Disability Not Inability: The management control implications for workers with intellectual disability

by

Elaine Nash

BSW, MBA

A thesis submitted for the degree of

Doctor of Philosophy

Supervisors:

Dr Basil Tucker

Professor Richard Bruggemann

Associate Professor Connie Zheng

Associate Professor Caroline Ellison

UniSA Business



University of
South Australia

March 2025

Table of Contents

Table of Contents ..... **ii**
List of Figures ..... **vii**
List of Tables ..... **viii**
Summary ..... **ix**
Declaration ..... **x**
Acknowledgements ..... **xi**
CHAPTER ONE: INTRODUCTION **1**
1.1 Introduction 1
1.2 The research objective and questions 3
1.3 The context of the study 4
1.3.1 Low workforce participation of individuals with intellectual disability - an opportunity cost for organisations 6
1.4 Relevant informing literature 7
1.4.1 Employment of individuals with intellectual disability 7
1.4.2 Management control research 8
1.5 Informing Theory 10
1.6 Research design 11
1.6.1 Data collection 11
1.6.2 Research Methods 12
1.6.3 Data analysis 14
1.6.4 Inclusive Research 14
1.7 Contributions of the study 15
1.7.1 Contribution to management control research 15
1.7.2 Practical importance and applications 16
1.8 Organisation of chapters 17
CHAPTER TWO: CONTEXT **19**
2.1 Introduction 19
2.2 A brief history of intellectual disability 19
2.2.1 Early European history – 14th century to the 19th century 20
2.2.2 The 20th century to the present day 22

2.3 The development and rise to prominence of the Intellectual Quotient (IQ) as a measure of intelligence 26
2.4 Intellectual disability – diagnosis and prevalence 28
2.4.1 Diagnosis and Terminology 29
2.4.2 The prevalence of intellectual disability 31
2.5 The typical Life Course of a person with intellectual disability in Australia 33
2.5.1 Childhood 33
2.5.2 The critical role of schooling and higher education in employment outcomes 33
2.5.3 The education system and children with disability 34
2.5.4 The experience of transition from school to work for individuals with intellectual disability 36
2.6 International obligations as they relate to employment rights 38
2.7 The Australian Disability Policy Reform Agenda 39
2.7.1 The National Disability Insurance Scheme (NDIS) 41
2.7.2 The Disability Royal Commission 42
2.8 The history of employment for people with intellectual disability in Australia 43
2.9 Types of employment for individuals with intellectual disabilities 45
2.9.1 Australian Disability Enterprises (ADEs) 45
2.9.2 Social Enterprises (SE) 46
2.9.3 Microenterprises (MEs) 46
2.9.4 Open employment 46
2.10 A changing employment landscape in Australia for people with intellectual disability 48
2.11 Chapter Conclusion 49
CHAPTER THREE: LITERATURE REVIEW 50
3.1 Introduction 50
3.2 The employment of people with intellectual disability 50
3.2.1 The benefits of employing workers with intellectual disability 52
3.2.2 The costs of employing workers with intellectual disability 59
3.3 Conceptualisations of Management Control 66
3.3.1 Prior research on management control in an intellectual disability context 71
3.4 Compliance and Performance: Two primary objectives of Management Control 73
3.5 Chapter Conclusion 74
CHAPTER FOUR: THEORETICAL FRAMEWORK 76
4.1 Introduction 76
4.2 The Role of Theory in Qualitative Research 76
4.3 Rational Choice Theory 80

4.3.1 Criticisms of Rational Choice Theory 86
4.4 Bounded Rationality 86
4.4.1 The different views of Bounded Rationality 87
4.4.2 Heuristics: two conflicting perspectives 89
4.4.3 Criticisms of Bounded Rationality 91
4.5 How RCT and Bounded Rationality contribute to a deeper understanding of the problem addressed in this study 92
4.6 Chapter Conclusion 93
CHAPTER FIVE: METHODOLOGY 95
5.1 Introduction 95
5.2 Qualitative Research 95
5.3 Research Design 96
5.3.1 Data collection 99
5.3.2 Ensuring the overall quality of the research 110
5.3.3 Data Analysis 111
5.4 Methodological limitations 118
5.5 Chapter conclusion 119
CHAPTER SIX: Findings: The benefits and costs of employing people with intellectual disability 121
6.1 Introduction 121
6.2 The benefits of employing people with intellectual disability 122
6.2.1 Diversity and inclusion: Having organisations that reflect the wider community 123
6.2.2 Economic Benefits 125
6.2.3 The distinctive competencies of workers with intellectual disability 126
6.3 The costs of employing people with intellectual disability 129
6.3.1 Manager, supervisor and co-worker attitudes, stigma, and discrimination 130
6.4 Existing policies, procedures, and organisational systems 135
6.4.1 Policies, procedures and systems related to Human Resources 135
6.4.2 Policies, procedures, and systems related to making reasonable adjustments 136
6.5 Chapter Conclusion 137
CHAPTER SEVEN: Findings: The roles of management control in capitalising upon benefits and mitigating costs 138
7.1 Introduction 138
7.2 Management control outcomes and management control practices 139
7.2.1 Management control outcomes and management control practices supporting the benefit of diversity and inclusion 142

7.2.2 Management control outcomes and practices supporting the realisation of economic benefits 144

7.2.3 Management control outcomes and practices reinforcing the distinctive competencies of workers with intellectual disability 146

7.2.4 Management control outcomes and practices mitigating the costs of manager, supervisor, and co-worker attitudes 152

7.2.5 Management control outcomes and practices mitigating the cost of existing policies, procedures, and organisational systems 155

7.3 Chapter conclusion 161

CHAPTER EIGHT: DISCUSSION 162

8.1 Introduction 162

8.2 Research question 1: What are the benefits and costs associated with employing individuals with intellectual disability? 163

8.2.1 RCT and Bounded Rationality 164

8.2.2 Contribution to Theory #1 – the trade-off between perceived benefits and costs 165

8.2.3 Contribution to Theory #2 – Expanding the Applicability of Bounded Rationality to an Intellectual Disability Context 166

8.2.4 Contribution to Theory #3 – Expanding the use of heuristics and biases to the intellectual disability employment context 167

8.3 Research question 2: What roles are played by management control in capitalising upon the benefits and mitigating the costs of employing workers with intellectual disability? 169

8.3.1 Contribution to management control #1: the findings are consistent with Tessier and Otley's conceptualisation of management control 172

8.3.2 Contribution to management control #2: the predominant role played by management control in achieving improved performance 172

8.3.3 Contribution to management control #3: the role played by management control in achieving performance improvement through cultivating competitive advantage 173

8.3.4 Contribution to management control #4: the emphasis placed on the distinction between compliance and performance roles that management control can assume 173

8.4 Contribution to policy and practice 175

8.4.1 Contribution to policy and practice: findings on benefits and costs in relation to Tessier and Otley's (2012) compliance and performance framework 175

8.4.2 Compliance Costs – implications for policy and practice 179

8.4.3 Compliance Benefits – implications for policy and practice 179

8.4.4 Performance Costs – implications for policy and practice 180

8.4.5 Performance Benefits – implications for policy and practice 181

8.5 Chapter Conclusion 183

CHAPTER NINE: CONCLUSION 185

9.1 Introduction 185

9.2 Contributions of this research 186
9.2.1 Contribution to theory 187
9.2.2 Contributions to management control research 188
9.2.3 Contribution to policy and practice 189
9.3 Limitations 189
9.4 Directions for future research 192
9.5 Concluding comments 195
References **197**
Appendices **248**

List of Figures

Figure 1: The benefits and costs of employing people with intellectual disability 51
Figure 2: A typical rational decision-making process model with the feedback control element. Adapted from Hatch (1997) 82
Figure 3: Research Design 98
Figure 4: Stage 1 and Stage 2 thematic analysis process adapted from Braun and Clarke's (2012, 2013, 2014, 2020) six-phase analytical process 115
Figure 5: Stage 3 thematic analysis process adapted from Braun and Clarke's (2012, 2013, 2014, 2020) six-phase analytical process 116
Figure 6: Predominant themes emerging from the study's findings 122
Figure 7: Participants' perceptions of the benefits of employing people with intellectual disability 123
Figure 8: Participants' perceptions of the costs of employing people with intellectual disability 130
Figure 9: The relationship between management control practices, management control outcomes, and the role played by management control 170
Figure 10: Benefits and costs associated with the management control roles of compliance and performance 178
Figure 11: Alternate job roles for workers with intellectual disability 183

List of Tables

Table 1: Conceptualisations of Management Control (adapted from Tucker & Nash, 2025) 68
Table 2: Management accounting studies that have used Rational Choice Theory 84
Table 3: The variety of qualitative interviews 101
Table 4: Different variations of TA - Adapted from Braun and Clarke (2021), Braun and Clarke (2019) 112
Table 5: The Six Phases of Reflexive Analysis (Source: Braun et al., 2022) 114
Table 6: Management control outcomes (Ends) and practices (Means) as reported by participants 141
Table 7: The Compliance and Performance roles of management control outcomes 172

Summary

The central objective of this research is to identify and gain insights into the management control implications of employing people with intellectual disability. This is an important issue because despite the potential societal, economic, and organisational benefits associated with their employment and the growing interest by organisations and governments in recognising the potential contribution these employees can make to the workforce, such employment comes with certain challenges. One key challenge is determining the ways in which management control might need to be adapted, enhanced, or supplemented to effectively support such employees. As a central mechanism for ensuring the behaviours and decisions of workers align with organisational objectives, the design and implementation of management control plays a crucial role in shaping just how "good" the employment of people with intellectual disability can be for business. In addressing this central objective, disability policy-makers, sector leaders and advocates, CEOs, operational managers and employees with intellectual disability were interviewed to first, investigate the salient benefits and costs associated with the employment of people with intellectual disability and second, to identify the roles played by management control in capitalising upon the benefits and mitigating the costs of employing these workers. Rational Choice Theory, under conditions of bounded rationality, framed and interpreted how management control is implicated in the employment of this cohort. In supporting workers with intellectual disability, nine management control outcomes representing the ‘ends’ management control efforts and 18 management control practices representing the ‘means’ used to achieve these ends were identified and further differentiated in terms of whether they aimed to meet the primary objective of compliance or performance extending the framework developed by Tessier and Otley (2012). Moreover, the findings of this study point to the significance of bounded rationality in management control decisions, and especially that such decisions are based on accurate, reliable, and up-to-date information, rather than relying on heuristics or outdated perceptions that may lack factual grounding. The findings of this study also have important implications for policy and practice. By categorising costs and benefits according to the compliance and performance roles of management control, organisations can identify control priorities and allocate resources more efficiently. This approach can help in formulating and implementing more cost-effective control practices.

Declaration

I declare that:
this thesis presents work carried out by myself and does not incorporate without acknowledgment any material previously submitted for a degree or diploma in any university; to the best of my knowledge, it does not contain any materials previously published or written by another person except where due reference is made in the text; and all substantive contributions by others to the work presented, including jointly authored publications, are clearly acknowledged.

Elaine Nash

[redacted]

13.3.2025

Acknowledgements

This thesis would not have been possible without the support of many people. But first, I would like to acknowledge with deep gratitude my life partner, my beloved Jacqueline, whose encouragement started me on this PhD journey and whose love, care and support made reaching this lifelong dream possible. May we have many more wonderful years together. Secondly, I deeply thank my supervisors, especially Dr Basil Tucker. Dr Tucker provided an environment of supervision and support that guided, encouraged, enabled and facilitated the sharing of ideas, thoughts, knowledge and skills. Indeed, this study first emerged from Dr Tucker's experiences with workers with intellectual disability and what they were able to achieve stayed with him and birthed this PhD. This study would not have happened if it had not been for his curiosity and desire to use the power of his profession to create real social change for a group of the most vulnerable people in our society. I would also like to acknowledge Professor Richard Bruggeman, who has been present in my professional life for over 30 years and who thought this PhD was a 'damn good idea' and led me to pursue this study. He also supported this work through his ongoing and always supportive feedback and his outstanding knowledge and experience in the intellectual disability sector, which not only helped me access resources but broke down doors so I could access them. I shall always be grateful for his presence in my life. To Associate Professor Connie Zheng, thank you for your contributions, constructive feedback, encouragement and positivity, alongside Dr Basil Tucker, which enhanced this work to a level I dared not dream of. To Associate Professor Caroline Ellison, who is also committed to the lives of people with intellectual disability, thank you for your comments and words of wisdom.

There are also always those around you that help make every day brighter and make what seems impossible, easy. For me, these people are, firstly, the crew at Human.Kind, who gave encouragement, love and some exceptional yoga classes that kept my body in one piece. Secondly, to my extended family and friends for their encouragement and staying present to my raves when they perhaps mistakenly asked me how my PhD was going? Thanks for listening. And finally, I must also acknowledge our elderly dog Charlie-Girl, who has now helped her humans write two PhDs and demanded to be walked when I really didn't want to but also really needed one.

Finally, I would like to acknowledge and dedicate this work to the people at its centre. That is, my fellow humans who have been assigned the label, *intellectual disability* and who have been subjected to, amongst other sufferings, the vicious cycle of low expectations. These low expectations have constrained them and created barriers to a full existence. May this work, in some way, challenge these constraints and open up a world filled with opportunity and possibilities.

I also acknowledge the Commonwealth government's contribution through an Australian Government Research Training Program Scholarship.

CHAPTER ONE: INTRODUCTION

Given the right circumstances - being different is a superpower".

~ Greta Thunberg, climate change activist

1.1 Introduction

The importance of management control and the value it can, and does, add within organisations across sectors, industries, and different contextual settings has been well established in academic management accounting research. Several decades of management control research have seen the progressive development of a considerable inventory of knowledge on this topic (Shields, 2015). Management control plays an integral role in ensuring that an organisation's activities align with its goals and strategies (Cugueró-Escofet & Rosanas, 2013), thereby providing a framework for measuring, monitoring, and evaluating performance (Greve et al., 2017), guiding the efficient and effective use of resources (Kloot, 1997; Costa & Andreaus, 2021), helping organisations adapt to environmental changes by highlighting areas that need adjustment (Otley et al., 1995; Bisbe & Sivabalan, 2017), and assisting in identifying and mitigating risks before they become significant issues (Kominis et al., 2022).

Management control research reflects not only considerable disciplinary diversity, but also diversity in the range of ontologies (Martin, 2020), epistemologies (Otley & Soin, 2014), theories (Malmi & Brown, 2008; Berry et al., 2009), methodologies (Parker, 2012), and methods (Tucker & Hoque, 2017) employed to examine the varied contexts that define the field of management control (Chenhall, 2003) and the environments within which management control is practiced (Speklé & Kruis, 2014). As such, management control is often regarded as one of the least inward-looking and most progressive academic disciplines. Research in management control reflects this pluralism through its engagement with various other methodologies, theories, and disciplines. This approach not only enriches its conceptualisation, but also contributes to its overall development (Hoque et al., 2013).

Notwithstanding this assortment of contexts in which management control has been studied, intellectual disability settings are one of the contexts that have not received much attention from management control researchers thus far. However, recent calls to further investigate the social impact within accounting practice and research (Yang et al., 2021), explore the capability

of accounting to promote the common good and serve the public interest (Killian & O'Regan, 2020), examine how accounting can contribute to a more equitable society (Guthrie & Parker, 2017), and investigate the ways in which accounting might address the challenges faced by vulnerable populations (Burns & Jollands, 2020), provide a broad motivation to investigate management control as it applies to the intellectual disability context.

As has been repeatedly observed in research that has considered the employment of people with intellectual disability, such individuals invariably want to work (Meltzer et al., 2020). However, most workers with intellectual disability are employed on a part-time basis (Ellenkamp et al., 2015) in segregated settings[1] (Meltzer et al., 2020), and are often paid well below the national minimum wage (Meltzer et al., 2018; Moore et al., 2018). This restricted access and opportunity has been argued to be due to an array of structural barriers for people with intellectual disability (Kochman et al., 2018; Meltzer et al., 2020; Marcone et al., 2016). These structural barriers include stigma in the form of biased and prejudicial views about the presumed abilities of workers with intellectual disability (Gormley, 2015), misconceptions related to the skills and overall work capability (or lack thereof) of individuals with intellectual disability (Kayatzadeh-Mahani et al., 2020), and discriminatory employment practices which limit recruitment through inequitable selection processes (Meltzer et al., 2018; Moore, 2018; Lysaght et al., 2012; Parmenter, 2011a).

The desire to reduce employment discrimination as far as possible is a well-established policy in many Western economies (Parmenter, 2011a). A principal argument in favour of reduced discrimination in employment is that when organisations have sound diversity and inclusion initiatives and make the necessary investments to take advantage of them, they have access to a broader talent pool and, as a consequence, are able to achieve benefits such as increased productivity, improved creativity and innovation, and enhanced organisational image and reputation (Kuklenski, 2021). Numerous studies in various industries and competitive markets have identified these benefits across sectors such as hospitality (Meacham et al., 2016), retail (Zivolich & Weiner-Zivolich, 1997), and services (Tse, 1993). These studies show that employees with intellectual disability represent a considerable resource of untapped talent (Lindsay et al., 2018; Lysaght et al., 2012). Numerous companies worldwide have shared

[1] Segregated forms of employment refers to work opportunities that are specifically set aside for individuals with intellectual disabilities, often in separate environments or settings. These forms of employment tend to occur in isolated or specialised work settings, rather than being integrated into the general workforce. Examples include Australian Disability Enterprises (ADEs) where individuals with intellectual disability may work in isolation or with other workers with or without disability (Meltzer et al., 2018).

success stories demonstrating how hiring individuals with intellectual disabilities has improved both competitive advantage and profitability (Lindsay et al., 2018; Zivolich & Weiner-Zivolich, 1997).

From an industry perspective, focusing on diversity can help address labour shortages in certain sectors (Zivolich & Weiner-Zivolich, 1997), an issue that has become increasingly pronounced due to the COVID-19 pandemic (Australian Institute of Health and Welfare [AIHW], 2022). The Australian economy stands to benefit from this focus through several avenues, including an increase in GDP, reduced welfare costs, higher tax revenues, and the potential for employees with intellectual disability to achieve greater self-reliance (Australian Human Rights Commission [AHRC], 2016). In fact, it has been forecast that if Australia enhanced the labour force participation rate of individuals with disabilities—including those with intellectual disability—an additional $50 billion could be added to the national GDP by 2050 (AHRC, 2016). Thus, beyond justifications grounded in human rights and social justice perspectives, enhancing opportunities for people with intellectual disability to enter the workforce may also be regarded as not only 'good for business' (Tucker & Nash, 2025), but also arguably, 'good for the economy' and 'good for society'.

Notwithstanding the societal, economic, and organisational benefits as outlined above, the goal of employing individuals with intellectual disabilities can bring with it certain challenges. One such challenge is determining how management control may need to be adjusted, augmented, complemented, or supplemented in order to support these employees effectively (Tucker & Nash, 2025). As a primary means of ensuring the decisions and actions of workers are compatible with an organisation's goals (Cugueró-Escofet & Rosanas, 2013), the use and design of management control is a potentially important influence on the extent to 'how good' the employment of workers with intellectual disability could be 'for business'.

1.2 The research objective and questions

The central objective of this research directly engages with the challenge presented above - that is, to identify and gain insights into the *management control implications* of employing people with intellectual disability. In achieving this objective, this study seeks to investigate two research questions, formally articulated as follows:

Research question 1:

What are the benefits and costs associated with employing individuals with intellectual disability?

Research question 2:

What roles are played by management control in capitalising upon the benefits and mitigating the costs of employing workers with intellectual disability?

The first research question deals with decisions to employ people with intellectual disability based on an evaluation of the perceived benefits and costs of doing so. The second research question is concerned with how management control may work to leverage the potential benefits and/or alleviate the costs related to the employment of such individuals.

As shall be further explained, although there are justifications for employing individuals with intellectual disability grounded in justifications relating to human rights, social justice, and equity, both research questions under investigation are quite deliberately focused on the organisational/commercial/business/corporate benefits of employing individuals with intellectual disability. This is not in any way to minimise or deny the importance of considerations relating to social justice, equity, or human rights. Rather, the entire basis upon which the current study is predicated is that the employment of individuals with intellectual disability can result in tangible business/commercial-related upsides for organisations. As Tucker and Nash (2025) contend, it is those tangible business/commercial-related upsides rather than considerations relating to social justice, equity, or human rights that, for practical purposes, are likely to be most influential in motivating employers to employ such individuals.

1.3 The context of the study

Although the diagnosis and definition of intellectual disability have remained largely unchanged over the past 50 years (Tasse et al., 2016), as is explored in Chapter Two, the terminology and the emphasis on specific criteria used to define it varies across countries (World Health Organisation [WHO], 2022). In Australia, "Intellectual disability" is diagnosed through assessment via the American Psychiatric Association's (APA) Diagnostic and Statistical Manual (DSM-5-TR) criteria (APA, 2022). The latest version of DSM-5-TR (APA, 2022) renames 'intellectual disability' as 'intellectual developmental disorder'[2] in line with the WHO International Classification of Diseases eleventh edition (WHO, 2022) and the American Association on Intellectual and Developmental Disabilities (AAIDD) definition (Tasse et al., 2016; APA, 2022). In Australia, the primary diagnostic criteria focuses on deficits in intellectual functioning, encompassing various mental abilities such as reasoning and problem-

[2] Notwithstanding this more recent terminology, this research will use the term, "*people/persons/individuals/employees/ workers with intellectual disability"* which is well-known, used in the academic literature, and is considered an acceptable 'person first' use of language (People With A Disability Australia [PWDA], 2019).

solving, usually assessed through IQ tests with scores below 70. Additionally, deficits in adaptive functioning impact conceptual, social, and practical skills necessary for daily activities. These impairments must be evident during the developmental period (birth to 22 years of age) (APA, 2022). The definition of intellectual developmental disorder also provides a severity classification. These categories move from mild to moderate to severe and, lastly, to profound intellectual disability (APA, 2022).

Irrespective of the term used, 'intellectual disability' is a social construct meaning that people with intellectual disability experience their lives within a social context and through societal attitudes, policies, norms, and roles (Schalock, 2011). This social context for people who live with this label is deficit-based (in the sense that interventions are typically aimed at remediation and correction rather than empowerment and growth), limiting, and of significant disadvantage to the individual (Schalock, 2011). The prevalence of intellectual disability is difficult to measure due to the diverse ways of defining the concept globally (Parmenter, 2011b). However, from the latest available data in Australia, in 2022, there were approximately 460,000 people with intellectual and developmental disorders, comprising 1.77 per cent of the Australian population (Inclusion Australia, 2025; Australian Bureau of Statistics [ABS], 2022), the vast majority who had mild to moderate severity. Additionally, 4.5 per cent of children in Australia (0-14 years old) have intellectual disability; this is nearly twice as common in boys than in girls (Inclusion Australia, 2025). In terms of Aboriginal and Torres Strait Islander peoples, around eight per cent of this population have intellectual disability (Inclusion Australia, 2025).

At the individual level, people with intellectual disability may experience a range of difficulties depending on the severity of their intellectual disability (Schalock, 2011). These include problems in their ability to communicate effectively with others (Smith et al., 2020); difficulties in incorporating new learning such as in academic, vocational, or employment environments (Tasse et al., 2016); challenges in their capacity to develop and use social skills to build and maintain relationships (Cook & Oliver, 2011); and complexities in their ability to learn and engage with tasks that enable them to live independently (Parmenter, 2011b). Despite the challenges they experience, people with intellectual disability would like to contribute to society in the same way as their non-disabled peers, including securing meaningful employment (Meltzer et al., 2016; Parmenter, 2011a).

In attempting to address the problem of labour force participation, numerous studies have identified the benefits that employing people with intellectual disability can deliver to organisations. Frequently reported benefits include economic benefits through, for example, greater cost efficiency **(**Cimera, 2010**)**, reduced turnover and retention costs (Beyer & Beyer, 2017; Lindsay et al., 2018), higher productivity (Adams-Schollenberger & Mitchell, 1996; Eggleton et al., 1999; Werner & Perry, 2014; Hochman, 2019), increased competitive advantage (Zivolich & Weiner-Zivolich, 1997; Irvine & Lupart, 2008; Tse, 1994; Wells, 2018), and improved reliability through loyalty and commitment to their jobs (Taubner et al., 2022). However, people with intellectual disability often face appreciable barriers to employment due to discriminatory practices, including employers' limited willingness or desire to understand the needs of workers with intellectual disability (Cavanagh et al., 2017; Chi et al., 2018; Parmenter, 2011a; Bartram et al., 2021).

1.3.1 Low workforce participation of individuals with intellectual disability - an opportunity cost for organisations

As contended above, many individuals with intellectual disability want to work (Meltzer et al., 2016), yet their labour force participation rates have consistently been below those without disability. Indeed, even with Australia's current labour market shortage, a gap in labour force participation differential of over 30 per cent between individuals with disability and non-disabled people persists as it has for the past 20 years (Australian Institute of Health and Welfare [AIHW], 2024; Australian Human Rights Commission [AHRC], 2016). Currently, the unemployment rate for individuals with disability is double that of non-disabled people (AIHW, 2024). Additionally, of people aged 15–64 with a disability, those with physical, sensory, or speech disability are more likely to be employed than those with intellectual disability (ABS, 2019). To add to this landscape, of those employed, approximately 20 per cent of people with an intellectual disability reported they have experienced some form of workplace discrimination (ABS, 2019). The effects of labour market inequity are substantial, affecting not only the well-being of people with intellectual disability—who are often at risk of living in or near poverty—but also society as a whole. This inequity leads to greater demand for welfare, health, and disability support systems, resulting from the consequences of poverty and social isolation (AHRC, 2016).

The low workforce participation rate of individuals with intellectual disability represents what is likely to be a significant opportunity cost to organisations. Opportunity costs, defined as the benefits lost by choosing an alternative action (Heymann & Bloom, 1990), are often ignored

by decision-makers (Victoravich, 2010). As applied to the employment of people with intellectual disability, the concept of opportunity cost refers to the potential foregone benefit that might result in the employment of such individuals. The continued low workforce participation levels of individuals with intellectual disability suggest that the costs of employing such workers are seen to outweigh the benefits of doing so. If the employment of such individuals represents an organisational priority, strategy, or goal, then management control, with its focus on processes designed and used to help achieve such organisational goals, becomes directly relevant from both an academic as well as a practical perspective. This study will thus contribute to our knowledge and understanding of the roles played by management control in influencing the employment of this cohort of people and the practical importance and application of these roles.

1.4 Relevant informing literature

In addressing the two research questions outlined above, this research draws on two separate streams of literature: first, the literature on the employment of individuals with intellectual disability, and second, (in particular) the management control literature. Each literature set will be briefly introduced here in order to provide a point of departure for the current study by emphasising its importance and demonstrating how the study is situated with respect to the current body of knowledge in this area.

1.4.1 Employment of individuals with intellectual disability

Research on employment of people with intellectual disability has identified a range of potential benefits for organisations that choose to employ workers who live with intellectual disability. From a *social justice and equity* perspective, it may be argued that employing workers with intellectual disability is quite simply the 'right thing to do', as employment is an integral part of social participation and inclusiveness (WHO, 2011). Organisations that employ people with intellectual disability thus strengthen their corporate social responsibility performance and improve their inclusion and diversity policies (Rao & Polepeddi, 2019; Santuzzi & Keating, 2022). Also resulting from the employment of people with intellectual disability, however, are considerable *economic and productivity benefits* to organisations that such employees can bring, as outlined above.

Notwithstanding these potential benefits, the employment of individuals with intellectual disability also brings with it potential costs. These perceived costs include the belief that workers with intellectual disability require greater control, increasing the financial as well as

non-financial costs of their employment (Schneider & Dutton, 2002), such as training requirements for employees with intellectual disability and other staff (Irvine & Lupart, 2008; Werner & Hochman, 2019), and additional supervision necessitated by workers with intellectual disability (Olson et al., 2001). There is also a societal cost associated with the lack of diversity in the workplace, considering the benefits that are often cited as resulting from a more diverse and inclusive work environment (Organisation for Economic Co-operation and Development [OECD], 2010; Bartrum et al., 2021).

The relative significance of these benefits and costs and how they may be influenced by management control practices has not been extensively canvassed by the intellectual disability research. Employing workers with intellectual disabilities may present unique challenges for employers, yet these challenges might not be entirely new, and their investigation may not be unprecedented in management control research – albeit in different contexts and settings.

1.4.2 Management control research

The concept of management control has been interpreted and defined in various ways in the literature (Tucker & Nash, 2025). However, the most common definitions include three key elements: first, it is a process; second, it is designed to influence and direct employee attention and behaviour; and third, its primary function is to increase the likelihood of achieving goal congruence (aligning with organisational goals). One relatively recent definition that succinctly and elegantly incorporates these three elements is provided by Bisbe and Sivabalan (2017, p. 12) who define management control as, "… *procedures, processes, tools, and practices that managers use to guide direction and ensure that their behaviours and decisions as well as those of their employees are consistent with the organisation's objectives and strategies*". It is this conceptualisation of management control that will be used in this study.

There is limited research on how organisations that employ individuals with intellectual disability design and utilise management controls (Tucker & Nash, 2025). However, interest in this subject is growing as organisations and governments recognise the potential impact of employees with intellectual disability and seek to promote inclusivity (Bartram et al., 2021). Existing approaches to conceptualising and understanding management control, as presented in the academic management control research, could offer valuable practical insights into capitalising upon the benefits and mitigating the costs of employing workers with intellectual disability, as previously outlined. For example, the study of management control has been undertaken across a broad and diverse range of settings including risk management systems

(Soin & Collier, 2013), performance management systems (Steccolini et al., 2020; Otley, 1999; Ferreira & Otley, 2009; Merchant & Van Der Stede, 2007; Broadbent & Laughlin, 2009), budgetary and financial control mechanisms (Hansen et al., 2003; Fisher et al., 2000), standard operating procedures, and various policies and processes for evaluating the performance of organisations (Fisher et al., 2002), as well as informal management control practices and processes (Tucker, 2019).

Common to all these settings is the overall aim of management control, which is broadly to ensure that organisations comply with relevant regulations and standards while also seeking to contribute to improved organisational performance (Phan et al., 2023). That is, management control is capable of playing both a *passive* and an *active* role in organisations (Chenhall, 2003). The *passive* role is concerned with compliance; that is, ensuring that the organisation adheres to external regulations and internal policies, reducing the risk of legal issues and penalties. In contrast, the *active* role of management control is concerned with enhancing performance; that is, setting performance targets, measuring outcomes, and providing feedback to managers and employees to help align individual and team efforts with organisational goals in order to attain particular performance outcomes. Distinguishing between the compliance and performance roles of management control is the basis of a framework advocated by Tessier and Otley (2012) that describes how organisations are able to fulfil their regulatory obligations as well as effectively achieve their strategic objectives which are both central roles of management control in most organisations.

As identified by Tucker and Nash (2025), distinguishing between the compliance and the performance roles and objectives of management control is a useful perspective from which to view the employment of people with intellectual disability because it recognises that such individuals are not only employed to fulfil a quota or satisfy a legal or corporate requirement, but are given opportunities to contribute meaningfully in the workplace. This approach promotes a more inclusive and supportive work environment where the strengths and abilities of all employees are recognised and utilised effectively. The use of Tessier and Otley's framework is also a response to the call by Tucker and Nash (2025) to further investigate how the costs and benefits associated with the recruitment and retention of people with intellectual disability can be effectively influenced by exercising the Compliance/Performance roles of management control.

1.5 Informing Theory

Rational Choice Theory (RCT) is used in this thesis as the theoretical lens through which the research questions are framed and findings interpreted. RCT is widely recognised as a dominant theoretical framework within neoclassical economics (Green, 2006), but has also been adopted across various academic disciplines to make sense of what has been observed in empirical studies and to provide insights through organising and explaining emergent findings (Prabha et al., 2007). These disciplines include sociology (Weber, 1920; Parsons, 1937; Cook & Emerson, 1987), political science (Dowding, 1994; Green & Shapiro, 1994), organisational theory (Hatch, 1997; Zey, 1998), education (Boyd et al., 1994), psychology (Lupia, 2002), social anthropology (Malinowsky, 1922; Mauss, 1925), and accounting (Tucker & Lawson, 2020; Tucker et al., 2023). RCT is a theoretical perspective that attempts to explain how and why individuals make social and economic decisions (Green, 2002), positing that people will identify and evaluate various alternatives available to them based on what they perceive to be the expected benefits compared to the expected costs associated with each choice (Herfeld, 2018). The alternative they choose is that which they believe provides the most effective cost-benefit and maximises utility through the least amount of effort (Louis et al., 2004).

The wide popularity of RCT can be attributed to its normative appeal, analytical simplicity, and explanatory strength (Coleman, 1986). However, the particular value of employing RCT as a theoretical frame of reference in this research lies in its consistency with the fundamental premise upon which this study rests. As previously discussed, the premise is that, in addition to justifications related to social justice, equity, and social inclusion, employing people with intellectual disability can also be justified on commercial, economic, and productivity grounds (Tucker & Nash, 2025). Restated, although it may very well be an important social justice aim, the employment of people with intellectual disability is likely to occur to a greater extent only if such employment is seen to result in a net benefit to the employer – be that benefit either financial or non-financial.

This study will adopt the broader view of RCT that incorporates the notion of bounded rationality, which acts to refine RCT by acknowledging that managers are not solely motivated by rationality when it comes to decision-making (Kahneman & Tversky, 1984; Simon, 1955, 1956, 1957) because their ability to make rational decisions is constrained by various factors (Kahneman, 2011). Thus, the notion of bounded rationality modifies RCT by suggesting that an individual's decisions are 'bounded' by their ability to predict future outcomes (Simon, 1991), primarily due to factors including the complexity of the decision problem, the cognitive

limitations of the decision-maker(s), available information, and the time available to make decisions (Tucker & Lawson, 2020). Additionally, the concept of bounded rationality can accommodate multiple rationalities, as different individuals or groups may be bound by different factors that are dependent on their unique perspectives and contexts (Artinger et al., 2015; Kahneman & Tversky, 1984; Raue & Scholl, 2018).

According to RCT, under conditions of bounded rationality, an employer is generally likely to decide to employ a person with intellectual disability based on their *perceptions* of the likely benefits compared to their *perceptions* of the likely costs in doing so. Thus, in this study, RCT under conditions of bounded rationality provides the framework to understand further how employer perceptions shape their choices of employing workers with intellectual disability in terms of leveraging the actual and potential benefits, mitigating the actual and potential costs, and the role played by management control in doing so.

1.6 Research design

In very broad terms, this study aims to describe and understand beliefs, experiences, meanings, and interpretations of costs and benefits of hiring people with intellectual disability, and the associated management control implications. A qualitative approach is well suited for exploring such issues as it enables a deep understanding of complex phenomena, social processes, and human experiences by exploring participants' perspectives, motivations, and emotions (Ahrens & Dent, 1996). In addition, a qualitative approach is able to provide rich, contextual insights into the subject under investigation, which quantitative methods might overlook (Parker, 2014). A qualitative approach is particularly suited to investigating 'how' and 'why' questions (Tucker & Hoque, 2017), making it particularly powerful for exploring new or under-researched topics (Yin & Campbell, 2018), such as the investigation of management control within a context of intellectual disability. Moreover, as will be canvassed further in Chapter Four, the vantage point adopted in this research views the world as a product of people engaging with one another. Such a vantage point is consistent with a relativist ontology (King & Horrocks, 2010) and given the importance that is afforded in this study to understanding individual meanings and experiences within specific contexts (Parker, 2008), an epistemological position of interpretivism is adopted.

1.6.1 Data collection

The evidence used in this study was based on interview data drawn from three distinct groups of informants, policymakers, disability sector leaders, and advocates; practitioners (Chief

Executive Officers (CEOs), managers, and supervisors of workers with intellectual disability; and individuals with intellectual disability who are currently employed.

Policymakers, Intellectual Disability Sector Leaders, and Advocates are individuals within the Australian disability sector who either have been, or are currently, occupying senior leadership roles, and by virtue of their position, are able to influence disability policy or practice significantly. Because of their experience, they can make informed commentary about policy and practice relating to the employment of people with intellectual disability.

Practitioners (CEOs, managers, and supervisors of workers with intellectual disability) are individuals who have influence at an organisational policy and/or operational level on the employment and retention of employees with intellectual disability. By virtue of their position, they can provide a unique perspective on this group of employees, what they need to be successful in the workplace, the challenges they face, and the benefits and costs to organisations they bring.

Workers or business owners with intellectual disability are individuals who are currently employed or who have been in the workforce. These workers/owners bring to the study, their lived experiences of employment in various settings, including segregated and open employment environments. Their distinctive voice adds depth to the research regarding which workplace factors have facilitated their employment and which have created challenges.

