions sufficient to explain the outcome, achieved by allowing the inclusion of all logical remainders in the analysis. This solution offers valuable insights into the most fundamental causal patterns but may oversimplify the configurations compared to the intermediate solution, which considers only theoretically plausible logical remainders.

In this study, the intermediate solution is used as the primary basis for interpretation, as it balances theoretical plausibility with empirical parsimony. However, the parsimonious solution is employed to identify core and peripheral conditions. Core conditions appear in both the intermediate and parsimonious solutions, indicating their strong causal connection to the outcome. Peripheral conditions are present only in the intermediate solution, reflecting their weaker but still relevant association with the outcome. For each year, the parsimonious solution was compared with the intermediate solution to distinguish core and peripheral conditions. Detailed core and peripheral solutions for all years are presented along with the intermediate solutions in in Appendix B (Figures B1–B4).

4.3 Configurations Leading to Positive Parity Evolution

In 2020, four key configurations emerged from our analysis with an overall solution coverage of 0.765 and a solution consistency of 0.954 (9). The most significant configuration was the combination of ΔWMP, with ESG compensation and SDG reporting (SDGP_Cal), with a remarkable consistency of 0.99 and coverage of 0.396, as table 3 shows us. Overall, these configurations highlight the dominance of the configuration that, along with an increase in women in managerial positions, includes SDG alignment and ESG performance compensation strategies in promoting gender parity. These findings indicate that in 2020, the main drivers for gender parity revolved around the representation of women in leadership.

Table 3: Swiss companies' paths to positive gender parity evolution in 2020.

Configuration	**1**	**2**	**3**	**4**
Board Independence		○	○	
ΔWomen in Managerial Positions	●	●	●	●
CSR Punctuation		◦		◦
Executive Compensation	●		○	○
SDGs Punctuation	●			○
Consistency	0.996	0.903	0.903	0.868
RAW	0.396	0.332	0.317	0.197
Unique	0.322	0.035	0.094	0.016
Overall Solution Consistency	0.954			
Overall Solution Coverage	0.765			

Note: Black circles indicate the presence of a condition, empty circles indicate its absence. Large circle; core condition, small circle; peripheral condition, Blank space; "don't care" condition.

In 2021, the results again emphasized the importance of ΔWMP for gender parity, with consistent configurations such as ΔWMP combined with board independence, good score in CSR initiatives, and reporting the alignment with the SDGs, yielding a consistency of 0.944 with a coverage of 0.365, being the most relevant configuration out of six different paths, increasing by two the number of configurations from 2020 and increasing also by one configurational variable the complexity of the paths with a decrease on the overall solution coverage and consistency, 0.658 and 0.941 respectively (10). This further reinforced the centrality of women in managerial positions during this period. However, other configurations involving SDG reporting (SDGP_Cal), board independence (BI_Cal), and CSR initiatives (CSR_Cal) became more relevant in 2021. These results point to an evolving landscape in which gender parity efforts began incorporating more complex configurations, as summarized in table 4.

Table 4: Swiss companies' paths to positive gender parity evolution in 2021.

Configuration	**1**	**2**	**3**	**4**
Board Independence	●		●	○
ΔWomen in Managerial Positions	●	●	●	●
CSR Punctuation	●	●		○
Executive Compensation		●	●	○
SDGs Punctuation	●	●	●	
Consistency	0.944	0.925	0.907	1
RAW	0.365	0.350	0.331	0.207
Unique	0.032	0.048	0.030	0.055
Overall Solution Consistency	0.941			
Overall Solution Coverage	0.658			

Note: Black circles indicate the presence of a condition, empty circles indicate its absence. Large circle; core condition, small circle; peripheral condition, Blank space; "don't care" condition.

By 2022, the findings revealed a shift in the configurations driving gender parity. ΔWMP continued to be a core condition, but its combinations with ESG compensation and absence of CSR initiatives gained prominence (11). The configuration combining SDGP_Cal, absence of board independence, and ΔWMP had a high consistency of 0.922, indicating that the absence of board independence could still lead to progress in gender parity when combined with SDG alignment and female leadership, as table 5 reflects. These findings suggest a growing complexity in the pathways to gender parity, as more variables, including ESG and SDG alignment, were becoming more important.

