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Social Inclusion Drives Business Sales: A Literature Review on the Case of the Employment of Persons With Disabilities

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Abstract

So far companies seem to ignore the potential of persons with disabilities (PWD) as customers and as employees. Although there is some empirical evidence that PWD employment can bring many benefits to companies and that social inclusion can attract a lasting customer base. The employment of PWD and social inclusion, generally, are important social commitments of companies and should represent a central element of the Corporate Social Responsibility (CSR) strategy. CSR is also an interesting marketing instrument for differentiation. However, customers are more aware of product-related CSR activities than philanthropy or sustainable business initiatives. The aim of this article is to analyze how the promotion of social inclusion, through the example of the employment of PWD, could impact directly or indirectly on business sales. The research is based on a literature review. The selected literature was evaluated regarding the impact on business sales using a deductive content analysis. The results show that social inclusion, as a CSR activity, contributes to increased sales. This is particularly important when it comes to providing services and direct customer contact. Through social inclusion, the company reflects the diversity of existing and potential customers. In this way, new customers can be acquired, customer loyalty promoted or strengthened, and, as a result, sales increased. CSR activities that are used as a marketing tool for differentiation and do not pursue the sole goal of strengthening the company's reputation can create a competitive advantage and thus secure market share, open-up new market segments and permanently increase sales.

Keywords: social inclusion, disability management, persons with disabilities, CSR

Introduction

Employment is considered one of the important aspects of social inclusion (Kuznetsova 2012; Bennett, 2011; Werner 2009; Wynne and McAnaney, 2004). That is especially important for the employment of persons with disabilities in the mainstream labor market (Kuznetsova, 2012). It is estimated that in each country 10 to 20 percent of the population is affected by disabilities (Collins, 2007). Despite all efforts (e.g., legal provisions, anti-discrimination, equal treatment), PWD continue to be affected by unemployment to an above-average extent (Markel and Barclay, 2009). The PWD segment is a mostly untapped market for products and services (Collins, 2007) as well as an enormous untapped workforce potential (Buys, Matthews and Randall, 2015). The exclusion of disadvantaged groups, like PWD, can be seen from a value chain perspective as a waste of resources on an individual, entrepreneurial, national and global level (Dyda, 2008). Disability is still one of the characteristics that is distinguishing persons and groups from each other, exposing them simultaneously to social, economic, and political exclusion and discrimination (Klimczuk, 2013). A difficult economic environment seems to further undermine and weaken PWD's equal opportunities (Morger, 2006). Therefore, it is not surprising that PWD, with the same professional qualifications as persons without disabilities, have lower career prospects (Lindsay et al., 2018; Berthoud, 2008).

PWD are often completely excluded from the labor market, which simultaneously leads to an exclusion from social life (Barnes and Mercer, 2005). When the condition of employees impacts on their capacity to do their job, employers can help to continue work and contribute significantly to preventing them entering the process of social exclusion (Wynne, 2004) through measures like

vocational rehabilitation or disability management. Studies also show that vocational rehabilitation or disability management reduces overall disability rates and health costs (Cullen, Silverstein and Foley, 2008). Along a positive social response to disability in the workplace reduces the stigma and threat of job loss for the affected significantly (Cullen et al., 2008; Millington et al., 2003).

The employment of disadvantaged groups can minimize social and health costs for society in the long term and secure the professional future of those affected (Miethlich and Slahor, 2018a). For these reasons, from an individual as well as a social point of view, there is a need to create more mainstream jobs for PWD in order to integrate them into society (Csillag and Gyori, 2016). The employment of socially excluded groups leads to better economic, social, and geographical integration, also due to the increased financial possibilities resulting from the consequences, and thus strengthens their economic and social performance (Werner, 2009). In contrast, exclusion from the labor market often leads to exclusion from social life (Barnes and Mercer, 2005). Social exclusion arises specifically as a consequence of a health impairment constraint that impairs a person's ability to work and simultaneously reduces their income (Wynne and McAnaney, 2004). As a result, participation in society is severely restricted, for economic reasons but also due to a lack of social contacts.