Evidence collected from these three distinct groups of informants provides a means of *data triangulation* where data from different sources is used to develop "converging lines of inquiry" to support the study's findings (Yin, 2018, p. 127).

1.6.2 Research Methods

The qualitative evidence upon which this study primarily relied was collected from each of the three groups outlined above in three distinct stages. Stage 1 of this study involved semi-structured interviews with policymakers, disability sector leaders, and advocates to identify and gain insights into what they believed to be pertinent control-related issues, especially in terms of the benefits and costs of employing individuals with intellectual disability. Stage 1 participants were purposively selected based on the advice of the researcher's supervisory team, along with the researcher’s professional knowledge and networks from 30 years of experience in the disability sector.

Stage 2 participants comprised CEOs, managers, employers, and relevant employees responsible for the supervision or oversight of workers with intellectual disability. Participants in Stage 2 were selected purposively, based on the advice of the Stage 1 participants, and with a snowball approach to generate more participants referred by some Stage 2 participants that met the selection criteria. Data were collected in Stage 2 via semi-structured interviews and were centred around the management control outcomes sought and management control practices necessitated to achieve these outcomes in the employment of workers with intellectual disability. Finally, Stage 3 involved semi-structured interviews and focus groups comprising workers with intellectual disability in order to obtain the perceptions of these individuals of the management control practices and outcomes under which they work (or have worked). Stage 3 individuals were selected purposively based on the advice of the South Australian Council for Intellectual Disability (SACID). SACID is the peak body for intellectual disability in South Australia, with substantial networks across Australia. They have, for example, the infrastructure to reach out to prospective individuals who would be interested in the study and provide the necessary support, such as the venue for the focus groups, transportation to the venue where required, and access to online platforms for interstate participants.

Semi-structured interviews are designed to allow interviewees to delve into themes of their choice (Rubin & Rubin, 2012), based on their opinions, observations, and interpretations (Kvale & Brinkmann, 2009). This approach acknowledges that terms like 'intellectual disability', practice', practitioner', and 'control' can be complex to theorise, as terms may hold different meanings to different people (Malmi & Granlund, 2009). The goal of the interviews was to explore the interviewees' perceptions of the meanings of these terms in a flexible manner, capturing both commonalities and differences in understanding, as well as the implications thereof. To achieve this, the method requires in-depth discussions, with opportunities to probe, clarify, and elaborate as needed.

Focus groups are a specific type of qualitative interview (Gubrium & Holstein, 2001), distinct from structured, semi-structured, or unstructured interviews primarily because they take place in a group setting rather than individually (Qu & Dumay, 2011). In addition to the clear benefits of time efficiency and convenience, focus groups provide an opportunity for flexible and enquiring discussions that emphasise interactions among participants rather than only between the interviewer and interviewee. The focus group facilitator takes on a less active role as a moderator, with their emphasis being more directed towards guiding the discussion and

encouraging participants to build on each other's responses and explore different perspectives (Flick, 2009). Consequently, the data obtained through focus groups has been argued to minimise bias compared to interviews (Doyle, 2004), as the interaction more closely mirrors daily life rather than those more contrived, conventional, interviewer/interviewee exchanges (Flick, 2009). The ability to reduce bias, identify social reality through blended narratives, and record pertinent and important observations were the important reasons for choosing focus groups as the data collection method in Stage 3 of the study. However, the primary reason for selecting focus groups is that they have been found to be a preferable form of data collection when designed and conducted in a manner that accommodates and addresses the needs of individuals with intellectual disability. Focus groups enable participants to share their experiences and opinions in a supportive environment, which is particularly important for people with intellectual disability, who may have difficulty with written communication, or for individuals who might experience anxiety about the research objectives or outcomes (Llewellyn, 2009). This approach allows the identification and exploration of what participants with intellectual disability consider important, and generates insights grounded in their experiences, rather than reflecting predetermined perceptions or agendas.

1.6.3 Data analysis

All focus group sessions and interviews were recorded and the recordings transcribed. Similar to other qualitative data analysis methods, analysis of the transcripts was based upon a thematic analysis (TA) approach designed to identify, analyse, and interpret themes or patterns of meaning within a qualitative data set (Guest et al., 2012). This method enabled the identification and explanation of similar categories, providing insight into relationships and practices. The software package NVivo was used to store the study's data and facilitate the analysis due to its data management and retrieval capability that facilitated both analysis and documentation (Maher et al., 2018).

1.6.4 Inclusive Research

As outlined above, Stage 3 of the study purposively incorporated the voices of workers and business owners with intellectual disability. In Australia, inclusive research – that is, research that is "conducted with, by, and sometimes for … but not on people with disability" (Nind, 2016, p. 24) – is considered best practice when researching issues of concern to people with intellectual disability (Bigby et al., 2014; Strnadova, 2016). By including people with intellectual disability in this way, researchers can carefully consider questions to ask, topics to

address, and language and other forms of communication that make sense to people who live with this condition (Bigby et al., 2014).

Inclusive research can be viewed as existing on a continuum comprising three broad approaches: advisory, controlling and leading, and collaborative (Bigby et al., 2014). In the *advisory* approach, people with intellectual disability act as advisors on the project and are included because they have experience in the topic and/or are advocates. The *leading and controlling* approach is led by people with intellectual disabilities who "identify the research issue as relevant to their life" (Bigby et al., 2014, p. 5). The *collaborative* approach "... refers to partnerships and collaborations with people with and without disabilities who have both shared and distinct purposes which are given similar attention and make contributions that are equally valued" (Bigby et al., 2014, p. 27). The approach to inclusive research adopted in this study's research design was primarily advisory, as the aim in Stage 3 was to strengthen and ensure the credibility of the empirical evidence obtained in this part of the study (Bigby et al., 2014). In designing this research, the advice of individuals with intellectual disability employed by the peak body for intellectual disability in South Australia, SACID, was sought. The advice provided by these advisors involved reviewing all documents used in this research, such as the Participant Information Sheet, Distress Protocol, and Consent Form, as well as the interview and focus group questions used in Stage 3 of the data collection process to ensure they were understandable by participants with intellectual disability. The advice of SACID is also provided to assist in interpreting the study's findings.

1.7 Contributions of the study

The implications of the findings of this research are widely applicable. These findings are likely relevant to a wide range of stakeholders, including employers, HR specialists, business owners, intellectual disability policymakers, advocates, and practitioners who work in the disability sector, as well as academics and researchers in the fields of management control, diversity and inclusion, and intellectual disability. This thesis, therefore, makes a contribution to management control research and to practice and policy.

1.7.1 Contribution to management control research

The justification for studying management control in this context is predicated on the argument that if the inclusion of workers with intellectual disability within an organisation's workforce is an organisational objective or strategy, then management control plays a central role in attaining this goal. This is because the principal focus of management control consists of "…

procedures, processes, tools, and practices that managers use to guide direction and ensure that their behaviours and decisions as well as those of their employees are consistent with the *organisation's objectives and strategies*" (Bisbe & Sivabalan, 2017, p. 12). Thus, management control outcomes and management control practices become a very pertinent consideration for those making employment decisions.

While there is literature focused on the employment of individuals with intellectual disability, no studies examine *the management control implications* related to their employment. Thus, this study may be regarded as exploratory in that it seeks to gain preliminary insights and provide much-needed empirical evidence on how management control may be implicated in the employment of workers with intellectual disability. Research that has focused on workers with intellectual disability has been studied primarily from the perspective of the benefits of employment for people with intellectual disability (see for example: Beyer, 2010; Fuhrmann et al., 2018; Grant, 2008; Kocman & Weber, 2018; Kuznetzova & Yalcin, 2019; Lysaght et al., 2017). The current study is unique as it focuses on adopting the *employer's* perspective of employing individuals with intellectual disability. The contribution of this study to management control research is to evaluate how prevailing management control outcomes are likely to be achieved with prevailing management control practices within organisations choosing to employ this cohort of workers.

1.7.2 Practical importance and applications

Given the impact that management control has on diverse organisational settings, the findings of this study are likely to have direct implications for workplace policy and practice. These implications for policy and practice are especially significant for employers who are ready, willing, and able to leverage the unique characteristics that workers with intellectual disability are capable of bringing to the workplace. By examining the management control outcomes and practices that might capitalise upon these potential benefits, but also mitigate the costs incurred in employing these individuals, the findings of this study are likely to suggest pathways that meet both organisational needs and that are within the employee's capabilities. Given the historically high unemployment and underemployment of people with intellectual disability and the recent skills shortage Australia has faced, it is anticipated that the practical importance and application of this research is likely to be of particular relevance to modern workplaces, as will be detailed in Chapter Eight.

1.8 Organisation of chapters

This chapter has presented an overview of the rationale underlying this research, the way in which it is designed and will be conducted, and the contributions it seeks to make to knowledge, policy, and practice. The following provides a synopsis of the remaining chapters comprising this thesis.

Chapter Two presents the context of the study. The objective of this chapter is to inform the reader of the background of the study in terms of the history of the label 'intellectual disability' in the Western World, how the construct has varied over time and place, its link to the concept of 'intelligence', and the various policies and practices that people with this label have been subjected to over the past few centuries. It also provides an overview of the history of intellectual disability policy and legislation as it applies to the employment of this group in Australian society, and the types of employment people with intellectual disability typically engage in. As such, it provides the background information necessary to understand the research questions that are to be investigated, lays a foundation for the study, and helps to articulate the importance and direction of the study.

Chapter Three provides an overview of the relevant literature informing this research. This chapter serves two broad purposes. First, it places the study in the context of previous work in the disability literature that has explored the employment of individuals with an intellectual disability. Second, in considering relevant management control research, it highlights the roles and objectives of management control as it may operate in a novel setting - the employment of individuals with intellectual disability. The chapter starts by identifying the benefits and costs that have been found to be salient in the employment of individuals with intellectual disability grounded in research drawn from the intellectual disability literature. Moving to the management control research literature, the various conceptions and understandings of management control are reviewed, and how these conceptions and understandings may be pertinent to the employment of workers with intellectual disability is outlined. The chapter proceeds to describe the applicability to this study of the management control framework proposed by Tessier and Otley (2012) that considers two fundamentally important roles of management control, namely that of ensuring compliance and of enhancing performance.

Chapter Four explains the theoretical approach adopted in the study. The chapter commences with an outline of the role of theory in qualitative research. It goes on to provide an overview of RCT and illustrates how the key concepts and principles of this theory might be applied to

framing and interpreting how management control is implicated in the employment of workers with an intellectual disability. The refinement to RCT—bounded rationality reflecting an acknowledgment of the limitations of human decision-making—is also explained and the suitability of this modification to RCT for this research is discussed.

Chapter Five focuses on the methodology employed in this study. The chapter commences with an explanation of why a qualitative approach is appropriate for this study. This is followed by an outline of the design of the research and its ontological and epistemological underpinnings, followed by an explanation of the methods chosen to collect the data forming the evidence base of the study. The basis upon which participants were selected to participate in the study, the interview process, and measures to ensure the quality of the data collected are then discussed. The approach to data analysis is then provided including the use of computer software to aid in the analysis, how the thematic analysis was undertaken, and the methods used in coding the data. The chapter concludes with an identification of the methodological limitations in the design of the study.

Chapter Six presents the findings of the study in terms of the first research question. In this chapter, participants' perceptions of (i) the benefits and (ii) the costs of employing people with intellectual disability are reported. *Chapter Seven* presents the study's findings in terms of the second research question. In this chapter, the perceptions of the Stage 1, Stage 2, and Stage 3 participants in terms of the ways in which management control acts to leverage the benefits and mitigate the costs of employing people with intellectual disability is reported.

Chapter Eight discusses the implications of the findings presented in Chapters Six and Seven. This chapter demonstrates how the findings address the aim of the study and answers the study's two research questions. The chapter also compares and contrasts the findings with the prior literature and articulates how the current study has advanced knowledge and understanding of the ways in which management control is implicated in the employment of individuals with intellectual disability.

Chapter Nine concludes the study by summarising and drawing 'big picture' conclusions from the major findings of the research. It also evaluates the implications of the major findings in terms of their contribution to management control knowledge, the theory employed in this study, and policy and practice. The limitations of the research are then outlined, along with suggested directions for further investigation, and ongoing reflections based on what has been learned as a consequence of this study.

CHAPTER TWO: CONTEXT

2.1 Introduction

The aim of this chapter is to provide background information that describes the setting within which the research is being undertaken. To achieve this aim, this chapter traces both the historical and contemporary context of intellectual disability, primarily in the Western world[3]. The chapter begins with a brief overview of the history of intellectual disability, tracing its roots from the 14th century to the present day. The construct of *intelligence* and how the ability to measure intelligence has impacted the lives of those who fall below what is deemed the average of the population is then examined. Next is a discussion of how intellectual disability is currently diagnosed in Australia, its prevalence, and the typical experiences of people who live with this label from birth until they leave school, with a special emphasis on their transition into the workforce. Finally, the chapter explores the social policy frameworks designed to support people with intellectual disability, the types of employment they usually access, and the current landscape of employment policies and practices.

2.2 A brief history of intellectual disability

The concepts of intellectual disability and intelligence, as they are typically viewed in the Western world, are closely intertwined (Goodey, 2011). The relationship between intellectual disability and intelligence largely explains why individuals with intellectual disability have historically led segregated lives and, to some extent, why this segregation continues to occur today. As the following summary will illustrate, the history around the construct 'intellectual disability' and its close companion 'intelligence' has created negative stereotypes, assumptions, and misconceptions about people with intellectual disability that persist today and which still inform current practices – including those relating to the employability of individuals with intellectual disability. This history influences employers in their decision-making, with the potential of leading them to consciously and unconsciously perpetuate prejudice and discrimination towards people with intellectual disability. Employers often choose to avoid hiring individuals with intellectual disability for reasons generally related to perceptions associated with the 'unemployability' of individuals with intellectual disability (Kayatzadeh-

[3] The reason Western history has been prioritised over other histories from non-Western countries is due to the influence of Western attitudes and practices in relation to those with intellectual disability in Australia. Specifically, following the colonisation of Australia by the British in the 18th century, many of the policies and practices regarding individuals with intellectual disability that were used in Britain were also implemented in Australia (Hallahan, 2021).

Mahani et al., 2020; Kochman et al., 2018; Thorensen et al., 2018; Marcone et al., 2016). How such perceptions have developed can be appreciated by considering the history of intellectual disability and how it has been regarded in Western society in relation to two periods, the first dating from the 14th century through to the 19th century, and the second, from the beginning of the 20th century through to the present day.

2.2.1 Early European history – 14th century to the 19th century

Inexorably linked to the idea of 'intelligence,' the history of 'intellectual disability' is interwoven with the evolution of the Western legal system (Wickham, 2013; Jarett, 2018), theology (Stainton, 2008), education (Trent, 2016), and the emergence of the medical and psychological sciences (Noll et al., 2013; McDonagh et al., 2018; Kaufman et al., 2022).

The beginning of the 14th century through to the early 18th century signified a period in which people with intellectual disability encountered considerable challenges as the concept of 'intelligence' began to develop (McDonagh et al., 2018; Goodey, 2011). To be considered an 'intelligent person' was held in high regard in stark contrast to those who were not (McDonagh et al., 2018). At this time, the terms idiocy[4] and lunacy were defined in 14th-century English law and were used to describe different forms of what evolved to become known as intellectual disability. Those labelled as 'idiots' or 'lunatics' were relatively protected by such laws and mostly visible in their communities and families (Wright & Digby, 1996). In the early part of the 19th century, the authority in the West over those considered to have intellectual disability moved from law to medicine (Noll et al., 2013) and the emerging fields of psychiatry and psychology (Goodey, 2011). To some, like Edouard Sequin, made famous for opening the first school for children with severe intellectual disability in 1839 in France (Wehmeyer & Smith, 2016), the many labels used to describe the condition across countries reflected the view that intellectual disability was a universal disorder crossing time and culture (Jarratt, 2018).

An equally accepted but opposing view that emerged in the 19th century posited that intellectual disability and its related conditions arose from social, cultural, and political factors, with their significance shifting depending on the environmental context (McDonagh et al., 2016; Hallahan, 2021). This perspective was exemplified in the United States, the United Kingdom, and Australia during the late 1800s, where specific groups—such as women deemed

[4] This term has been in continual use in English law since the 14th century (Jarrett, 2018). It remained in legal discourse in contrast to France, where it was medicalised alongside the term 'lunacy' and later, in the US and UK, became part of the classification system which also included the terms, 'imbecile' and 'moron'. These terms are now considered highly offensive by people with intellectual disability, their supporters, and professionals who work in this field (Jarrett, 2025).

to have 'low morals', immigrants, and Indigenous people—were classified as belonging to the 'idiot' class. This classification led to their segregation and exclusion from mainstream society (Hallahan, 2021; Carlson, 2009, 2010).

The medicalisation of intellectual disability refers to the diagnosis and treatment of individuals with intellectual disability by medical professionals (Jarratt & Tilley, 2022). This perspective by which intellectual disability was understood and treated primarily as a medical condition advanced rapidly in both France and the United States in the early 19th century. As noted above, individuals with intellectual disability had previously benefited from protective laws, but there was increasing pressure from medical authorities to transfer authority over people with intellectual disability from legal jurisdiction to medical classification (Jarrett, 2020). The effect of this transfer of authority was to create a direct pathway for individuals with intellectual disability to receive lifelong medical supervision leading to a complete and permanent separation from their original communities (Jarratt, 2018). During this period, however, legal authorities in England maintained their resistance to the medical profession's demands for full authority to identify, treat, and manage individuals with intellectual disability. As a result, English courts upheld the legal rights of people with intellectual disability until the late 1800s (Wright & Digby, 1996).

In the 19th and early 20th centuries, stigma towards people with intellectual disability increased and empowered the eugenics[5] movement in the West (Carlson, 2009). Sir Francis Galton (1822–1911), widely regarded as the originator of eugenics (Stoskopf, 2002), defined eugenics as:

> "… the science that deals with all influences that improve the inborn qualities of a race; also, with those that develop them to the upmost advantage" (Galton, 1904, p. 1).

Influenced by Charles Darwin's theory of natural selection, Galton professed that intellectual ability was largely inherited and that by encouraging the reproduction of individuals with 'desirable' traits, society could enhance its overall intellectual capacity. Galton's ideas were influential in the UK and Europe and shaped much of the social policy on intellectual disability well into the 20th century, and arguably, through to the present day (Stoskopf, 2002). The influence and further development of the idea of Galton's eugenics found a footing, especially in the US, mainly due to the work of Henry Goddard (1866–1957) (Gillham, 2001).

[5] The founding of the eugenics movement in Europe has largely been attributed to Galton (1822-1911) and was considered a socio-political movement whose aim was to solve social problems through purifying human genetics (Farrall, 1970).

In 1908, Goddard was the Director of the Research Laboratory for the Study of Feeblemindedness at the Vineland Training School for Feebleminded Boys and Girls based in the US (Greenwood, 2015). Goddard was interested in how to measure intelligence using the children in his care as his research participants and was given a copy of the Binet-Simon IQ test on a visit to Europe. He implemented the test on his subjects at Vineland's and was so impressed by its accuracy that by 1908, he had made the first translation of the Binet-Simon IQ test from French to English (Goddard, 1910). This translation proved extremely popular; however, Goddard, as an advocate of eugenics, viewed and used the test as a way to segregate rather than educate those he categorised as having intellectual disability (Goddard, 1911; Greenwood, 2015). Although Goddard championed the work of Binet and built on it, as a proponent of eugenics, he believed in the fixed and innate nature of intelligence and racial purity (Kaufman, 2022). Consistent with this belief, Goddard strongly advocated what he termed "the elimination of the feebleminded":

> The part of feeble-mindedness that comes under the term 'idiocy' comprises a group of helpless children who are no comfort to themselves and no comfort to their parents or caretakers. Of all pitiable humanity probably, the idiot comes in for the largest share of sympathy from those who see him. He is a source of expense and trouble. No matter how freely the trouble may be met by those nearest of kin, it is nevertheless true, that a child so afflicted is a constant source of unpleasantness and unhappiness to all those who have to do with him. Surely everyone would say, if it is possible to eliminate this kind of feeble-mindedness it must be done (Goddard, 1911, p. 506).

Goddard associated low intelligence with immorality, categorising criminals and others on society's fringes as "morons" (Parmenter, 2010). He also encouraged "colonisation" or "sterilisation" to manage procreation (Goddard, 1911). Goddard believed such colonies would offset their costs by preventing losses attributable to "irresponsible people" (Goddard, 1911; Parmenter, 2010). So influential were his views that they significantly influenced social policy and law in the US, where major institutions were built, many thousands of children were institutionalised for life, and mandatory sterilisations were carried out on both males and females with intellectual disability (Parmenter, 2010).

2.2.2 The 20th century to the present day

The eugenics movement significantly influenced social welfare policy in Europe and Australia from the late 1800s to the early 20th century (Wyndham, 1996; Schalock, 2011). Through

legislation such as the 'Poor Laws'[6] and policies such as the asylum movement[7], thousands of people with intellectual disability were institutionalised, many for life (Wright & Digby, 1996; Garton, 2018). This segregation, combined in some countries with mandatory sterilisation of female inmates, was driven by people who wanted to ensure the 'genetic purity' of society and simply rid it of the presence of those who were seen as 'sub-human' (McDonagh, 2018; Carlson, 2010; Wright & Digby, 1996). Arguably, the most infamous application of eugenics was by Nazi Germany, which used it to justify the extermination of Jews and other groups deemed 'inferior' (Lifton, 1986). The policy of segregation also had other impacts. As Wright and Digby's work on the history of intellectual and learning disability in the UK suggests:

> Social negativity grew stronger as more widespread institutional care resulted in the distancing of 'idiots' and 'imbeciles' from the community (Wright & Digby, 1996, p. 2).

Indeed, in the 20th century, asylums were less a place for people to visit, a popular pastime in Victorian England during the mid-1800s, and more a site where collections of 'threatening people' were contained (McDonagh, 2018). Political and economic forces such as the Great Depression also had an impact on the rate at which institutions in the Western world grew. For example, in the US, the great economic depression of the 1920s and 1930s saw many families institutionalising their children with intellectual disability as they could not afford to feed and clothe them (Trent, 2004). Parents also often had advice from physicians to institutionalise their children with intellectual disability, a practice that has only recently changed (Hamill, 2008; Earl, 2011). In the United States, the trend of institutional care rose steadily from the mid-nineteenth century until it reached its peak in 1967, with a total of 194,650 individuals receiving care, representing 95 per 100,000 people in the general population (Lakin et al., 1981).

In Australia, the social policy and legislative position reflected that of the UK, Europe, and the US (Hallahan, 2021). People labelled *'mental defectives'* were placed in institutions administered by boards that generally had the legal authority to do so (Williams, 1996; Garton, 2018). One area in which Australia differed from other countries in the mid-1800s was the

[6] The **Poor Laws** were a series of laws in England and Wales designed to provide relief such as money, food, medical assistance, accommodation, or work for the poor. They played a crucial role in shaping social welfare policies in England and Wales, reflecting the changing attitudes towards poverty and public assistance over time (Slack, 1995).

[7] The asylum movement was a reform effort in the 18th and 19th centuries to improve treatment for those with mental illness. It began in England with the York Retreat, founded by Quaker, William Tuke, in 1796 (Kibria & Metcalf, 2016). Focusing on compassionate care in peaceful settings, the asylum movement aimed to provide humane care. However, the movement also led to the institutionalisation of people with intellectual disability, resulting in their segregation and isolation from families and communities (Walmsley, 2005; Jarrett, 2015).

implementation of sterilisation legislation. In the UK, Europe, and the US, for example, women who were institutionalised were routinely and forcibly sterilised (Roy et al., 2012). In Australia, forcible sterilisation practices were not officially legislated; however, evidence shows that men and women were segregated, and sterilisation practices still occurred (Grigg, 2014; Hallahan, 2021). In recent years, sterilisation laws have been removed from the statutes of several countries, including the United States, France, Canada, and Sweden (Parmenter, 2010). While in most countries, such procedures now require legal authorisation, this practice continues to occur today, including in Australia (Roy et al., 2012; Gilmore & Malcolm, 2014), often in the form of prescribing contraceptives without consent (Tilley et al., 2012).

The 1970s saw a pivotal socio-political reform of disability policy in the Western world with the push for 'normalisation'[8] and 'deinstitutionalisation'[9] and the formation of disability advocacy movements (Wolfensberger, 2011; Wright & Digby, 1996; Wiesel & Bigby, 2015). Supporters of normalisation aimed, among other goals, to close institutions due to public outcry following scandals involving facilities such as Ely Hospital in the UK[10] (Robb, 1967) and Willowbrook State School in the US[11] (Riviera, 1972). Government inquiries into these and other institutions revealed that their operations were outdated and abusive, often housing vulnerable individuals in dilapidated conditions (Carlson, 2010; Hallahan, 2021; Murphy & Bantry-White, 2021; Wolfensberger, 2011). The shift in policy to deinstitutionalisation was also based on the belief that individuals with intellectual disability who move from institutional care to community-based homes would experience an improved quality of life. For example, Willer and Intagliata (1981) identified several arguments in support of people with intellectual disability transitioning to community-based care. These arguments included enhanced access

[8] Normalisation refers to a process or a set of practices aimed at enabling individuals with disability to lead lives that are as "normal" or typical as possible. The idea is to provide opportunities and support for people with disability to participate in everyday activities and to be integrated into the community rather than being segregated or isolated, promoting equal rights, opportunities, and social inclusion (Emerson, 1992; Culham & Nind, 2003).

[9] Deinstitutionalisation is a policy and practice aimed at moving individuals with mental health conditions or disabilities out of large, state-run institutions, such as psychiatric hospitals or residential facilities, into smaller, community-based settings. The goal is to provide more personalised and humane care, enhance autonomy and quality of life, and facilitate integration into the community. In many countries, deinstitutionalisation has become a central focus of disability policy, particularly for people with intellectual disability. Research generally supports this approach; however, outcomes are not consistently better for everyone transitioning to community living (Emerson, 2004; Mansell, 2006).

[10] The Ely Hospital scandal involved allegations of severe mistreatment and abuse of patients at Ely Hospital in Cardiff, Wales, which came to light in 1967. The scandal led to a public inquiry in 1969, chaired by Geoffrey Howe. The inquiry revealed widespread ill-treatment, including physical abuse, neglect, and theft of patients' belongings by the staff. The findings of the inquiry prompted significant reforms in the care and treatment of individuals with intellectual disabilities in the UK (Butler & Drakeford, 2005).

[11] This scandal involved severe abuse and neglect of children with intellectual disability in Staten Island, New York. It gained public attention in 1972 when journalist Geraldo Rivera exposed the overcrowded and unsanitary conditions, along with physical abuse. This revelation led to public outcry, legal action, and the closure of Willowbrook in 1987, as well as the introduction of federal civil rights legislation to protect people with disabilities (Rothman and Rothman, 2005)

to community activities and services, and a greater degree of control over one's environment and choices.

In addition to normalisation and deinstitutionalisation, public consciousness about the plight of people with intellectual disability continued to increase with the growth of disability advocacy movements and the emergence of the social model of disability (Oliver, 1983; Carlson, 2010; Levitt, 2017). In contrast to the medical model, which views disability as a (medical) problem of the person, the social model emphasises the importance of removing barriers and creating an inclusive environment, suggesting that the 'disabling condition' is not the person with a disability, but rather are the barriers that society builds that prevent people with disability from full participation (Oliver, 1983, 2013). The widespread adoption of the principles of normalisation and deinstitutionalisation also led to significant growth in community-based services for people with intellectual disability (Chowdhury & Benson, 2011).

Notwithstanding such changes in public attitudes and shifts to community-based services, the institutionalisation of people with intellectual disability continued largely unabated in the Western world until well into the early part of the 21st century (Murphy & Bantry-White, 2021). For example, in 2007, an estimated 1.4 million people in Europe with disability, many of whom had intellectual disability, lived in institutions (Mansell et al., 2007). The COVID-19 pandemic highlighted the harmful effects of institutional living, with facilities that house several individuals in close quarters exhibiting higher infection and morbidity rates compared to the general population (Davar & Carroll, 2024).

Despite a transition from large institutions to smaller facilities and group homes, evidence indicates that the segregation of individuals with intellectual disability from the broader community persists (Steele et al., 2023). Nevertheless, there is also evidence that the move from institutions to smaller, community-based settings has improved the quality of life for people with intellectual disability (McCarron et al., 2019). Choice and control over the transition from institutional care to community living are crucial for individuals with intellectual disability. These aspects, along with supporting initiatives that facilitate social integration into their new environments, contribute significantly to positive outcomes (McCarron et al., 2019; Bredewold et al., 2020).

In summary, during the 19th and 20th centuries, millions of people with intellectual disability around the world lived in large-scale institutional settings. Over the past 50 years, many nations

have gradually closed these facilities through government policies focused on deinstitutionalisation. However, some individuals with intellectual disability still live, or have lived, in residential settings such as group homes and forensic facilities. These environments often share many characteristics with historical institutions, including segregation from the wider community and a lack of choice and control over living arrangements (Steele et al., 2023). As a consequence, people with intellectual disability who reside in such segregated settings continue to experience limited control over their own lives and continue to live in highly restricted and regimented environments (Murphy & Bantry-White, 2021). The policies, laws, and practices of segregation still linger today and continue to impact the lives of people with intellectual disability (McDonagh, 2018).

2.3 The development and rise to prominence of the Intellectual Quotient (IQ) as a measure of intelligence

The Intellectual Quotient (IQ) test was developed by Alfred Binet and Theodore Simon in the early 1900s (Binet & Simon, 1905, 1908, 1916). Binet and Simon's motivation in developing this test was to find a way to measure intelligence so as to support French children who had learning difficulties to access special education rather than being sent to asylums (Esping & Plucker, 2015; Sternberg, 2022). Binet and Simon believed that IQ is not stable, nor did IQ scores remain the same over time (Wassermann, 2018). Rather, they viewed intelligence as a fluid and multifaceted trait that could be enhanced through education and experience (Binet & Simon, 1905). In contrast to the eugenicists such as Galton and Goddard, Binet and Simon rejected deterministic views of intelligence that equated intelligence with fixed, unchangeable, inherited traits. Instead, they believed that cognitive abilities could develop and improve with the right support and opportunities (Binet & Simon, 1905, 1908, 1916; Greenwood, 2015). However, other researchers followed the fixed intelligence view, including Spearman (1904) and Terman and Childs (1912). For example, Lewis M. Terman (1877–1956), a Stanford University professor, revised Binet's 1911 scale and named it the "Stanford-Binet", establishing the standard for nearly all later IQ tests (Parmenter, 2010). Building on Goddard's ideas, Terman advocated for the linear and fixed approach of intelligence, rather than Binet's flexible and malleable view (Kaufmann et al., 2022). Understanding these two opposing views on the nature of intelligence is crucial for this study, as an employer's perception of the employability of individuals with intellectual disability may depend on their beliefs regarding whether these individuals can learn with appropriate support.

The popularity of IQ testing in the Western world (Castles, 2016) continued over the course of the 20th century and continues well into the 21st century. For example, in the US, Herrnstein and Murray (1994) made several controversial claims about IQ. These included that IQ tests were an accurate measure of intelligence, a strong predictor of life achievement, only slightly influenced by environment, and reflected racial differences (Herrnstein & Murray, 1994). Consistent with the view that IQ was fixed, they further claimed that public policy, including educational initiatives, would have little impact on IQ scores (Nisbett et al., 2012, Herrnstein & Murray, 1994). This view was generally received uncritically (Tucker, 2024).

Concerned about these assertions, however, the American Psychological Association (APA) debunked many of the claims, including the fixed intelligence view (Neisser et al., 1996). Kaufmann et al. (2022, p. 80) succinctly summarised these concerns:

> Notions of fixed intelligence have been replaced, *for most knowledgeable professionals*, [*my emphasis]* by awareness of the malleable nature of intelligence and the fact that IQ tests measure only a fraction of what can legitimately be thought of as intelligent behaviour.

Nonetheless, the idea that IQ is fixed continues to persist (Perkins, 1995), and tests of IQ and its proxies are often used as gatekeepers to life opportunities such as university entrance (Sternberg, 2022; Castles, 2018). Indeed, the view of IQ as being fixed continues to impact world politics and social policies (Tucker, 2024). The fixed intelligence perspective has been so influential that it has dominated human intelligence research and remains a topic of debate today (Schlinger, 2003; Macnamara & Rupani, 2017; Kaufman et al., 2022). Being considered intelligent as measured by a high IQ is positively associated with the expectations of 'good outcomes' in most areas of human life, including in the social, occupational, and health spheres (Brown et al., 2021). The idea of fixed impairment and IQ as a funnel to access life opportunities profoundly impacts people with intellectual disability (Parmenter, 2001; Jahoda & Markova, 2004; May & Stone, 2010; Carlson, 2017; Taylor, 2018), and is relevant to this study as it prompts the question that if employers think a person with intellectual disability incapable of learning, what motivation would employers have to hire them?

As a measure of intelligence, IQ tests have been widely criticised as being narrow in their measurement and culturally and socioeconomically dependent (Sternberg & Preiss, 2022; Richardson, 2002; Castles, 2018). Sternberg (2022) argues for a better way to measure intelligence by broadening the view of intelligence beyond just IQ and academic problem-solving skills. Instead, intelligence might be thought of as the adaptive skills necessary for individuals and humanity as a whole to ensure a sustainable future.

In summary, the history of people with intellectual disability in the Western world has been characterised by stigma, discrimination, and segregation. IQ test results provide direct or indirect access to many opportunities, including that of education and employment, and despite various criticisms of the measurement of IQ and what it signifies, this view continues to be an important criterion for defining individuals with intellectual disability. Even though the idea that the IQ of an individual is fixed for life has been widely contested, its consequences heavily impact people with intellectual disability. If people with intellectual disability are viewed as lifelong children whose ability to learn is frozen at a point in time, then their prospects for employment are arguably limited. However, as will be explored in the next chapter, it may be that people with intellectual disability are not only capable of learning, but also bring many unique capabilities to the workplace. These capabilities are not necessarily those measured in standardised IQ tests.

The following section explores the complexities of how intellectual disability is diagnosed and its prevalence. In Australia, much like in many other Western nations, the label of intellectual disability is very much a double-edged sword. The designation of intellectual disability can grant access to therapeutic and practical support; however, as history shows, it can also have negative consequences in the form of stigma. Stigma is a significant contributor to institutional barriers to employment, education, and participation in society (Werner & Abergel, 2018) and can result in individuals with intellectual disability being excluded and denied human rights and opportunities (Jahoda & Markova, 2004).

2.4 Intellectual disability – diagnosis and prevalence

Diagnosing intellectual disability today requires more than merely the administration of an IQ test. Furthermore, the term 'intellectual disability' is not universally accepted as a label for this condition (Cluley et al., 2020). Definitions and diagnostic criteria for intellectual disability vary across different countries and have not remained consistent over time (Cluley et al., 2020). Additionally, the prevalence of intellectual disability is also difficult to ascertain for several reasons. First, there is significant variability in the definitions used; different countries and organisations employ varying criteria for intellectual disability, making it difficult to compare data across regions and studies (World Health Organisation, 2011). Second, many cases of intellectual disability go unreported due to stigma, lack of awareness, or insufficient diagnostic services, particularly in low-resource settings (Schalock et al., 2010). Additionally, the manifestation of intellectual disability can change throughout a person's life, which complicates the tracking of prevalence across different age groups (Heller, 2008). Moreover, intellectual

disability often coexists with other conditions, such as psychiatric or physical disabilities, which can impede or skew accurate measurement (Enfield et al., 2011; Mann et al., 2023). Finally, the methods used to collect data on intellectual disability vary widely, including surveys, administrative records, and clinical assessments, each with its own limitations and potential biases (Fujiura, 2012). These issues have significant consequences for individuals with intellectual disability, particularly in terms of accessing financial and various employment supports, as will be explored below.