In 2023, the results showed a continued emphasis on ΔWMP as a necessary condition for gender parity (12). Notably, the combination of absence of SDG reporting (SDGP_Cal) and absence of CSR initiatives (CSR_Cal), along with ΔWMP, was again significant, with a high consistency of 0.966 and

Table 5: Swiss companies' paths to positive gender parity evolution in 2022.

Configuration	1	2	3	4
Board Independence		○	●	
ΔWomen in Managerial Positions	●	●	●	●
CSR Punctuation	○			○
Executive Compensation	●		●	
SDGs Punctuation		●	○	○
Consistency	0.918	0.922	0.903	0.901
RAW	0.350	0.307	0.279	0.240
Unique	0.087	0.103	0.122	0.036
Overall Solution Consistency	0.933			
Overall Solution Coverage	0.689			

Note: Black circles indicate the presence of a condition, empty circles indicate its absence. Large circle; core condition, small circle; peripheral condition, Blank space; "don't care" condition.

a coverage of 0.352. This indicates that, even without strong CSR and SDG efforts, progress in gender parity could still be made if leadership diversity was prioritized. New configurations involving ESG emerged, such as the combination of ESG with ΔWMP, indicating that integrating ESG practices into compensation strategies and leadership roles became more relevant for achieving gender parity. In 2023, as showed in table 6 the findings suggest that ESG practices and gender representation in leadership roles became increasingly intertwined, highlighting the growing importance of these factors in driving parity outcomes.

Table 6: Swiss companies' paths to positive gender parity evolution in 2023.

Configuration	1	2	3	4
Board Independence				○
ΔWomen in Managerial Positions	●	●	●	●
CSR Punctuation	○		○	
Executive Compensation		●	●	●
SDGs Punctuation	○	○		
Consistency	0.966	0.965	0.882	0.978
RAW	0.352	0.341	0.325	0.229
Unique	0.162	0.127	0.092	0.025
Overall Solution Consistency	0.943			
Overall Solution Coverage	0.723			

Note: Black circles indicate the presence of a condition, empty circles indicate its absence. Large circle; core condition, small circle; peripheral condition, Blank space; "don't care" condition.

To further illustrate the evolution of gender parity strategies over time, Table 7 provides an overview of the most common paths identified for each year, along with the companies following those paths. This table allows for a comparison of the shifts in strategies and the increasing complexity of configurations from 2020 to 2023.

Table 7: Evolution of the most common paths to gender parity from 2020 to 2023

Path	**Raw Cov.**	**Path description**	**2020**	**2021**	**2022**	**2023**
+ SDG Reporting + ESG Compensation	0.396	Focuses on integrating ESG goals through executive compensation and communicating progress via SDG reporting.	ABB, Adecco, Holcim, Julius Baer, Nestlé, Novartis, Swiss Re (0.95)			
+ SDG Reporting + Board Independence + CSR	0.365	Combines board independence and CSR initiatives with SDG reporting to showcase external commitment to sustainability.		Swiss Re, UBS, Swiss Life, ABB, BCV, Novartis, SGS, Swisscom (0.8-0.73)		
+ ESG + No CSR	0.352	Emphasizes internal ESG initiatives via executive compensation but lacks external CSR communication.			Aluflexpack, Daetwyler, Tecan, Alcon, Barry Callebaut, Galenica, Implenia (0.95-0.88)	
+ No SDG Reporting + No CSR	0.352	Prioritizes internal changes without external communication of SDG or CSR commitment.				Daetwyler, LEM, Rieter, SNB, Emmi, Geberit, Bachem, Bell Food (0.95-0.66)
+ SDG Reporting + ESG + CSR	0.350	Integrates internal commitment to ESG with external CSR reporting and SDG communication.		Swiss Re, UBS, ABB, BCV, Georg Ficher, Givaudan, Holcim, Nestlé, Novartis (0.95-0.73)		