It was proven by various western countries that legislation alone is insufficient for promoting the employment of PWD. Companies rarely implement legal directives and guidelines and do not claim government support, probably due to inexperience (Wiggett-Barnard and Swartz, 2012; Vilchinsky and Findler, 2004). Promoting employment and inclusion of PWD should be an integral part of a company's social engagement (Monachino and Moreiram, 2014; Markel and Barclay, 2009). Therefore, it is an important social responsibility which needs to be addressed through corporate social responsibility (CSR) strategies (Kuznetsova, 2012). Some companies operate sheltered work centers or other separate employment opportunities for PWD or regularly place orders in sheltered work centers to promote the employment of PWD (Segovia-San-Juan, Saavedra and Fernández-de-Tejada, 2017). The idea of promoting social inclusion through CSR is largely absent in the literature, and there is only little empirical research on the concept and practice of CSR regarding social inclusion (Bennett, 2011). Also, the employment of PWD has so far received only little attention in the literature on CSR (Csillag, Gyori and Matolay, 2018; Pérez, Romeo and Yepes-Baldó, 2018; Markel and Barclay, 2009). Although there is a growing interest of a comprehensive understanding of the implementation of CSR initiatives in the past two decades (Wang et al., 2016), there is only little reference in the literature on the implementation and adaptation of the employment of PWD as a CSR initiative. In business practice, the employment of PWD hardly seems to be a topic (Csillag et al., 2018). However, in the literature, various indications that PWD employment has a positive impact on business success can be found (Lindsay et al., 2018).

CSR enables product differentiation (Boehe and Cruz, 2010). However, customers have a preference and greater awareness for product-related CSR activities than for philanthropy or a company's sustainability program (Peloza and Shang, 2011). Accordingly, high-profile CSR initiatives can make a greater contribution to sales than the integration of CSR in all business processes (Bergius, 2005). This leads to the conclusion that the social inclusion or employment of PWD as a non-product CSR activity can make none or only a small contribution to increasing sales. The aim of this article is to analyze how the promotion of social inclusion through the employment of PWD, addressed as part of the CSR strategy, could impact directly or indirectly on a company's sales figures. The perspective of this study is on the voluntary commitment of companies, with the aim of a socially acceptable generation of profits. The research is based on secondary literature on the employment of PWD in companies, social inclusion, and disability in CSR.

Methods

The aim of this study is to analyze the representative literature regarding the impact on company sales by promoting social inclusion, using PWD employment as an example, as part of the CSR strategy. The expected results are indications of whether social inclusion affects sales and identify approaches on how this commitment could be implemented in the value creation strategy. The research was conducted by searching the scientific databases Web of Science and Scopus for

published literature since 2000 in the subject areas of business, economics, and management using the following keywords: social inclusion, disability, disability management, and employment of persons with disabilities. Additionally, the reference lists of all previously selected articles were checked to find further studies. The titles, abstracts, and keywords of papers were scanned to identify papers related to CSR, social inclusion, and employment of PWD. For the in-depth analysis, English articles published in peer-reviewed journals, conference proceedings or books describing the business management aspects of the topic were selected. The selected literature was evaluated regarding the impact of the employment of PWD on business sales using a deductive content analysis (Mayring, 2015). The coding was carried out according to the following categories: CSR, innovation, customers, marketing, and sales.

CSR in Business Practice

The activities of a company have a direct and indirect economic, ecological, and social impact on all those associated with the company. In the modern world economy, assuming appropriate social responsibility is a social necessity (Marsden and Andriof, 1998). In addition, the public increasingly expects companies to incur social responsibilities. Therefore, the question for companies today is no longer whether CSR activities should take place, but rather how they should be carried out (Smith, 2003). Accordingly, CSR has also gained importance in management research (Schneider, 2015; Lee, 2008).

Nevertheless, the definition of CSR remains vague (Schneider, 2015; Crane, Matten and Spence, 2008; Schwartz and Carroll, 2003). Uniform standards (Peloza and Shang, 2011) or a universal concept (Schneider, 2015) of CSR does not exist. Many studies on CSR explicitly point to the inconsistency of the definition and the different boundaries of the concept (Crane et al., 2008). The differences in definition can be attributed in part to historical differences in the respective political, social, and cultural environments (Matten and Moon, 2008). However, the literature also shows that the definition and concept of CSR has gradually changed over time from an altruistic to a self-interested or strategic understanding (Perera and Hewege, 2007).