2.4.1 Diagnosis and Terminology

The methods used in clinical diagnosis, along with the emphasis on specific testing regimes and the classifications and language used to describe intellectual disability, vary across countries (Schalock et al., 2021). For example, the US uses the definition, categories, naming conventions, and methodology for diagnosis provided by the American Association of Intellectual and Developmental Disability (AAIDD) (Schalock et al., 2021; Schalock et al., 2019). The AAIDD is recognised as the leading authority for best practices in this field (Schalock et al., 2021) and currently uses the naming convention *intellectual disability*, a recent departure from what was previously known as *mental retardation* (Schalock et al., 2021). Diagnosis, as defined by the AAIDD, involves evaluating an individual's IQ through a standardised IQ test, along with assessing their adaptive behaviour using a similarly standardised measure. The test results must indicate significant limitations in both adaptive behaviour which encompasses practical social and conceptual adaptive skills, and intellectual functioning. These limitations should originate during the developmental period, specifically from birth to age 22 (Schalock et al., 2021). Importantly, the AAIDD places emphasis on the individual's adaptive behaviour and support requirements as contrasted to a clinical diagnosis, which is emphasised in the DSM-5-TR[12] and the ICD-11[13] (Bertelli et al., 2016).

On the other hand, the UK uses the World Health Organisation's (WHO, 2019) International Classification of Diseases (ICD-11) to diagnose what it refers to as an intellectual and developmental disability. However, most educators in the UK prefer the term, *learning disability* (Cluley, 2017). There is a shift in the UK, however, with some clinicians – mostly psychologists – moving towards using the Diagnostic and Statistical Manual (DSM-5-TR) definition and classification system (Cluley, 2017; APA, 2022), renaming *learning disability*

[12] The DSM-5-TR (Diagnostic and Statistical Manual of Mental Disorders, Fifth Edition, Text Revision) (APA, 2022) classifies intellectual disability as Intellectual Developmental Disorder.

[13] ICD-11 refers to the World Health Organisation's (WHO) International Classification of Diseases, version 11 (ICD-11). It is used in some countries to diagnose what it terms 'intellectual and developmental disability'.

as *intellectual disability*. This change in naming and diagnostic criteria is a controversial move raising concerns among many UK professionals from various disciplines as well as families and people with learning disability (Cluley, 2017). These concerns include unease at the term 'intellectual disability' which, when compared to the term 'learning disability', is believed to foster a negative perception and is seen as regressive (Cluley, 2017).

According to the ICD-11 (WHO, 2019), diagnosis includes significant impairments in intellectual functioning and adaptive behaviour which occur during the course of the developmental period. The key diagnostic criteria involve deficits in intellectual functioning, which are measured through IQ tests yielding scores approximately two standard deviations below the mean. Additionally, there are deficits in adaptive functioning, characterised by impairments in conceptual, social, and practical skills which occur within the developmental period (World Health Organization, 2019). In alignment with the ICD-11, the DSM-5-TR (Diagnostic and Statistical Manual of Mental Disorders, Fifth Edition, Text Revision) (APA, 2022) classifies intellectual disability as Intellectual Developmental Disorder. The primary diagnostic criteria consist of deficits in intellectual functioning, covering varied mental abilities such as problem-solving, reasoning, abstract thinking, planning, judgement, and academic and experiential learning. These abilities are also assessed using IQ tests, with scores typically below 70, which is about two standard deviations below the mean. Furthermore, there are deficits in adaptive functioning, which refer to impairments in conceptual, social, and practical skills affecting the individual's capacity to carry out everyday activities. These deficits must also occur within the developmental period (APA, 2022).

As outlined in Chapter One, Australia uses the DSM-5-TR (APA, 2022) definition, which renames *intellectual disability* as *intellectual and developmental disorder*[14] (APA, 2022). As part of this definition, the age of the developmental period within which the symptoms of the condition need to be apparent has increased from 18 years to 22 years (APA, 2022). The revisions to clinical diagnostic criteria primarily stem from advancements in relevant fields like neuroscience (Schalock et al., 2021; APA, 2022). Although there is some consistency in the clinical diagnostic criteria of the ICD-11 (WHO, 2019) and the DSM-5-TR (APA, 2022), the emphasis within the criteria does change, especially with that used in the US (Bertelli et al., 2015; Schalock & Tasse, 2021). This variance of differing criteria used in different countries

[14] However, the term intellectual disability is still in common usage in Australia and is the term used throughout this thesis for the reason that many countries have updated their laws and policies to use the term "intellectual disability". Using this terminology therefore ensures alignment with current legal and policy frameworks.

highlights an inconsistency in the concept of 'intellectual disability' (Kaufman et al., 2022; Preiss, 2022). This inconsistency suggests that 'intellectual disability' is not stable; rather, it can fluctuate based on various environmental factors, including a person's place of residence, physical activity level, family income, parental education, and the father's occupation (Makharia et al., 2016; Cluley, 2018).

As can be seen from the above description of the diagnostic criteria, IQ scores, despite their controversy as a sole measure in assessment, nevertheless play one role in the diagnosis of intellectual disability (APA, 2022). However, a complicating factor to the role of IQ scores in this diagnosis, especially for people labelled borderline or mild intellectual disability, is the phenomenon known as the Flynn effect (Flynn, 2012). The Flynn effect describes the increase in average IQ scores of the population over time (Flynn, 2012). The Flynn effect (Herrnstein & Murray, 2010; Trahan et al., 2014) prompts questions about the value and interpretation of IQ tests. Some researchers argue that IQ scores can increase significantly due to factors like improved education (Brito, 2017) and better nutrition. Thus, IQ tests might not measure a fixed, innate intelligence, but rather reflect changes in environmental conditions (Murdoch, 2009). This raises questions about whether IQ tests truly capture an individual's cognitive potential or if they are distorted by the socioeconomic and educational context in which the individual was raised (Kaufmann et al., 2022). Richardson (2022), for example, argues that intelligence cannot be accurately measured by IQ scores, as these scores do not reflect a true understanding of intelligence. Instead, they only indicate an individual's rank relative to others based on factors such as educational achievements and social class. Collectively, these observations point to the problematic nature of using IQ to define the condition of intellectual disability (Castles, 2018; Preiss, 2022).

2.4.2 The prevalence of intellectual disability

A consequence of the lack of consistency in the definition of intellectual disability is that its prevalence is difficult to unequivocally establish. Nevertheless, as of 2022, people with intellectual disability are estimated to comprise around 1.77 per cent of the Australian population or approximately 460,000 people (ABS, 2022). The severity of intellectual disability experienced by the vast majority of this proportion of the population is mild to moderate[15] (Dew & Gaskin, 2020). At the individual level, people with intellectual disability

[15] Individuals with mild intellectual disability have an IQ of 50 to 70 and may struggle with academic skills, but can learn practical life skills and often live independently with minimal support. Those with moderate intellectual disability, with an IQ between 35 and 50, require more significant assistance in daily living, including personal care and social interactions (APA, 2022).

may experience a range of challenges (Parmenter, 2011b; Tasse et al., 2016). These include difficulties in their ability to communicate effectively with others (Smith et al., 2020); problems in incorporating new learning such as in academic, vocational, or employment environments (Wehmeyer & Lee, 2007; Hopkins & O'Donovan, 2021); obstacles in their capacity to develop and use social skills to build and maintain relationships (Kavale & Forness, 1996; Elias, 2004); and complexities in their ability to learn and engage with tasks that enable them to live independently (King et al., 2017).

Despite the challenges they face, people with intellectual disability often possess the same desire to contribute to society as those without disabilities (Meltzer et al., 2016), including obtaining meaningful employment (Parmenter, 2011a). However, people with intellectual disability frequently encounter significant barriers to employment due to discriminatory practices (Cavanagh et al., 2017; Chi et al., 2018; Parmenter, 2011a; Bartram et al., 2021). Nevertheless, inroads into this problem are being made. In contemporary Australia, there is a noticeable policy shift in the disability sector marked by the release of the Disability Employment Strategy (2020), developed in conjunction with the new Australian Disability Strategy 2021–2031 (DSS, 2020). The change to disability funding in Australia and the findings of the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability [Disability Royal Commission] (Disability Royal Commission, 2023), also provide an essential backdrop to these reform agendas.

Australian government disability policies prioritise employment and financial security as the top outcomes for all people with disabilities (DSS, 2020). Given the value of employment to people with disability (Eggleton et al., 1999; Jahoda et al., 2009; Dean et al., 2018; Voermans et al., 2021), and in order to achieve this outcome for the benefit of broader society (Lysaght et al., 2012), it is crucial to explore ways to enhance the labour force participation of people with disability (Timmons et al., 2011; Parmenter, 2011a; Khayatzadeh-Mahani et al., 2019; Bell, 2020; Weld-Blundell, 2021). This includes investigating current workplace policies and practices for the approximately 1.7 per cent of the Australian population with intellectual disability, enabling them to participate in the workforce and reduce the impact of discriminatory workplace practices (Joyce et al., 2025).

What then, is the typical life trajectory of a person with intellectual disability from birth through early childhood into the schooling system and the transition to work in Australia today, and what employment opportunities do they currently have? As will be seen in the following

section, the common life trajectory of a person with intellectual disability largely remains one of being in segregated settings apart from the general community, and characterised by low expectations.

2.5 The typical Life Course of a person with intellectual disability in Australia

2.5.1 Childhood

Every year in Australia, between 3,000 and 9,000 children under the age of seven are diagnosed with global developmental delay[16] (Silove et al., 2013). Many of these children receive specialist therapy services, or are referred to mainstream services for support (NDIS, 2023). Although most of these children improve with appropriate therapeutic intervention, some will ultimately be diagnosed with a disability (Schiariti et al., 2021). In 2018, around 7.7 per cent of children under the age of 15 in Australia had a disability, of which intellectual disability was the most common (4.5 per cent) (ABS, 2019). Approximately 45 per cent of all children with intellectual disability access the NDIS[17] (NDIS, 2020), and in 2023, 43 per cent of active NDIS participants were under the age of 14 years (AIHW, 2024).

2.5.2 The critical role of schooling and higher education in employment outcomes

A good education is associated with more opportunities, including access to higher education and better employment (Sheehan & Shi, 2019). The role of education in developing a more positive life trajectory is arguably just as important for people with intellectual disability as it is for their non-disabled peers. Participation in higher education positively impacts life outcomes for people with intellectual disability, including better health and more employment opportunities (Butler et al., 2016). Better employment opportunities also bring significant benefits, thereby promoting financial independence and inclusion (Beyer et al., 2010), improvements in quality of life (Beyer et al., 2010; Dean et al., 2018; Eggleton et al., 1999), enhanced health status (Robertson et al., 2019), and an increased sense of self-esteem (Wehman et al., 2007; AHRC, 2016). Given all these benefits, what is the educational experience of

[16] Global Developmental Delay is defined by significant delays in two or more areas of development, such as social skills and cognitive, communication, and motor skills development. These delays must be apparent before the child reaches the age of 5. Typically, this diagnosis occurs *before* an intellectual disability is identified, which is diagnosed at the earliest age of 7 (APA, 2022).

[17] As will be explained in greater detail later, the NDIS (National Disability Insurance Scheme) is an Australian government program aimed at offering support and funding to individuals with disabilities. Its primary objective is to enhance the independence, quality of life, and community participation of people with disabilities. The NDIS allocates funds for various services and supports, including personal care, therapy, equipment, and home modifications. Additionally, it links individuals with disabilities to a range of community services, such as healthcare, education, and recreational activities (NDIS, 2022).

children, adolescents, and adults with intellectual disability in Australia today, and what role does education play in supporting people with intellectual disability to access employment?

2.5.3 The education system and children with disability

The Commonwealth *Disability Discrimination Act 1992* (DDA) is legislation that applies to each state and territory in Australia. The DDA prohibits educational authorities from discriminating against a person on the grounds of disability in specific ways, including expelling or limiting students to certain benefits or subjecting a student to any other detriment (Disability Discrimination Act, 1992; Murray, 2021). The DDA defines disability broadly. It includes intellectual disability, physical disability, sensory disability, neurological and psychiatric disability, and immunological disability (DDA, 1992). The DDA (1992) outlines discrimination as treating a person with a disability less favourably than a person without a disability in a comparable situation or set of circumstances. For example, if an employer refuses to hire someone solely because of their disability, it constitutes discrimination (DDA, 1992). The term 'reasonable adjustment' in the DDA (1992) and the Disability Standards for Education (2005) refers to modifications that help individuals, particularly those with disabilities, to fully participate in activities or environments (Australian Government Department of Education, Skills and Employment, 2020). Thus, education providers are obliged to make reasonable adjustments unless those providers experience unjustifiable hardship (Australian Government Department of Education, Skills and Employment, 2020). These adjustments are aimed at removing barriers and ensuring equal opportunities, and include measures or actions an education provider takes to support a student with a disability to apply, enrol, and participate in a program or course on the same basis as their peers who do not have a disability (Disability Standards for Education, 2005).

Under Australian Commonwealth and State legislation and education policy, children with disabilities have the right to attend mainstream schools, either in general or special classrooms or a special school (Australian Government Department of Education, Skills and Employment, 2020). Mainstream schools enrol students with and without disability and provide special classes or additional support and adjustments for students with disability in these settings (AIHW, 2017). In contrast, special schools educate children who, before enrolment, have a disability, emotional or social difficulties, or are in custodial or hospital settings (ABS, 2019).

Although mainstream and special schools each have their advocates, there is international and Australian evidence that children with intellectual disability who are schooled in mainstream

schools have better employment outcomes (Rangvid, 2022; Kramer et al., 2022; Casey et al., 2006; Davies & Beamish, 2009). Mainstream schools improve students' social skills and behaviour (Freeman & Alkin, 2000), and academic competencies (Dessemontet et al., 2012; Harwell & Jackson, 2008), and can also promote an identity not based on disability thereby enabling the exploration of identity beyond what might be self-limiting ideas about the future (Midjo & Aune, 2018).

The evidence supporting mainstream education highlights the need for ongoing changes to make inclusive placements the standard practice for students with intellectual and developmental disability (Wehmeyer et al., 2021). Indeed, many countries, such as the US, Canada, the UK, and Australia have mainstream education at the heart of their policies for students with intellectual disability (U.S. Department of Education, 2025; Inclusion Canada, 2025; Department for International Development, 2018; Department of Education and Training, 2025). In Australia today, inclusive mainstream education with provision for reasonable adjustments is the most common form of schooling for children with disability, with 89 per cent of these children attending a mainstream school setting (ABS, 2019). Most of these children (71 per cent) attend only regular classes within a mainstream school, while 18 per cent participate in special classes within a mainstream school. The rest, around 12 per cent, attend a special school (AIHW, 2024).

Although there have been many advances in mainstream education in Australia, there are well-documented discrepancies in how, and if, inclusive practices are accessed and implemented in educational settings for students with intellectual disability (Mavropoulou et al., 2021; Boyle & Anderson, 2020). A 2018 OECD report ranked Australia fourth out of 36 countries in a ranking of segregated schooling systems (OECD, 2018). Australia also had one of the highest educational attainment gaps between students from advantaged and disadvantaged backgrounds, the latter of which included children with intellectual disability (OECD, 2018). There is also evidence of exclusionary practices by mainstream schools. These include gatekeeping to minimise the enrolment and participation of children with intellectual disability and the use of restrictive practices in classrooms (Iacono et al., 2019; Poed et al., 2022).

Although only 12 per cent of students with intellectual disability currently attend special schools, there is a growing divide between inclusive education policies and the exclusive practices observed in many settings (Mavropoulou et al., 2021). This has led to increasing dissatisfaction among students with intellectual disabilities and their families regarding their

experiences in mainstream education. As a result, more students are either attending special schools (AIHW, 2017; Buchner & Thompson, 2021; Mann et al., 2018; Boyle & Anderson, 2020) or being educated at home (Slater et al., 2022). These factors can significantly influence the transition of students with intellectual disability into the workforce, which is the focus of the next part of this discussion.

2.5.4 The experience of transition from school to work for individuals with intellectual disability

As with people without intellectual disability, the experience of transition from school to work is crucial for individuals with intellectual disability in terms of their post-school pathways and opportunities for meaningful employment (Joyce et al., 2025; Crosbie, 2023). Indeed, parents and significant others in the individual's social and family networks play an important role in advocating, creating, and sustaining employment opportunities for people with intellectual disability (Petner-Arrey et al., 2016). However, people with intellectual disability often face a 'cycle of low expectations' in many aspects of their lives, including lower parental expectations about what they think is attainable for their child (Martinez et al., 2012; O'Donnell et al., 2022). Having high aspirations for what their child can achieve is an important indicator of future employment and post-secondary education trajectory, including for those with severe disabilities (Awsumb et al., 2022; Papay & Bambara, 2014). For instance, Southward and Kyzar (2017) discovered that students with intellectual disability whose parents expected them to be employed were 58 times more likely to find work within two years after high school. Additionally, they were 50 times more likely to be in employment between two to four years after graduating, compared to students whose parents did not have such expectations. Parental expectations, however, are insufficient to ensure successful outcomes for young people with intellectual disability (Dell'Armo & Tasse, 2018). Youth adaptive behaviour, such as their level of independent living skills, is also a significant predictor of post-school outcomes (Dell'Armo & Tasse, 2018).

Educational attainment is a key predictor of workforce participation (Howieson & Iannelli, 2008). In Australia, people with disability, and to a greater extent those with intellectual disability, are less likely to complete secondary schooling (Year 12 or equivalent) compared to people without disability (AIHW, 2024; ABS, 2019). Those who have completed Year 12 or equivalent are more likely to continue with education and vocational training, and also more likely to successfully transition to employment (Lamb et al., 2010). For those with intellectual disability, completion of Year 12 or its equivalent increases the probability of securing open

employment (Smith et al., 2018). Moreover, post-secondary and higher levels of education are linked to lower levels of unemployment and higher future earnings for individuals with intellectual disability (Vilorio, 2016).

In addition to higher education and training, supported work placements[18] as part of the student's transition can lead to a successful post-school pathway to employment (Davidson, 2011). For example, Beyer et al. (2016) found that supported work experience in community placements had good outcomes for the young people involved through improving their work skills. Additional elements of an effective transition have been found to include starting the transition early, a focus on a self-determination and individualised approach, family involvement, clarity in expectations, and ensuring that transition planning is systemic and structured, collaborative and inclusive, skills-focused, and having a long-term outlook (Wilson & Campain, 2020).

In contrast, low educational attainment and school non-completion are linked with low workforce participation, early work-life exit to disability pension, higher unemployment, a higher risk of poverty, and poor mental and physical health (Myhr et al., 2018; AIHW, 2022). There is also evidence that students with intellectual disability are less likely to take a lead in their transition planning, have more identified needs for support post-school than their peers with other types of disability, and face challenges such as the cycle of low expectations which impacts their access to open employment and other integrated post-school settings (Shogren & Plotner, 2012).

These findings suggest that access to higher education and training and attention to transition planning are likely to positively influence employment outcomes for people with intellectual disability. Transition planning is, therefore, crucial to post-school education and employment outcomes for young people with intellectual disability (Crosbie et al., 2024; Joyce et al., 2025). Evidence suggests that transition planning to post-school environments in Australian schools in both inclusive and segregated settings is not done early enough, and is coloured by low expectations within both the education system and the individual's family and social network (Wilson & Campain, 2020). There is also a significant body of Australian and international research on how to transition well (Grigal et al., 2019); however, this information is either not

[18] Supported work placements for students with intellectual disability in Australia offer structured programs that provide work experience in a supportive environment. These placements help students build job skills, gain confidence, and explore career options through collaboration between schools, employers, and support services for necessary assistance (Inclusion Australia, 2023).

utilised, not used consistently, or not resourced well (Crosbie, 2023; Wilson & Campain, 2020), typically leading to outcomes such as unemployment, underemployment, or employment in segregated environments (Wilson & Campain, 2020). These outcomes have an impact not only on the person with intellectual disability, but also on wider society, including workplaces, which effectively foregoes the potential benefits that people with intellectual disability can deliver.

In order to fully understand the employment context for people with intellectual disability, it is useful to appreciate the disability legislative and policy environment. The ensuing sections describe the relevant international and national conventions to which Australia is a signatory and then explores the disability policy reform agenda related to employment in Australia.

2.6 International obligations as they relate to employment rights

Australia is a signatory to the United Nations Convention on the Rights of Persons with Disabilities (CRPD) (United Nations Convention on the Rights of Persons with Disabilities, 2006). The CRPD stands as a framework to critique Australia's disability policy and practices across systems such as education and employment (McCallum, 2020). Article 27 of the CRPD, named *The Right to Work,* compels governments "to prevent discrimination in employment and also to make places of work inclusive and fully accessible to persons with disabilities" (United Nations Convention on the Rights of Persons with Disabilities, 2006). In advocating for equality and eradicating discrimination, the CRPD requires the provision of reasonable adjustments in the workplace which, as noted earlier, refers to modifications made to a workplace or environment to enable people with disabilities to perform their job duties effectively and which do not impose an undue burden on the employer (Australian Government Department of Education, Skills and Employment, 2020).

In 2018, the CRPD Committee[19] recommended that countries prohibit discrimination in the workplace and implement reasonable adjustments to facilitate the transition from segregated work environments to an open labour market. The Committee expressed concerns about low employment rates and the continued practice of segregated employment where workers are paid sub-minimum wages. They advised a review aimed at transitioning employees with disabilities from segregated workplaces to inclusive employment settings that ensure equal pay

[19] This is a committee established to oversee the implementation of the Convention on the Rights of Persons with Disabilities (CRPD). Its main responsibilities include reviewing reports, providing recommendations, clarifying CRPD provisions, guiding states in the implementation of the CRPD, and addressing individual complaints about rights violations. The Committee's goal is to promote and protect the human rights and dignity of all persons with disabilities (UNCRPD, 2018).

for work of equal value (United Nations Committee on the Rights of Persons with Disabilities [UNCRPD], 2018).

2.7 The Australian Disability Policy Reform Agenda

Consistent with international obligations laid out by the CRPD as they relate to employment rights, the Australian disability reform agenda has evolved over the past five years to encompass a series of planned actions and policies aimed at enhancing the lives of individuals with disabilities (Department of Social Services, 2024). Four relatively recent policy initiatives that have particular implications for the employment of individuals with intellectual disability are: (i) the introduction of Australia's Disability Strategy 2021–2031[20] and its review in 2024; (ii) the establishment of the National Quality and Safeguards Commission[21]; (iii) the development and initial testing of the National Disability Data Asset (NDDA)[22]; and (iv) The introduction of the Supported Wage System (SWS).

Specific policy changes emerging from these reforms relate to access to mainstream services (Australia's Disability Strategy), the quality and safety of services (National Quality and Safeguards Commission), and the need for improved key performance measures and enhanced data collection (formation and implementation of the National Disability Data Asset).

Another policy initiative, the SWS, plays an important role in promoting fairness, inclusivity, and economic participation for people with disabilities in the workforce, particularly those workers whose productivity and competitiveness in employment are adversely affected by their disabilities (JobAccess, 2023). The SWS was established in 1994 through collaboration among employer groups, unions, disability advocacy organisations, and specialised employment agencies (Leggett et al., 2010), and has been reviewed and updated several times over the years. The most recent update to the SWS guidelines was effective from June 30, 2023 (JobAccess, 2023). These updates reflect changes to the Supported Employment Services Award and ensure that the system remains relevant and effective for both employers and employees with disabilities. Under the SWS, wages are determined based on an employee's productivity,

[20] Australia's Disability Strategy (ADS) aims for a more inclusive society where people with disability can reach their full potential. Its goals include providing national leadership for inclusion, guiding public policy to be responsive to people with disability, improving mainstream services, and involving the entire community in creating a more inclusive society (Department of Social Services, 2021, 2024).

[21] Founded in 2018, the National Quality and Safeguards Commission is an independent regulatory body tasked with ensuring the quality and safety of the supports and services provided under the NDIS. Its primary purpose is to protect the rights and well-being of NDIS participants (NDIS, 2018).

[22] The National Disability Data Asset (NDDA) is a co-governed asset between commonwealth, state and territory governments that links de-identified data about people with disability for the purpose of research and policy and legislative reform. Its aim is to improve services, programs and outcomes for people with disability (National Disability Data Asset, 2025).

meaning that individuals with disabilities are paid in accordance with their actual work output. A qualified assessor conducts a productivity assessment with the employer, the employee with a disability, and any relevant DES provider. This assessment occurs during the employee's regular workday and considers factors such as job responsibilities, time spent on tasks, and any necessary workplace modifications (Leggett et al., 2010).

There are two versions of the SWS: one for open employment and a modified version under the Supported Employment Services Award (JobAccess, 2023). To be eligible for the SWS, an employee must meet the impairment criteria for the Disability Support Pension (DSP) and be an Australian citizen or a permanent resident. Employers can access a productivity assessment from a qualified assessor who will recommend any required workplace modifications (JobAccess, 2023).

The SWS plays a significant role in the employment of individuals with intellectual disability in Australia by allowing employers to pay employees with disabilities according to their productivity. This helps address barriers to employment by ensuring that workers with intellectual disability are compensated fairly for the tasks they can perform (Lysaght & Bobbette, 2024). However, the SWS has faced criticism, primarily for permitting wages below the minimum wage, which can lead to the financial exploitation of workers with disabilities (Lysaght & Bobbette, 2024; Australian Human Rights Commission, 2016). Additionally, some critiques highlight a lack of transparency in the wage assessment process, making it challenging for workers and advocates to understand how wages are determined and to contest assessments they believe are unfair (Steele, 2023). These criticisms suggest that while the SWS aims to provide fair compensation based on productivity, it may also contribute to perpetuating low wages and segregated employment for people with disabilities.

These key policy changes have significant implications for improving the number and quality of employment outcomes for people with disabilities, and collectively form part of a broader effort to create a more inclusive and supportive environment for people with disabilities in the Australian workforce. However, two recent reforms in employment in the disability sector are arguably likely to be of greater significance. These two reforms are the introduction of the NDIS in 2013, its recent review (undertaken from 2022 to 2023), and the findings of the Disability Royal Commission (conducted from 2019 to 2023). Given their crucial roles and potential impact on the disability sector in Australia in the future, what follows is a brief description of each of these reforms.

2.7.1 The National Disability Insurance Scheme (NDIS)

As alluded to earlier, the NDIS is a Commonwealth Government-funded social insurance scheme for children and adults up to the age of 65 who have a permanent disability (DSS, 2023). In 2011, the Productivity Commission recommended a national insurance scheme for people with a disability, emphasising individualised funded support[23] as a departure from the traditional block funding approach[24] to disability services provided by most state and territory governments (Productivity Commission, 2011). In the Commission's view, this block funding approach to service provision for people with disability resulted in fragmented services, significant unmet needs, and increasing costs (Productivity Commission, 2011). The establishment of the NDIS was also part of Australia's commitment to the CRPD, which highlighted the right of people with disability to have choice and control over their own lives (CRPD, 2006). Person-centred policies and practices, individualised funding, and notions of self-determination for people with disabilities were capturing the interest of political leaders and policymakers at an international level and in Australia (Purcal et al., 2014), and it was these policy positions that underpinned this new funding approach (Purcal et al., 2016; Boaden et al., 2021; Productivity Commission, 2011). Administered by the National Disability Insurance Agency (NDIA), the NDIS is funded by an income and general taxation levy and is available to eligible participants as social service support (Purcal et al., 2016).

The NDIS has been operating in Australia since 2016, following trials in various states and territories from 2013 (NDIS, 2023). It offers a variety of supports to assist individuals with intellectual disability in finding and maintaining employment (NDIS, 2025). For example, the NDIS can fund support in addition to what an employer might typically provide. This includes funding for job coaching, workplace modifications/reasonable adjustments, and other essential requirements (NDIS, 2025). Since its rollout, the scheme has negatively impacted some participants (Boaden et al., 2021; Cortase et al., 2021). These negative impacts include problems with eligibility and access to the NDIS (Boaden et al., 2021), meeting the ongoing needs of participants, particularly those in institutional care (Spivakovsky, 2021), lack of service providers in rural areas (Gilchrist et al., 2021; Wark et al., 2023), and long wait lists for in-demand services (Gilchrist et al., 2021; Spivakovsky, 2021). These impacts have adversely

[23] Individualised funding is a type of funding that aims to provide people with disabilities more control over the support services they receive. Instead of receiving pre-determined services, individuals can use the funding to purchase the specific supports and services they believe best meet their unique needs and preferences (NDIS, 2025).

[24] Traditional block funding is a funding model where the government provides grants to approved service providers to deliver community service programs (Department of Social Services, 2025).

affected, to a greater extent, people with intellectual disability (Bigby, 2014), many of whom have complex needs, difficulty negotiating service systems, and are socio-economically disadvantaged and socially isolated (Cortase et al., 2021).

In response to these negative impacts and claims that it had not yet fully realised its potential to bring about significant change in the employment sector (Smith-Merry et al., 2023), the Federal Government initiated an Independent Review of the NDIS on October 18, 2022. The review aimed to enhance participants' experiences and outcomes while ensuring the scheme's sustainability. It highlighted the need for better measurement of outcomes and performance, which will assist participants in making informed choices and hold providers and the government accountable (Department of Prime Minister and Cabinet, 2023). The final report of the review, released in 2024, made 26 recommendations and outlined 139 detailed actions to address various issues (Department of Prime Minister and Cabinet, 2023). Key outcomes of the review included restoring trust and confidence in the NDIS, improving the participant experience and making the NDIS more responsive to and supportive of participants, ensuring the long-term viability of the NDIS, and working with the disability community to co-design reforms to ensure they meet the needs of participants. Alongside the NDIS review was the Disability Royal Commission. This commission's findings will likely have significant implications for employment providers, which are briefly outlined in the following section.

2.7.2 The Disability Royal Commission

In April 2019, the Disability Royal Commission was established to explore and address incidents of violence, abuse, neglect, and exploitation experienced by people with disabilities in settings such as workplaces, homes, schools, and other institutions. The objective of the Commission was to identify and examine these issues, share individual experiences, and inform best practices for preventing and responding to such incidents. The final report of the Commission was released on September 29, 2023 (Disability Royal Commission, 2023). The report highlighted several important findings relating to employment for individuals with intellectual disability. Principally, the Commission found that these individuals face significant discrimination and exclusion in the workplace, often encountering barriers to accessing job opportunities, and often experiencing unfair treatment once employed (Disability Royal Commission, 2023). Furthermore, there was found to be a lack of adequate support for people with intellectual disability in the work environment. This included insufficient access to job coaches, workplace modifications, and flexible work arrangements.

The Commission also noted that employment rates for individuals with intellectual disability are significantly lower than those of the general population, finding that this disparity results from a combination of factors, including discrimination, lack of support, and negative attitudes from employers (Disability Royal Commission, 2023). The Commission also highlighted that people with disabilities working in segregated environments often receive lower wages compared to workers in open and inclusive settings and emphasised the need for fair and equal pay, regardless of the type of employment setting (Disability Royal Commission, 2023).

The report provided several recommendations aimed at enhancing employment outcomes for individuals with intellectual disability. These included implementing anti-discrimination laws, providing better support, and promoting inclusive hiring practices. The report emphasised the need for systemic changes to create a more inclusive and supportive work environment for individuals with intellectual disability (Disability Royal Commission, 2023). The significance of the findings of the Commission in terms of employment was that it highlighted the barriers that people with intellectual disability face in the workplace and provided recommendations to address these challenges. These recommendations serve as a blueprint to address discrimination and bias in hiring practices, workplace culture, and career advancement opportunities. They emphasise the importance of making workplaces both physically and digitally accessible to accommodate employees with intellectual disability. The suggestions include providing adequate support and training for both employees with disabilities and their non-disabled colleagues to promote an inclusive work environment. Additionally, the recommendations call for stronger policies and legislation to protect the rights of individuals with intellectual disability in the workplace and ensure compliance with these standards. The findings of the Commission and its recommendations, as they relate to the employment of people with intellectual disability, have the potential to fundamentally change the employment landscape for people with intellectual disability in Australia. A historical overview of this landscape and its current standing in terms of employment options for workers with intellectual disability follows.

2.8 The history of employment for people with intellectual disability in Australia

Employment avenues for people with intellectual disability in Australia were typically sheltered workshops (later renamed as Australian Disability Enterprises, or ADEs) (Earl, 2011), which were originally established in the 1950s by families seeking employment opportunities for family members with intellectual disability. Sheltered workshops were

mainly segregated forms of employment[25] (Cheng et al., 2018). In 1967, the Commonwealth government began funding these workshops, and this continued in the 1970s with the support of work preparation centres aimed at providing vocational training for school leavers with intellectual disability (Cheng et al., 2018). However, during the 1970s and 1980s and up to the present day, criticisms of sheltered workshops arose alongside a growing international movement advocating inclusion in employment in which individuals with intellectual disability work in regular jobs alongside people without disability (Akkerman et al., 2016; Steele, 2023).

In 1986, the Disability Services Act (Commonwealth of Australia, 1987) distinguished between two main types of employment services: open employment services and supported employment services. The Act defined 'open employment' as employment in which people with disabilities work alongside people without disabilities in the same or similar roles (Australian Government, 2021). Supported employment services are designed for individuals who are unlikely to secure competitive employment and need ongoing support to obtain or maintain paid work (Commonwealth of Australia, 1987). According to the Department of Social Services (DSS, 2017), 'supported employment' encompasses various work settings and the support available to people with disabilities to enable their participation in work or to enhance their work-related skills. However, this Act effectively created a bifurcated model in which only individuals with disabilities employed in supported employment received support.

Introduced as part of the Australian government's efforts to improve employment outcomes for people with disabilities, the Disability Employment Services Act (2007) established the Disability Employment Service (DES) program, which replaced the previous Job Network and Disability Support Pension (DSP) programs. It was specifically designed to address the employment challenges faced by individuals with disabilities, aiming to enhance their job prospects by providing tailored support and services to help them find and maintain employment. DES providers help people with disabilities find and keep jobs, offering various services, including job readiness training, resume writing, interview practice, and on-the-job support and work with job seekers and employers to create inclusive workplaces. In 2024, there were 83 registered DES providers in Australia (Department of Social Services, 2024).

However, the DES program faced significant challenges in the form of some DES providers failing to deliver long-term employment outcomes for participants (Department of Social

[25] Segregated forms of employment refers to work opportunities that are specifically set aside for individuals with intellectual disabilities, often in separate environments or settings. These forms of employment tend to occur in isolated or specialised work settings, rather than being integrated into the general workforce (Meltzer et al., 2018).

Services, 2021). Many job placements ended abruptly or lasted only as long as government subsidies were available (Disability Royal Commission, 2023). There was also criticism regarding the program's focus on compliance. Many participants felt that DES prioritised meeting regulatory requirements over genuinely supporting participants in finding and maintaining meaningful employment (Byrnes & Lawn, 2013). Additionally, participants reported experiencing inconsistent support from DES providers, with some feeling they did not receive the necessary assistance to secure suitable jobs (Devine et al., 2021). Concerns about exploitation arose as evidence presented to the Disability Royal Commission indicated that some providers appeared more interested in collecting government payments than in helping clients find stable, long-term employment (Disability Royal Commission, 2023).

In response to these challenges, a review of DES programs commenced in 2020 and was finalised in 2024 (Department for Social Services, 2025). The review resulted in several recommendations, including the development of a new employment program for people with a disability named the Specialist Disability Employment Service, which will commence on July 1st, 2025 (Department for Social Services, 2025). The new program's design reflects feedback from individuals with disabilities, disability peak organisations, employment service providers, and employers regarding the current DES program.

2.9 Types of employment for individuals with intellectual disabilities

Internationally and in Australia, the last 30 years have seen significant efforts to mitigate discrimination and remove systemic barriers to the inclusion of people with disabilities generally (Australian Human Rights Commission, 2025). The right to access employment has been an area where some gains have been made (Irvine & Lupart, 2008; Oliver, 2013). In Australia, individuals with intellectual disabilities can generally access four common types of employment: Australian Disability Enterprises, Social Enterprises, Microenterprises, and Open employment.

2.9.1 Australian Disability Enterprises (ADEs)

As discussed above, ADEs were formerly known as *sheltered workshops,* a type of supported employment. ADEs employ people with disability, primarily intellectual disability, in a supported employment setting (Meltzer, 2016). ADEs provide a range of employment options, including packaging, assembly, gardening, cleaning, and food services, and are funded through the NDIS. Employees of ADEs receive a wage based on their productivity and may also receive a Disability Support Pension (Meltzer et al., 2016).

ADEs across Australia employ approximately 16,000 people with intellectual disabilities (Wilson et al., 2022). They are the primary employment setting for individuals who require significant support and customised work environments. Some ADEs have begun to offer integrated work settings and pathways to employment outside of ADEs. However, the transition to employment beyond ADEs remains very low (Wilson et al., 2022; Joyce et al., 2024).