5 Discussion, conclusions and limitations

5.1 Discussion

This study highlights the evolution of corporate strategies aimed at achieving gender parity within Swiss companies from 2020 to 2023. Initially, progress in gender parity appeared relatively straightforward, driven primarily by increasing the representation of women in managerial positions (ΔWMP) (Siegel and Müller, 2022; World Economic Forum, 2024). This condition consistently emerged as a necessary factor across all years analysed, underscoring its indispensable role in fostering gender parity. These findings align with prior research emphasizing the importance of leadership diversity as a key driver of corporate performance and sustainability (Romano et al., 2020; Kiefner et al., 2022). This clear reliance on leadership diversity as a primary driver provides a positive answer to our first research question regarding the critical conditions for advancing gender parity. However, as time progressed, achieving further advancements in gender parity required more complex and integrated strategies. This shift aligns with Institutional Theory, which suggests that companies respond to evolving regulatory and societal pressures (Meyer and Rowan, 1977; DiMaggio et al., 1983; Scott, 2008; Campbell, 2020). The increased complexity in pathways reflects firms' adaptation to heightened transparency mandates and rising stakeholder expectations (Huffman et al., 2010).

In 2020, configurations with fewer conditions were sufficient, suggesting that gender parity could be achieved primarily by focusing on leadership diversity. This relatively simple pathway aligns with a period when initiatives like increasing the representation of women in management were sufficient to demonstrate commitment and drive progress. However, by 2021, new variables such as SDG reporting, CSR initiatives, and ESG-linked compensation began to play more significant roles. This evolution highlights a growing emphasis on integrated approaches, combining internal diversity efforts with external signaling mechanisms. These findings address our second research question regarding the role of SDG reporting, showing that while reporting mechanisms began as compliance tools, they evolved into strategic resources for demonstrating alignment with broader societal goals (Romano et al., 2020). This temporal evolution underscores the interplay between institutional compliance and strategic resource management, revealing that corporate pathways are not fixed but dynamically adapt to shifting external and internal pressures.

The third research question, focusing on the pathways and configurations leading to gender parity, is addressed by the observed increase in both the complexity and diversity of configurations. By 2023, the number of pathways increased, incorporating variables such as ESG-linked executive compensation, SDG reporting, and CSR initiatives. This shift supports the argument that integrated approaches combining gender parity with broader ESG strategies are essential for achieving sustainable progress (Leonidou et al., 2024; Monteiro et al., 2024). It also reflects a broader strategic refinement, where companies align internal diversity efforts with external regulatory and stakeholder expectations, particularly in Switzerland, where large enterprises must disclose their alignment with sustainability objectives, including SDG 5 (European Union, 2022).

Our findings contribute to Institutional Theory by illustrating how regulatory and societal pressures drive corporate adaptation in gender parity strategies over time. Initially, simpler pathways dominated, reflecting early compliance with institutional mandates. However, as regulatory frameworks evolved and societal expectations increased, firms integrated mechanisms such as ESG-linked compensation and SDG reporting, aiming to avoid mixed signaling to stakeholders (Edelman, 1992; Kaiser et al., 2013; Windscheid et al., 2016). From a Resource Dependence Theory perspective, these strategies highlight how gender parity initiatives serve as critical resources for enhancing corporate legitimacy, workforce diversity, and stakeholder trust.

Importantly, our temporal analysis reveals that these pathways are not static but dynamically adapt to shifting institutional and resource-driven landscapes. Over time, strategies became increasingly complex and context-specific, reflecting a co-evolution of institutional pressures and resource dependencies. This aligns with prior studies highlighting the need for adaptive and flexible strategies when addressing multifaceted goals such as gender parity (van der Straaten et al., 2020; Yang et al., 2024).

By examining these temporal dynamics, this study extends our understanding of evolutionary adaptation in corporate strategies, demonstrating how institutional and resource pressures co-evolve to shape diverse pathways toward gender parity. It also emphasizes the need for flexible, context-specific approaches to address these multifaceted challenges effectively.