In this analysis, CSR is understood as the voluntary commitment of companies that goes beyond the legal requirements with the aim of generating profits in an ecologically, economically, and socially acceptable manner. As such, CSR is not an additional activity of a company, but a way of operating the core business (Bergius, 2005). The central question is not how profits are distributed, but how they are generated (Leitschuh, 2008). CSR can therefore also be understood as a business process (Maignan and Ferrell, 2004) that is integrated into strategic corporate management. This is intended to enable the company to adapt quickly to changing social conditions, simultaneously securing access to capital, driving forward new markets and thus enabling new growth opportunities (EC, 2011).

A large number of instruments exist to promote the adaptation of CSR in companies, such as corporate guidelines, international standards, certifications, sustainability reporting or comprehensive management systems (EC, 2004). On the other hand, there is only little guidance and knowledge regarding the implementation of specific CSR activities in companies (Peloza and Shang, 2011; Bhattacharya, Korschun and Sen, 2009). Many companies are not aware of the content and impact of CSR (Pérez et al., 2018; Schneider, 2015; Peloza and Shang, 2011). At the same time, the degree to which CSR is implemented within a company is hardly perceived by the public (Baumann-Pauly et al., 2013). It has not yet been adequately identified and researched which aspects promote or hinder the implementation of CSR in a company (Pérez et al., 2018; Baumann-Pauly et al., 2013). It is known, that the success of the implementation depends to a large extent on the quality of internal communication and the implementation itself seems to follow a pattern in relation to the size of the company (Gratzl and Gumpfer, 2017).

There are only a few empirical studies on the effects of CSR activities on business success (Wang et al., 2016; Peloza and Shang, 2011). Those previous investigations have shown inconsistent results (Kraus and Britzelmaier, 2012; Peloza and Shang, 2011; Park and Lee, 2009). These results could partly be explained by the qualitative factors that, directly or indirectly, contribute to the added value

of a company. These qualitative factors are very difficult to measure and quantify (Miller and Ahrens, 1993). However, the resource-based perspective can be used to show that CSR can lead to a competitive advantage (Branco and Rodrigues, 2006).

Maintaining the comprehensive functionality of the market is part of sustainable corporate management as it forms the basis of all business activities (Elkington, 2007; Porter and Kramer, 2006). The "shared value" approach offers an explanation of how sustainable corporate management or CSR can make a contribution to corporate success and realize competitive advantages. This is assuming that CSR activities can create shared added value for companies and society and, as a result, increase prosperity. Companies that commit themselves can generate an actual "shared value" since the prosperity of a society is increased which will benefit the company in return (Porter and Kramer, 2006).

In business practice, managers have recognized that a socially responsible reputation has a positive influence on business success (Matten and Crane, 2007). Simultaneously, CSR offers a way of differentiation, especially by the possibility of achieving an important, unique, and superior position in the market with a brand (Anselmsson and Johansson, 2007). Consequently, this leads to a strong brand and thus also makes a significant contribution to the company's success (Anselmsson, Bondesson and Melin, 2016).

CSR as a Marketing Instrument

To generate benefits from CSR activities awareness must be created among stakeholders generally and customers specifically (Sen, Bhattacharya and Korschun, 2006). However, some CSR activities can also create value or benefit for the company without the perception of stakeholders. Investments in CSR seem to be worthwhile even if the initial costs of implementation are greater than the resulting profits (Boehe and Cruz, 2010). CSR activities can bring competitive advantages if they succeed in increasing or creating a new customer benefit. Therefore, it is important that management understands how CSR activities affect customers in terms of their overall impression of the company and the benefits that CSR activities bring (Chen et al., 2018; Peloza and Shang, 2011).

Additionally, CSR activities are very well suited as a means of product differentiation (Chen et al., 2018; Boehe and Cruz, 2010; Anselmsson and Johansson, 2007). Customers have developed a preference and a stronger awareness for product-related CSR activities, favoring them over other CSR activities such as philanthropy or sustainable business processes (Chen et al., 2018; Peloza and Shang, 2011). Attributes of a product (i.e., labeling of content and origin, policy implementation, and product liability) form the basis for customers' purchasing decisions, more than aspects of human or environmental responsibility (Anselmsson and Johansson, 2007). Hence, the probability that a customer will become aware of a company's CSR activities is highest for product-related CSR activities (Du, Bhattacharya and Sen, 2007). Therefore, product-related CSR activities have the greatest impact on a company's CSR image. On the other hand, social or people-related responsibility has the greatest influence on customers' buying intentions. Environmental responsibility appears to have the least impact on the CSR image and the least impact on customers' purchasing intentions (Anselmsson and Johansson, 2007).