2.9.2 Social Enterprises (SE)

In its infancy in Australia, this type of entity is a 'for-purpose' organisation with a social mission that is also intended to be commercially viable. Social enterprises have emerged in several industries, including fashion, hospitality, recycling, and the arts (Meltzer, 2016). As part of their objectives, social enterprises typically employ people considered vulnerable, including people with intellectual disability, and all profits generated are reinvested in the business to achieve the organisation's mission. Employees receive a 'living wage' with the provision of community-based services as key elements in its operations. Social enterprises typically highlight an individual's capabilities and strengths, and their right to be involved in decision-making, all of which significantly enhance their quality of life (Lysaght et al., 2018). This approach promotes personalisation in services, planning, and funding, and also helps workers with intellectual disability develop a meaningful career rather than simply holding a job (Smith et al., 2018).

2.9.3 Microenterprises (MEs)

Microenterprises are "small businesses that employ four people or less" (Hutchinson et al., 2020, p. 461). Many owners of microenterprises are people with intellectual disability. Microenterprises are a relatively new phenomenon in the disability employment landscape, but an increasingly popular one as people with intellectual disability seek to increase their employment choices and recognise that they have specific skills to offer the competitive marketplace (Hutchinson et al., 2020). Recently, the NDIS has provided over $2 million in funding to support ME projects, $620K of this specifically for business owners with intellectual disability (National Disability Insurance Scheme, 2019).

2.9.4 Open employment

Open employment is a mainstream employment setting where people with intellectual disability receive equal wages, or a wage based on supported wage criteria with the same conditions as their non-disabled peers. Employees with intellectual disability may be provided

with *reasonable adjustments* (as discussed in Section 2.6), and specialist support to assist them in locating and keeping their jobs (Meltzer et al., 2016). The Disability Royal Commission's findings emphasise the importance of open employment as a means to promote inclusivity and eliminate discrimination in the workplace. The report of the Commission highlights the need for employers to create accessible and supportive work environments, provide necessary accommodations, and challenge biases that may hinder the employment of people with disabilities in competitive job markets.

Meltzer et al. (2018) interviewed employees of ADEs, SEs, and those who worked in open employment. They found that from the perspective of the workers with intellectual disability, each employment type had its upsides and downsides. Compared to ADEs, open employment paid a better wage and fostered more active community connections; however, finding a job in open employment was more challenging, and some workers felt mistreated in the workplace. Workers in ADEs stated that compared to open employment, it was easier to find work, and there was more support and consideration in these settings, but the pay was not as high, and these work settings offered fewer opportunities to connect to the community. Employment in social enterprise settings appeared to provide a 'goldilocks' or 'just right' environment with good pay, good community connections, and adequate support and consideration of individual needs. The downside to this type of employment is that there are a limited number of social enterprises operating and available in the employment landscape.

Hutchinson et al. (2020) systematically reviewed research on microenterprises owned by individuals with intellectual disability. The review aimed to identify the facilitators, barriers, and outcomes associated with this type of business ownership. The identified barriers included limited access to business expertise and resources, as well as difficulties in growing microenterprises while still qualifying for welfare benefits. Conversely, both formal and informal support systems were found to be essential facilitators. Participants reported improvements in their income, skill development, confidence, and engagement in meaningful activities (Hutchinson et al., 2020). Thoresen et al. (2018) found that small business enterprise models are highly individualised and tailored around the skills, strengths, and interests of the person involved. Additionally, both paid and unpaid support are instrumental in the development and sustainability of microenterprises. Both studies underscored the lack of research on microenterprise ownership by individuals with intellectual disability and emphasised the need for further studies on its sustainability and outcomes (Thoresen et al., 2018; Hutchinson et al., 2020). Nevertheless, this form of employment for people with an

intellectual disability is growing in Australia, possibly in response to the limited alternative employment options available (Darcy et al., 2022).

In summary, each employment option helps individuals with intellectual disability build skills, gain independence, and contribute meaningfully to their communities. Each has upsides and downsides. Open employment is the preferred option for many individuals; however, people with intellectual disability face systemic barriers when seeking and maintaining jobs in this environment (Meltzer et al., 2020). These barriers arise from what has been found to be narrow, dismissive, and discouraging attitudes towards their work, and the stigma and discrimination they often encounter in open workplaces (Meltzer et al., 2020).

2.10 A changing employment landscape in Australia for people with intellectual disability

To date, ADEs have served as the primary employers of people with intellectual disability in Australia (Meltzer et al., 2020). However, the change in funding model to NDIS funding and other financial pressures have prompted many former ADE organisations to adapt, with some closing and leaving the employment sector and others transitioning into accredited social enterprises (Joyce et al., 2024).

Despite significant policy reforms and the fact that many ADEs now operate as self-referring social enterprises (Joyce et al., 2024), the Disability Royal Commission has highlighted ongoing concerns, and these workplaces are still considered risk settings for exploitation, violence, and abuse (Disability Royal Commission, 2023). Additionally, the Commission observed that school leavers with intellectual disability are often directed to ADEs as their primary employment option, and the transition out of ADEs is difficult and very rare (Disability Royal Commission, 2023; Joyce et al., 2024). The Commission recommended that open employment settings should ideally be the first choice for these individuals, aligning with the findings of academic research conducted both in Australia and internationally (Meltzer et al., 2020; Taubner et al., 2023).

Government policy reforms have focused on creating a wider range of employment opportunities for individuals with disabilities. This includes those with intellectual disability who were previously considered to have limited capacity for work. In the past decade, the policy reforms within the intellectual disability sector and the introduction of the NDIS were expected to increase participation rates and facilitate transitions from ADEs to open employment opportunities. However, as noted above, few NDIS participants transition from

an ADE to open employment, with only 1 per cent of NDIS participants aged 25 years and older who work in an ADE having moved to open employment, and only 3 per cent of NDIS participants aged 15 to 24 making this transition (NDIA, 2024).

2.11 Chapter Conclusion

In aiming to provide the necessary background and context for the research questions being investigated in this study, and to provide an understanding of the broader issues relating to intellectual disability, this chapter has demonstrated that people with intellectual disability have, since the 14th century and through to the present day, lived largely segregated lives, including their work lives. They have also been subject to stigma, discrimination, and perceived unemployability which, it has been argued, continues to prevail to the current day. Although there have been significant shifts in social and economic policy in Australia, especially in the employment sector, the employment rates of people with intellectual disability, particularly in open employment, remain low. Many of the reforms in this area have been driven by ideas of social justice and equity, as reflected by the Disability Discrimination Act (DDA, 1992), the UN Convention on the Rights of People with Disability (UN, 2006), and recent policy reforms within Australia as discussed above, including Australia's Disability Strategy 2021–2031, the National Quality and Safeguards Commission, the National Disability Data Asset, the review of the DES Program, the establishment of the NDIS, and the establishment and findings of the Disability Royal Commission. Yet these reforms, as important as they are, have yet to appreciably influence the working lives of people with intellectual disability and the choices these people have available to them.

What follows in the next chapter is a review and critique of the literature as it relates to the employment of people with intellectual disability and the way management control is implicated in such decisions.

CHAPTER THREE: LITERATURE REVIEW

3.1 Introduction

This chapter reviews and critiques the relevant literature as it relates to the employment of people with intellectual disability, particularly how management control is involved in such decisions. This literature review commences with a review of studies that have examined the employment of people with intellectual disability. This is followed by a review and critique of research that has considered the significance of management control in employing such individuals. Although research that has explicitly considered how management control is designed or used in the context of employing people with disability – and especially people with intellectual disability – is sparse, exploring the various conceptualisations of management control that have been advanced is presented as a point of departure for a fuller understanding of management control in this specific setting. Having considered a number of the predominant approaches to framing the role, objectives, and aims of management control, it is argued that Tessier and Otley's (2012) view of management control in terms of its dual objectives/roles of compliance and performance provides important insights into the employment of people with intellectual disability.

3.2 The employment of people with intellectual disability

Research evidence that explores the employment of people with intellectual disability is located predominantly in the disability literature. The evidence presented in this literature, however, investigates employing the person with disability almost exclusively from the perspective of people with disability (or what has been termed the 'supply side') (Bambra, 2006). Research focusing on the employer perspective (or what has been termed the 'demand side') (Bambra, 2006) is far less prevalent. The evidence is also situated in different contexts, namely, various countries (Lindsay et al., 2018; Nategaal et al., 2022), industries, and sectors, including the military (Werner & Hockman, 2017), tourism and hospitality (Wright & Wright, 2023; Meacham et al., 2019; Meacham et al., 2017; Feeresta, 2017; Zivilovich & Weiner-Zivilovich, 1997), and retail (Moore et al., 2020). The disability literature also examines the different types of employment people with intellectual disability typically enter, and their views of segregated and open forms (Meltzer et al., 2018).

A summary of relatively recent conceptual and analytical approaches that examine the employment of people with intellectual disability in a range of contexts and settings is provided in Appendix A. Although not purporting to be exhaustive, the themes emerging from this inventory of research converge to an identification of the benefits and costs related to the employment of individuals with intellectual disability. The focus of this chapter is directed to considering the evidence on the benefits and costs of employing this cohort of people. There are four broad benefits and five broad costs, as identified in the disability research presented in Figure 1. The benefits and costs will be discussed further in this chapter (see Sections 3.2.1–3.2.2). The chapter will also conceptualise management control in the context of employing people with intellectual disability (Section 3.3), and its key objectives of achieving compliance and performance (Section 3.4).

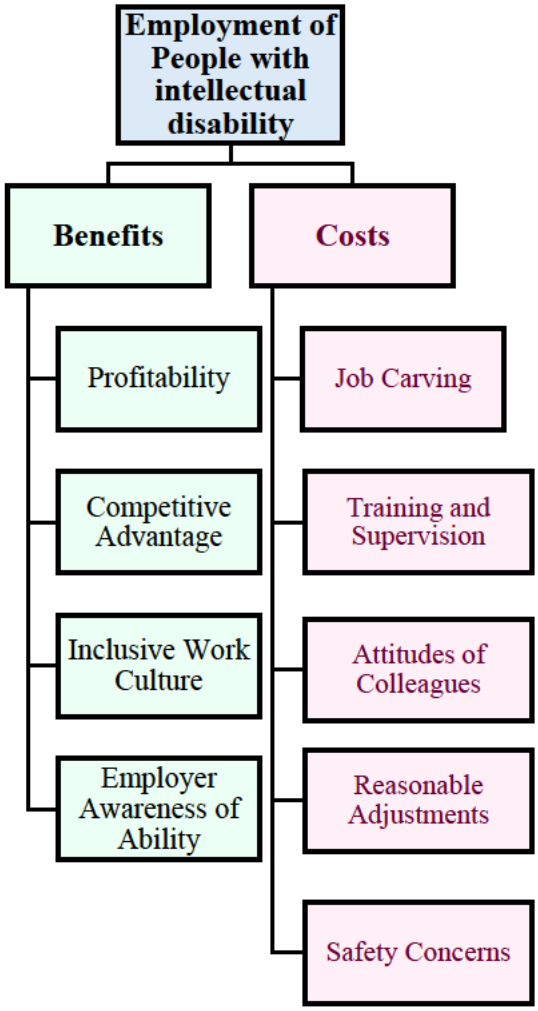


Figure 1: The benefits and costs of employing people with intellectual disability

Source: author's summary of major literature review (cf. Appendix A)

3.2.1 The benefits of employing workers with intellectual disability

A significant number of studies in a diverse range of industries and sectors demonstrate that workers with intellectual disability are a potential source of unused and underutilised talent (Tucker & Nash, 2025). These studies (see: Wright & Wright, 2023; Lindsay et al., 2018; Beyer & Beyer, 2017; Lysaght et al., 2012; Lengnick-Hall et al., 2008; among others) suggest that beyond arguments based on social justice, equity, and inclusion, the employment of people with intellectual disability is justifiable on economic and commercial grounds.

3.2.1.1 Profitability

Research that has identified the benefits individuals with intellectual disabilities bring to employment has focused on four areas: profits and cost-effectiveness, labour turnover and retention, productivity, and reliability and employee loyalty. The following sections further explore each of these four areas.

Profits and Cost-Effectiveness

Research over the past three decades has demonstrated that workers with intellectual disability can positively impact company profits, are cost-efficient employees, and economically benefit the wider community and society (Buciuniene & Kazlauskaite, 2010; Kalargyrou & Volis, 2014; Graffam et al., 2002). For example, in a survey of 387 employers of people with various disabilities, including intellectual disability, Harnett et al. (2011) found increased company profitability arising from the retention of valued employees with intellectual disability. Several US studies by Cimera (Cimera, 1999; Cimera, 2010; Cimera, 2012; Cimera, 2018) found that supported employees[26] with intellectual disability were cost-efficient as were the supported employment programs, returning a net benefit for taxpayers. In a 10-year descriptive longitudinal study of 14,000 employees with disability (75 per cent of whom had intellectual disability), Zivolich and Weiner-Zivolich (1997) found that Pizza Hut gained over $19 million in financial benefits over six years. In the same study, the researchers also found an economic benefit to the community through employees with intellectual disability paying taxes and a consequent reduction in welfare spending. Likewise, in an Australian study, Eggleton et al. (1999) found that providing competitive open employment for people with intellectual

[26] In the US, supported employment refers to a model of employment for people with intellectual disability in the community. It is composed of four basic components: assessment of the person with intellectual disability for the types of work they want and is suitable for them, job development, on-the-job-training, and ongoing support of the individual and the workplace (Nietupski et al., 1993).

disabilities had economic benefits for the community through the enhanced quality of life of the individual and their increased financial independence.

Labour Turnover and Retention

Low labour turnover and high retention rates of workers with intellectual disability are benefits frequently cited in the literature (e.g., Brickey & Campbell, 1981; Adams-Schollenberger & Mitchell, 1996; Graffam et al., 2002; Smith et al., 2004; Hindle et al., 2010; Perry, 2014; Beyer & Beyer, 2017; Lindsay et al., 2018; Wills, 2018; Weld-Blundell et al., 2021). The cost savings to businesses, especially in industries with high turnover rates, can be considerable with reductions in costs related to recruitment, selection, training of new staff, and other associated management costs associated with these tasks (Shaw, 2011). Other benefits can also emerge as a result of low labour turnover and high retention rates of workers with intellectual disability. For example, in their 10-year descriptive longitudinal study, Zivolich and Weiner-Zivolich (1997) found that by employing people with intellectual disability, Pizza Hut was able to achieve cost savings of over $8 million from reduced turnover and retention rates - fivefold higher than those of non-disabled individuals. In another fast-food service example, an industry where employee turnover is exceptionally high, Brickey and Campbell (1981) researched the employment of 17 people with intellectual disability who were trained and placed in McDonald's restaurants. Over two years, they found a turnover rate of 41 per cent for workers with intellectual disability compared to 175 per cent for the non-disabled population, resulting in significant cost savings. The reasons cited by these individuals in choosing to stay included financial considerations, a sense of self-worth, 'being normal', and a sense of accomplishment (Brickey & Campbell, 1981).

In a study comparing workers with intellectual disability and employees without disability employed in the janitorial industry, Adams-Shollenberger and Mitchell (1996) showed that employees with intellectual disability had absenteeism and turnover rates equivalent to, or less than, non-disabled workers. Chi and Qu (2003) investigated 500 employers in the food service industry in the US and found that workers with disability also had lower absenteeism and turnover rates, thereby adding to the business's productivity. Likewise, a survey of 38 employers by Tse (1994) reported that employees with mild intellectual disability were considered reliable, highly motivated, trustworthy, and able to take on their job responsibilities.

These studies point to the contribution to organisational profitability through cost savings by hiring and retaining individuals with intellectual disability as a tangible benefit achieved through employing such individuals.

Productivity

Findings from prior research that has focused on productivity have repeatedly shown that employees with intellectual disability have productivity levels exceeding, or equal to, that of co-workers without intellectual disability. As an example, Blanck (1998) found that supervisors of employees with intellectual disability reported that such workers had average or better-than-average performance. Smith et al. (2004) found that employers of workers with intellectual disability rated them higher than non-disabled employees on performance outcome measures related to work rate, speed, quality, and accuracy. Hindle et al. (2010) provide evidence to suggest that the belief that workers with intellectual disability are less productive is a myth. In a study on Walgreens, the second-largest pharmacy store chain in the US, employer to more than 180,000 workers, and 18th on the Fortune 500 rankings, Perry (2014) found that employing individuals with intellectual disability returned significantly high productivity benefits to the organisation. Werner and Hochman (2019) found that commanders viewed soldiers with intellectual disabilities as dedicated and effective in tasks that challenged non-disabled soldiers.

However, not all studies have found increased productivity from the employment of workers with disability. In an Australian study, Graffam et al. (2002) surveyed 643 employers of people with intellectual disability from various industries and found that these workers were rated less than co-workers without disability on speed and accuracy. However, these findings were offset for the employer through better-than-average ratings on reliability and employee maintenance factors such as reduced recruitment, insurance, and safety costs, and overall positive effects on organisational performance. Graffam et al. (2002) concluded that employers who hire individuals with intellectual disability reported both tangible and intangible benefits to their organisations. In many cases, these benefits are either financially neutral or even advantageous.

Reliability and Employee Loyalty

Reliability in the form of employees remaining in a paid full-time, part-time, or casual position and maintaining regular attendance (Beyer & Beyer, 2017) has also been repeatedly cited in research investigating the employment of people with intellectual disability as a factor contributing to overall organisational profitability. These studies indicate that employees with

intellectual disability commonly remain in employment roles longer, are reliable, and less likely to be absent from their work (Beyer & Beyer, 2017). A systematic review conducted by Lindsay et al. (2018) examined peer-reviewed articles published over a 20-year period, between 1997 and 2017, regarding the benefits of employing people with disabilities. The review found workers with intellectual disability who work in service industries such as retail, hospitality, and food service tend to be more reliable and conscientious than their non-disabled counterparts (Lindsay et al., 2018). Graffam et al. (2002) also found people with intellectual disability to be more reliable, being absent for an average of 8.3 days compared to 9.7 days for non-disabled employees.

Related to reliability, employee loyalty and dedication to their job are frequent findings in research investigating the employment of people with intellectual disability (Lindsay et al., 2018; Beyer & Beyer, 2017; Ellenkamp et al., 2016). Loyalty and dedication are also associated with dependability, a 'good' work ethic, and hard work, which are often highly valued by employers (Irvine & Lupart, 2011). The observation relating to the loyalty and dedication of employees with intellectual disability is partly explainable by claims that such individuals have repeatedly reported seeking regular paid employment (Meltzer et al., 2018; Holwerda et al., 2013). They wish to actively participate in the workforce and benefit from the financial and non-financial advantages of doing so. They are, therefore, highly motivated to obtain and retain employment (Jahoda et al., 2009; Akkerman et al., 2014), preferably in settings and industries where employment conditions support their skills and aspirations (Kumin & Schoenbrodt, 2015; Flores et al., 2011) and pay appropriately (Meltzer et al., 2018).

However, as Cavanaugh et al. (2016) found in a wide-ranging review of studies on human resource and management practices, employers are not as likely to employ individuals with intellectual disability compared to other types of disability. This was attributed to poor knowledge and a lack of experience of employers in dealing with this cohort of people. Cavanaugh et al. (2016) also reported that when employed, people with intellectual disability primarily engage in 'back-of-house' roles (functions with no to minimal customer contact) and are assigned low-grade, low-status, repetitive tasks. Employees with intellectual disability were also found to experience a lack of support for their career aspirations due to the nature of the tasks they are generally assigned. However, it should be noted that high employee loyalty may also result from the shortage of employment options for individuals with intellectual disability and their desire to have a job regardless of the type of roles they are asked to fulfil (Kalargyrou, 2014).

3.2.1.2 Competitive Advantage

Competitive advantage refers to the distinct qualities or factors that enable a firm to serve its customers more effectively than its competitors, thereby creating greater customer value and achieving superior performance (Ma, 1999). In their research on workers with disability as a source of competitive advantage in a variety of workplace settings, Alemany and Vermeulen (2023) found that specific disabilities, such as intellectual disability, "may confer unique talents that make people better at particular jobs" (Alemany & Vermeulen, 2023, p. 2). In other research (Lindsay et al., 2018; Kalargyrou, 2014; Hindle et al., 2010) examining the employment of workers with intellectual disability, such 'unique talents' appear prominent in creating a competitive advantage in three areas, corporate image, customer loyalty and satisfaction, and organisational innovation.

3.2.1.3 Corporate Image

Hindle et al. (2010) suggest that there are strong arguments from a corporate image perspective to support the employment of people with intellectual disability. An improved corporate image leads to more customers and increased customer loyalty (Lindsay et al., 2018; Kalargyrou, 2014; Hindle et al., 2010). Moreover, employing people with disability has been found to attract customers who have existing or previous relationships with people with disabilities, thereby increasing sales (Hindle et al., 2010).

Beyer and Beyer (2017, p. 24) found that "the public is positive about efforts to include people with a learning disability and that this fits well with modern goals of corporate social responsibility and brand image". Beyer and Beyer's arguments support many findings spanning over three decades of empirical research. Similarly, Nietupski et al. (1996) found that community image was reported by various employers as one of the benefits of employing people with intellectual disability, pointing to corporations' broader messages to internal and external stakeholders. As Bonaccio et al. (2020) argue, a corporate image in the form of the organisation's core values and culture is communicated to stakeholders, such as customers, investors, and future employees through these socially responsible employment practices.

3.2.1.4 Customer loyalty

Olson et al. (2001) concluded that generally, recruiting individuals with a learning disability results in numerous benefits, including enriching customer satisfaction. In a study of workers with intellectual disability employed in organisations ranging from community businesses and charity organisations to sheltered workshops, Irvine and Lupart (2008) identified that

employees with intellectual disability had a positive impact on customers, organisational morale, and operational efficiency. Solovieva et al. (2011) found that up to 30 per cent of employers reported that employing people with intellectual disability improved customer interactions. Similarly, Zivilovich and Weiner-Zivilovich (1997) found that Pizza Hut significantly benefited from increased customer loyalty and an enhanced community image regarding service satisfaction.

3.2.1.5 Organisational innovation

Organisational innovation describes the implementation of a novel idea or behaviour connected to a system, product, process, service, administrative arrangement, or policy new to the implementing organisation (Chenhall & Moers, 2015). The practice of matching individuals with intellectual disability to existing jobs (i.e., job matching), and tailoring job duties to better fit the skills and strengths of employees with intellectual disability (i.e., job carving[27]), have as their aim increased productivity and efficiency. These potential synergies are typically achieved by ensuring that employees are performing tasks that match their abilities.

Furthermore, as discussed in Chapter Two, organisations often make reasonable adjustments, many of which necessarily involve job matching and job carving in some way. In the context of supporting workers with intellectual disability, these accommodations tend to be innovative and creative (Meacham et al., 2017). One example of such reasonable adjustments includes providing accessible communication through Easy-Read documentation (Terras et al., 2021). This involves adapting and translating written policies, procedures, and instructions into Easy-Read visual formats (Meltzer et al., 2020). Additionally, creating visual signs and using colour coding can also support the worker with intellectual disability (Hindle et al., 2010) as well as enhancing the work environment for all employees and customers of an organisation, such as those with literacy difficulties or those from culturally and linguistically diverse backgrounds (Petty et al., 2022).

3.2.1.6 Inclusive work culture

A further benefit that results from the employment of individuals with intellectual disability identified in the research findings is organisations creating inclusive and diverse workplaces (Rao & Polepeddi, 2019). Accommodating the needs of workers with disabilities not only demonstrates an employer's compliance with legislation, such as the Commonwealth Disability

[27] The term "job carving" is synonymous with "job customisation" and "job redesign," and these terms are often used interchangeably in the literature (Nietupski & Hamre-Nietupski, 2000; Ho, 2018; Scoppetta et al., 2019). This thesis uses the term "Job Carving" and will further discuss this concept in Section 3.3.1.

Discrimination Act 1992 (DDA), but also cultivates work environments that enable access to a valuable source of untapped talent, especially during times of labour market shortages (Santuzzi & Keating, 2022). Furthermore, including workers with intellectual disabilities has been argued to result in positive effects on non-disabled colleagues, such as promoting flexible work conditions and fostering a workplace culture of belonging (Lysaght et al., 2012).

The beneficial impact on workplace culture is an oft-cited consequence of employing people with intellectual disability. An Australian study (Smith et al., 2004) with 656 participants from numerous employment sectors across all territories and states examined employer satisfaction levels with employees with disabilities compared to their satisfaction with non-disabled employees and found significant positive effects. For example, employers rated workers with intellectual disability more highly than non-disabled employees in performance measures such as work speed, accuracy, and quality. These employees demonstrated higher loyalty and stayed longer in their jobs, thereby reducing turnover rates. They were also perceived to have a strong work ethic and positive attitude, resulting in fewer workplace accidents and a safer overall work environment (Smith et al., 2004). Likewise, in a Canadian study involving 10 employers across a number of sectors and organisations, Irvine and Lupart (2008) identified that workers with intellectual disabilities consistently exhibited high levels of respect, loyalty, hard work, and enthusiasm – qualities that enhanced overall workplace morale and culture.

Kumar et al. (2019) interviewed 30 co-workers of workers with intellectual disability and found that intellectually disabled staff were viewed as sincere, honest, friendly, and punctual. In their research on the impact of soldiers with intellectual disability on Israeli armed service units and their commanders, Werner and Hochman (2019) found that these soldiers influenced the unit's culture and workplace climate positively by adding to the creation of a more relaxed, respectful, and tranquil atmosphere.

These finding are supported by Wells (2018) who sampled 15 employers with experience recruiting workers with intellectual disability ranging from 1.5 years to 30 years. A key finding of this study was that certain qualities and attributes exhibited by workers, such as loyalty, dedication, and passion, positively impact overall workplace culture and morale. These traits were argued to contribute to a supportive team environment and to foster a greater sense of purpose among non-disabled colleagues (Wells, 2018).

More recently, Taubner et al. (2022), in their systematic review of the literature, sought to identify the factors influencing the sustainability of employment for people with intellectual

disabilities. In addition to direct economic benefits, Taubner et al. (2022) also emphasised social benefits, such as improved quality of life and increased social inclusion for individuals with intellectual disabilities. The review outcomes illustrate that hiring people with intellectual disability contributes to indirect economic gains by fostering a more inclusive society.

3.2.1.7 Employer's 'ability awareness'

Many studies (e.g., Ellenkamp et al., 2016; Cavanagh et al., 2016; Luecking, 2008; Hemphill & Kulik, 2012; Chi & Qu, 2003) across various industries show that employers with prior experience in hiring people with intellectual disability are very likely to do so again. This is especially the case if their experience of hiring has not been strongly negative (Hemphill & Kulik, 2015). Employers with prior experience develop an 'ability awareness' where they see employees' capabilities, skills, and positive attributes in contrast to the negative stereotypes often accompanying this cohort (Baker et al., 2018). Ability awareness is a benefit, as employers are less likely to hire someone with intellectual disability if they hold negative views about the disability. Prior experience with workers with intellectual disability provides employers with a more realistic and accurate basis upon which such workers may be evaluated, thus enabling the employer to achieve the benefits that such workers can bring to the workplace.

In summary, the disability literature highlights four general benefits of employing individuals with intellectual disabilities. As illustrated in Figure 1, these benefits include increased profitability, the potential to develop a competitive advantage, the promotion of an inclusive work culture, and greater employer awareness of their abilities to hire this cohort. However, the disability literature also points to the costs associated with the employment of people with intellectual disability. The focus of this chapter will now shift to a consideration of these costs.

3.2.2 The costs of employing workers with intellectual disability

Realising the potential of people with intellectual disability in the workforce poses challenges to employers who may perceive that the costs of doing so will outweigh the benefits. Overall, the types of costs employers are concerned about, as illustrated in Figure 1, can be summarised as being related to job carving, training and supervision, attitudes of colleagues, reasonable adjustment, and safety concerns.

3.2.2.1 Job Carving

Not all people with intellectual disability have the same level of skill, aptitude, or capacity for productivity (Lysaght et al., 2012). It seems self-evident to suggest that job placement success for employees with intellectual disability depends on a sound match between worker skills,

attributes, aspirations, and the requirements of the job. Indeed, empirical research findings provide evidence of the importance of a fit between the capabilities of workers with intellectual disabilities and the work tasks they are responsible for (Chicocchio & Frigon, 2006; Cavanagh et al., 2016). This evidence has identified the importance of a goodness of fit from both the employee and employer perspective.

One way to achieve this match between organisational and individual needs, and thereby to gain the benefits of employing workers with intellectual disability, is the practice of job carving (Beyer & Beyer, 2017). As noted earlier, job carving involves designing jobs and the duties within those jobs to better fit the skills and strengths of employees with intellectual disability (Citron et al., 2008). In customising a job to meet the capabilities and aspirations of a worker with intellectual disability, organisations can direct differently skilled, non-disabled workers' attention to essential work roles, activities, and tasks (Lysaght et al., 2012). For example, a worker with intellectual disability in a white-collar sector such as government services can have a role designed for them, which includes administrative tasks such as photocopying, filing, and general office duties. This role frees up non-disabled colleagues to focus on other tasks which may prove more demanding for a worker with intellectual disability (Becarra et al., 2018).

Wilson and Campain (2020) explored various factors that positively influence the employment of people with intellectual disability. Data was collected through surveys, interviews, and focus groups with employers, workers with intellectual disability, and their families. They found work experience and customised employment strategies were effective in improving employment prospects for this cohort of people.

This evidence suggests that the practice of job carving has been found to enable organisations that employ workers with intellectual disability to flourish by placing workers with intellectual disability in a role that suits them, while enabling non-disabled employees to focus on more complex technical tasks. For example, Ho (2018) examined the factors that facilitate or hinder successful job carving and identified six facilitators and four barriers. Facilitators of the process included adopting an approach that acknowledged and emphasised the strengths of the person with intellectual disability and that an appropriate position can be created for that individual, valuing the full involvement of the person with disability, support for job carving within the organisation, communication between stakeholders in the process, presence and trust in the disability employment specialist, and making it happen by problem-solving as issues arise. The

four hindrances were a lack of knowledge about job carving, organisational rigidity and inflexibility of systems, problems in the communication strategy between the employer/ organisation and the disability employment specialist, and employer challenges such as a lack of financial resources and management changes (Ho, 2018).

It is crucial to emphasise that the process of job carving should value the skills of all employees and not lead to the creation of jobs or practices that degrade or demean workers with intellectual disability (Griffin & Targett, 2001). When carving roles from existing jobs, it is essential to consider the skills and interests of people with intellectual disability, along with the support they require for successful placement. Historically, opportunities for employment for individuals with intellectual disability have been limited, often including roles such as janitor, kitchen worker, laundry helper, and low-level administrative tasks. Lysaght et al. (2012) highlighted that jobs perceived as undesirable by non-disabled employees may similarly be unattractive to workers with intellectual disability.

3.2.2.2 Training and Supervision Costs

Research evidence suggests that the required training associated with employing people with intellectual disability is often perceived to constitute a considerable cost to the employer. However, sometimes the perceived cost is greater than the actual cost incurred. Olson et al. (2001) highlighted that employers lacking experience in hiring individuals with intellectual disability are worried about potential additional training costs. However, as Ellenkamp et al. (2018) found in their literature review of 26 papers addressing work environment-related factors in competitive employment settings for employees, such costs are, to a degree, offset as there are potentially multiple sources of relatively low-cost support for workers with intellectual disability, including co-workers, managers, job coaches, and families. For example, providing workers with job coaches is an effective method of providing ongoing training and development in supporting the employees to perform their jobs (Ellenkamp et al., 2016; Wells, 2018; Gray et al., 2000).

Employers may also be concerned that employing people with intellectual disability could possibly result in those employees potentially exhibiting dysfunctional behaviour in the workplace. Irvine and Lupart (2008) noted that some workers with intellectual disability displayed behaviours that may impact their acceptance in the workplace. These included poor social skills that hindered their ability to communicate with co-workers, behaviours that created a higher risk of workplace conflict, being resistant to change, and displaying frustration with

workplace tasks that proved difficult. However, the authors emphasised that these behaviours could be addressed by training and close partnerships between employers and specialist employment agencies (Irvine & Lupart, 2008).

Research on supervising workers with intellectual disability indicates that these employees may require additional supervision time in comparison to their counterparts without disability in similar roles (Wells, 2018). Olsen et al. (2001) found that 79 per cent of employers perceived the supervision required in the employment of workers with intellectual disability to be greater than that needed for non-disabled employees. Subsequent research findings support these claims. A study of 500 employers by Chi and Qu (2005) found that workers with disability were perceived as needing closer supervision from supervisors and co-workers. However, in calculating the average cost of supervision per worker, Cimera (2009) found that the cost estimates of additional supervision for employees with intellectual disability were marginal, averaging an additional cost per hour of between US$0.02 and $0.34. Despite the concerns regarding the level of supervision that employees with intellectual disability may require, Perry (2014) observed that the actual challenges organisations face when hiring these individuals are often far less significant than their perceived concerns.

The training of co-workers is also recognised as an additional but necessary cost when employing people with intellectual disability. In their study of Israeli armed services units, Werner and Hochman (2019) found that commanders, on occasion, were required to deal with behaviours of concern expressed by soldiers with intellectual disability. These behaviours included mood swings and oversensitivity. Furthermore, this cohort of soldiers was occasionally treated and perceived by others in the unit as ‘less fortunate’ or ‘child-like’. Training that includes identifying and addressing these perceptions and the stigma attached to the label ‘intellectual disability’ can change these views (Farris & Stancliffe, 2001). An example is Silicon Valley Bank's roundtable discussions with Best Buddies International, an organisation supporting people with intellectual disability in employment opportunities (Perry, 2014). These discussions are held with managers and co-workers before the employment of the worker with intellectual disability. This strategy facilitates ongoing support of the organisation, managers, and co-workers by providing a platform for discussion and finding solutions to workplace issues as they arise (West et al., 1997), ensuring the organisation gains the benefits inherent in having an inclusive workplace (Spataro, 2005).

3.2.2.3 Attitudes of colleagues towards coworkers with intellectual disability

Much of the literature about attitudes toward people with intellectual disabilities in an employment context relates to negative perceptions of managers and co-workers, thereby creating a barrier to their employment and making them less likely to be accepted by their non-disabled peers (Cimera, 2010; Rao et al., 2010; Cavanagh et al., 2016).

Research by Cavanagh et al. (2016) suggests that a primary reason employers are disinclined to hire individuals with intellectual disabilities is a lack of understanding and experience with the condition, along with negative pre-conceived notions about it. Meltzer et al. (2020) conducted a study using surveys, interviews, and focus groups to explore the experiences and challenges faced by individuals with intellectual disability in securing and retaining open employment. The study involved 51 participants from Australia and identified several systemic barriers these individuals encounter. Among these barriers are narrow, dismissive, and discouraging attitudes, as well as experiences of discrimination and stigma in open workplaces.

Dean et al. (2022) conducted a survey with 478 employers in Norway who had experience hiring employees with intellectual and developmental disabilities. Their findings indicate that employers' perceptions of performance at work, their commitment to corporate social responsibility, and previous experience in employing people with intellectual disability are crucial factors influencing their willingness to hire such individuals again in the future. The study highlighted that gaining experience with workers with intellectual disability and understanding the advantages of hiring them is crucial in promoting competitive integrated employment. Likewise, in a study involving 30 disability employment service providers, Mahasneh et al. (2023) gathered detailed insights into their perspectives on employer willingness to employ individuals with disabilities. The findings of this study highlighted the significance of attitudes, subjective norms, and perceived behavioural controls as predictors of employers' willingness to employ workers with intellectual disability. Prior studies identified effective approaches, such as educational, relational, and interactive interventions, to increase employer willingness to hire that can help reduce/minimise the perceived costs (Dean et al., 2022; Mahasneh et al., 2023).

Employer perceptions and attitudes then, are key factors in the employment of individuals with intellectual disability. The findings of the research indicate that, in most cases, those employers who have no experience in employing people with intellectual disability generally hold negative attitudes towards doing so. Interestingly, these negative perceptions are just that,

perceptions rather than a reflection of the reality of employing this cohort of people who, as explored earlier in this chapter, can potentially bring considerable benefits to organisations.

3.2.2.4 The Costs of Reasonable Adjustments

As discussed in Chapter Two, Australian organisations are legally required to make "reasonable adjustments" to address and meet the needs of employees with disabilities, ensuring that these employees have the opportunity for full engagement in the workplace. Reasonable adjustments are defined in Section 6 of the Disability Discrimination Act 1992 (Cth) and are defined as "any administrative, environmental, or procedural changes that enable a person with a disability to have equal employment opportunities and work effectively and comfortably" (Job Access Resource 2.4, 2020, p. 1). This legal obligation is also reflected in various state legislation across Australia, such as the Equal Opportunity Act 1984 in South Australia.