Overall, this study underscores the dynamic interplay between institutional pressures and resource dependencies, revealing how companies evolve their gender parity strategies to meet both external demands and internal strategic goals. Over time, organizations transitioned from straightforward complianceoriented approaches to increasingly sophisticated, integrated strategies that balance external signaling with internal resource optimization. This temporal perspective not only advances our understanding of evolutionary adaptation in corporate strategies but also highlights the need for organizational flexibility to address complex societal and regulatory goals.

5.2 Conclusions

This study illustrates the evolution of corporate strategies aimed at achieving gender parity within Swiss companies from 2020 to 2023, offering insights into the shifting pathways and configurations that drive progress.

Our findings reveal that increasing women's representation in managerial positions (ΔWMP) consistently emerged as a necessary condition across all years analysed, addressing our first research question. While leadership diversity initially served as a cornerstone for achieving gender parity, the results demonstrate that this factor alone is insufficient for sustained progress. Over time, firms increasingly relied on integrated strategies that combined leadership diversity with ESG-linked practices, SDG alignment, and CSR initiatives. This reflects a growing recognition of the multifaceted and dynamic nature of gender parity strategies, echoing previous calls for systemic approaches to address gender disparities (Krook and True, 2012; Wittenberg-Cox, 2013).

In addressing our second research question, the study uncovers the evolving role of SDG reporting within corporate pathways to gender parity. While SDG reporting serves as an essential signaling mechanism, its effectiveness varies over time. In some configurations, SDG reporting acts as a visible commitment to sustainability goals; in others, its absence does not preclude achieving gender parity. This variability raises questions about whether SDG reporting consistently reflects genuine organizational commitment or, in some cases, serves more as symbolic compliance.

The third research question, focused on the evolution of pathways over time, is addressed through the identification of increasingly complex and diversified configurations by 2023. Companies transitioned from relatively simple strategies focused on leadership representation to more sophisticated, integrated approaches that embed gender parity objectives within broader ESG and sustainability frameworks. This shift demonstrates that corporate strategies are dynamic and context-specific, shaped by both institutional pressures and resource dependencies.

5.2.1 Implications for Policymakers and Practitioners

For policymakers, our findings emphasize the need to bridge the gap between regulatory mandates and actionable outcomes. Regulatory frameworks, such as Switzerland's Federal Act on Gender Equality (GEA), have successfully driven transparency and compliance. However, policymakers should focus on creating supportive infrastructures, including incentives, collaborative platforms, and best-practice repositories, to help companies refine their strategies and reduce the reliance on trial-and-error approaches. Aligning this recommendation with the prior literature that already point out that mandatory quotas or other institutional approach by itself, like non-mandatory targets, does not work well enough (Shimeld et al., 2017; Gould et al., 2018). Additionally, it is crucial to ensure that reporting standards remain robust, preventing a drift toward symbolic compliance and ensuring that reported achievements genuinely reflect progress toward gender parity (Kalev et al., 2006; Calkin, 2016; Torres et al., 2019).By doing so, policymakers can reduce the trial-and-error process many companies face and promote more systematic progress toward gender parity (Adams and Ferreira, 2009).

For practitioners, the findings highlight the importance of treating gender parity as a shared objective rather than a competitive advantage. Collaborative initiatives—such as cross-industry forums or knowledge-sharing networks—can facilitate the exchange of insights and help identify scalable best practices. Moreover, companies should prioritize embedding gender parity goals within broader ESG strategies to ensure alignment with organizational objectives. The growing relevance of ESG-linked executive compensation and SDG reporting underscores the strategic value of integrating gender parity into core corporate frameworks, enhancing both accountability and long-term sustainability (Leonidou et al., 2024).

5.2.2 Theoretical Contributions

From a theoretical perspective, this study contributes to Institutional Theory by demonstrating how companies respond to regulatory and societal pressures through evolving corporate pathways. Initially characterized by simpler, compliance-driven strategies, these pathways became increasingly complex as firms adapted to heightened transparency requirements and stakeholder expectations (Edelman, 1992; Kaiser et al., 2013; Windscheid et al., 2016; Romano et al., 2020).