Human and work-related responsibilities are both dimensions that have the most impact on the overall perceived CSR of the brand. Therefore, this would be the dimensions to prioritize for any brand that wants to achieve a more elaborated CSR image (Anselmsson and Johansson, 2007). The perceived work-related responsibilities are not primarily related to news headlines of bad Human Resource Management (HRM) "practices" among suppliers (e.g., child labor or poor working conditions). In the customer's perception the treatment of the service employees, to whom they have personal contact, is essential (Anselmsson et al., 2016). Accordingly, HRM and employees also play a role in brand building. A good HRM image can strengthen a brand. Therefore, companies should treat the HRM and employer image, analog to the product and price image. The perception of a company's customers as employers is closely linked to their loyalty and willingness to pay an extra price. Brands with a good HRM image have stronger customer loyalty and attract customers who are

willing to pay a premium price. However, the social responsibility dimension in hiring and developing employees is a very important part of a good HRM image (Anselmsson et al., 2016).

Companies can improve their CSR image specifically by placing social responsibility at the center of their value creation strategy (Chen et al., 2018). Studies show, that when a brand presents itself as a CSR-brand, customers are much more aware of CSR activities than they are of a brand that only engages in CSR activities without communicating it as part of the brand (Du et al., 2007). In addition, high-profile CSR initiatives seem to be able to make a more significant contribution to corporate success than, for example, the consistent integration of CSR in all business processes (Bergius, 2005). Nevertheless, CSR activities with high publicity impact achieve positive effects of comparatively short duration. Whereas, the consistent integration of CSR in the value chain brings long-term benefits (Chen et al., 2018) and can secure the existence of a company due to its attitude and credibility even in price-sensitive and highly competitive markets (Gyori and Ocsai, 2014). The positive perception and credibility of a company's social responsibility lead to an overall higher probability of purchase as well as longer-term loyalty and advocacy among customers (Du et al., 2007).

The compatibility of CSR and competition strategies can be guaranteed (Baumgartner and Ebner, 2010). This is based on the competitive strategies according to Porter (2008) and the classification of CSR strategies, which are divided into conservative, visionary, introverted, and extroverted strategies (Baumgartner and Ebner, 2010). The generic strategic principles for achieving a competitive advantage are divided into three fundamental types: the strategy of cost leadership, the strategy of differentiation and the strategy of focus (Porter, 2008). In economics literature, these are generally used under the term competitive strategies, since their aim is to achieve and secure a lasting competitive advantage (Kerth, Asum and Stich, 2015). However, a competitive advantage can only be achieved if entrepreneurial action is based on focusing on one of the two main strategic directions: either on a cost structure that is as favorable as possible or on differentiation. These two strategic options are also known as generic competitive strategies (Porter, 2008). The strategy of focus concentrates on a submarket with a target group that has a specific needs structure (Bea and Haas 2016). Differentiation strategies can be categorized into six systematic methods through which a company can gain a competitive advantage over its competitors. These include the possibilities of differentiating oneself from competitors through price leadership, design, image, quality leadership, additional services and through an undifferentiated strategy (e.g. the pursuit of an imitation strategy) (Mintzberg et al., 2003). The generic competitive strategy approach cost leadership and differentiation are valid throughout the industry, while the strategic approach of focus is only specific to the respective segment (Porter, 2008). The definition of the market to be served is therefore based on the respective industry or on focusing on a niche (Kerth et al., 2015). A clear understanding of the needs of customers and the market is a prerequisite for achieving competitive advantages. Only if customer needs are met effectively, cost-efficient, and better than those of competitors a real competitive advantage can be created (Papulova and Papulova, 2006). The quality of the relationships between CSR and competitive strategies is determined to a large extent by two factors: the benefits for stakeholders and the costs incurred by the company. Studies show that the connection between CSR and competitive strategies are also compatible with business practice. For example, a holistic strategy, that focuses on sustainability aspects in all business activities, can bring a competitive advantage through differentiation and innovation. That offers stakeholders, and specifically customers, a unique value proposition (Baumgartner and Ebner, 2010).