Employers often cite high financial and non-financial costs of reasonable workplace accommodations to comply with legislation as a reason why they would not employ a person with disability, including those with intellectual disability (Waiseman-Nitzan et al., 2018; Lindsay et al., 2018; Beyer & Beyer, 2017; Ellenkamp et al., 2016; Zapella, 2015). People with intellectual disability also identify the lack of reasonable adjustments as a significant barrier to employment (Olsen, 2022). Interestingly, the actual costs associated with making workplace accommodations when employing people with intellectual disability are usually negligible (Perry et al., 2023; Lengnick-Hall et al., 2008), and most employers can accommodate the needs of a person with intellectual disability relatively readily and with limited difficulty (Blanck, 2020).

It is important to note that the majority of reasonable adjustments for workers with intellectual disability are also often likely to be of benefit to non-disabled employees **(**Blanck, 2020**)**. One example would be the ergonomic assessments of workspaces common for new and existing employees in most Australian workplaces (Oakman et al., 2019). For employees with intellectual disability, reasonable adjustments typically involve task breakdown, the availability of Easy-Read documentation, shorter shifts, part-time employment, and workplace flexibility to attend medical and health appointments (Cavanagh et al., 2016). In Australia, employers can also access financial and other support from the Commonwealth government to meet the costs of reasonable adjustments through the Employment Assistance Fund

(JobAccess, 2023). Such support can act to minimise the actual costs associated with instituting reasonable adjustments.

3.2.2.5 Safety Concerns

Employers often assume costs associated with workplace health and safety concerns are likely to pose a relevant barrier to employing a person with intellectual disability (Morgan & Alexander, 2005). The perceived costs related to making reasonable adjustments relating directly to health and safety concerns may be claimed by employers as constituting an 'unjustifiable hardship', thereby enabling the employer to argue that they cannot accommodate the needs of persons with disabilities in their workplace because of an excessive cost incurred in providing a safe workplace (Bay & Mykitiuk, 2020). For example, some employers may be concerned that employees with intellectual disability will have more workplace accidents and incidents, thereby increasing the legal liability of the organisation (Vinzer & Roth, 2013; Kaye et al., 2011). However, contrary to the perception of increased costs associated with workplace health and safety, evidence across many sectors suggests that such workers have an above-average safety record (Zivolich & Weiner-Zivolich, 1997).

Indeed, the perception of costs related to the employment of workers with intellectual disability is often clouded by inaccurate understandings held by managers, supervisors, and co-workers towards safety concerns as they relate to such employment (Lindsay et al., 2018; Cavanagh et al., 2016). For example, some employers believe that people with disabilities cannot perform essential job functions safely, and may therefore present a legal liability to the business. Thus, employers are concerned about the impact on co-workers of having a person with intellectual disability in the workplace (Kaye et al., 2011). This view often influences recruitment decisions and judgements about the abilities of these workers, and their suitability as employees (McLaughlin et al., 2004).

In summary, intellectual disability research highlights several costs of employing individuals with intellectual disability. As illustrated in Figure 1, these costs include job carving, training and supervision, attitudes of colleagues, reasonable adjustments, and safety concerns. Mitigating these costs becomes a prime challenge for employers if they seek to hire workers with intellectual disability. However, if the employment of such workers is an organisational goal, the use of management control becomes directly pertinent. This is because the very aim of management control is to contribute to the attainment of corporate goals. It is towards a

consideration of management control and the ways in which it is applicable to the employment of individuals with intellectual disability that the focus of this chapter is now directed.

3.3 Conceptualisations of Management Control

The focus on management control research can be traced back to the foundational studies conducted by Robert Anthony in 1965. Anthony's work has significantly shaped the understanding of management control by establishing connections and distinctions between management control, strategic planning, and operational control (Anthony, 1989; Simmons, 1995). Management control as a distinct topic has been studied extensively since Anthony (1965), while published reviews of management control since the 1990s have documented a growing record of empirical evidence and theoretical advancement in this area (e.g., Otley et al., 1995; Langfield-Smith, 1997; Chenhall, 2003; Langfield-Smith, 2005; Langfield-Smith, 2007; Merchant & Otley, 2007; Berry et al., 2009; Tucker et al., 2009; Straub & Zecher, 2013).

Over time, the construct of management control has progressed from Anthony's (1965) limited accounting-based definition as "the process by which managers ensure that resources are obtained and used effectively and efficiently in the accomplishment of organizational objectives" (Anthony, 1965, p. 19), to more comprehensive positions which integrate a diversity of theory, research methods, cybernetics, systems thinking, and new analytical conceptualisations of formal and informal management control processes jointly functioning as a "package" (Otley, 1980; Otley et al., 1995; Abernathy & Chua, 1996; Malmi & Brown, 2008; Straub & Zecher, 2013; Otley, 2016; Tucker, 2019; Merchant & Otley, 2020). The progression of the ways in which management control thinking has proceeded over time is illustrated in Table 1.

As can be inferred from Table 1, management control has been conceived in different ways in the literature. However, most understandings of control implicitly converge to two fundamental characteristics: (i) it is a process; and (ii) its aim is to cultivate goal congruence between employees and the achievement of organisational priorities. Thus, although most of the definitions of management control presented in Table 1 focus on these two characteristics, the understanding of management control as "… *procedures, processes, tools, and practices that managers use to guide direction and ensure that their behaviours and decisions as well as those of their employees are consistent with the organisation's objectives and strategies*" (Bisbe & Sivabalan, 2017, p. 12), is particularly well-suited for adoption in this study because of its emphasis on processes, procedures, tools and practices, and congruence not only with

organisational goals, but also with the strategies formulated in order to achieve these goals and outcomes. It is especially important to recognise that if the employment of individuals with intellectual disability is regarded as an important organisational goal or strategy, then management control procedures, processes, tools, and practices become an integral element influencing the behaviour and decisions of managers and employees necessary to achieve these goals or strategies.

Table 1: Conceptualisations of Management Control (adapted from Tucker & Nash, 2025)

Author/Date	*Conceptualisation of Management Control*
Anthony (1965)	"… the process by which managers assure that resources are obtained and used effectively and efficiently in the accomplishment of the organization's objectives" (p. 17).
Lowe (1971)	"… a system of organizational information seeking and gathering, accountability, and feedback designed to ensure that the enterprise adapts to changes in its substantial environment and that the work behaviour of its employees is measured by reference to a set of subgoals (which conform with overall objectives) so that the discrepancy between the two can be reconciled and corrected for" (p. 5).
Flamholtz (1979)	"… any actions or activities taken to influence the probability that people will behave in ways which lead to the attainment of organizational objectives" (p. 154).
Flamholtz et al. (1985)	"… attempts by the organisation to increase the probability that individuals and groups will behave in ways that lead to the attainment of organisational goals" (p. 36).
Otley and Berry (1980)	"… the process of ensuring that the organisation is adapted to its environment and is pursuing courses of action that will enable it to achieve its purposes" (p. 233).
Simons (1995)	"… the formal, information-based routines and procedures managers use to maintain or alter patterns in organizational activities" (p. 5).

Table 1: Conceptualisations of Management Control (adapted from Tucker & Nash, 2025)

Author/Date	*Conceptualisation of Management Control*
Otley et al. (1995)	"… the achievement of overall organizational aims and objectives" (p. 33).
Abernethy and Chua (1996)	"… mechanisms designed and implemented by management to increase the probability that organisational actors will behave in ways consistent with the objectives of the dominant organisational coalition" (p. 573).
Merchant and Van der Stede (2003)	"… the devices or systems managers use to ensure that behaviors and decisions of their employees are consistent with the organization's objectives and strategies" (p. 4).
Chenhall (2003)	Defined "management accounting (MA) as a collection of practices such as budgeting or product costing", and management accounting systems (MAS) as the "systematic use of MA to achieve some goal", and MCS "is a broader term that encompasses MAS and also includes other controls such as personal and clan controls" (p. 129).
Merchant and Otley (2007)	"… broader conceptualizations of control can include factors such as strategic development, strategic control and learning processes, all of which are typically beyond the scope of management accounting. In these conceptualizations, almost everything in the organisation is included as part of the overall control system" (p. 785).
Malmi and Brown (2008)	"… all the devices and systems managers use to ensure that the behaviours and decisions of their employees are consistent with the organisation's objectives and strategies, but exclude pure decision-support systems" (p. 290).

Table 1: Conceptualisations of Management Control (adapted from Tucker & Nash, 2025)

Author/Date	*Conceptualisation of Management Control*
Anthony and Govindarajan (2007)	"… the process by which managers influence other members of the organization to implement the organization's strategies" (p. 17).
Gooneratne and Hoque (2013)	"… formal organizational systems (primarily accounting based) designed and implemented by management to ensure that organizational goals are achieved" (p. 147).
O'Grady and Ackroyd (2016)	"… packages of different types of control systems, including, for example, cultural, administrative, planning, cybernetic and reward systems" (p. 3).
Grabner and Speckbacher (2016)	"… any process used by managers to direct employee attention and influence employee behaviour in ways that increase the probability of achieving organisational goals" (p. 31).
Bisbe and Sivabalan (2017)	"… procedures, processes, tools, and practices that managers use to guide direction and ensure that their behaviours and decisions as well as those of their employees are consistent with the organisation's objectives and strategies" (p. 12).
Seneviratne and Hoque (2017)	"… a set of social practices constructed within the context where the operate being associated by the wider social, economic and political pressures" (p. 440).

3.3.1 Prior research on management control in an intellectual disability context

Organisations differ in how they design and use management controls in response to their context (Bisbe et al., 2019), and these contextual factors are important areas of study in building an inventory of management control knowledge (Chenhall, 2003). Contextual factors that have formed the basis of management control research include organisational structure (Merchant, 1981), organisational characteristics and budget (Sivabalan et al., 2008), culture (Tucker, 2019), strategy (Simons, 1994; Adler & Chen, 2011), environment (Otley, 2014), uncertainty (Chenhall, 1997), technology (Chenhall, 2003), innovation-oriented projects (Sivabalan & Bisbe, 2013), organisation size (Merchant, 1981), and the characteristics of employees (Campbell, 2012). However, there is a gap in the management control literature on disability in general and, more so, organisations that employ persons with intellectual disability (Bartram et al., 2021; Meacham et al., 2017).

Although the mere presence of a knowledge gap is, in and of itself, insufficient motivation to undertake research, interest in this topic is on the rise. Governments and businesses are recognising the valuable contributions that workers with intellectual disability can make (Tucker & Nash, 2025), and are actively seeking ways to promote inclusivity (Bartram et al., 2021). Thus, exploration of how management control may be implicated in the employment of individuals with intellectual disability is justified on the grounds of the importance of inclusive workplaces and the potential benefits that such inclusivity can bring to organisations.

Despite the dearth of research on management control in the context of intellectual disability employment, at least four relatively recent management control studies inform aspects of this research. First, and at a broad level, Burns and Jollands (2020) argue that the accounting profession has, through its public interest role, the potential to create visibility, the capacity to provide knowledge of issues, and is well-positioned to tackle the challenges of the vulnerable. Including people with disability as a vulnerable group, Burns and Jollands (2020) contend that despite the importance associated with the management of and assistance to vulnerable groups, the accounting profession has only engaged with such issues to a limited degree.

Second, in a case study involving two non-profit organisations (NPOs) that provide services for individuals with intellectual disabilities in Ireland, Conaty and Robbins (2021) explore how NPO managers view the significance of stakeholders. They also examine how this perception of stakeholder importance influences the design and implementation of management control systems. Their findings indicate that recognising stakeholder salience helps in comprehending

performance tensions and conflicts, particularly those related to power asymmetries and the need to balance multiple stakeholder objectives (Conaty & Robbins, 2021). Additionally, the design and implementation of management control systems seem to reflect how management perceives the importance of stakeholders. However, there are instances where urgency has taken precedence over stakeholder importance. This suggests a misalignment between management's view of service users' significance, how these needs are integrated into the design and use of various management controls, and the overall mission of the organisation. The significance of the findings of this research for the current study lies in the need to recognise that management control outcomes and practices fulfill different roles, and serve different needs of different stakeholders at different times.

Third, continuing their work in NPOs, Conaty and Robbins (2023) examined the role of management control and accountability in supporting the mission realisation of four NPOs that provide services to people with intellectual disability. The results of this study aligned with their 2021 findings, showing that service users were perceived as the least powerful stakeholders and, as a result, received the least attention regarding management control and accountability processes. Remedies suggested enhancing the voice and agency of service users by incorporating internal advocacy practices into service delivery and recording, and monitoring and reviewing such activities through management control practices. This latter study's findings also highlighted different roles of management control that would influence strategic as well as operational priorities within the context of organisations servicing people with intellectual disability (Conaty & Robbins, 2023).

Finally, Tucker and Nash (2025), in a study directly related to the current one, reviewed the disability and management control literature as it pertains to the management control implications of employing workers with intellectual disability. This study builds on the management control framework proposed by Tessier and Otley (2012) by providing insights into the benefits and costs associated with both compliance and performance roles of management control in organisations that employ or aim to employ workers with intellectual disability. It should be noted that the dual role of management control – compliance and performance – as advocated by Tessier and Otley (2012), are broadly consistent with the findings of Conaty and Robbins (2021) in recognising multiple roles of management control, and also the findings of Conaty and Robbins (2023) in recognising the roles of management control as both strategic and operational. It is towards an overview of Tessier and Otley's (2012) compliance-performance framework and its applicability for adoption in this study that

the focus of this chapter is now directed.

3.4 Compliance and Performance: Two primary objectives of Management Control

Tessier and Otley (2012) suggest that the two main roles of management control are to (i) ensure compliance, and (ii) to improve performance. Compliance-focused management controls represent the passive role that management control has traditionally been seen to assume, ensuring that the organisation adheres to legal, statutory, and regulatory obligations or corporate guidelines, thereby avoiding any potential repercussions of non-compliance (Tessier & Otley, 2012). In contrast, management control practices aimed at improving performance outcomes are designed to directly improve organisational performance, corporate effectiveness, and operational efficiency (Tessier & Otley, 2012).

Both compliance and performance roles of management control can, on the basis of disability research findings, be expected to be directly implicated in the employment of individuals with intellectual disability. For example, the legislative obligation to provide reasonable adjustments, as described earlier, is one example of how management control acts in a compliance role. As noted earlier, reasonable adjustments encompass such activities as flexible work schedules, purchasing and modifying equipment, workplace adaptations, instituting working-from-home arrangements, training supervisors and co-workers, providing Easy-Read and visual work instructions and standard operating procedures, changing workplace policies, and providing job coaches and information in alternative formats (Job Access Resource, 2020). These reasonable adjustments appear to fall within the ambit of most of the definitions of management control, as presented in Table 1 above. Thus, ensuring that legislative obligations relating to the provision of reasonable adjustments can be met, is considered a compliance role of management control.

In addition to compliance, management control in supporting the employment of individuals with intellectual disability can also contribute to improved performance. Examples of this performance role include the retention of qualified employees, increased worker productivity, improved co-worker relationships, and higher company morale and productivity (Solovieva et al., 2011). Once again, as with reasonable adjustments, the activities and initiatives that contribute to these outcomes are quite likely to fall within the ambit of most of the definitions of management control as presented in Table 1 above, and may accordingly be considered examples of how management control can play a role in monitoring performance.

To date, surprisingly few studies have utilised the compliance-performance framework as a basis for interpreting management control. However, distinguishing between the compliance and performance roles of management control has been demonstrated to be applicable, as was empirically explored in a variety of industries including finance (Rikhardsson et al., 2021), a multi-national industrial organisation (Beusch et al., 2022), and 30 energy intensive New Zealand organisations (Bui & de Villiers, 2017). The compliance-performance framework has also received conceptual attention with two relatively recent studies (e.g., Pfister et al., 2023; Tucker & Nash, 2025) seeking to explore the theoretical implications of this approach to conceptualising management control in terms of its strategic or operational purpose. Therefore, as it is of direct relevance to the current study, the role of management control in the employment of intellectually disabled individuals should be examined.

Hence, if as conjectured, management control can play both compliance and performance roles, several insights may be gained by investigating the management control implications of employing workers with intellectual disability. These insights may be broadly considered to pertain to the *variation* in compliance and performance roles of management control in employing individuals with intellectual disability, the ways these compliance/performance roles might *impact* the benefits and costs associated with employing people with intellectual disability, and the value this framework offers in *interpreting* the evidence drawn from the participants in this study. These insights will be further elaborated upon in Chapter Four.

3.5 Chapter Conclusion

The broad aim of this chapter has been to review existing research that has investigated the employment of individuals with intellectual disability. The literature review has drawn from the findings from two broad streams of literature: the intellectual disability literature and the management control research literature. Findings from the intellectual disability research have identified significant benefits to organisations in the employment of people with intellectual disability. It has also been shown that although there are costs associated with the employment of such individuals, these costs are not insurmountable, and the net benefits to organisations appear to outweigh the associated costs. Given a comparatively low workforce participation rate, the employment of workers with intellectual disability would represent a potentially significant change to the workforce profile of many organisations. It would also, therefore, have clear implications for how management controls targeting compliance and performance can be designed and used in organisations. This is a non-trivial matter in view of governments and businesses increasingly acknowledging the valuable contributions of workers with

intellectual disability and the active approach many have adopted in seeking ways to enhance inclusivity.

In contrast to the research drawn from the intellectual disability literature, the management control research literature has been limited in the extent to which it has engaged with the context of intellectual disability. Despite the many contexts and settings in which management control has been examined to date, the management control implications in the employment of workers with intellectual disability is under-researched. A key contribution of this study to the management control, but also the disability literature, is recognising the necessity to evaluate the extent to which the employment of people with intellectual disability may require changes to, or modifications of, prevailing management controls and how these changes may be implemented.

The conceptualisation of suitable management control with two key objectives of compliance and performance was discussed in the context of minimising costs and broadening the benefits of hiring people with intellectual disability. Insights into the relative significance of the compliance/performance roles of management control in employing individuals with intellectual disability, and the ways in which these two roles interface with the benefits and costs of such employment are likely to be pivotal to addressing the central objective of this study and the two research questions developed as a consequence. The focus on benefits and costs in the employment decision resonates with the theoretical frame of reference of Rational Choice Theory (RCT) and the concept of Bounded Rationality. It is towards a consideration of this theoretical perspective and its value as a vantage point from which we can interpret the findings of this study that our attention is directed next.

CHAPTER FOUR: THEORETICAL FRAMEWORK

4.1 Introduction

This chapter discusses the theory used to provide insights into the current study and the rationale underlying its selection. In any academic research undertaking, the choice of theory must be appropriate for the issue under research, and its selection is crucial if it is to increase understanding and knowledge of the phenomena under study (Hoque, 2018).

As shown in Chapter Three, there exists considerable empirical research that has investigated the employment of people with intellectual disability. The arguments presented in this inventory of research, located primarily in the disability literature from across industries and sectors, converge to an identification of the benefits, on the one hand, and the costs, on the other, associated with the employment of such individuals. As Rational Choice Theory (RCT), under conditions of *bounded rationality*[28], seeks to understand the influence of costs and benefits on decision-making and the limitations on decision-makers' ability to make optimal decisions (Simon, 1991; Tisdell, 2023), this informing theoretical lens is likely to be well placed to provide insights in the analysis and interpretation of findings from the current study.

Therefore, this chapter commences with a discussion of the role of theory in qualitative research generally, and how theory is applied in this research. An overview of RCT, including an identification of how this theory has been applied in management accounting research, will follow. Next, criticisms of RCT leading to the development of bounded rationality are presented. The notion of bounded rationality and its consequences – the use of heuristics and consequently, the potential for cognitive bias – are then discussed. Finally, the argument for how and why this theoretical lens is helpful in this study is summarised to conclude this chapter.

4.2 The Role of Theory in Qualitative Research

This study employs a qualitative approach to investigating the research questions under consideration. Qualitative research methodology is often used in the social sciences and humanities (Lockyer, 2008), and it has been prevalent in accounting research for several

[28] Herbert Simon referred to Bounded Rationality as his "search and satisficing theory" (1979, p. 503). Additionally, other forms of Bounded Rationality as a concept have emerged in the literature from various disciplines based on Simon's seminal work, most prominently by Tversky and Kahneman (1974) and Gigerenzer (2016). These other forms of bounded rationality will be explored later in this chapter.

decades (Parker, 2008; 2012; 2014). Qualitative research is now an established tradition in academic accounting research, introducing new insights, perspectives, and subjects into business, non-profit organisations, and the public sector (Parker, 2012). The shift towards qualitative research in accounting has brought numerous benefits (Parker, 2014). It has freed the accounting literature from the limitations of an excessive emphasis on deductive hypothesis testing, allowing for the exploration of questions and issues that the predominant positivist quantitative research paradigm often cannot address (Parker, 2014). This move to qualitative methods has also fostered interdisciplinary approaches to tackle complex problems and encouraged a holistic understanding of situations that cannot be effectively analysed through abstract quantitative models (Parker, 2014). Qualitative research has also promoted a deeper engagement with new and diverse perspectives and highlighted the importance of the researcher's involvement with the field, the research context and its history, and the overall state of being in the organisation (Parker, 2008, 2012).

The term 'theory' is derived from the Greek word 'theoria', or 'to see' (Oxford English Dictionary, 2024), reflecting the primary function of a theory to uncover or reveal what has been hidden. For researchers, theories offer various 'lenses' to view, guide, and analyse the data gathered when addressing the research question (Collins & Stockton, 2018). Theories are helpful; (among other things) they provide and enable understanding of complex problems and phenomena (Reeves et al., 2008). In qualitative research, theory and its insights can guide the direction of a study or can develop during the research process (Parker, 2012).

Collins and Stockton (2018) argue that a robust theoretical frame of reference helps researchers identify biases, and aids in data coding and interpretation. However, an over-reliance on theory can also be problematic. For example, Hambrick (2007) argues that too much emphasis has been placed on developing theory at the expense of conducting research that observes and reports actual facts, and points to a fundamental contradiction in emphasising theory in a discipline such as management that is purportedly dedicated to studying real-world decision-making. More recently, Tourish (2020) argues that theory development has become an unhealthy obsession as evidenced by a seeming abundance of theories in management research that has led researchers to overlook significant issues, and to address topics that are comprehensible only to those already acquainted with the topics discussed. Consistent with Hambrick (2007) and Tourish (2020), but in the context of accounting research, Parker (2014) warns that the current preoccupation in accounting (and management) empirical research with selecting a particular theory to drive every study can result in researchers ignoring or not seeing

the phenomena under consideration in its full richness (Parker, 2014). Parker (2014) argues for flexibility and an understanding of qualitative research as a reciprocal emergent process of theory development.

Silverman (2014) distinguishes between theories, models, and concepts. He defines a *theory* as a collection of organised, coherent, and systematically arranged concepts that explain phenomena in the real world. *Models* offer a comprehensive framework for how to interpret reality from different paradigms. Paradigms comprise ontological positions that relate to the nature of reality and how we come to understand it, and epistemological positions that describe how knowledge is acquired and validated, and the methods we use to acquire knowledge. Silverman outlines three prime epistemological positions: 1) positivism, which encompasses functionalism and behaviourism and emphasises measurement and reason, asserting that knowledge comes from quantifiable observations of actions; 2) naturalism, which is the belief that nothing exists beyond the natural world; and 3) constructionism, and its related position of interpretivism where the former suggests that knowledge is constructed rather than created, while the latter is concerned with understanding individual meanings and experiences within specific contexts (Silverman, 2014). *Concepts* are viewpoints derived from a specific model and help define the focus of the research problem (Silverman, 2014). Silverman (2014) suggests that qualitative researchers need models and concepts; however, theories should emerge from the data analysis.

Other schools of thought in qualitative research, however, suggest that theory is a guiding framework for research and that the quality of the research can be compromised without it (Bradbury-Jones et al., 2014). Theory provides a lens through which the study's findings and the literature are considered, and linking a theoretical framework to research methods reduces the risk of shortcomings in research design (Alavi et al., 2018; Collins & Stockton, 2018). The current study ascribes to the latter school of thought by viewing theory as a guiding framework to both frame the problem and interpret the evidence that will be collected and analysed.

Theories are the structured frameworks built on the foundations of ontology (what reality is), which is built on by epistemology (defining how we can know and understand that reality), to explain and explore various phenomena (Silverman, 2014). The ontological foundation of this research assumes that organisational reality is socially constructed and interdependent with its constituent members and environment (Glesne, 2016). Therefore, in broad terms, this study employs a relativist ontology in which reality is viewed as subjective and dependent on the

perceptions, interpretations, and interactions of individuals (King & Horrocks, 2010; King et al., 2018). Because of the emphasis on the subjective nature of reality, acknowledging that individuals have unique perspectives shaped by their social, cultural, and historic contexts (Parker, 2008), the dominant epistemological position adopted is consistent with that of interpretivism.

A primary weakness of interpretivism is its limited ability to generalise findings across different settings. Nonetheless, the detailed nature of interpretive research offers researchers valuable insights into specific contexts (Denzin & Lincoln, 2018). According to Parker (2008), interpretivism highlights the significance of context in comprehending a phenomenon. This study aims to gain insights into the benefits, costs, and management control issues associated with the employment of individuals with intellectual disability. This aim necessitates exploring the social reality of how organisations perceive the upsides and downsides of employing such individuals and how management controls are designed and used to manage such individuals. An interpretive approach is suitable for this purpose, as it captures the complexities of the context in which actions occur, allowing researchers "to capture actors' understandings from the inside, penetrating and capturing multiple constructed realities" (Parker, 2008).

As discussed in Chapter Three, intellectual disability research evidence suggests that the benefits of employing people with intellectual disability generally outweigh the costs of doing so. Nonetheless, the workforce participation rate of people with intellectual disability has, as noted in Chapter Two, been consistently well below that of non-intellectually disabled persons, and even individuals with other (non-intellectual) disability, with most employers and managers choosing not to employ people with intellectual disability. The low workforce participation rate of individuals with intellectual disability prevails despite the predictions of RCT, which would suggest that the employment of individuals with intellectual disability would be more prevalent as the benefits of employing such individuals exceed the costs in doing so. RCT, thus, frames the employment of individuals with intellectual disability as a research problem with a direct tension between what 'should' occur (as predicted by RCT), as opposed to what 'does' occur (as reflected by consistently low workforce participation rates relating to the employment of people with intellectual disability). With its explanations of why decision-makers do not always make what would appear to be optimal decisions, bounded rationality as a refinement to RCT may thus provide potentially relevant insights in interpreting the findings of this study.

What follows is a detailed exploration of RCT and bounded rationality, beginning with a history of RCT's development. Next, bounded rationality will be examined as a response to RCT's limitations. Since the introduction of bounded rationality, numerous studies (see for example, Grune-Yanoff, 2010; Grune-Yanoff et al., 2014) in various fields have adopted RCT with the refinement of bounded rationality. Many of these research studies have led to the investigation of heuristics, or how managers use simple rules of thumb to make decisions without needing to process all available information or consider every possible option (Baumol & Quandt, 1964; Drexler et al., 2014). Heuristics, then, may be thought of as a practical manifestation of bounded rationality (Simon, 1955, 1956, 1957). There are two conflicting perspectives on the value of heuristics, and their significance for this study will be discussed in some depth. Finally, criticisms of bounded rationality that have been advanced will be outlined before presenting how RCT and bounded rationality contribute to a deeper understanding of this study's findings.

4.3 Rational Choice Theory

RCT originated from the work of Thomas Hobbes in 1651, who first examined individual decision-making within the context of political institutions (Oppenheimer, 2008). Political theorists such as Adam Smith (1776), often regarded as the originator of RCT, followed Hobbes' work. Their contributions helped shape what is now known as classical Rational Choice Theory (Oppenheimer, 2008). In its modern form, RCT originated from neoclassical economic theory[29] (Moll & Hoque, 2018), utilitarian theory[30] (Zey, 1998), and game theory[31] (von Neumann & Morgenstern, 1944, 2007; Levi et al., 1990; Coleman, 1990), and incorporates elements of other theories and models, including 'collective choice theory'[32] and, in accounting, Cost Benefit Analysis[33] (Bryner, 2006). RCT is also known by other terms,

[29] The standard theory of neoclassical microeconomics is founded on the concept of utility maximisation, which was pioneered by economists such as Leon Walras (1874-77), Carl Menger (1871), and William Stanley Jevons (1871).

[30] Utilitarian theory, or utilitarianism, is a range of political and ethical thinking that prioritises overall utility or social well-being as the ultimate ethical value (Riley, 2019). From the late 18th to the 20th century, prescriptive economics supported a hedonic interpretation of utilitarianism, and while new perspectives have emerged, utilitarianism still influences economic policy judgements (Arrow, 1990).

[31] Game theory was developed by von Neumann and Morgenstern in 1944. They asserted that using mathematics, which was developed for the physical sciences, in economic models did not reflect the reality of economic thinking. Rather, economic actors behave more like players of a game, anticipating each other's moves. John Nash (1953) extended game theory to non-cooperative games.

[32] Collective choice theory examines how to create a collective preference order from individual preferences over available alternatives. Kenneth Arrow introduced this concept in 1951 (see Arrow, 2012). Amartya Sen further developed Arrow's work in 1970 with *Collective Choice and Social Welfare* (see Sen, 2017).

[33] Jules Dupuit developed the concept of cost-benefit analysis (CBA) in 1848 (see Poinsot, 2020) which was later formalised by Alfred Marshall in 1890 (see Aspkrs, 1999). CBA systematically evaluates the benefits and costs of a decision, project, or policy to determine if the benefits outweigh the costs, aiding in informed decision-making.

including the 'utility-maximising approach' (Becker, 1993), 'exchange theory'[34] (Scott, 2000), and 'rational action theory'[35] (Abell, 2000).

RCT has been widely used as an informing theoretical perspective in disciplines such as economics (Becker, 1957), sociology (Weber, 1920 see Udehn, 2003; Homans, 1958 see Abell, 2000; Cook & Emerson, 1987), political science (Dowding, 1994; Ostrom, 1991), organisational theory (Hatch, 2018), education (Boyd et al., 2003), political psychology (Lupia, 2002), economic anthropology (Mauss, 1925 see Boholm et al., 2013), and accounting (Tucker & Lawson, 2020; Tucker et al., 2024). It is predicated on the view that decision-makers make a decision only after carefully considering its benefits and costs, where benefits are elements of a decision that has a positive value and costs a negative value (Zey, 1998, p. 2). RCT adopts a view which assumes that people are capable of making rational choices, and do so by weighing alternative options based on their beliefs concerning the likely benefits and costs associated with a given course of action (Hirschfeld, 2018). The 'rational choice' is the course of action that maximises utility (maximises the benefits while minimising the costs).

The way managers make decisions has long been the subject of study. In his 1938 book, *The Functions of the Executive* (Barnard, 1938), Chester Barnard first translated the concept of decision-making from public administration into the business world (Valentinov & Roth, 2022; Buchanan & O'Connell, 2006). This expanded the frame of reference for managers and shifted their thinking to the endpoint, 'the decision'. Other theorists followed, including Herbert Simon (1947), James March (1955), March and Simon (1958), Richard Cyert with Dill and March (1958), and Henry Mintzberg (1973). These theorists spearheaded the investigation of managerial decision-making and, importantly, its reliance on rational choice (Buchanan & O'Connell, 2006).

In RCT, the individual, rather than groups or organisations, is usually the primary unit of analysis (Scott, 2000). From the frame of reference of RCT, individual actors are purposeful and intentional, targeting ends or goals and weighing each possible future's perceived costs and benefits. Individuals usually make decisions — either consciously or unconsciously — based

[34] Exchange theory, initially proposed by Homans (1958, 1974) and developed by Blau (1964 see Cook et al., 2013) and Emerson (1962, 1972a, 1972b), suggests that a subjective assessment of costs and benefits influences all human relationships. Individuals analyse the rewards and costs associated with their interactions in order to maximise their personal advantages. The core concept is that people engage in social exchanges by evaluating and comparing various options to achieve the greatest possible gains.

[35] Talcott Parsons (1937 see Lidz 2003) was the main proponent of action theory. It examines the nature and rationale of actions, focusing on intention, motivation, and agency to understand how individuals make choices based on their beliefs and desires.

on a ranking of preferences. As discussed above, this ranking or hierarchy aims to maximise benefits and minimise costs. More specifically, it seeks to provide the highest net benefit to the decision-maker and the greatest likelihood of that benefit occurring (Zey, 1998). This process of decision-making that underlies RCT is pictorially represented in Figure 2.

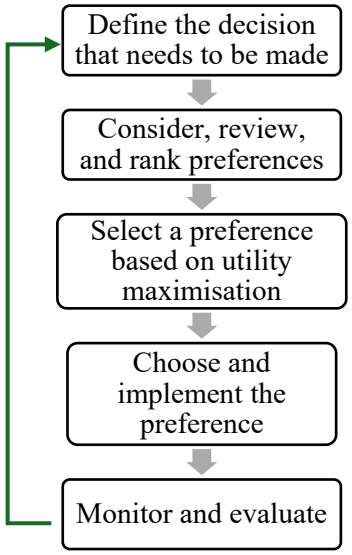


Figure 2: A typical rational decision-making process model with the feedback control element. Adapted from Hatch (1997)

As used in RCT, the terms 'costs' and 'benefits' are not only monetary/quantifiable, but also include perceptual and subjective evaluations and can be both economic and non-economic. As Quackenbush (2004, p. 94) states:

> … there is in no way a requirement that rational actors are only (or at all) motivated by economic benefit. Demonstrating that people do not choose according to economic preferences does not demonstrate that they do not choose rationally; it only means that they are not solely motivated by economic gain.

Consistent with this observation, benefits and costs as cited in this study include not only those that are quantifiable, but also alternatives that are not easily or readily measurable; for instance, "perceived advantages/disadvantages, "strategic" decisions/preferences, "politically acceptable" choices, preferences based on social, organisational, institutional, political factors or personal opportunity costs" (Tucker et al., 2023, p. 8). Taking a broad and comprehensive view of benefits and costs, including both social and economic factors as well as quantifiable and non-quantifiable elements, provides a more balanced perspective on how stakeholders make 'rational' decisions (Weidema, 2006).

Although RCT is widely used in economics and social sciences, management accounting research that is explicitly informed by RCT is relatively uncommon (Moll & Hoque, 2018). This rarity may be attributed to criticisms of RCT which, as outlined above, posit that humans do not necessarily behave as the economically rational entities assumed in neoclassical economics (Williams, 2009). However, recent management accounting research has employed RCT as a framework, particularly in relation to the concept of bounded rationality. Notable studies in this area include the work of Tucker et al. (2023) and Tucker and Lawson (2020).

Table 2 presents an overview of studies that have utilised RCT within the field of management accounting to address specific research questions. As can be seen from this table, RCT has been used in diverse contexts, demonstrating its wide applicability in management accounting research. In particular, RCT provides a useful framework for analysing and improving management control by focusing on the rational behaviour of individuals within organisations, and it offers a lens that helps in designing control practices that encourage desired behaviours, enhance performance, encourage compliance, and align individual actions with organisational goals.

Table 2: Management accounting studies that have used Rational Choice Theory

Study	Research Question	Type of study	Use of RCT
Ansari and Euske (1987)	How effectively do military repair facilities in the U.S. use cost accounting data in relation to the three models of information use?	Longitudinal field study	This study aimed to explore how organisations utilise rational choice models in their decision-making processes. The research revealed minimal reliance on cost data that aligns with rational choice models. Instead, the majority of data usage was in line with either the social-political or institutional perspectives.
Ansari and Bell (1991)	How does culture shape value and meaning and impact accounting and management control within a group of Pakistani-based companies?	Longitudinal field study	Traditional approaches to control, utilising rational choice models, were not as effective as culture in explaining the role accounting played in management control.
Carruthers and Espeland (1991)	Why did double-entry bookkeeping emerge as a dominant form of accounting?	Documentary analysis using historical evidence from Italy and England	The study explored the idea that techno-rational approaches to decision-making with their foundations in RCT underlie accounting. It found that the historical view that accounting increased 'rationality' was supported.
Covaleski et al. (1993)	How do case-mix accounting systems in healthcare organisations impact and shape internal practices within these organisations?	Conceptual paper	This study contrasted the traditional perspective of accounting—where the purpose of accounting is seen as facilitating rational decision-making—with an institutional theory perspective. It found that accounting not only supports rational decision-making, but can also fundamentally change how organisations operate.
Hoque and Hopper (1994)	How control systems function at the operational level in a large, nationalised jute mill in Bangladesh, and the reasons these control systems operated in the ways they did.	Mixed method design: semi-structured interviews, documentary analysis, and questionnaire survey	RCT provided a partial explanation for the design of the management control system in the organisation studied.