Informed by Resource Dependence Theory, our findings also reveal how gender parity initiatives are leveraged as strategic resources to enhance corporate legitimacy, workforce diversity, and stakeholder trust (Edelman, 1992; Kaiser et al., 2013; Liebig et al., 2014; Villesèche and Sinani, 2017; Ginalski, 2021; Burkhard, 2022). These strategies evolve over time, reflecting a dynamic interplay between institutional compliance and resource optimization, reinforcing the idea that pathways to gender parity are not static but context-dependent and adaptive.

5.2.3 Final Remarks

This study provides a comprehensive understanding of the temporal evolution of corporate pathways toward gender parity, highlighting how institutional pressures and resource dependencies co-evolve to shape these strategies. By integrating theoretical insights with practical recommendations, this research offers valuable guidance for both policymakers and practitioners seeking to advance gender parity goals.

Future efforts should focus on fostering collaboration, knowledge exchange, and systemic support mechanisms, ensuring that progress toward gender parity is sustainable, context-aware, and strategically embedded in corporate practices.

5.3 Limitations and Future Research

While this study provides valuable insights, it is not without limitations. First, the reliance on data from the FactSet database, while comprehensive, may introduce biases due to variations in reporting practices among companies. Second, the focus on Swiss companies limits the generalisation of the findings to other contexts, particularly those with different regulatory or cultural environments. Third, the use of TS/QCA, while powerful, relies on specific calibration thresholds that may influence the results.

Future research could address these limitations by expanding the analysis to include companies from diverse regions and industries. Additionally, exploring the interplay between gender parity and other dimensions of corporate sustainability, such as environmental performance, could provide a more comprehensive understanding of integrated strategies. Finally, longitudinal studies examining the long-term impact of ESG-linked practices on gender equality would further enrich the field.

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A Apendix A: Figures Analysis of Necessity

Here we provide the analysis of necessity for the different configurational variables by year

```
Analysis of Necessary Conditions

Outcome variable: Dparity

Conditions tested:
            Consistency    Coverage
DWMPind     0.971429       0.894737
ESG         0.542857       0.760000
SDGP_Cal    0.552286       0.718587
BI_Cal      0.510286       0.720742
CSR_Cal     0.553714       0.761194
~DWMPind    0.028571       0.090909
~ESG        0.457143       0.666667
~SDGP_Cal   0.447714       0.709050
~BI_Cal     0.489714       0.707680
~CSR_Cal    0.446286       0.663552
```

Figure 1: A1: Analysis of Necessity 2020

Analysis of Necessary Conditions

Outcome variable: Dparity

Conditions tested:

	Consistency	Coverage
DWMPind	0.966667	0.906250
ESG	0.633333	0.593750
SDGP_Cal	0.613333	0.648116
BI_Cal	0.518000	0.623345
CSR_Cal	0.553333	0.661618
~DWMPind	0.033333	0.058824
~ESG	0.366667	0.647059
~SDGP_Cal	0.386667	0.562834
~BI_Cal	0.482000	0.600748
~CSR_Cal	0.446667	0.560435

Figure 2: A2: Analysis of Necessity 2021

Analysis of Necessary Conditions

Outcome variable: Dparity

Conditions tested:

	Consistency	Coverage
DWMPind	0.945946	0.897436
ESG	0.783784	0.783784
SDGP_Cal	0.579730	0.774648
BI_Cal	0.567568	0.781541
CSR_Cal	0.513513	0.773616
~DWMPind	0.054054	0.200000
~ESG	0.216216	0.666667
~SDGP_Cal	0.420270	0.729704
~BI_Cal	0.432432	0.723001
~CSR_Cal	0.486486	0.736498

Figure 3: A3: Analysis of Necessity 2022

```
Analysis of Necessary Conditions

Outcome variable: Dparity

Conditions tested:
            Consistency   Coverage
SDGP_Cal    0.433333      0.506428
BI_Cal      0.573667      0.635290
CSR_Cal     0.460333      0.570425
ESG         0.700000      0.567568
DWMPind     0.966667      0.906250
~SDGP_Cal   0.566667      0.728675
~BI_Cal     0.426333      0.583752
~CSR_Cal    0.539667      0.653086
~ESG        0.300000      0.750000
~DWMPind    0.033333      0.058824
```