Employment of PWD as part of the CSR strategy

The difficulties that PWD have in the labor market and the failure of government measures to promote the employment of PWD indicate the need to address this issue as part of the CSR strategy of companies (Miethlich and Slahor, 2018b; Kuznetsova, 2012). The promotion of employment and social inclusion of PWD can therefore also be seen as a central component of a company's social commitment to its employees and society (Kuznetsova and Yalcin, 2017; Monachino and Moreiram, 2014; Markel and Barclay, 2009). In their CSR strategies, companies must explicitly formulate how and in what form this concern is addressed. Only in this way a CSR initiative can be successfully

implemented. Simultaneously, it is important to communicate and make the commitment and its positive benefits visible within the company and to the outside world (Miethlich and Slahor, 2018b). Nevertheless, the employment of PWD is still rarely part of the CSR strategy in business practice (Csillag and Gyori, 2016).

In concrete terms, the integration of people with disabilities in companies must be understood as a standardized process aimed at promoting employment of PWD under the same conditions as other workers (Munduate et al., 2014). PWD cannot simply be equated with other disadvantaged groups as part of diversity. Diversity management approaches are not enough and cannot promote equality and equal opportunities for PWD (Woodhams and Danieli, 2000). The main element of the proactive engagement and integration of PWD into the company is the reduction of mental and physical barriers within the company (Hidegh and Csillag, 2013). Theoretically, the employment of PWD is about tailoring each workplace to the needs of PWD and the business context in which they operate (Markel and Barclay, 2009). Individual adjustments at the workplace and working environment according to the disability (Schur, Kruse and Blanck, 2005) or individual aids are often necessary (Markel and Barclay, 2009). However, adjustments to the job profile (Schur et al., 2005) or the general conditions may also be necessary. This includes the need for irregular, adapted or flexible working hours or the possibility of telecommuting (Schur et al., 2014).

Furthermore, a clear commitment to the employment of PWD is not enough, even in the context of a diverse corporate culture. It is essential for the employment of PWD to reduce physical and mental barriers within the company (Miethlich and Slahor, 2018b). The promotion of PWD employment serves as an added value for a company's social responsibility program. On the one hand, the commitment serves society and the company is regarded as a good "corporate citizen". On the other hand, it creates a positive image and makes disability-friendly values explicit in the workplace (Millington et al., 2003).

Results

The results of the deductive summary content analysis of the selected secondary data are described below according to the coded categories: CSR, Innovation, Customers, Marketing and Sales.

CSR: The inclusion of PWD is an important component of CSR (Kuznetsova and Yalcin, 2017). Employment of PWD promotes social inclusion, diversity, and equal opportunities as well as an inclusive corporate culture (Csillag and Gyori, 2016; Aytac et al., 2012; Bennett, 2011). Social inclusion as part of the CSR strategy represents a win-win situation for all stakeholders (Aytac et al., 2012). It also serves the social education of the society regarding the abilities of PWD (Manaf et al., 2018). Additionally, employment of PWD is an indication of a good corporate culture (Schur et al., 2009). The promotion of PWD employment serves as an added value for a company's social responsibility program (Millington et al., 2003), minimize social and health costs for society in the long term and secure the professional future of those affected. Companies that commit themselves can generate an actual "shared value" since the prosperity of the society is increased which will benefit the company in return (Miethlich and Slahor, 2018a; Papula, Papulová and Papula, 2014).