Mouritsen (1994)	In what ways do rational choice models of decision-making contribute to understanding political and public agencies?	Review essay and critical reflection on March and Olsen (1989) and March (1989)	March and Olsen (1989) critique public institutions, suggesting they are incapable of rational choice, arguing against the pure method of a rational model of choice in this context. Mouritsen critiques this and argues that individuals do have influence and are capable of rationality.
Jones and Dugdale (1994)	Investigation of the gap between accounting theory and practice through investment appraisal decision processes, comparing different reasons for the choice of a particular method to make investment decisions of academics and practitioners.	In-depth interviews with five accountants	Drew on RCT to explain investment decision-making practices, and found a disparity between academic and practitioner rationality.
Rahaman and Lawrence (2001)	What is the nature and effectiveness of accounting and financial management systems operating in the Volta River Authority in Ghana?	Case study	Partly used RCT to analyse the evidence on the conventional view that accounting and financial management systems in developing countries are inadequate.
Moll and Hoque (2018)	How and why managers make choices according to RCT.	Conceptual paper	Identified the limitations of RCT in management accounting research, suggesting the use of other sociological theories alongside RCT, such as institutional theory.
Tucker and Lawson (2020)	How does academic research influence student learning and practices?	Focus groups of Australian and North American Executive MBA students	Used RCT to compare perceptions of Australian and North American Executive MBA cohorts, emphasising the need to better showcase the value of academic research in student learning.
Tucker et al. (2023)	What role does management control play in addressing dysfunctional behaviour in Australian accounting schools?	Semi-structured interviews were held with 28 university leaders from 16 Australian institutions	Used RCT to interpret the findings of the study.

4.3.1 Criticisms of Rational Choice Theory

RCT has not been immune from criticism. Critics of RCT argue that its underlying assumptions do not accurately represent the realities of management and organisational decision-making, which is marked by complexity and where decision-makers do not possess perfect knowledge and are limited in their time and cognitive capacity (Savage, 1954). These observations were reinforced by Simon (1979) who, in a field study for Milwaukee's recreation department, attempted to apply maximum utility to a study involving two managers working through a budget decision problem. Simon encountered a "puzzling phenomenon" (Simon, 1979, p. 500) in his observation that the two managers did not compare the marginal utility (benefits) of a planned expenditure with its marginal costs "because, intellectually, they couldn't". Instead, they relied on a 'rule of thumb' or a method based on their experience, rather than a full cost-benefit analysis required by utility maximisation. Rules of thumb are problem solving methods derived from practical experience rather than theory or research. The term 'rules of thumb' is synonymous with the term 'heuristics' (Oxford English Dictionary, 2023). Simon concluded that the framework of utility maximisation as assumed in RCT was not possible, and consequently, other considerations, such as the psychology of the decision-maker, needed to be taken into account in determining the basis upon which decisions were made (Simon, 1979).

Indeed, utility maximisation appeared to Simon (1979) a questionable way of describing human choice for at least four reasons. First, the utility function in human decision-making could not be identified. Instead, it was whatever captured the person's attention at any given moment. Second, people very rarely have complete information on the consequences of choosing one alternative over another. Third, when several people were involved in the decision-making, there was no way to compare their utilities, and economics offered limited guidance on how to do this. Lastly, the uncertain nature of the firm's external environment meant that alternatives were only imperfectly known (Simon, 1959, 1979). For Simon, the uncertain and ambiguous nature of the problem he observed in Milwaukee was a characteristic inherent in decision-making more generally. On this basis, it is concluded that decision-makers are limited in their rationality and often make decisions that may not maximise utility (Simon, 1979).

4.4 Bounded Rationality

The theory of bounded rationality was proposed as a refinement to classical omniscient rationality (Simon, 1979). Simon (1979) proposed that decision-makers are '*bounded*' by their limitations which, as mentioned above, principally include time constraints, the complexity of the problem, lack of access to necessary information, and the cognitive capacity of the decision-

maker (Simon, 1979). In response to these limitations, Simon (1979) suggested that generally, humans are *satisficers* who, because of such limitations to their rationality, seek a *satisfactory* rather than *optimal* solution. Due to these limitations, managers as decision-makers cannot perform a complete cost-benefit analysis to determine the optimal choice. Instead, they select an option that meets their adequacy criteria (Simon, 1979). Managers are thus, "boundedly rational satisficers who make reasonable, not optimal, decisions under conditions of uncertainty" (Porac & Tschang, 2013, p. 250).

Bounded rationality has significantly shaped modern management theory to the point where it is regarded by many as a foundational principle of decision-making:

> … several decades of behavioural research have buttressed Simon's (1947, 1956) claim that we are endowed with bounded rationality and, in the face of information that is either intractable or incomplete, tend to find solutions that are adequate rather than optimal (Battaglio et al. 2019, p. 305).

Bounded rationality forms the basis of other management theories, including organisational learning (Nelson & Winter, 1982), new institutional theory (Williamson, 1971), behavioural economics (Kahneman, 2003; Munro, 2009), decision bias and heuristics (Tversky & Kahneman, 1974; Thaler, 2017; Gigerenzer et al., 2022). In some instances, bounded rationality complements 'rationality as optimisation', perceiving decision-making as a rational process aimed at finding the best choice based on available information (Gigerenzer & Selten, 2002). In other words, it suggests that some behaviours are simply beyond the realm of rational analysis (Korteling & Toet, 2022) and can, therefore, be influenced by various factors such as cognitive biases, emotions, and social pressures (Tversky & Kahneman, 1974; Tversky et al., 1982). Bounded rationality, in all its various forms that have developed over time, aims to address the gap between the ideal of perfect rationality in human behaviour and decision-making and the actual decision-making processes that most individuals experience under various constraints (Wheeler, 2020).

4.4.1 The different views of Bounded Rationality

Consistent with the aforementioned points, Moll and Hoque (2018) view the concept of bounded rationality in an accounting context, as a response to the limitations of RCT. However, several views of bounded rationality have emerged in the decades since Herbert Simon's seminal work, partly due to the various fields of inquiry within which its development has occurred, namely in economics (Rubenstein, 2021), and psychology and management (Cristofaro, 2017; Gigerenzer, 2021).

Katsikopoulos (2021) suggests that over time, two bounded rationality cultures, 'idealistic' and 'pragmatic', have become apparent. The '*idealistic'* culture assumes that individuals possess complete knowledge and can optimise their utility function while also incorporating factors such as a preference for fairness, resistance to incidental inequalities, and probability weighting. In contrast, the '*pragmatic*' culture suggests that people often overlook certain information and rely on simple rules of thumb to achieve satisfactory outcomes (Katsikopoulos, 2021). In broad terms then, the idealistic culture aligns with traditional economic theories, assuming individuals strive to optimise their decisions based on normative principles, and which, despite recognising human limitations, still operate under the assumption of unbounded rationality. In contrast, pragmatic culture focuses on how people actually make decisions in real-world scenarios. It emphasises the use of heuristics or simple rules of thumb to achieve satisfactory, rather than optimal, outcomes. Each culture offers a different narrative about decision-making: the idealistic culture highlights the gap between theoretical optimal behaviour and actual human behaviour, while the pragmatic culture suggests that effective decisions can be made despite the impracticality of assuming unbounded rationality. The distinction between the idealistic and pragmatic cultures is important because it aids in understanding how the concept of bounded rationality has developed over the ensuing decades since Simon's foundational work, and how each 'culture' offers alternate explanations about how and why economic actors make the decisions they do.

In relation to this study, the distinction between idealistic and pragmatic cultures provides important insights into why employers make the decisions they do, in relation to the employment of people with intellectual disability. The idealist culture suggests that employers are motivated by self-interest. From this perspective, employers may seek to maximise profits given the presence of restrictions. In contrast, the pragmatic culture suggests that although employers are motivated by the maximisation of profit, there is certain information they inevitably and unavoidably overlook. They are therefore bound in their rationality and default to relying on simple rules of thumb or heuristics to make decisions which may not optimise utility. Delving more deeply into the issue of heuristics is potentially pertinent because such rules of thumb, as will be seen, may in a sense be considered to be a 'double edged sword'; on the one hand, they enable decisions to be made quickly and efficiently, while on the other, because of the inherent subjectivity upon which they are grounded by each individual, they can also lead to biases and errors in decisions that are made. The focus of this chapter now turns to a deeper consideration of the relevance of heuristics to the current study.

4.4.2 Heuristics: two conflicting perspectives

To revisit the discussion to this point, decision-makers do not, and indeed cannot, undertake a comprehensive and effective cost-benefit analysis in their efforts to determine optimal decisions. Instead, they choose an option that fulfils their adequacy criteria (Simon, 1979). Under conditions of uncertainty and complexity, decision-makers do not possess perfect knowledge and are limited in their time and cognitive capacity. Therefore, they are *bound* in their rationality, often relying on subjective *rules of thumb (heuristics)* when making decisions (Gigerenzer et al., 2022; Kahneman & Tversky, 1974), and may be thought to be "boundedly rational satisficers who make reasonable, not optimal, decisions under conditions of uncertainty" (Porac & Tschang, 2013, p. 250).

The literature that has considered the value of heuristics in decision-making is divided. One school of thought, the *fast and frugal* program of research (Gigerenzer, 2016) holds that heuristics are helpful and beneficial to the decision-making process. According to this school of thought, and as alluded to above, heuristics can create efficiencies and simplify decision-making processes, enable managers to circumvent limitations to their own cognitive capacity, the complexity of the problem, time constraints, or access to information (Gigerenzer & Gaissmaier, 2011), and their application can lead to accurate and appropriate decision choices.

The other school of thought, *the heuristics and biases* program, holds that heuristics can be useful, but can also lead to "severe and systematic errors" which impact their decision quality (Tversky & Kahneman, 1974, p. 1124). This is an important point because, as applied to this study, the use of heuristics by their very nature, may result in employers overlooking or remaining unaware of the benefits as well as the costs of employing people with intellectual disability, resulting in sub-optimal decisions, or at the very least, decisions that fail to take account of relevant and readily available information. Moreover, excessive reliance on heuristics can lead to conscious and unconscious *cognitive biases*, particularly when decisions differ from the normative standards that would be applied if all relevant information were considered (Kahneman et al., 1982). These cognitive biases often provide plausible explanations of how human decision-making can produce erroneous results (Tversky & Kahneman, 1974). Cognitive biases can be defined as "systematic and universally occurring tendencies, inclinations, or dispositions that skew or distort information processes in ways that make their outcome inaccurate, suboptimal or simply wrong" (Korteling & Toet, 2022, p. 612). The processes that lead to biased views and decisions, as well as the resulting behaviour, are mainly implicit (Abatecola et al., 2018), typically operating at a subconscious level (Simon, 1978; Pronin &

Schmidt, 2013), and are generally applicable only within the specific environment or context within which they were developed (Guercini & Milanesi, 2020).

Cognitive biases are widely recognised as universal psychological phenomena (Acciarini et al., 2021). They affect almost everyone across different levels and sectors of society, including in individual's personal lives as well as their lives within organisations (Korteling & Toet, 2020). Cognitive biases are prevalent and enduring, often leading people to feel confident in their decisions and judgements despite being grounded in limited evidence about the veracity of such decisions and judgements (Eigenauer, 2018). Examples of frequently occurring cognitive biases include overconfidence bias[36], anchoring bias[37], availability bias[38], cognitive dissonance[39], sunk-cost fallacy[40], confirmation bias[41], rush to solve[42], and representativeness bias[43]. Management and management accounting research has identified several cognitive biases in various contexts. These include overconfidence bias in managers making decisions based on accounting and economic information (Khajavi & Talatapeh, 2021), availability and anchoring bias in managers implementing performance development plans (Hristov et al., 2021), sunk-cost bias in managerial accounting students (Clikeman & Stevens, 2019), and common judgement bias that can impact accounting and auditing professionals including overconfidence bias, confirmation bias, and rush to solve bias (Fay & Montaque, 2015).

While heuristics may be considered to be the strategies used to make decisions quickly and efficiently by enabling the decision maker to focus on (what they consider to be) the most relevant information required to make a satisfactory decision, cognitive biases are the preconceptions and predeterminations that can subsequently result from these strategies (Kahneman et al., 1983).

A considerable body of empirical research documents the use of heuristics and cognitive biases in a diverse range of different contexts. These include international business (Aharoni, 2011;

[36] The overconfidence bias is the tendency for individuals to overestimate their abilities beyond what is objectively reasonable (Kahneman, 2011).

[37] The tendency people have to bias their decisions toward the first piece of information they receive (Furnham & Boo, 2011).

[38] The tendency to judge the likelihood or frequency of an event based on how easily examples come to mind (Tversky & Kahneman, 1973, 1974).

[39] The tendency to seek consistent information to ease discomfort from conflicting facts and personal beliefs (Festinger, 1957).

[40] The tendency to persist in an endeavour due to prior investments of time and money, even when the costs exceed the benefits (Thaler, 1999; Arks & Blumer, 1985).

[41]The inclination to choose and interpret information in ways that support one's current beliefs (Nickerson, 1998).

[42] The tendency to make quick decisions at the expense of thorough analysis is often influenced by factors like time and budget constraints (Fay & Montague, 2015).

[43] Evaluating the likelihood of an entity based on its similarity to a typical case, frequently disregarding pertinent information and actual statistical probabilities (Tversky et al., 1982).

Graffin et al., 2013; Malhotra et al., 2015), organisations (March & Simon, 1958; Schwenk, 1984, 1985), management (Moore & Schatz, 2017; Malmendier & Tate, 2005; Maule & Hodgkinson, 2002; Das & Teng, 1999), public policy implementation (Moseley & Thomann, 2021), finance (Kumar & Goyal, 2015; Baker & Nofsinger, 2002), entrepreneurial strategic decision-making (Ahmed et al., 2020), medicine (Blumenthal-Barby & Kruger, 2015; Crowley et al., 2013), recruitment, selection, and promotion (Whysall, 2018), and law (Guthrie et al., 2001; Berthet, 2022). There is also a body of empirical evidence on cognitive bias towards people with disability (Druckman et al., 2021; Galli et al., 2015; Ferrara et al., 2015; Federici & Malony, 2009), including those with intellectual disability (Antonopoulos et al., 2023).

What appears clear from the preceding discussion, is the potential relevance of heuristics and consequent cognitive bias in decisions regarding the employment of individuals with intellectual disability. The concept of bounded rationality acknowledges that people cannot process all available information or foresee all possible outcomes associated with any given decision. Instead, they use heuristics to make decisions within these constraints. However, the use of heuristics can result in cognitive biases. It may be that the cognitive bias experienced by *individuals* with intellectual disability in their difficulties accessing employment represents one of the systematic errors resulting from the use of heuristics. The significance of heuristics and the resulting cognitive bias may therefore be explanatory factors in the employment decision as it is experienced by *organisational managers* to make decisions to hire people with intellectual disability. Thus, the notion of heuristics and cognitive bias may provide a useful frame of reference from which to interpret and better understand such employment decisions and how management control may be implicated in these decisions.

4.4.3 Criticisms of Bounded Rationality

The main criticisms of bounded rationality commonly centre around contesting the argument that managers make limited decisions because they are ‘cognitively limited agents’ who do not have all the information they need in an uncertain world (Bendor, 2010, p. 1). Porac and Tschang (2013) for example, argue that the influence of Simon's (1965) bounded rationality on management theory, although serving it well in many respects, has also had its disadvantages, principally reflecting a perspective in which managers are viewed as having ‘small brains’, meaning they are myopically focused on their immediate surroundings. Porac and Tschang (2013) argue for a shift towards a ‘big-brained’ approach, which regards managers as possessing broader cognitive capabilities who seek out and provide meaning to complex situations while

facing uncertain challenges with creativity. They believe that this approach can better capture the complexities and dynamic nature of real-world management.

Similarly, the view that managers are cognitively limited has led some management scholars to argue that heuristics are an inferior form of decision-making and possess limited practical value for managers. While it is widely accepted that people use heuristics, the extent to which these heuristics lead to optimal decisions is still a matter of empirical substantiation (Lejarraga & Pindard, 2020). Moreover, assessing the exact boundaries of an individual's cognitive capacity and the specific effects of various biases is inherently challenging. This complexity makes it difficult to consistently apply the theory across diverse contexts (Hastie & Pennington, 1991).

However, these criticisms of bounded rationality have been argued to misrepresent the reality of management in a context of uncertainty, time limitations, and the constraints inherent in most organisational environments (Gigerenzer et al., 2021). Such criticisms also ignore the evidence on individual cognitive bias drawn from recent neuropsychology research (Korteling et al., 2018). This body of research suggests that decision-making occurs through the human brain's structure and function, and that cognitive bias occurs through a mechanism similar to how the brain creates perceptual illusions (Reeves & Pinna, 2017; Rovelli & Algretta, 2023). These insights from neuropsychology research help us to understand the neural underpinnings of cognitive biases, why they may be so pervasive in human decision-making, and provide a degree of support for the establishment, effects, and implications of cognitive bias, and especially the role it plays in the notion of bounded rationality. Despite these criticisms, as will be discussed in the subsequent section, bounded rationality is nevertheless capable of making a valuable contribution to this study for comprehending the limitations and intricacies of human decision-making, if for no other reason than its predilection to offer insights into actual decision-making, and not an idealised view of optimisation-based rationality (Lejarraga & Pindard-Lejarraga, 2020).

4.5 How RCT and Bounded Rationality contribute to a deeper understanding of the problem addressed in this study

As discussed in Chapter Three, the evidence from intellectual disability research points to the importance of perceived costs and benefits as critical considerations in the employment of this cohort of people. With this focus on costs and benefits, RCT is a potentially useful lens through which to frame this problem. Specifically, the findings of the research reviewed in Chapter Three indicate that although the benefits of employing people with intellectual disability outweigh the

costs of doing so, the workforce participation rates of individuals with intellectual disability remain low. As outlined earlier, this disconnect between the predictions of RCT and the reality of employment practice points to a tension that a mere application of RCT in the context of hiring decisions for the employment of people with disability cannot explain. It is quite possible that the notion of bounded rationality may provide such an explanation.

Bounded rationality complements RCT by acknowledging that individuals are rational, but are nonetheless subject to constraints that may be tangible and intangible, conscious and unconscious, objective and subjective (Simon, 1979). These constraints influence and condition decision choices. Accordingly, a consideration of the relative influence of these constraining factors, as predicted by the notion of bounded rationality, offers a framework to better understand decisions relating to the employment of individuals with intellectual disability. This understanding is integral to this study as it provides the foundation upon which management control - those "*procedures, processes, tools, and practices that managers can use to guide direction and ensure that their behaviours and decisions as well as those of their employees are consistent with the organisation's objectives and strategies*" (Bisbe & Sivabalan, 2017, p. 12) – can be determined, configured, and implemented.

4.6 Chapter Conclusion

This chapter has argued that the informing lens of RCT under conditions of *bounded rationality* provides a suitable theoretical frame of reference from which to gain a better understanding of decisions relating to the employment of individuals with intellectual disability. From research that has considered the net benefits available to employers in hiring workers with intellectual disability, as discussed in Chapter Three, it would appear as though the workforce participation rate of individuals with intellectual disability would be relatively high. However, contrary to the predictions of RCT, workforce participation rates have repeatedly pointed to a lower than expected level of employment. It is possible that this disconnect between the predictions of theory and what occurs in practice/reality is explainable by the refinement to RCT known as bounded rationality.

The pertinence of bounded rationality as an explanation for decisions to employ or not to employ individuals with intellectual disability is based on the argument that managers are limited in their ability to optimise their decisions as they are *bound* in their *rationality* to do so by various constraints; principally, imperfect information, insufficient time, cognitive limitations, and the complexity of the problem. In response to these bounds to their rationality, managers employ

rules of thumb or heuristics in decision-making. Although useful in certain instances, excessive reliance on heuristics can lead to cognitive bias which, in turn, may lead only to satisficing rather than optimal decisions.

An understanding of the constraints on the rationality of managers in relation to the employment of individuals with intellectual disability is pivotal to this study. Such constraints condition the very elements central to management control – "*procedures, processes, tools, and practices that managers can use to guide direction and ensure that their behaviours and decisions as well as those of their employees are consistent with the organisation's objectives and strategies"* (Bisbe & Sivabalan, 2017, p. 12). Thus, insights into the prevalence, significance, and relative importance of such constraints is a necessary precondition or platform from which the role of management control is involved in the employment of individuals with intellectual disability.

Chapter Eight will use the lens of RCT and bounded rationality to interpret and gain insights into the findings in relation to the research questions under investigation. In the subsequent chapter, attention is directed to the research method and process adopted in this study to collect and analyse the empirical evidence.

CHAPTER FIVE: METHODOLOGY

5.1 Introduction

This chapter outlines the overall design of, and the rationale for, the current research as well as the principles guiding the specific tools and procedures relating to the collection and analysis of data used within the research design. The chapter commences with a brief outline of the features of qualitative research, its broad applicability to this study, and how this approach is suitable for investigating the research questions of this study. Next is an outline of the broad design of the research followed by a description of the approach taken in determining what data to collect, from whom, in what ways, and why. The particular considerations associated with undertaking interviews and running focus groups comprising participants with intellectual disability, as well as the measures taken to ensure the quality of the research are also discussed. The thematic approach employed to analyse the interview and focus group data is then described, including how the interview and focus group transcripts were reviewed, and the processes involved in identifying themes emerging from the interviews and focus groups. The chapter concludes with an identification of the study's methodological limitations, and a summary of the approach taken to address these limitations.

5.2 Qualitative Research

The approach chosen for any research study should align with the research question being addressed, with some research questions leaning more toward quantitative approaches and others towards a qualitative approach (Tucker & Hoque, 2012). This study utilised a qualitative research approach due to its effectiveness in offering a deep understanding and contextually informed perspective on processes and relationships (Ahrens & Dent, 1998). It is particularly suited for addressing 'how' and 'why' questions, rather than questions of ‘what’ (Ahrens & Dent, 1998). A qualitative approach to research enables the researcher to “pursue issues of meaning and interpretation in the social world” (Parker, 2012, p. 55) by virtue of its “ability to capture actors’ perceptions, constructed realities and behaviours from the inside” (Parker, 2014, p. 14). The “qualitative researcher seek[s] a holistic understanding and critique of lived experiences, social settings and behaviours, through researchers’ engagement with the everyday” (Parker, 2014, p. 55). The focus on processes and relationships as well as a desire to understand how and why these processes are formulated and implemented, and their implications, is pivotal to the central objective of this research which is to identify and gain insights into the management control

implications of employing people with intellectual disability. For this reason, a qualitative research approach was selected for this study.

In their survey of qualitative management accounting, Ferreira and Merchant (1992) note that in the management accounting literature, the term 'field research' is often used interchangeably with the term 'case study research'. In general, case studies tend to refer to studies with a sample of either one case or several cases, whereas field research sample sizes are larger than one (Ferreira & Merchant, 1992). The investigation in this study, as will be described in greater depth later in this chapter, extended across a wide range of organisational entities in various locations and involved multiple participants with multiple roles and responsibilities. The study did not seek to delve into a detailed 'case' or group of 'cases', but rather sought to gain an understanding of the research questions across a broad employment landscape. Moreover, the researcher engaged in in-depth interviews with participants, forming the primary source of data collection. The study focused on the 'real practices and outcomes' of management control within an intellectual disability context. Finally, and typical of a management accounting field study, the findings and the presentation of the data gathered are "relatively rich" with detailed descriptions of "contexts and practices" (Ferriera & Merchant, 1992, p. 4). Thus, this study can be considered as being associated with a management accounting field study.

5.3 Research Design

This study was informed by the opinions, perceptions, and observations of three largely distinct groups of people: policymakers and advocates in the disability sector; CEOs, managers, and supervisors of workers with an intellectual disability; and the lived experience of employees and business owners with intellectual disability from a variety of employment entities comprising the Australian disability sector.

As discussed in Chapter Two, in Australia, there are four main types of organisations that employ people with intellectual disability. These are:

- *Australian Disability Enterprises* (ADEs), formerly known as sheltered workshops, are a type of supported employment[44]. ADEs employ people with disability, primarily intellectual disability, in a supported employment setting. In 2018, there were

[44] ADEs provide a range of employment options including packaging, assembly, gardening, cleaning, and food services, and are funded through the individual worker's National Disability Insurance Scheme (NDIS) package. Employees of ADEs receive a wage using the Supported Wage System (SWS) as a framework to determine wages based on their productivity. Employees may also receive a Disability Support Pension (Meltzer et al., 2018).

approximately 600 ADEs employing around 20,000 people with intellectual disability in Australia (ABS, 2018; Meltzer et al., 2016).

- *Social Enterprise* (SE). This type of entity is a 'for-purpose' organisation with a social mission that is also commercially viable. All profits generated are reinvested within the business in order to achieve the organisation's mission. Employees are paid a 'living wage', with social inclusion and community-based services as critical elements in its operations. A strengths-based, person-centred approach aims to provide the worker with a career, not just a job. Social enterprises can be structured in various ways, such as cooperatives, community interest companies, and benefit corporations (Smith et al., 2018).
- *Open employment.* This is where people with intellectual disability are employed in the 'mainstream' workforce. They receive equal wages, or a wage based on supported wage criteria, and have the same conditions as their non-disabled peers. This may also include specialist support to assist employees with intellectual disability in locating and keeping their jobs (Meltzer et al., 2018).
- *Microenterprises* (MEs). Defined as "small businesses that employ four people or less" (ABS 2002), MEs are small-scale, often family-run businesses that operate with limited resources and capital (Hutchinson et al., 2020, p. 461). MEs are often owned by a person with intellectual disability. Common examples include small retail shops, local artisans, and service providers like lawn and landscaping companies.

Data collected and analysed in this study are provided across the variety of employment settings for people with intellectual disability, as described above. However, there is no immediately discernible rationale that might suggest a significant difference in the roles, objectives, design, or use of management control between these four types of employment settings. As such, this research did not differentiate between these four entities, with the exception of data collected from employees with intellectual disability. Data from employees with intellectual disability were collected via focus groups as well as interviews. As will be explained in greater depth later in this chapter, data collected via focus groups enabled consistency in the understanding by participants with intellectual disability, of the aims, objectives, and procedures of the research process. The use of focus groups also facilitated the credibility of the research by bringing together participants who may have more commonality of workplace experiences (Lincoln & Guba, 1985). The use of focus groups in research involving people with intellectual disability is well-established in intellectual disability research (Kaehne & O'Connell, 2010). Focus groups

as a data collection tool have been used, for example, in research into enhancing social integration (Mactavish et al., 2000); seeking the views of people with intellectual disability in evaluating their use of healthcare and social services (Cambridge et al., 2003); examining the experiences of intellectually disabled persons of general hospitals in the UK (Gibbs et al., 2008); identifying key concerns in relation to the participation of intellectually disabled people in society (Garcia-Iriarte et al., 2014); and investigating the experiences of individuals with intellectual disability of supported living (Bigby et al., 2017). Data collection via focus groups enables participants to share their experiences and opinions in a supportive environment, which is particularly important for individuals such as those with intellectual disability, who may have difficulty with written communication, or for individuals who might experience anxiety about the research objectives or outcomes (Llewellyn, 2009).

As illustrated in Figure 3, this research comprised three stages. Stage 1 incorporated interviews with policymakers, disability sector leaders, and advocates. Stage 2 involved interviews with CEOs, managers, and supervisors of workers with intellectual disability. Stage 3 involved seeking first-hand opinions and observations of management control and its implications as perceived by workers and business owners with intellectual disability. Stage 1, 2, and 3 interviews and focus groups were conducted from January 17, 2023, to January 30, 2024. Stage 1 interviews were conducted from January 17, 2023, to December 4, 2023. Stage 2 interviews were conducted from May 9, 2023, to January 30, 2024. Stage 3 interviews and focus groups were conducted from October 10, 2023, to January 30, 2024.

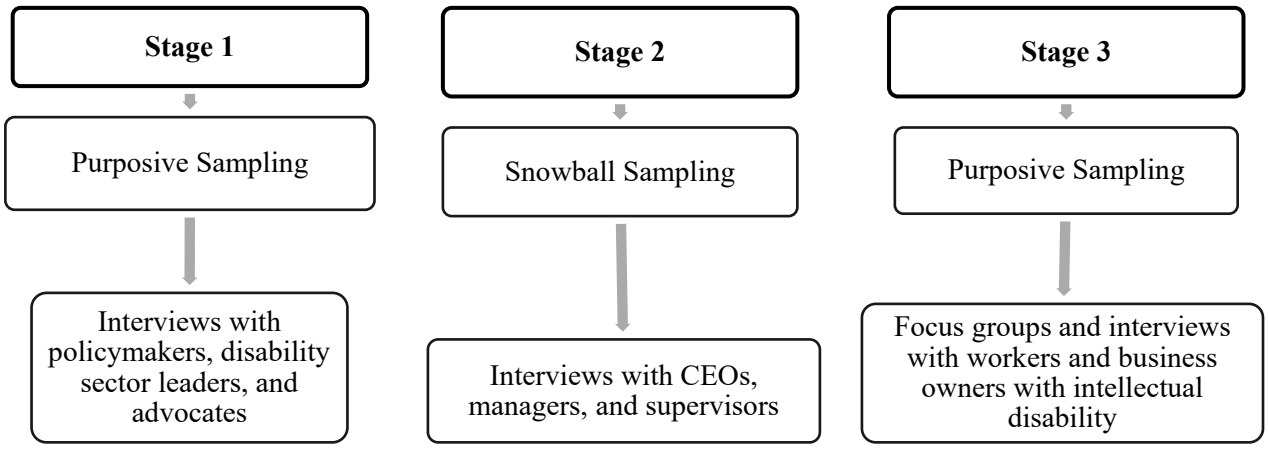


Figure 3: Research Design

5.3.1 Data collection

As outlined above, data in this study were collected via semi-structured interviews (in Stage 1, Stage 2, and Stage 3), and focus groups (Stage 3). The rationale underlying the choice of these two data collection methods, how they align with the research questions under investigation, and the procedures and protocols adopted in their use are discussed as follows.

5.3.1.1 Interview methodology

The interview is a commonly used method by which data may be collected in accounting research, allowing participants to offer in-depth responses showing how they understand or construct their experiences (Parker, 2014). Defined as "… an interview with the purpose of obtaining descriptions of the life world of the interviewee in order to interpret the meaning of the described phenomena" (Brinkmann & Kvale, 2015, p. 6), the qualitative research interview generates a valuable data set for the researcher (Jackson et al., 2007). As applied to accounting research, interviews have been described as enabling a more "coherent sense of what is going on inside the black box of management accounting and organisational processes" (Parker, 2012, p. 68). The evocative image of a 'black box' of 'organisational processes' is particularly apt for this research which seeks to identify and gain insights into the management control implications of employing people with intellectual disability – a topic which itself might be considered a 'black box' in view of the limited attention it has received in management accounting research, and one which, as inferred from the management control literature reviewed in Chapter Three, is inextricably intertwined with 'procedures, processes, tools, and practices' central to most understandings of management control.

Critics of the interview as a means of collecting empirical data argue this method is "unreliable, impressionistic and not objective", suggesting 'the interview' is nothing more than a conversation (Denzin & Lincoln, 2000, p. 12). However, as noted by Qu and Dumay (2011), the process and practice of conducting interview-based research is not an inconsequential exercise. Executing qualitative interviews needs planning and preparation and demands skilful interaction with interview subjects, including the ability to listen attentively. Interviews must be carried out with thought and attention (Qu & Dumay, 2011). The skill of the researcher is to ensure they are not manoeuvring the interviewee in a predetermined direction, but at the same time, sensitively navigating the discussion away from irrelevant issues (Vaivio, 2008).

Interviews can be categorised as falling within a continuum ranging from structured to semi-structured to unstructured (Fontana & Frey, 2005). The structured interview refers to a process

whereby the interviewer asks the interviewee a series of predetermined questions, allowing only for limited diversions from the questions during the interview, and is therefore rigid in its approach (Fontana & Frey, 2005). The structured approach is often used to enhance generalisability (Doyle, 2004), but may increase interviewer bias, given it is the researcher who formulates the questions and controls the interview to gain an understanding of an external 'objective truth' (Doyle, 2004). However, a completely structured interview process is far from reality, as Parker (2004, p. 53) argues, "because people always say things that spill beyond the structure, before the interview starts and when the recorder has been turned off".

The unstructured interview sits on the other end of this continuum and, in contrast to the structured interview, is a more informal process where questions emerge reflecting the research purpose and questions (Green, 1998). The unstructured interview should ideally be conducted in a relaxed atmosphere, and in such a way as to mould the interview process to the interviewee's circumstances and environment (Qu & Dumay, 2011). However, the unstructured interview has been widely criticised for its lack of structure (Mueller & Segal, 2015), and the 'Alice through the looking glass' phenomenon, whereby the interviewee wishes to please the interviewer, leading to a "narrative bordering on the fairy tale" (Qu & Dumay, 2011, p. 246). Additionally, Brinkmann (2014) extends Parker's (2004) argument relating to structured interviews to unstructured interviews, arguing there is no such thing as an utterly unstructured interview "because the interviewer always has an idea about what should take place in the conversation" (Brinkmann, 2014, p. 435).

In incorporating a mix of predetermined questions or topics to be canvassed with the flexibility to explore emerging issues in more depth (Tucker & Parker, 2013), the semi-structured interview combines the flexibility of unstructured interviews with the consistency of structured interviews (Horton et al., 2004), and represents a frequently used means by which data may be captured in qualitative accounting studies (Parker, 2014). The semi-structured format of interviewing is amenable to adaptation as the interview progresses, it is easy-to-follow and self-explanatory (Qu & Dumay, 2011), and is guided by pre-prepared questions based on themes from the research questions with wording that may change depending on how the interview unfolds and the direction the interview takes (Horton et al., 2004). Interview guides which serve to outline the format of the interview, including the types of questions and the order in which they will be asked, range from rigidly scripted to more open forms (Kallio et al., 2016). Regardless, all interview guides aim to ensure consistency and continuity in the researcher's approach to the interview (Qu & Dumay, 2011).

Although the semi-structured interview uses an interview guide, the approach and timing of asking questions and exploring topics that emerge from the interview can be influenced by how the interview unfolds (Brinkmann, 2014) and how the interviewer asks the questions. In asking questions and exploring topics, the researcher should be methodical and skilful in intervening with unscripted exploratory questions aimed to elicit more detailed information (Qu & Dumay, 2011). The researcher's approach to interviewing and the types of questions used mainly depend on the research objectives and are often combined (Brinkmann, 2014). For example, a more unstructured approach to asking questions may be used at the beginning of the interview to establish rapport between the interviewer and interviewee (Singleton & Straits, 2005), while a more structured approach can be adopted as the interview progresses to provide a framework for the discussion and to help keep the conversation focused on relevant areas (Fick, 2009).

There is also a variety of ways in which the researcher can use qualitative interviews. Rubin and Rubin (2005) suggest interviews can also differ in their breadth and subject of focus depending on "whether they are about eliciting understandings or meaning or whether their purpose is to describe and portray events and processes" (Rubin & Rubin, 2005, p. 5). As depicted in Table 3, qualitative interviews shift along two dimensions of breadth and subject of focus. Rubin and Rubin (2005) suggest that researchers may move between these dimensions throughout the interview process.

Table 3: The variety of qualitative interviews

		BREADTH OF FOCUS		
		Narrowly Focused Scope	***In-Between***	***Broadly Focused Scope***
SUBJECT OF FOCUS	***Focused Mainly on Meanings and Frameworks***	Concept Clarification	Theory Elaboration	Ethnographic Interpretation
	In-Between	Exit Interview	Oral Histories Organisational Culture	Life History
	Focused Mainly on Events and Processes	Investigative Interviewing	Action Research Evaluation Research	Elaborated Case Studies

Source: Rubin and Rubin (2005, p. 5).

This study used semi-structured interviews employing open-ended questions to obtain the data and to explore the participant's thoughts, experiences, and opinions on management control within their organisation or sector (Galletta & Cross, 2013). The purpose of the interviews was to "elicit understandings and meaning" and also to "describe and portray events" (Rubin & Rubin, 2005, p. 5). Accordingly, questions used in the interviews that were conducted in Stages 1, 2, and 3 of this study were designed to identify broad themes and processes associated with the employment of individuals with intellectual disability, and to clarify concepts in order to understand how and why management control was designed and used in their organisations.

A total of 31 semi-structured interviews were conducted in Stages 1 and 2, and four semi-structured interviews were undertaken in Stage 3. Therefore, a total of 35 interviews were included in the subsequent data analysis. Appendix B and Appendix C provide a schedule of when these Stage 1, 2, and 3 interviews were conducted and their duration.