Figure 4: A4: Analysis of Necessity 2023

B Apendix B: Figures Parsimonious Solutions

Here we provide parsimonious solutions by year.

```
--- PARSIMONIOUS SOLUTION ---
frequency cutoff: 1
consistency cutoff: 0.800926
                              raw          unique
                              coverage     coverage     consistency
                              ----------   ----------   ----------
DWMPind*~BI_Cal               0.484        0.108571     0.931793
DWMPind*ESG*SDGP_Cal          0.396        0.273429     0.996405
DWMPind*~ESG*~SDGP_Cal        0.302286     0.0337142    0.895851
~ESG*~SDGP_Cal*BI_Cal         0.0805714    0            0.758065
solution coverage: 0.806857
solution consistency: 0.936961
```

Figure 5: B1: Parsimonious Solutions 2020

```
--- PARSIMONIOUS SOLUTION ---
frequency cutoff: 1
consistency cutoff: 0.818616
                              raw          unique
                              coverage     coverage     consistency
                              ----------   ----------   ----------
DWMPind*~ESG                  0.366667     0.260667     1
DWMPind*SDGP_Cal*BI_Cal       0.398667     0.0303333    0.921417
DWMPind*SDGP_Cal*CSR_Cal      0.453333     0.0486667    0.941176
solution coverage: 0.747
solution consistency: 0.948371
```

Figure 6: B2: Parsimonious Solutions 2021

```
--- PARSIMONIOUS SOLUTION ---
frequency cutoff: 1
consistency cutoff: 0.834197
                              raw        unique
                            coverage    coverage    consistency
                           ----------  ----------  ----------
~CSR_Cal*DWMPind            0.438919    0.0691894   0.93387
~BI_Cal*DWMPind             0.381081    0.0781082   0.922775
~SDGP_Cal*BI_Cal            0.316487    0           0.796057
~ESG*DWMPind                0.162162    0.0245947   1
~SDGP_Cal*DWMPind           0.387297    0           0.915655
SDGP_Cal*CSR_Cal*~ESG       0.0727027   0.00189197  0.84326
~SDGP_Cal*CSR_Cal*ESG       0.215946    0           0.849097
solution coverage: 0.736487
solution consistency: 0.870885
```

Figure 7: B3: Parsimonious Solutions 2022

```
--- PARSIMONIOUS SOLUTION ---
frequency cutoff: 1
consistency cutoff: 0.803354
                              raw        unique
                            coverage    coverage    consistency
                           ----------  ----------  ----------
~CSR_Cal*DWMPind            0.515       0.0926666   0.922388
~BI_Cal*DWMPind             0.394667    0.0253333   0.98749
~SDGP_Cal*DWMPind           0.535       0.127667    0.977466
BI_Cal*~ESG                 0.103333    0           0.824468
~ESG*DWMPind                0.266667    0.0283334   1
SDGP_Cal*CSR_Cal*~ESG       0.058       0           0.780269
solution coverage: 0.780667
solution consistency: 0.913417
```

Figure 8: B4: Parsimonious Solutions 2023

C Apendix C: Figures Intermediate Solution

Here we provide intermediate solutions by year.

```
--- INTERMEDIATE SOLUTION ---
frequency cutoff: 1
consistency cutoff: 0.800926
Assumptions:
                                        raw        unique
                                      coverage    coverage    consistency
                                     ----------  ----------  ----------
DWMPind*~BI_Cal*~CSR_Cal              0.332572    0.0351429   0.903727
DWMPind*~ESG*~BI_Cal                  0.317714    0.0940001   0.903331
DWMPind*ESG*SDGP_Cal                  0.396       0.322286    0.996405
DWMPind*~ESG*~SDGP_Cal*~CSR_Cal       0.197714    0.0165715   0.868256
solution coverage: 0.765429
solution consistency: 0.95406
```