Innovation: Employment of PWD can make a positive contribution to the company's success (Lindsay et al., 2018; Rosenbaum, Baniya and Seger-Guttmann, 2017; ODEP, 2009). By considering the needs of PWD in their role as employees (Rosenbaum et al., 2017) the customer base of PWD is also promoted (Kuznetsova, 2012). Companies should respond to the needs of customers with disabilities too, as they may need specially designed products and services to be able to benefit from the offer (Sandler and Blanck, 2005; Miethlich, 2018), as well as through high accessibility standards of the companies' buildings and facilities (Kuznetsova and Bento, 2018). The prerequisite for this is to develop increased awareness for the needs and expectations of disabled customers (Lindsay et al., 2018; Miethlich, 2018; Gröschl, 2004). Specifically, the resulting sensitivity to disability allows companies to develop products and services for PWD (Lindsay et al., 2018; Miethlich, 2018; Seino et al., 2017; Kuznetsova, 2012; Ball et al., 2005), which could open new market segments (Miethlich, 2018). PWD as employees bring unique experiences and understanding

to the company (ODEP, 2009). Therefore, PWD offers companies the opportunity to renew not only their products but also their structures, processes, management style, and corporate culture, specifically by using new information and communication technology (Migliaccio, 2016). Several studies show that the employment of PWD leads to an increase in creativity (Gröschl, 2007; Dibben et al., 2002), better decision-making processes (Dibben et al., 2002), improved ability to solve problems in companies (Lindsay et al., 2018) and stimulated innovations facilitated through the associated diversity in the teams (ODEP, 2009). PWD themselves are often innovative and creative in how they work with their clients (Bennett, 2011) and seems to have a positive impact on service quality and efficiency (Lindsay et al., 2018).

Customers: The employment of PWD is in itself an opportunity to attract and retain socially responsible customers and customers with disabilities (Lindsay et al., 2018; Gröschl, 2007) and increases the chance to gain a lasting customer base (ODEP, 2009). The employment of PWD recognizes and reflects the diversity of the consumer market respectively society; customers and potential customers (Lindsay et al., 2018; Wells, 2008; Jones and Schmidt, 2004; Dibben et al., 2002). Disability initiatives as socially responsible behavior of a company ensures a good local client base (Dibben et al., 2002): From the hiring of people with visible disabilities, ranging from improving their image with customers and investors to building sustainable relationships through client-employee contacts (Lysaght, Ouellette-Kuntz and Lin, 2012) and increasing customer loyalty and satisfaction (Lindsay et al., 2018). The employment of PWD often results in an improvement of the customer relations (Csillag and Gyori, 2016; Kuznetsova, 2012; Graffam et al., 2002) and leads to higher consumer loyalty (Gelashvili, Camacho-Miñano and Segovia-Vargas, 2015). Specifically, more research is needed around guests' attitudes in the hospitality and tourism industry as there is face-to-face communication with employees and the success of the business is highly correlated with the excellence of the service provided. (Kalargyrou, 2014). Guests with disabilities specifically chose business because of the barrier-free environment and the accommodating facilities and because their disabilities are not emphasized by the employees. The barrier-free environment is also appreciated by families with small kids or seniors. (Gröschl, 2013). Concerns regarding PWD and customer contact exist specifically in the high price and luxury segments (Gröschl, 2004). However, generally, the physical attributes of PWD do not negatively influence the experiences of guests (Gröschl, 2013). Online customer reviews of restaurants that employ PWD as "front line employees" are generally favorable and positive. Therefore, employees with disabilities seem to make a significant positive contribution to the perception of service quality. PWD as front line employees can even act as a buffer for service errors and negative customer ratings. However, the disability must be visible or perceptible so that the corresponding reactions are provoked among the customers. (Rosenbaum et al., 2017). Generally, customers are satisfied with the services they receive from people with disabilities (Lindsay et al., 2018). Some clients appreciate and search for the opportunity to meet persons with disabilities (Gröschl, 2013).

Marketing: It is important to communicate the commitment towards the employment of PWD and make its positive benefits visible within the company as well as for the outside world (Miethlich and Slahor, 2018b). This allows benefiting from the advantages that result from its reputation as a good "corporate citizen" or socially responsible company (Miethlich and Slahor, 2018a), like creating a stronger corporate brand (Csillag and Gyori, 2016). Additionally, it leads to strengthening value drivers such as the development of a differentiated reputation with key stakeholders and customers (Kuznetsova, 2012; Gröschl, 2005). Not to forget that PWD can play any stakeholder role: capitalists, lenders, investors, customers/users, suppliers, opinion makers, employees or business operatives (Migliaccio, 2016).