5.3.1.2 Interview modes - face-to-face or video conferencing

Of the 31 interviews conducted in Stages 1 and 2 of this study, 11 were held in person, and 20 were conducted via videoconferencing. The Zoom tool was used for interviews that were conducted via videoconferencing. The use of videoconferencing enables cost-efficient interviewing and recording (Deakin & Wakefield, 2014; Sedgwick & Spiers, 2009), the ability to reach interstate or international participants (Khan & MacEachen, 2022), and meeting the requirements of the COVID-19 protocols (Archibald et al., 2019). In addition, there is evidence in the disability literature that supports the use of videoconferencing with people with disability due to its capacity to enhance accessibility (Gray et al., 2020). Of the four interviews in Stage 3, two were conducted via videoconferencing (Zoom), and two were face-to-face.

Prior studies (e.g., Deakin & Wakefield, 2014) comparing interviews conducted on a face-to-face basis with those conducted via videoconferencing have found the quality between the two forms to be similar. In their study of 23 senior international qualitative accounting researchers, Tucker and Parker (2019) found that while face-to-face interviews were preferred, researchers turned to telephone or videoconferencing when in-person meetings were not possible. They noted that one medium could often substitute for another in various scenarios. More recently, Gray et al. (2020) found that using Zoom was an overall positive experience for participants due to its availability and simplicity of use, providing an improved personal interface for discussing personal topics, for being user-friendly, and for its capacity to save time due to participants not having to travel (Gray et al., 2020).

5.3.1.3 Selection and composition of participants: Stage 1 and Stage 2 interviews

Stage 1 of this study involved policymakers, leaders, and advocates from the disability sector, while Stage 2 focused on CEOs, managers, and supervisors from organisations that employ individuals with intellectual disability or oversee their employment. By virtue of their experience and familiarity within this sector, both Stage 1 and Stage 2 participants have extensive knowledge and skills in the design and use of management controls, and in matters relating to the broader issue of employment of individuals with intellectual disability. The data gathered in the Stage 1 interviews were used to inform the development of relevant questions asked of CEOs, employers, managers, and supervisors in Stage 2 of the study.

All states of Australia were represented in the sample except for Tasmania, the Australian Capital Territory (ACT), and the Northern Territory (NT). However, given that disability employment is a Federal government responsibility in Australia, and the relevant policies relating to employment of individuals with intellectual disability are consistent across all states (Department of Social Services, 2021), the absence of representatives from Tasmania, the ACT, and the NT was not considered likely to distort or adversely impact the research findings. As noted above, the total number of interviews undertaken in Stages 1 and 2 was 31. Nine interviews were undertaken in Stage 1, and 22 interviews in Stage 2. The nine Stage 1 interviewees included one South Australian State government minister, one South Australian State government commissioner, six participants considered to be 'disability sector leaders and advocates', and one academic whose focus of research is on disability and employment. The 22 Stage 2 interviewees comprised nine Chief Executive Officers (CEOs) from various organisations in the intellectual disability sector, 10 managers, all of whom were responsible for operations and strategy, two people supporting a person with intellectual disability to operate their own business, and one executive officer who supported the (State) government minister and had significant experience in disability employment operations.

An adequate number of interviews is considered to have been conducted when information saturation is reached (Silverman, 2006). The saturation point in Stage 2 at which no new themes were forthcoming, or when additional information was unsurprising to the researcher, was reached at or around 15 interviews. After this point, the themes and issues raised were not novel in substance, but rather were variations on already existing themes, and interviewees' articulations and perceptions ceased to offer new insights (Ahrens & Dent, 1998). However, in order for the researcher to satisfy herself that she understood the issues raised, and that no further nuances, dimensions, or insights of significance were discernible, an additional seven interviews

were undertaken to bring the total number of interviews in Stage 2 to 22. The duration of the Stage 1 and 2 interviews ranged from 20 minutes to one hour and 15 minutes, with an average interview time of approximately 45 minutes.

Purposive sampling and snowball sampling were used to identify and invite potential individuals to participate in Stage 1 of the study. Purposive sampling is a well-accepted sampling technique for qualitative data collection in accounting studies (Daff & Parker, 2021; Parker et al., 1998; Anderson & Guilding, 2006; Malina et al., 2011) in which the researcher "selects a sample that appears most likely to provide the in-depth information relevant to the study's research question, addressing key characteristics of phenomena which the researcher wishes to better understand" (Parker & Northcott, 2016, p. 1116).

Stage 1 participants were identified through the researcher's existing professional networks. The nine individuals selected for interviewing in Stage 1 of the study were well positioned by virtue of their industry/sector/policy experience and perspective to inform this study. Nevertheless, it is acknowledged that the basis for selection of individuals considered to be 'leaders, and advocates in the intellectual disability sector' is largely situational—meaning it is largely dependent on the researcher's specific experience and knowledge of the particular role and achievements of the individuals involved—and ultimately subjective, relying on the judgement of the researcher. In terms of the objective of this stage of the research, and in view of the extensive background and experience of the researcher in intellectual disability (as discussed in Section 5.3.2), it was deemed likely that the individuals selected as participants in Stage 1 of the study were able to inform this research phase in terms of the higher-level strategic and policy-oriented observations sought.

Snowball sampling was used to identify potential individuals to participate in Stage 2 of the study. Snowball sampling is considered a type of purposive sampling in which participants or informants with whom contact has already been made subsequently refer the researcher to others who could potentially participate in, or contribute to, the study (Neuman, 2000). Stage 2 participants were employed in roles that had responsibility for the design and use of management control as applied to workers with intellectual disability. These individuals included CEOs, operational managers, and supervisors. The aim of capturing the views and opinions of the Stage 2 participants was to augment the policy and strategic perspective offered by the Stage 1 participants with operational and day-to-day management control considerations in the employment of workers with intellectual disability. The identification of Stage 2 participants

through a snowball sampling approach was achieved by requesting Stage 1 participants to suggest potential informants in Stage 2 of the study. In total, Stage 1 interviewees nominated six potential Stage 2 participants. An additional 19 Stage 2 participants were identified on the advice of Stage 2 participants who had already been interviewed. These 25 Stage 2 prospective participants were contacted by the researcher through email. Out of the 25 contacted, 22 responded indicating they were willing to be involved in the research. An additional email was then sent to those who responded to organise the time, date, and location of the interview. The location of the Stage 1 and 2 interviewees, the mode by which the interviews were conducted, and the date and duration of the interviews are presented in Appendix B.

5.3.1.4 Preparing the Stage 1, Stage 2, and Stage 3 interview guides

The semi-structured interviews undertaken in Stages 1, 2, and 3 of this study provided an extensive data set; however, as Lillis (1999) suggests, interview findings are invariably constrained by the preconceptions of the researcher at all stages of the research including the analysis, which may potentially impact the credibility of the research findings. Lillis (1999) goes on to provide several ways in which the effects of this particular bias may be mitigated, one of which is the development of an interview guide designed to ensure comprehensive and consistent coverage of the themes arising in each interview while minimising researcher intrusion.

The Stage 1 and 2 interview questions, as presented in Appendix D, and the Stage 3 interview questions, as presented in Appendix E, were designed to elicit insights into the research questions under investigation. The initial interview questions were considered to help establish rapport and gain a sense of the interviewee's experience in the disability sector and in the employment of people with intellectual disability (Qu & Dumay, 2011). For all the interviews, questions were aimed at capturing views regarding the challenges, barriers, and opportunities in the employment of people with intellectual disability. The interview questions then moved from the general to the specific regarding management control processes, procedures, outcomes, and practices, particularly as they were seen to relate to workers with an intellectual disability. Additional questions were asked to delve into points of interest raised by the interviewee depending on the emerging themes within each interview as voiced by each interviewee (Parker, 2012). As a final question, interviewees were asked if they wished to add anything regarding the employment of people with intellectual disability, providing an opportunity to share any other comments or personal experiences and reflections about the topic.

5.3.1.5 The Interview Process

Once identified, prospective participants in Stages 1 and 2 of the study were contacted by email in the first instance. If these potential participants indicated they were interested in being involved in the study, a follow-up email that sought to outline the proposed research was provided, including material in accordance with UniSA ethics guidelines (Participant Information relating to how the data gathered will be managed and stored, as well as statements of informed consent, as shown in Appendix F). Whether interviewees took part in in-person or videoconferencing (Zoom) interviews depended on COVID-19 restrictions, their geographical location, and the preferred method they selected.

All interviews and focus groups were audio recorded and subsequently transcribed verbatim. The interviews and focus groups were recorded using either the Zoom videoconferencing recording function or on an MP4 voice recorder. Interview and focus group recordings were transcribed by an external agency and were then checked by the researcher for accuracy. The transcriptions were NVivo time-coded, providing a timestamp value to show where the text could be found for ease of use in the analysis process, and then emailed to the interviewee for them to verify and make any editorial changes before use in the study. Following verification by the interviewee, the researcher de-identified the transcripts. The fully verified and de-identified transcripts were then analysed. In addition, following each interview, notes were taken to enable reflection on the interview process and content, and to record any key issues or relevant comments or observations made by the interviewee. This process also supported fine-tuning the interview guide for future interviews. Participants were also asked if they would mind a follow-up phone call in case any issues needed clarification. The 31 interviews undertaken in Stages 1 and 2 generated a total of 338 pages of transcripts (Stage 1 generated 93 pages and Stage 2 generated 245 pages of transcripts). Interviews were conducted over a period of 9 months between May 2023 and January 2024.

5.3.1.6 Approaches to data collection involving Stage 3 participants

In addition to the opinions, observations, and perceptions of Disability Sector Leaders, advocates, and policymakers collected in Stage 1 of the research, and subsequently, CEO's and Managers of workers with intellectual disability collected in Stage 2, the current study was informed in Stage 3 by the voices of workers and business owners with intellectual disability. Directly involving persons with intellectual disability in research studies and focusing on their lived experiences, such as those explored in this study, is considered best practice in intellectual disability research (O'Brien, 2023; Riches & O'Brien, 2020; Milner & Frawley, 2019; Bigby et

al., 2014; Walmsley et al., 2011; Nind, 2011, 2014; Bigby & Frawley, 2010; Johnson & Wamsley, 2003). However, the very nature of the condition termed 'intellectual disability' can lead to challenges with research quality standards. Principally, these challenges pertain to the effects of intellectual impairment and the ability of participants to respond to, fully comprehend, and reflect on other people's viewpoints, and engage in the discussions (Kaehne & O'Connell, 2010). Participants may also have difficulty communicating as well as an inability to think in abstract concepts (Nind, 2008). These obstacles can be overcome by the use of peer advisors (Bigby & Frawley, 2014) and visual tools (Bailey et al., 2011), including video (Kaley et al., 2019) and Easy-Read documentation (Sutherland & Isherwood, 2016).

While there is currently no definitive set of established guidelines in the intellectual disability literature on how to conduct research involving individuals with these conditions, there exists a body of knowledge that provides useful guidelines. This body of knowledge outlines the roles that people with intellectual disabilities can play in research teams, as well as strategies and techniques that can enhance their inclusion in various phases of the research and evaluation processes (Ghaderi et al., 2023). These insights as they relate to the development and planning of the research study, selecting interviewees and focus group participants, and preparing documents for Stage 3 participants, are discussed below.

5.3.1.7 Stage 3 Development and Planning

As noted in Chapter One, SACID was engaged to provide advice on aspects of this research due to their expertise in developing research materials for people with intellectual disability such as Easy-Read documentation. SACID also provided the services of an experienced Inclusion Advisor (IA) in this aspect of the study. A body of empirical evidence highlights the benefits of using peer advisors in undertaking research involving people with intellectual disability. These benefits include improving the research quality (Bigby et al., 2014; Kramer et al., 2011; Puyalto et al., 2016), developing skills both for the researcher and peer advisors (O'Brien et al., 2022; Kramer et al., 2011), and enabling "ethically strong research" with a vulnerable population (McDonald & Kidney, 2012, p. 27). These benefits were of direct relevance to this study by enabling a strong ethical foundation for the research and improving the quality and credibility of the research through the advice provided by the IA in relation to the facilitation of the focus groups and interviews with participants with intellectual disability.

The IA himself has intellectual disability, is an employee of SACID, is trained in this role, and has a structure of support within SACID. In addition, the IA also has many years of experience

in employment in diverse settings, including Australian Disability Enterprises, has been subject to having a supported wage, and as a person with lived experience with intellectual disability, is currently on various government committees, including those involved in the National Disability Insurance Scheme (NDIS) review.

5.3.1.8 Selecting Stage 3 Interviewees and Focus Group Participants

Participants in Stage 3 of this study were purposively selected based on the advice of SACID. The purposive sampling process enabled the level of intellectual disability of the participants to be taken into account. This information was crucial to ensure informed consent and to enable an open-ended exploration of the issues. Selecting participants in this way also helped to reduce the potential reluctance of workers with intellectual disability to participate in the study. Prospective participants for Stage 3 were identified through SACID advertising the research through their networks. SACID was also involved in advertising the focus groups and interviews including providing advice on the design and development of the Easy-Read flyer developed to promote the focus groups which were distributed through SACID networks, and the use of a ticketing platform (Humanitix) for participant registration. In addition, participants were also provided with the option to telephone SACID to register. Consent was discussed with the participant's designated support person, guardian, or family member where required. How the data was gathered, used, disseminated, and stored was discussed with the participant and their support person, and this information was also provided in the Participant Information Sheet in Easy-Read format along with a Distress Protocol[45] (as presented in Appendix G). All information collected was de-identified to ensure participant confidentiality.

Those interested in being involved in the study were offered the opportunity of participating in a focus group or a semi-structured interview as alternative methods of participation (Fraser & Fraser, 2001), on the basis of whichever of these data collection methods (focus groups or interviews) they felt most comfortable with. Appendix C provides a summary of the schedule of focus groups and semi-structured interviews of participants with intellectual disability which comprised Stage 3 of the research. As illustrated in Appendix C, three focus groups and four interviews were held. Questions guiding these focus groups and semi-structured interviews are presented in Appendix E. In relation to the three focus groups, two were conducted via videoconferencing, and one was face-to-face. The four interviews and three focus groups generated a total of 157 pages of transcripts (the four interviews generated 74 pages of transcripts

[45] A Distress Protocol is a set of guidelines designed to manage and respond to emotional distress experienced by participants. It is advised in research involving individuals with intellectual disability (McDonald et al., 2009).

and the focus groups generated 83 pages). The interviews and focus groups in Stage 3 were conducted over a period of four months from October 2023 to January 2024.

5.3.1.9 Preparing documents for Stage 3 participants

All research material for participants with intellectual disability, including consent forms, were developed and presented in Easy-Read format with input from people with intellectual disability through SACID. There is empirical evidence suggesting the visual images commonly used in Easy-Read are effective in improving comprehension for individuals with intellectual disability (Sutherland & Isherwood, 2016). For example, in her review of 42 papers evaluating the impact of accessible information for people with intellectual disability, Chinn (2020) concluded that adapted information, such as Easy-Read, has more impact when customised to the individual's needs (Chinn, 2020, p. 1198). However, the findings of Chinn's review also pointed to the danger of unequal power relationships involving mainstream staff who may design these documents with little to no involvement of people with intellectual disability (Chinn, 2020).

Indeed, the role and balance of power is an important consideration in research involving individuals with intellectual disabilities. Participants with intellectual disability seek genuine involvement, not just 'lip service' (Tilly, 2020). Such involvement requires a genuine commitment to the process from the non-disabled researcher, and time to build rapport and trust with participants with intellectual disability (Nind, 2017). Implementing appropriate modifications to communication, such as the provision of Easy-Read documentation, enables greater inclusion and more credible, trustworthy, and dependable research findings (Norway et al., 2015).

In this study, the input of people with intellectual disability was achieved through the assistance of SACID who provided advice on how to individually tailor documents such as the Participant Information Sheet, the Statement of Informed Consent, and the Distress Protocol associated with the study in a way that made them easier to understand for people with intellectual disability. Furthermore, prior to each focus group and interview, the researcher and the IA confirmed with the participants that they understood the aim of the study and answered any questions they had in relation to any aspect of the research and their input into it. Finally, due to the potential medical vulnerability of Stage 3 participants, a specific COVID-19 management plan to prevent, monitor, and respond to the spread of COVID-19 was developed and included in the study's ethics application (Ethics Protocol number 204681). A copy of the COVID-19 management plan is included in the Participant Information Sheet (Easy-Read version p. 16, see Appendix G).

5.3.2 Ensuring the overall quality of the research

There is a significant amount of discussion in the qualitative accounting research literature on the necessary criteria to adopt to ensure the quality of qualitative research (see for example, Ahrens & Dent, 1998; Baxter & Chua, 2008; Parker, 2012; Parker & Northcott, 2016). Indeed, the conversation about ensuring the quality of qualitative studies offers a "proliferation and plurality of criteria" (Steccolini, 2023, p. 1033) for qualitative researchers in the design of their research. In the general qualitative literature, Lincoln and Guba (1985) focus on trustworthiness as a prime consideration in ensuring high quality qualitative research, by framing the challenge in the form of a question: "How can a [qualitative researcher] persuade [a reader] that the findings are worth paying attention to, worth taking account of?" (ibid, p. 290). They argue trustworthiness in qualitative research is demonstrated through four evaluative criteria: credibility, transferability, dependability, and confirmability.

Credibility pertains to the confidence that can be afforded to the truth of the data and the interpretations of them. According to Lincoln and Guba (1985), credibility encompasses two key elements: first, conducting the study in a manner that bolsters the plausibility of the results, and second, implementing measures to assure external readers of confidence in the 'truth' of the findings.

Transferability refers to the contextual nature of the findings and the extent to which other researchers or readers of the research consider its application to other contexts. This is established through a "thick description" (Geertz, 1973) of the research design and findings "necessary to enable someone interested in making a transfer to reach a conclusion about whether the transfer can be contemplated as a possibility" (Lincoln & Guba, 1985, p. 316).

Dependability is centred around the influence of the research design or researcher, to ensure that the research process is coherent, traceable, and well-documented (Tobin & Begley, 2004).

Confirmability refers to the ability to replicate findings consistently, achieved when credibility, transferability, and dependability have been established (Lincoln & Guba, 1985).

In this study, quality was assured to promote research trustworthiness by putting checks in place to address Lincoln and Guba's (1985) four criteria. *Credibility* was fostered through prolonged engagement with issues under focus through exploration of the research questions in multiple settings with multiple actors, and the use of triangulation through the use of multiple data sources (Lincoln & Guba, 1985; Yin, 2018). *Transferability* was promoted through a rich, detailed, or "thick description" (Geertz, 1973) of the research findings. *Dependability* was fostered by the

researcher maintaining records of contact with participants, including interview details, dates, times, method of interview, e.g. face to face or videoconferencing, location, interview notes, and transcriptions (Tucker et al., 2016). *Confirmability* was assured by verbatim transcription of interviews, verification of the transcriptions with the audio files and the interviewees, and in checking the transcripts with the recordings of the focus groups in order to ensure that the transcriptions were an accurate record of the interviews. Detailed records and memos of interview dates, times, and locations were kept.

On a more practical level, the experience and background of the researcher was another means through which to establish the overall trustworthiness of the research findings. As discussed earlier, the researcher has over 30 years of experience working directly with people with intellectual disability in a variety of social work practice settings, including one-to-one case management, group work, regional operational and strategic management, and designing and implementing policy, strategy, and best practice development and promotion. This diverse experience provides the researcher with considerable expertise in developing relationships and engaging effectively with people with intellectual disability. This expertise also enabled an insight into, and understanding of, the challenges and barriers people with intellectual disability commonly face and how these challenges and barriers may be overcome.

5.3.3 Data Analysis

Analysis of the interviews undertaken in Stages 1 and 2, as well as the interviews and focus groups undertaken in Stage 3 of the study was based upon a thematic analysis (TA) approach designed to identify, analyse, and interpret patterns of meaning (themes) within a qualitative data set (Guest et al., 2012). TA is a well-accepted qualitative approach to data analysis with a long history across many different disciplines, including accounting research (Braun & Clarke, 2021). Although TA is commonly considered a single method, it encompasses a variety of methods, primarily distinguished by their "different conceptual models and research values" (Braun & Clarke, 2022, p. 5). The common variety of TA methods are illustrated in Table 4.

Table 4: Different variations of TA - Adapted from Braun and Clarke (2021), Braun and Clarke (2019)

Type/Variation of Thematic Analysis	***Authors and models***	***Elements of each Thematic Analysis variation***
Coding Reliability Approaches	• Boyatzis, 1998 • Guest et al., 2012 • Joffe, 2012	• Addresses neopositivist approaches that focus on concerns regarding 'objective' and 'unbiased' coding. • The use of a codebook and multiple coders is essential for accurate and reliable coding in the analytic process. • Inter-rater reliability, also known as coding agreement, is a crucial measure of coding quality. • Often deductive in nature, with themes developed early in the analysis, or even prior to it.
Codebook Approaches	• Framework analysis (e.g. Gale et al., 2013; Ritchie & Lewis, 2003; Smith & Firth, 2011) • Matrix analysis (e.g. Miles & Huberman, 1994; Nadin & Cassell, 2014) • Template analysis (e.g. Brooks et al., 2015; King, 2012, 2014	• Encompasses a variety of methods that generally align with a qualitative approach, despite some pragmatic compromises. • Utilises a structured coding framework to develop and document the analysis; however, consensus among coders and inter-rater reliability are not typically indicators of quality. • Themes are usually developed early, like coding reliability, but some methods allow for refinement or the creation of new themes through inductive data engagement and the analytic process.
Reflexive Thematic Analysis	• Braun & Clarke (2021)	• Methods that fully embrace qualitative research values recognise the unique subjective skills that individual researchers contribute to the process; a research team is not necessary or beneficial for achieving quality outcomes. • Analysis can be either inductive or theoretical/deductive and is a situated, interpretive, and reflexive process. • Coding is open and organic, without the use of any coding frameworks. • Themes should represent the final outcome of data coding and the process of developing those themes iteratively.

Coding Reliability approaches are qualitative versions of quantitative research encompassing values based on realist philosophies and essentialist theoretical approaches (Braun et al., 2022). This approach to TA aims to reduce researcher subjectivity and bias by ensuring the reliability of data coding by developing a structured code book. The Coding Reliability approach tends to develop themes early in the analysis process, often including themes in the study's hypothesis prior to data collection or after initial familiarisation (Byrne, 2021).

Codebook approaches include Smith and Firth's (2011) framework analysis which is frequently used in policy research and is highly structured, involving a clear sequence of steps. King and Brook's (2017) template analysis is also an example of Codebook approaches using a predefined

template that can be adjusted as needed, making it suitable for large datasets and complex analyses (Byrne, 2021).

The *Reflexive Thematic Analysis approach* emphasises the active role of the researcher in the production of knowledge (Braun & Clarke, 2019). This approach "is considered a reflection of the researcher's interpretive analysis of the data conducted at the intersection of (1) the dataset, (2) the theoretical assumptions of the analysis, and (3) the analytical skills/resources of the researcher" (Byrne, 2021, p. 1393). Braun et al. (2022, p. 20) suggest that "what broadly unites different versions is the use of processes of coding and theme generation for analysing qualitative data, and the production of a set of analytic 'themes' – with a theme capturing meaning across the data set".

This study uses the reflexive thematic analysis approach (see Braun & Clarke 2012, 2013, 2014, 2019, 2020; Braun et al., 2022), which is widely used in qualitative research across numerous disciplines, including education (Terry & Hayfield, 2020), health (Campbell et al., 2021; Smith et al., 2023), social science (Turner et al., 2023), business and IT (Levkov et al., 2023), as well as accounting (Huston, 2021; Mahama et al., 2023; Henry & Rafique, 2021). Reflexive TA is considered less a methodology and more a method; a "transtheoretical tool or technique" rather than a "theoretically informed framework for research" (Braun & Clarke, 2021, p. 3). Reflexive TA can, therefore, be used within the context of various theories, epistemologies, and ontologies, although it is solely considered a qualitative approach (Braun et al., 2022).

Reflexive TA suits management accounting qualitative field study approaches given its transtheoretical flexibility, the focus on capturing meaningful patterns in the data, and how "the overall story (which) is contextualised in relation to existing knowledge" (Braun et al., 2022). It is, therefore, an interpretive reflexive process, and theme development is iterative. As stated by Ahrens and Chapman (2006, p. 820), "The practice of doing qualitative field studies (in accounting) involves an ongoing reflection on data and its positioning against different theories such that the data can contribute to and develop further the chosen research questions".

In comparison with Reflexive TA, Coding Reliability and Codebook approaches are more structured and emphasise consistency and reliability in coding. They are suitable for research that requires systematic coding, clear definitions, and inter-coder reliability (Coleman et al., 2024). In this study, Reflexive TA has been chosen over the Coding Reliability and Codebook approaches for five reasons. First, the emphasis of Reflexive TA is on researcher reflexivity, and acknowledges the researcher's subjectivity and interpretive role (Braun et al., 2022). Second,

Reflexive TA is more flexible and adaptable compared to the structured nature of Coding Reliability and Codebook approaches as it allows for the development of themes to evolve throughout the analysis process, making it suitable for exploratory research where themes are not predefined (Braun & Clarke, 2021). Third, Reflexive TA is preferable when the goal is to capture the complexity and depth of participants' experiences because of its predilection to focus on meaning-based patterns and capacity to provide a nuanced understanding of the data. This is essential for studies aiming to uncover rich and detailed insights (Braun et al., 2022). Fourth, Reflexive TA is well-suited for research that requires sensitivity to the context in which the data is collected. It allows for a more holistic understanding of the data, considering the broader social, cultural, and historical contexts (Braun et al., 2022). Finally, Reflexive TA supports an iterative and dynamic process of theme development, which is beneficial for research that evolves over time. This approach allows for continuous refinement and adaptation of themes as new insights emerge (Braun & Clarke, 2021).

The process facilitating Reflexive TA comprises six phases to guide the analysis of the gathered data (Braun et al., 2022). This process is outlined in Table 5.

Table 5: The Six Phases of Reflexive Analysis (Source: Braun et al., 2022)

Phase	Process
1) Familiarisation	Getting to know the data begins with reading and re-reading textual information (along with listening to audio and viewing images). The researcher makes notes on interesting points to explore further.
2) Coding	The researcher carefully examines their data and labels all relevant features associated with the research question(s) using code tags.
3) Initial Theme Generation	The researcher clusters and re-clusters similar codes to identify potential patterns of shared meaning centred around a core concept. At this stage, these initial clusterings need only be 'satisfactory'.
4) Reviewing and developing themes	The researcher refines or modifies initial themes to capture meaningful patterns in the coded data. They examine the narrative of each theme and the overarching analytic story.
5) Refining, defining, and naming themes	Themes are refined by writing concise definitions that capture their scope and core concepts. The researcher then names each theme based on its interpretive story.
6) Producing the report	The final phase concludes the analysis by integrating data extracts with the researcher's commentary to narrate each theme. The overall story is contextualised with existing knowledge, and the methodological processes are reflexively detailed.

5.3.3.1 Thematic Analysis Approach for Stages 1 and 2

The analysis of the data gathered in Stages 1 and 2 commenced with phase one of Braun et al's 2022 framework, as outlined in Figure 4 (*Familiarisation with the data*), where the verified transcripts (the transcripts that had been checked by the researcher and the participant for accuracy) and field notes were read and re-read, and notes were made. Phase two (Coding) then followed with a third reading of the transcripts, where data that addressed the research questions and other segments of interest were tagged with code labels. Phase three (*Initial theme generation*) involved the clustering of similar codes and the identification of meaningful patterns or themes. In phase four (*Reviewing and developing potential themes*), the initial themes were reviewed and further developed, and in phase five (*Refining, defining, and naming themes*), themes were further refined and were defined and named based on their interpretive story. Phase six (*Findings*) was the 'analysis through the writing phase', as will be detailed in Chapters Six and Seven.

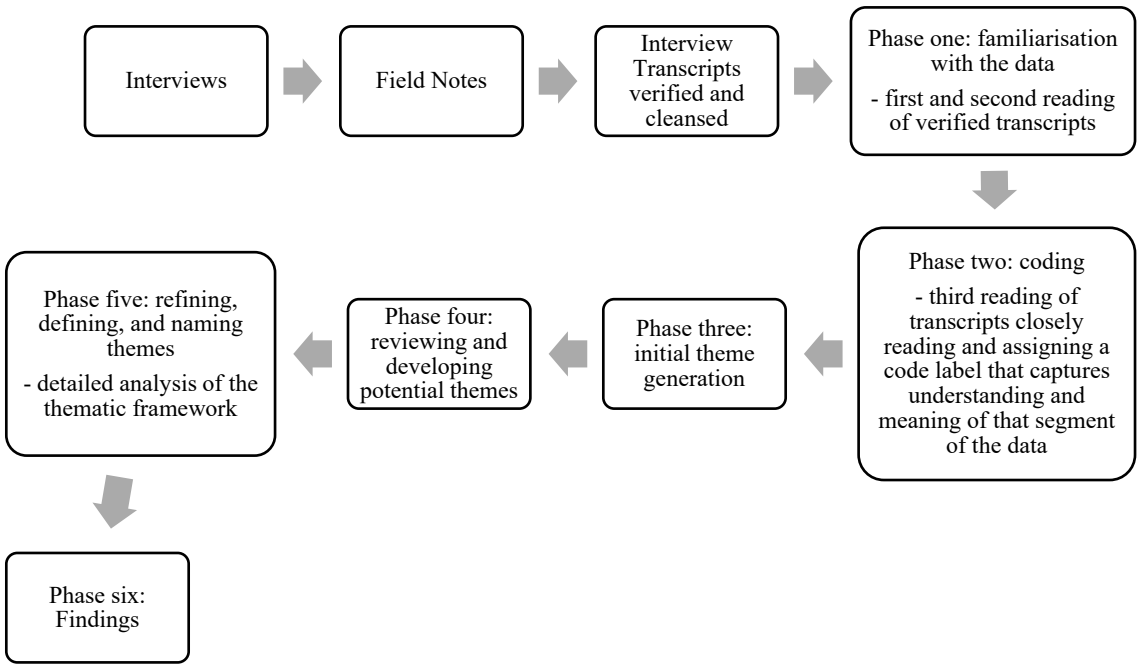


Figure 4: Stage 1 and Stage 2 thematic analysis process adapted from Braun and Clarke's (2012, 2013, 2014, 2020) six-phase analytical process

5.3.3.2 Thematic Analysis Approach for Stage 3

As outlined earlier, Stage 3 of the study involved including the views of workers with intellectual disability in interpreting the data gathered from the focus groups and interviews undertaken in Stage 3 of the study. Actively including people with intellectual disability in the interpretation of such data has been found to add to the rigour of the study's findings (Kramer et al., 2011).

Indeed, excluding people with intellectual disability may impact the credibility of the findings, thereby adversely affecting research quality and rigour (Kramer et al., 2011).

In this study, rigour was enhanced by the inclusion of an IA in the interpretation of the data through a reflexive thematic analysis. The IA was involved in phases two to six of the reflexive TA six-phase process, as shown in Figure 5. The researcher and the IA met on three occasions in March 2024. In these meetings, the researcher with input from the IA created the topic coding using the interview questions and identified other inductively emerging common themes. Phase two, the coding phase, involved a third reading of the transcripts and assigned code labels that captured the understanding and meaning of data sections of interest. Phase three involved the clustering and re-clustering of codes "exploring potential patterns of shared meaning, united around a core concept" (Braun et al., 2022, p. 28). Phases four and five involved reviewing, developing, defining and naming themes, and settling on a name for each theme based on its "interpretive story" (Braun et al., 2022, p. 28). Phase six, the write-up of the findings, also involved the IA as the draft report produced by the researcher was reviewed by the IA and translated into Easy-Read for dissemination to the participants with intellectual disability.

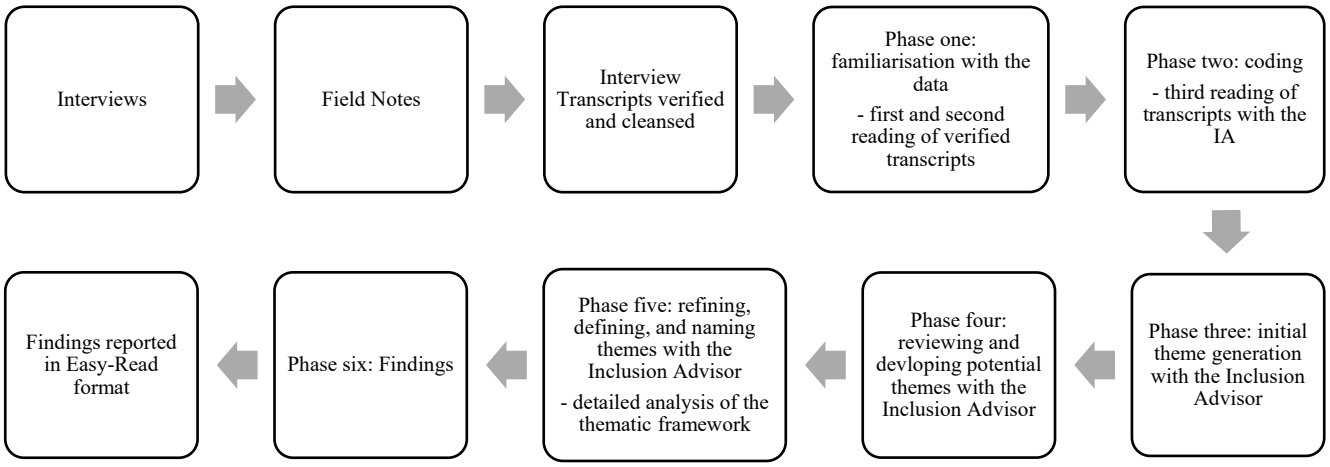


Figure 5: Stage 3 thematic analysis process adapted from Braun and Clarke's (2012, 2013, 2014, 2020) six-phase analytical process

5.3.3.3 Use of Computer Assisted Qualitative Data Analysis (CAQDAS) to aid in data analysis

The software package NVivo was used to store the study's data and facilitate the analysis due to its data management and retrieval capability that facilitates both analysis and documentation (Maher et al., 2018). The data from the study stored in NVivo included audio files, transcriptions of the interviews and focus group discussions, and interview notes/memos. NVivo supported the

reflexive thematic analysis of the data by enabling the identification of unique quotes based on defined search criteria. Interview transcripts were categorised to focus on the emerging themes and their relationships between these themes related to the benefits and costs perceived to be relevant in employing workers with intellectual disability and management control outcomes and practices. The transcription enabled the identification of patterns and themes in the responses provided by the interviewees, 'shining a light' on the phenomena under investigation (Shank, 2006). NVivo was utilised to conceptualise the various levels of data abstraction, enabling the organisation of codes into hierarchies. Further, NVivo enabled the reorganisation of codes and themes into new categories as the analysis progressed.

5.3.3.4 Additional consultations to confirm the veracity of interpretation in classifying the objectives of management control practices

All interviews and focus groups as described above enabled an identification and understanding of the various ways in which management control practices serve to capitalise upon the benefits and/or mitigate costs in employing people with intellectual disability. Following this identification, each management control practice was categorised according to its primary aim or objective. The categorisation, made by the researcher, was based on the framework developed by Tessier and Otley (2012) which, as outlined in Chapter Three, distinguishes between compliance and performance as the predominant objective underlying the particular management control.

Consistent with the approach used by Tucker et al. (2021), feedback about the veracity of the researchers' classification was independently sought from two senior policymakers in intellectual disability in South Australia, and two CEOs of large South Australian intellectual disability organisations. All four individuals had previously participated in the interviews undertaken in Stages 1 and 2 of the study. It is acknowledged that these individuals were certainly not the only parties from whom opinion into the accuracy and legitimacy of the classification might be acquired. However, given their extensive experience in policy development, leadership, and operational knowledge grounded in practice, it was considered that their critical evaluations of the classification made would provide a credible, trustworthy, and independent indication of the accuracy, reasonableness, and reliability of the categorisation made by the researcher. Understandings of the terms 'compliance' and 'performance' consistent with the conceptualisations advanced by Tessier and Otley (2012) were provided to, and discussed with, the four industry sources. These understandings were as follows:

"*Compliance*": Management controls considered to be primarily oriented towards an objective of compliance are those broadly intended to meet governmental policies, statutory or legislative obligations, or to achieve stated corporate objectives.

***"Performance"*:** Management controls considered to be primarily oriented towards an objective of performance are those that are designed to enhance effectiveness and efficiency of operations.