Figure 9: C1: Intermediate Solution 2020

```
--- INTERMEDIATE SOLUTION ---
frequency cutoff: 1
consistency cutoff: 0.818616
Assumptions:
                                        raw        unique
                                      coverage    coverage    consistency
                                     ----------  ----------  ----------
DWMPind*~ESG*~BI_Cal*~CSR_Cal         0.207333    0.0550001   1
DWMPind*~ESG*~SDGP_Cal*~CSR_Cal       0.173       0.0133334   1
DWMPind*~ESG*~SDGP_Cal*~BI_Cal        0.17        0.0176668   1
DWMPind*ESG*SDGP_Cal*BI_Cal           0.331667    0.0303334   0.907019
DWMPind*ESG*SDGP_Cal*CSR_Cal          0.35        0.0486668   0.92511
DWMPind*SDGP_Cal*BI_Cal*CSR_Cal       0.365667    0.032       0.944062
solution coverage: 0.658
solution consistency: 0.941794
```

Figure 10: C2: Intermediate Solution 2021

```
--- INTERMEDIATE SOLUTION ---
frequency cutoff: 1
consistency cutoff: 0.834197
Assumptions:
                                  raw        unique
                                coverage    coverage    consistency
                               ----------  ----------  ----------
~SDGP_Cal*~CSR_Cal*DWMPind      0.240541    0.0367568   0.901722
SDGP_Cal*~BI_Cal*DWMPind        0.307568    0.103243    0.922204
~CSR_Cal*ESG*DWMPind            0.350811    0.0878379   0.918613
SDGP_Cal*CSR_Cal*~ESG*DWMPind   0.0681081   0.0191892   1
~SDGP_Cal*BI_Cal*ESG*DWMPind    0.27973     0.122703    0.90393
solution coverage: 0.689189
solution consistency: 0.933382
```

Figure 11: C3: Intermediate Solution 2022

```
--- INTERMEDIATE SOLUTION ---
frequency cutoff: 1
consistency cutoff: 0.803354
Assumptions:
                                         raw        unique
                                       coverage    coverage    consistency
                                      ----------  ----------  ----------
~SDGP_Cal*~CSR_Cal*DWMPind             0.352667    0.162333    0.96621
~CSR_Cal*ESG*DWMPind                   0.325       0.0926666   0.882353
~BI_Cal*ESG*DWMPind                    0.229667    0.0253333   0.978693
~SDGP_Cal*ESG*DWMPind                  0.341667    0.127667    0.96516
SDGP_Cal*BI_Cal*CSR_Cal*~ESG*DWMPind   0.0486667   0.038       1
solution coverage: 0.723333
solution consistency: 0.943478
```

Figure 12: C4: Intermediate Solution 2023

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Abstract

Corporations are under increasing pressure to align with SDG 5 (Gender Equality), ensuring equal opportunities for women and men in leadership, pay, and career growth. While studies on gender equality are growing, limited research explores the evolutionary paths leading to gender parity. This paper employs Time-Series fuzzy-set qualitative comparative analysis (TS/fsQCA) to examine the distinct and evolving paths that lead to gender parity within Swiss companies between 2020 and 2023. By analysing configurations of variables, including board independence, changes in women's representation in managerial positions, executive compensation tied to ESG goals, CSR evaluations, and alignment with SDGs reported in annual disclosures, the study identifies how these elements combine to advance gender parity. The analysis reveals multiple pathways to achieving gender parity, with distinct combinations of conditions driving progress over time. While earlier years highlight the pivotal role of women in leadership positions, later years demonstrate increasing reliance on integrated strategies incorporating ESG-linked practices and SDG alignment. Furthermore, the study identifies the evolution of corporate approaches, showing that pathways have become more complex as firms adapt to changing regulatory and societal expectations. These findings contribute to understanding how corporate governance structures, strategic alignment with social goals, and evolving business practices support the advancement of gender parity in the corporate sector. By shedding light on temporal variations, the study offers actionable insights for policymakers and practitioners aiming to foster gender parity through sustainable corporate strategies.

Jel Classification
C80; J16; M12; M14

Keywords
Swiss Companies, Time Series Qualitative Comparative Analysis, Sustainable Development Goals, Gender Parity, Configurational Analysis

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