PWD in direct customer contact can be an important element in creating and maintaining a CSR image and a socially responsible reputation, which is passed on by customers as word-of-mouth propaganda and can also serve as a basis for a responsive and successful marketing program (Rosenbaum et al., 2017). A socially responsible business strategy and employer branding help to demonstrate the company's openness and inclusiveness (Kuznetsova and Yalcin, 2017). The "inclusive" aspect of the businesses could be promoted through the advertising about the employees with disabilities and their performance (Gröschl, 2013). Diversity and inclusive workplaces can be an

immanent part of the brand (Csillag and Gyori, 2016; Hull, 2007). Also, a better social image (Gelashvili et al., 2015) leads to good public relations (PR) (Kuznetsova and Yalcin, 2017) as well as an overall positive impact on company image (Lindsay et al., 2018; Csillag and Gyori, 2016) and increased brand loyalty (Lindsay et al., 2018) as well as a stronger brand (Csillag et al., 2018). The employment of PWD can be understood as a subtle way to promote the corporate image and provide more successful marketing to different types of customers (Dibben et al., 2002).

Sales: Customers with disabilities and their families, friends, and associates represent a huge potential market segment. (ODEP, 2009). Different studies show that customers would prefer to give their business to companies that hire people with disabilities (Kalargyrou, 2012). Consumers responded positively towards socially responsible companies. 92 percent of consumers felt more favorable toward companies that hire people with disabilities (Lindsay et al., 2018). Consumers pay more attention to and patronize businesses that feature people with disabilities in their advertising. Disability-friendly businesses often realize the loyal patronage of people with disabilities, their families, and their friends (Rosenbaum et al., 2017). Reflecting the diversity of the consumer market (Lindsay et al., 2018; Wells, 2008; Jones and Schmidt, 2004; Dibben et al., 2002) can attract a wider customer base, increase a company's market share and lead to higher sales (Dibben et al., 2002). Also, the development of new products and services or responding to marketplace needs lead to access of new markets (ODEP, 2009). Previous research shows no direct connection between the employment of PWD and higher profitability; probably because companies mostly understand and use PWD to promote their image and not as a direct "competitive advantage" (Dibben et al., 2002). Nonetheless, the employment of PWD allows obtaining competitive advantages such as value creation. Better Customer relations, stimulated Innovations, a strong socially responsible brand and differentiated corporate culture results in higher profits (Gelashvili et al., 2015) which is confirmed by various practical examples (Kalargyrou, 2014).

Conclusion

This study aimed to analyze the impact on company sales by promoting social inclusion, using PWD employment as an example, as part of the CSR strategy. The perspective of this study was on the voluntary commitment of companies, with the aim of a socially acceptable generation of profits.

The analysis of the state of research shows that the promotion of social inclusion can bring various advantages and promote sales directly and indirectly. A direct positive influence can be observed in the service sector or in direct customer contact through the perception of service quality by customers. The reflection in the company of the diversity of society and customers makes a significant contribution to the acquisition and long-term retention of customers and the development of new customer segments. Indirect factors drive sales through more innovation. The diversity of the employees and the resulting sensitization make it easier to respond to customer needs. New or adapted products and services can open new market segments. Social inclusion offers the interesting opportunity to make the values of a company visible and thus makes a significant contribution to the creation of a strong brand and promotes the reputation as a socially responsible company. If social inclusion, such as the employment of PWD, is not only understood as an image promotion, but the full potential is used, this can create competitive advantages, such as the creation of value. In consequence, this can lead to more sales and profitability. Social inclusion can be an important tool for differentiation, although customers respond most strongly to product-related CSR activities. If it is possible to make the commitment visible, this can be a central element of a strategy for market entry, even in supersaturated markets, for maintaining and gaining market share or for creating new market entry barriers.

Based on the knowledge gained, the following conclusions can be drawn: As employees and customers, PWD offers significant potential for business success, which to date has been largely untapped by companies. Strategy development at the normative level (core strategy) can help to close this potential gap, thus increasing business success and meeting the growing public expectation to take on social tasks. A positive side effect of CSR activities is the added value that can be achieved by society and companies because of increasing prosperity ("shared value"). Accordingly, CSR is to

be regarded as a suitable instrument for product differentiation, enabling access to new markets and creating market entry barriers in the area of social factors. However, it is important that CSR is seen as a fundamental strategic thrust and not merely as an additional activity within the company. CSR can lead to a competitive advantage that is unique and above all sustainable.

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