In this second round of consultations, the four industry experts were independently asked to evaluate the researcher's categorisation of the (9) ways in which management control was perceived to capitalise upon the benefits and mitigate the costs of employing individuals with intellectual disability as identified by the Stage 1, 2, and 3 participants. As a consequence of this second round of consultation, only minimal suggestions were made by the four industry sources, with the resulting classification being discussed further in Chapter Eight and as depicted in Table 7. The follow-up consultations with each of the four industry experts were conducted by the researcher via Zoom, with the duration of these consultations ranging from 51 minutes to 63 minutes.

5.4 Methodological limitations

There are unique methodological challenges in research involving people with intellectual disability (Nind, 2008; Beail & Williams, 2014; Maes et al., 2020). As has been identified earlier, these challenges principally relate to communication and language difficulties and the inability to think in abstract terms. As shown in Sections 5.3.1.7, 5.3.1.8, and 5.3.1.9, actions taken in this study in response to these challenges relate primarily to the researcher using established guidelines and strategies, including the advice offered by the IA and the use of Easy-Read documentation.

Additionally, qualitative interviews, while possessing many advantages, are also subject to methodological limitations. The differences in perceived power or status between the interviewer and the interviewee can affect the reliability of the interview. This dynamic may lead interviewees to be influenced by the interview setting, making them potentially unreliable sources of information. They might display unconscious bias, or they could intentionally attempt to mislead the interviewer (Diefenbach, 2009). In addition, interviewees may also wish to please the interviewer and present their organisations and themselves in an agreeable, favourable way (Horton et al., 2004).

Although these limitations can be difficult to eliminate entirely (Cho & Trent, 2006; Cho, 2020), strategies employed to minimise their effects include the researcher discussing their role,

emphasising confidentiality, de-identification of data used in the study, and using multiple sources of information (Cho & Trent, 2006). In this research, information about the study was provided in the Participant Information Sheet, which also outlined confidentiality and the de-identification of data. Consent was obtained, and interviewees were provided with the choice of where they were interviewed. A full description of the purpose of the interview was provided beforehand, and permission was sought for the recording of the interview. Further, the interviewee had the opportunity to choose the location and method of the interview (Horton et al., 2004), and to verify and edit their transcript. Interviewees were asked to provide examples to illustrate their comments, and open-ended questions provided the interviewees with the opportunity to talk about many different matters not overtly related to the research question, yet nevertheless of importance to the interviewee (Karatsareas, 2022).

The Reflexive TA approach taken in this study was chosen due to its suitability to the research questions investigated in this enquiry. Braun and Clarke (2022) however, also acknowledge common problems in research using thematic analysis. These problems include hurrying into themes and assuming they are inherent in the data awaiting discovery. Braun and Clarke (2022) emphasise the analytical insight needed to develop a rich, interpretive narrative about the data and topic comes from a mix of reflexive exploration, openness, and allowing time for ideas to mature. An additional problem raised by Braun and Clarke (2022) relates to the treatment of thematic analysis as though it were "atheoretical rather than theoretically flexible" (p. 35). Defining theoretical assumptions and research values is essential for validity, as it clarifies which analytic processes or claims are valid and which are not (Braun & Clarke, 2022). These concerns have been addressed through the use of the six-phase reflexive thematic analysis process in Stages 1, 2, and 3 of this study's research design, as shown in Figures 4 and 5. Finally, it is important to acknowledge researcher bias which, although it can never be fully eliminated, can be minimised (Qu & Dumay, 2011). Attempts to minimise researcher bias in this study were through focusing on research quality, including the trustworthiness of accounts (Ahrens & Chapman, 2006), triangulation (Yin, 2018), and providing thick and rich explanations (Lukka & Modell, 2009).

5.5 Chapter conclusion

This chapter has focused on the research design of the study. A qualitative field study involving the use of semi-structured interviews and focus groups was used to gather data to address the project's research questions. Data were collected in three stages. Stage 1 involved semi-structured interviews with policymakers, and disability sector leaders and advocates. Stage 2

interviewees comprised CEOs, managers, and supervisors. Stage 3 participants were people with intellectual disability who were employed in a range of different industries or who owned their own businesses. A total of 31 people were interviewed, with 22 people participating in focus groups. Including the observations, views, and opinions of workers with intellectual disability presented unique challenges in the design of the study. These challenges were addressed by adopting what are considered to be best practice guidelines in intellectual disability research. These guidelines included collaborating with SACID (the peak body for intellectual disability in South Australia), the design and implementation of recruitment materials that enabled the participation of people with intellectual disability in this study, and the use of an IA to provide advice in the research design, process, implementation, and interpretation of the study's findings. The significance of including workers with intellectual disability is that, apart from being a means of triangulating findings along with, and in comparison to, those of the Stage 1 and 2 participants, it enables the study to be informed by giving voice to the people who experience the management control systems and processes in their employment. In so doing, first-hand descriptions of how management control works in practice in the context of workers with intellectual disability are able to be identified. A thematic analysis approach was adopted to gain insights and understanding in the analysis of the data collected. The findings from the study as a result of this process of data collection and analysis are presented in the following two chapters.

CHAPTER SIX: Findings: The benefits and costs of employing people with intellectual disability

6.1 Introduction

This chapter presents the findings of the study in terms of two of the three predominant themes that emerged from the Stage 1, 2, and 3 interviews/focus groups. The three themes are illustrated in Figure 6. This chapter explores themes one and two: research participants' perceptions of (1) the benefits and (2) the costs of employing people with intellectual disability. Chapter Seven discusses the findings related to the third theme, the role played by management control in employing individuals with intellectual disability in the context of the broader costs and benefits identified and reported in the current chapter.

Importantly, it is noted that there was a very high degree of consistency in the themes emerging from the evidence obtained from Stage 1, 2, and 3 participants, with little variability being discernible between the three groups. Stage 1 participants generally provided a more strategic level of information, as would be expected given their roles. They were particularly interested in manager, supervisor, and co-worker attitudes, stigma and discrimination, existing policies, procedures, and organisational systems, low expectations of the person with intellectual disability, the changing nature of the employment market, the disincentives inherent in the current disability employment system, and the unintended consequences of incentives.

The findings from the Stage 2 participants were similar to those from Stage 1, albeit at a more operational level. This is also expected, given the role of many of the Stage 2 participants (CEOs and operational managers). The observations from this group of informants emphasised operational matters they suggested as necessary in the employment of workers with intellectual disability.

Stage 3 of the research carried out with people with intellectual disability also enabled an identification of issues grounded in their lived experiences of discrimination and stigma and the impact of poor workplace culture.

This chapter commences by examining the first of the three themes identified from the analysis of the study's findings on the *benefits* of employing individuals with intellectual disability. These

benefits span a wide range of advantages that the employment of workers with intellectual disability are perceived to bring to workplaces. The chapter then proceeds to explore the second theme emerging from the interviews and focus groups, namely participants' perceptions of the *costs* of employing people with intellectual disability.

As will be seen in this chapter, participants identified both economic and non-economic benefits and costs, where economic benefits/costs are the tangible, measurable items related to a specific event or decision which can be readily quantified. In contrast, non-economic benefits/costs are intangible and not easily amenable to quantification. The inclusion of non-economic as well as economic benefits/costs is consistent with the conceptualisation of benefits and costs as adopted in Chapter Four in the discussion of Rational Choice Theory.

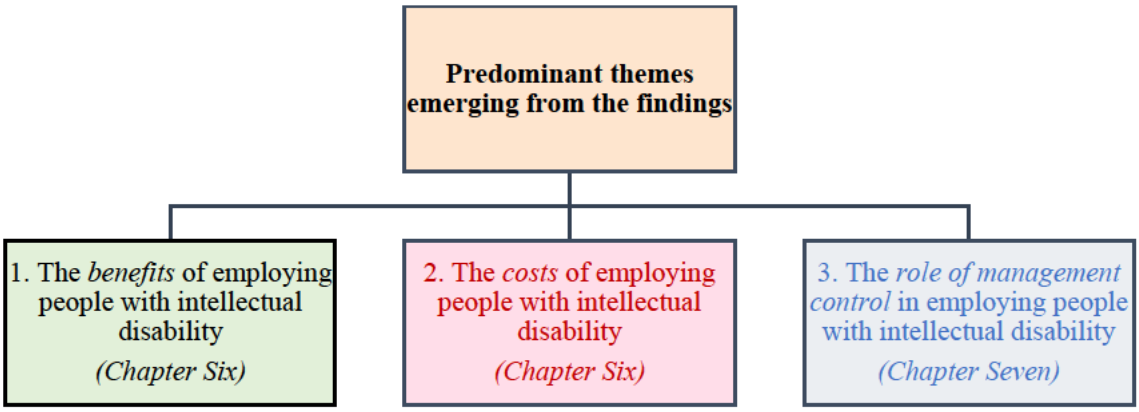


Figure 6: Predominant themes emerging from the study's findings

6.2 The benefits of employing people with intellectual disability

The themes emerging from discussions with the Stage 1, 2, and 3 participants related to three broad benefits organisations can gain through the employment of people with intellectual disability. These benefits, as perceived by the Stage 1, 2, and 3 participants, are summarised in Figure 7, and discussed in more details as follows.

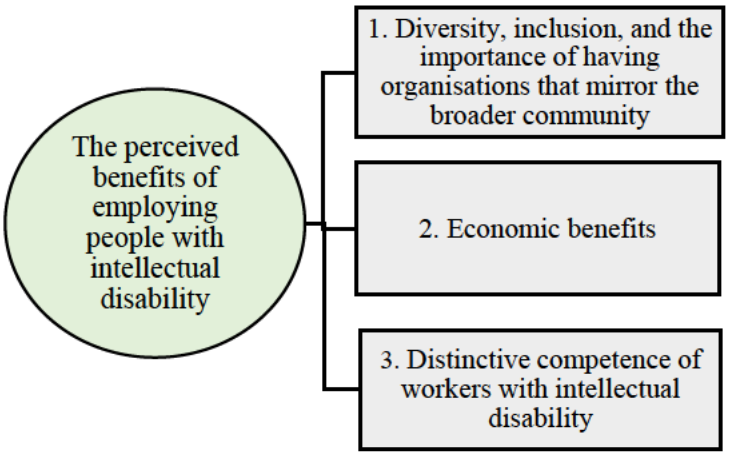


Figure 7: Participants' perceptions of the benefits of employing people with intellectual disability

6.2.1 Diversity and inclusion: Having organisations that reflect the wider community

The first benefit that was repeatedly raised in the interviews related to the importance of diversity and inclusion as an organisational strategic goal. Both non-economic and economic benefits of diversity and inclusion were cited. Non-economic benefits identified included that the workforce in the organisation reflected the diversity of the broader community, that a more diverse and inclusive workplace benefitted non-disabled co-workers, and that there were social and emotional benefits to the team and organisational leadership. Economic benefits associated with diversity and inclusion included increased revenue and improved customer perception and loyalty.

A majority of interviewees suggested that having workers with intellectual disability in an organisation brings another perspective that can provide significant benefits to that organisation in a range of different ways. For instance,

> … having people with disability can bring a different perspective to your workplace and the work that you're doing. People with disabilities are so diverse in their experiences … their skills, and what they can offer. They can just bring a different perspective and … have real strengths in a particular area … so you can really utilise some of those strengths in your business or in your team (P11).

Another benefit to organisations frequently reported by interviewees was that the employment of people with intellectual disability within their organisation reflects the diversity of the broader community:

> Every business or every organisation should reflect the community that it serves … the benefit in terms of knowing that you're going to an organisation that's representative of society, and

> the benefit that brings … you can't build a business on marketing a product effectively to your audience unless your audience is in your business, and people with an intellectual disability make up a sizeable portion of society (P16).

In the spirit of fostering greater inclusivity of a workforce, having a worker with intellectual disability in an organisation working side by side with non-disabled co-workers was also seen to offer the opportunity of dispelling negative preconceptions that non-disabled co-workers may hold about individuals with intellectual disability:

> To see a person with an intellectual disability who's working starts a new set of processes in people's minds about their previously held views of people with intellectual disability, of who these people are and what they're capable of. And it chips away at some of the preconceptions that we had of a group who we largely thought were always going to be dependent on other people and who couldn't do anything for themselves (P5).

Participants observed that organisations that accommodate and meet the needs of their employees with intellectual disabilities also benefit non-disabled co-workers:

> … you know, there are small changes and things that businesses can implement that actually benefit everybody. But a lot of these things are sold as, "These are for people with disability, have this thing, and you are inclusive", rather than its universal design (P33).

These positive effects on employees who did not have intellectual disability could be seen as largely serendipitous, as the benefits for this particular group were not the primary or intended reason for the employment of workers with intellectual disability.

A significant number of interviewees mentioned the social and emotional benefits employers gain through the employment of people with intellectual disability:

> The benefits outweigh the costs by a huge margin, and that's your emotional and social benefit - the social benefit that you're creating in society. You're adding value to people … you're helping people upskill; that's such a sense of pride and accomplishment … So if you see the cost versus the benefit of that, the benefit definitely outweighs (P27).

An operational manager of a design company that employs designers with intellectual disabilities described the sense of contribution that workers with intellectual disability get as a social benefit that their customers gain through engaging with the company:

> I think for the organisations that choose to work with us and do that through a conscious decision, 'we want to be partnering with you for these projects' … they get a tremendous sense that they've contributed to something (P12).

Being motivated by social justice such as making a difference in the life of the worker with intellectual disability who was gaining the benefits of employment, such as improved financial circumstances, was noted by one participant as being one of the many benefits gained through employing people with intellectual disability:

> … if you've got someone with an intellectual disability … you've actually made their life better … (P10).

Another interviewee provided a similar observation:

> There is certainly some social justice aspects of employing a person with an intellectual disability particularly, there's no questions of that, that for me, an employer that is doing that is actually doing something to make a difference in someone's life. There is an element of that; there is no question of that (P14).

Having a diverse organisational workforce was also suggested to result in increased revenue for organisations:

> … we preach about workplace diversity, but even if we didn't care about that, you're actually foregoing revenue for your organisation, foregoing recruitment and retention of talent because they've got a connection to disability (P16).

Another CEO talked about improved customer perception and the impact on revenue:

> I think there's the thing about people who think differently. I think certainly there is some examples of that … so I think employers who have got a diverse workforce are seen as nicer or better or preferred so the public as well as the disabled public will more likely spend money with that employer so there is some commercial gain there (P22).

This CEO suggested that one of the reasons organisations who employ workers with intellectual disability do so is because it made financial sense:

> … it made financial sense. The employers reported problems with routine tasks like staff turnover, task avoidance, multi-skilling having gone too far [employees having too many tasks and as a result, negatively impacting organisational efficiency] (P26).

Indeed, as will be discussed in the next sub-section, economic benefits were, in their own right, seen as a significant upside motivating the employment of individuals with intellectual disability. There is a true business case for organisations to employ this cohort of people.

6.2.2 Economic Benefits

A majority of participants described their experience of the economic benefits to organisations that employ workers with intellectual disability. These economic benefits included cost savings from increased retention and reduction in staff turnover, increased sales, and increased productivity as well as reduced workers compensation levies:

> There's some really tangible things I think that employers see, and a lot of it, I think comes down to retention … if your turnover is significant, the level of investment that you've got to make to continue to recruit, train, and develop someone is really expensive. Some employers … their turnover in those types of roles are significantly reduced through employing a person with an intellectual disability (P8).

Interviewees provided numerous illustrations of where the employment of a person with intellectual disability has resolved a problem that has resulted in economic benefits in the form of increased sales. For example:

> There was a really great example of a job in a local department store that had a garden centre attached to it where someone was paid, a job was created for them to tend the garden, water the garden and keep it clean … That branch became the best performing garden centre in the region. So, they could actually see that their sales went up as a result of this created job (P22).

Financial benefits also included increased productivity, as explained by one disability sector leader:

> It'd be summed up by, there's a bit of extra effort, in the beginning, to make it work, but then the benefits have been substantial. Not only in terms of productivity but also in terms of things like loyalty (P5).

Another employer was able to achieve greater financial gains by employing individuals with an intellectual disability as compared to outsourcing the work off-shore:

> We started off with three FTEs to deliver on some of the work … we got those three people trained up. They were delivering the work quicker, more accurately and effectively than the offshore provider … and very quickly, the managing director and the executive team quickly took notice of us and saw they're delivering stronger results so we're getting a stronger return on investment for the work that we're doing … this actually really makes business sense for us if we can get this right (P25).

Another interviewee stressed that employing a person with intellectual disability had important economic implications for the workplace:

> But it's got to meet the business expectations. So, balancing that heart and business is a key here. And that's, again, a workforce that reflects its community is great … I've worked in workplaces where you have different cohorts of nationalities, or different disability types. Again, it creates a great workplace culture. There's also a business lens to look at this and being able to talk to the fact that you are an inclusive employer who reflects its local community (P4).

Another interviewee agreed:

> Good solid employers that are in it because they had a need and they believe strongly that this person had the ability to add something to their business and they're a person who has a disability. The disability part wasn't necessarily the selling point (P8).

6.2.3 The distinctive competencies of workers with intellectual disability

Workers with intellectual disability were perceived to provide a potential source of competitive advantage for employers. This competitive advantage was seen to stem from leveraging the particular characteristics, strengths, or qualities that distinguish workers with intellectual disability from workers without intellectual disability. At least two such distinguishing characteristics – or distinctive competencies – of workers with intellectual disabilities were

identified in the interviews: 1) the capacity to persist with repetitious tasks; and 2) a high degree of loyalty.

6.2.3.1 Distinctive competence #1 – The capacity to persist with repetitious tasks

The capacity to persist with repetitive tasks that might be regarded by workers without an intellectual disability as boring was seen to position workers with intellectual disability considerably above their non-disabled peers:

> And so, there are less [jobs] now, but there are jobs where we need people to do the same thing in the same way … there was a lot of success in people with intellectual disability who had learned the task to continue to follow the correct procedures … be trained well and work really well in jobs where other people would not be able to continuously get the process right. Because they would be bored, or they'd be thinking about what they're having for dinner … So, the reliability and accuracy of the completion of systematic tasks is a very high benefit. I think that's probably the primary tangible benefit. So, the employer gets the work done in a reliable and accurate way and with higher attention. So that's all a win (P3).

> So, breaking it down … slowly learning the [repetitive] tasks … and getting them to a point where they are now a sufficient operator. And then … embed them in the team, they're doing the work in some cases quicker, more efficiently, more effectively than their peers (P25).

One employer gained financially from a reduction in their insurance premiums and the competitive advantage gained through employing a person with intellectual disability who demonstrated a capacity for persistence and an ability to tolerate what might be regarded a boring and repetitious task:

> … there was an example of someone working in a woodwork setting that had sawdust all across the floor and was fairly hazardous, and so the insurance premium for that workplace was really high until they employed an autistic lad [with intellectual disability] … all he wanted to do was sweep, and so he just kept the floors clean, and the insurance premium came down far enough to pay for his wages (P22).

Whereas employees with high levels of competency and cognitive ability may redesign their roles/responsibilities to exclude some repetitive yet necessary tasks, workers with intellectual disability are often ready, willing, and able to undertake such repetitive tasks. Recognising such tasks can be a starting place that enables job creation for a person with intellectual disability. Employers asking the question, ‘What doesn’t get done around here?’, and creating a role for a person with intellectual disability around tasks that had been neglected, can reap significant benefits to an organisation:

> I think there are benefits around some of those jobs that perhaps don’t get done in a business, or that have maybe been tacked onto somebody else’s job description, which is sometimes how we package jobs up … we just get tasks and put them altogether, and so the plants don’t get watered, or the kitchen doesn’t get cleaned, or the photocopier doesn’t get stacked up,

> whatever. I think there's an element of getting those things done that perhaps weren't getting done (P14).

An example of undertaking duties that had previously been overlooked was illustrated in one interview:

> I heard a lovely example recently of a man who's got a job working at a big university accommodation place …; he's processing the packages that the students receive. The students receive hundreds of packages … and they were getting frustrated because they could see their package; they knew it had been delivered, it said it on their phone, but the receptionist was, "Oh, no, I haven't done it, I haven't done it" (P14).

The organisation consequently created or 'carved' a role for a person with intellectual disability to deliver the packages:

> … and so he's in there three hours a day, and his job is to process and deliver the packages to the students. The way that the employer describes it is he provides incredible value to that organisation because he's stopped a problem, he's stopped a stressful situation, and he's satisfied the customers, which are the students … he provides good value for money for what he does (P14).

6.2.3.2 Distinctive competency #2: A high degree of loyalty

It was widely recognised by the Stage 1, 2, and 3 informants that employee loyalty can result in considerable cost savings resulting from low employee turnover, and a reduction in costs incurred when facilitating the employment of new hires. The loyalty of workers with intellectual disability reduces employee turnover, resulting in reductions to these and other recruitment costs, as highlighted by many participants:

> I think that people with intellectual disabilities are very loyal. They're not going to jump around and move around the way perhaps other young people move around jobs. They can be very task-focused and have good attention to detail. They can stay on task and get work done if it's set up well for them (P14).

> People with intellectual disabilities normally stay. If you treat them well, they'll stay. They normally stay for quite a number of years. So you don't have to retrain them (P6).

> People with intellectual disabilities, if they like the job, they are reliable, they stay there ... (IO2P1).

Low absenteeism was identified as another indication of loyalty:

> I guess it's all sort of anecdotal evidence from us … our people take a lot less time off work than able-bodied people. You've got a dedicated bunch of people … I guess they're people with disability who probably, possibly more often than not are seen as being on a much lower rung than everyone else … being given the opportunity to work in a 'normal world' with 'normal people' … (P28).

> People with intellectual learning disabilities or intellectual disabilities … are more dedicated and more faithful, and their absenteeism is less (P20).

The opportunity to enter the workforce was a factor identified as explaining the loyalty of workers with intellectual disabilities:

> These people that want to work, they want to be given a chance. They want to work in open employment, and they're going to be there every single day. I just find that their loyalty and dedication to an employer is probably above most others (P2).

> Most of these young men and women have been successful because they've had a desire and a willingness to work. Most of them have had really supportive networks as well, external networks, whether that's family, friends or whatever it might be (P8).

However, alternate explanations for loyalty were also offered. Some interviewees suggested that although employee loyalty is definitely a benefit through saving the organisation on recruitment and selection costs, improved loyalty could be due to the fact that people with intellectual disability find it challenging to get employment and may remain in a role because they do not believe they can obtain work elsewhere or are not supported to do so:

> … people with learning disabilities are more likely to stay in a job; therefore, we've got fewer recruitment and selection processes. I suspect they stay in their place because we're not supporting them to move on [creating a career path] … but the fact remains that employers can reduce their recruitment costs, and they can save a bit of money that way (P22).

> You hear all the time that workers with intellectually disability stay there much longer than most people without disability who tend to chop and change. But it's so hard for people with intellectual disability to get a job so people are a bit less reluctant to give them up. So they're kind of in for the long haul (P8).

Thus, loyalty may be due to the barriers and challenges people with intellectual disability find in trying to get jobs. As one focus group participant explained:

> I see myself in the same job for a long time yet because it's impossible to try and find anything else, but I'm hoping to grow on what I've got (FG3P1).

In summary, the study findings illustrate the benefits that derive from the employment of people with intellectual disability. These are diversity, inclusion, and the importance of having organisations that mirror the broader community, economic benefits, and the distinctive competence of workers with intellectual disability. The distinctive competencies of workers with intellectual disability, in particular, is a theme that has particular significance as it can be a potential source of competitive advantage to an organisation. This along with the other two benefits will be discussed more fully in Chapter Eight.

6.3 The costs of employing people with intellectual disability

Most participants indicated that some costs may act as a barrier to employing people with intellectual disability.

As illustrated in Figure 8, the costs of employing individuals with intellectual disability converged to two predominant organisational factors involved in such a change: (i) Manager, supervisor, and co-worker attitudes, stigma, and discrimination, and (ii) Existing policies, procedures, and organisational systems. These costs, as perceived by the Stage 1, 2, and 3 participants, are discussed in more details as follows.

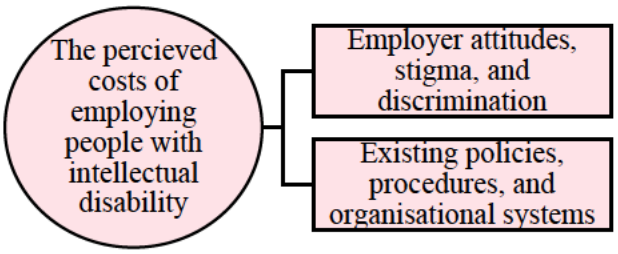


Figure 8: Participants' perceptions of the costs of employing people with intellectual disability

6.3.1 Manager, supervisor and co-worker attitudes, stigma, and discrimination

A majority of research participants identified manager, supervisor, and co-worker attitudes towards people with intellectual disability as a significant barrier to the employment of this group of people. The attitudes of managers, supervisors, and co-workers toward people with intellectual disabilities can be considered to be a cost for organisations as such attitudes, particularly if they are negative, may result in the organisation not hiring or retaining employees with intellectual disability, irrespective of the ability of these employees to do the job. The decision not to employ workers with intellectual disability can lead to missed opportunities for productivity gains and long-term contributions from skilled workers. Negative attitudes may also adversely affect workplace culture and employee morale. In addition, due to disability-related discrimination in Australia, discriminatory practices can also be injurious to a company's reputation and may result in legal consequences. Costs associated with manager, supervisor, and co-worker attitudes, stigma, and resulting discrimination, as related by the interviewees, took five forms: (1) attitudes posing a barrier to workforce participation rates of individuals with intellectual disability, (2) mistaken preconceptions, (3) low expectations of the capabilities of workers with intellectual disability, (4) feelings of rejection and experiences of discrimination due to stigmatisation, and (5) inadequate access to professional development and a lack of support in the workplace. All of

these experiences were seen as ultimately costly in one form or another to the organisation and are now explored in full.

6.3.1.1 Attitudes posing a barrier to workforce participation rates of individuals with intellectual disability

The following comment illustrates this view, emphasising how attitudes represent a significant barrier to the entry into the workforce of individuals with intellectual disability:

> … attitudes about people with intellectual disability were and still are one of the major barriers. The general public, really think that people with intellectual disabilities belong somewhere else; they belong in another space, and we still have segregated[46] spaces, so I'm not surprised that a lot of people would think that that's where people with intellectual disabilities go [referring to segregated employment spaces] when they finish school I really think that that's one of the greatest barriers we've got at the moment, is that society as a whole just doesn't see people with intellectual disability (P14).

Negative attitudes held by some managers, supervisors, and co-workers were perceived by many participants to be one reason why the Australian workforce participation rate for workers with intellectual disability has remained stagnant for over two decades, despite several Commonwealth Government policy reforms. Some interviewees expressed their frustration with the lack of progress:

> The employment rate of people with disability hasn't changed in the 20 years since I first started working in this area. That's despite the fact that we've now got the NDIS and a huge amount of support, a huge amount of money going to disability employment services, as well as NDIS providers to support people with disability into jobs; it hasn't changed … I find that frustrating (P11).

Direct experience with discrimination in employment was explained by a number of participants who have intellectual disability:

> … they don't see you as people, and often most places, they don't want to hire people with disabilities because they think it's too hard … And so, it's like you feel like what's the point in doing anything if there's no recognition, you're not wanted (FG3P4).

> Some employers, they're so negative and they don't want to even try (FG2P3).

6.3.1.2 Mistaken preconceptions

At least three mistaken preconceptions held by employers were identified as reasons for such discrimination by the participants. First, looking at the employment of individuals with intellectual disability as problematic:

[46] Many interviewees used the term 'segregated employment' to describe Australian Disability Enterprises (2) (ADEs), or what was previously termed 'sheltered workshops'.

> They [the employer] think about what would be the problems of this person with an intellectual disability. How can that be a problem for me in my business? Rather than how can it be a strength? I think lack of knowledge is the big issue (P11).

Second, fear and anxiety at the prospect of employing individuals with intellectual disability:

> It's fear, it's anxiety … it's about anxiety about whether I feel comfortable that this person with this disability is representing my business out there. And will that be acceptable to the customer? That then leads to whether the customer thinks they should be getting a cheaper service or paying a lower price because this is a person with an intellectual disability who is servicing them (P9).

Third, unconscious bias and perceived challenges associated with employing those with intellectual disability:

> I think there's still underlying bias there as well. What people don't know scares them. People have been told over a period of time that it's difficult to employ a person with a disability, that they would need to adjust their workplace and so on … They look at it from, I suppose, from a risk perspective … Whether it's an informed choice or not, they would probably choose a person without a disability (P8).

6.3.1.3 Low expectations of the capabilities of workers with intellectual disability

The lack of familiarity with intellectual disability and workers with intellectual disability was also seen by some as leading to low expectations of the capacity and capabilities of workers with intellectual disability:

> I think people's assumptions of the capacity of people with intellectual disability are really low. They don't know that people can be employed. They can drive a car. They're surprised about all of these different things. They do not have a great view of people with intellectual disability. Or they don't know anything about intellectual disability, so it's not even something that comes into their mind to think about (P7).

> I think they [employers] think that people with intellectual disability aren't able to work … I think once they actually see people working, and that they get to know a person with an intellectual disability, they start to see that these people with intellectual disability are not unsimilar (sic) to them; they've got a lot of commonalities … they start to see the person more as a whole person, and start to see their strengths (P14).

These low expectations, in turn, were seen to lead to the employer's perception that the employee may be a financial burden to the organisation and add cost:

> I as an employer have an expectation that any employee is basically providing value to my operation after let's say a couple of weeks training and contributing to my bottom line. And I think having, or employing someone where it's probably not clear what the financial burden to the business might be, is simply too much of a risk for a lot of business owners to entertain that … And core business for us is not to do good it's to turn profits. And I think that's really, that's the crux of the whole discussion (P13).

6.3.1.4 Feelings of rejection & experiences of discrimination due to stigmatisation

It was also recognised that the stigmatisation by employers about people with intellectual disability can also lead to other workers hiding their disability for fear of being discriminated against. One interviewee speculated that those employees not declaring that they have a disability, do so due to fear of discrimination:

> … they are not declaring because the numbers are low, but I suspect it's probably 20 or 30 per cent … I think we need to at least be honest about why people aren't actually declaring as well (P10).

Most focus group participants recounted experiences of discrimination as a consequence of being stigmatised by co-workers and supervisors. They expressed a sense of not belonging and not feeling supported:

> But a lot of people are thinking, "It's not worth having you. You've got too many problems. We'll just get rid of you." You've got no support. This is why I needed someone to help me," but I couldn't get anyone, and I found that to be extremely common, that they don't try to fix the problems up; they just get rid of you, like, "No, I'll get rid of you" (FG3P4).

Practices in which workers with intellectual disability were perceived as being dealt with differently due to stigmatisation were recounted:

> … there were some staff that would talk to me like in a little kid way. I'd be like, "I know how to do this." But then they'll be like … "Oh no, you don't know how to do this. I'll show you." But then I'm all like, "Excuse me. Talk to me like I'm an adult, not a kid." … I was made redundant (FG2P1).

This focus group participant went on to further elaborate upon the experience of being treated like a child in the workplace:

> Quite a lot of the staff were really supportive of me … maybe a couple of them that weren't … I think it was one or two that was talking down at me … or at least it could have been constructive criticism. But look, constructive criticism's okay, I'll take that. But. I think one of them talked to me as if I was being talked to the way how a toddler would get talked to in a workplace. And I find that really inappropriate (FG2P1).

6.3.1.5 Inadequate access to professional development, and a lack of support in the workplace

Inadequate access to professional development in the workplace was also identified as an example of discrimination faced by workers with intellectual disability. One participant shared how their workplace supervisor did not want to teach them how to use the computer even though the organisation required her to use it:

> I have been stopped learning too. They didn't want to help me … because I didn't know how to use their computers. And if they wanted me to use a computer, the supervisor just walked out. Walked out of the room (FG2P3).

As participants have expressed, these negative perceptions are not uncommon and the outcome of such perception can also be manifested by a lack of support in the workplace:

> … a downside for a person with a disability is that if they're not properly supported, they could be placed in physical, financial, and psychological stressful situations or exposed to bullying and discrimination (P16).

The lack of support was seen to lead to some individuals taking shortcuts that were arguably counterproductive in the longer term:

> I did all my training, but they didn't train me well. But I did all the personal training on CPR and all. I did chemicals [used in cleaning] … But then also, I had to do questions by myself. And I used to cheat … sometimes I would just escape to our laundry [room] and I would just put the [computer] disc in. And I used to get my old papers out because [the questions] were exactly the same … Every time (FG2P3).

A possible solution to manager, supervisor, and co-worker attitudes as a barrier to employing workers with intellectual disability and the costs that this carries with it could be to make more information available to potential employers on the benefits of employing people with intellectual disability:

> I don't know, I just think there's more education is needed for employers. I think that's the biggest thing, educating employers about the benefits of having someone with a disability. And it's having someone to work with that person and find, "Where do you fit in?" (P2).

Despite the accounts of manager, supervisor, and co-worker attitudes, stigma, and discrimination, it should be noted that several interviewees reported that once an employer has employed a worker with intellectual disability, they are more likely to do so again, even if the employment has not been successful. This would suggest that having prior experience with workers with intellectual disability resulted in a shift in employer attitudes, as explained by this participant:

> Whether employers have employed intellectually disabled workers before is a predictor. Our average hit rate on phone calls to get a job is 160 decision-maker calls to get a job. If they've employed before, it's only about 80. If they've not employed before, it's more like 240. And the fact that it hasn't worked where they've employed before, doesn't seem to be a problem (P26).

In summary, manager, supervisor, and co-worker attitudes about people with intellectual disability can be based on a lack of knowledge and awareness of this group of people, leading to conscious and unconscious bias, fear, and anxiety, which in turn can lead to stigma, prejudicial behaviour, and discrimination. These attitudes represent costs to the organisation in that they prevent organisations from gaining the many benefits inherent in employing people with intellectual disability. Management control is helpful in addressing these issues by shifting attitudes, preventing bad behaviour, and moderating the extent of discrimination. The way in

which the reduction in discrimination is achieved through management control practices will be further detailed in Chapter Seven.

6.4 Existing policies, procedures, and organisational systems

The second broad cost identified in the employment of individuals with intellectual disability related to changing existing organisational policies, procedures, and systems. Policies, procedures, and systems perceived to be particularly costly were (1) those related to Human Resource issues, and (2) those related to making reasonable adjustments.

6.4.1 Policies, procedures and systems related to Human Resources

Policies, procedures, and systems pertaining to conventional Human Resources functions within organisations were widely seen to be a significant barrier to the employment of people with a disability:

> From my experience from the business, government, and corporate world, the biggest limitation in our society around employers including people with a disability, intellectual disability, physical disability, mental health, you name it, is HR in this country. HR just lacks understanding of diversity and lacks diversity in their own workforce (P21).

Another interviewee added that Human Resource Departments in the Public Sector may inhibit creativity and innovation by advising leaders to recruit in traditional ways, rather than trying to create roles for people with intellectual disabilities:

> The decision-maker for us wasn't HR. We find that human resources in big companies tend to be busy people. So they tend to think in terms of existing job descriptions and slots (P26).

Human Resource policies, such as those that relate to performance management processes, may also need to be adapted to ensure that managers understand what poor performance is and what the impact of the disability is on the performance of the individual worker with intellectual disability. This nuance is important because interventions to improve performance will be different depending on whether the reason for sub-par performance is attributed to the intellectual disability, or organisational and environmental reasons. The willingness to adapt (or change) such policies to reflect this also proved to be a barrier, as expressed by this interviewee:

> So supporting leadership programs within large organisations and also supervisors of people with a disability, support them to also be supportive of people with disability and to understand and navigate that sometimes tricky areas around what is poor performance versus what is someone's disability and how to manage that. Not to just jump to a conclusion of their poor performance, when actually you're not providing the right environment for them to succeed in relation to their disability (P11).

Often the existing policy and procedural barriers within the organisation are not known until the organisation tries to employ people with intellectual disability. One participant describes an

organisation that decided to retain people with intellectual disability, but then found that many of their existing policies and procedures served as a disincentive to doing so:

> The company took this broad concept [employing people with intellectual disability], and then they implemented it in their stores, and found there was a whole bunch of management procedures that were a disincentive to employ people with intellectual disability (P14).

These disincentives included how the organisation recruited employees. In this case, the recruitment practices themselves were a barrier to employment, to the surprise of the organisation:

> The recruitment practices [such as the use of online applications] of the organisation were a barrier, and the companies didn't realise the extent to which that was happening, so people were not getting through (P14).

Another disability sector leader agreed that existing recruitment processes were a substantial barrier to employment:

> I think some of the systems and complexities of recruitment and the processes don't always allow people with disabilities … to gain access and navigate their way through those channels … these have evolved over many years and have become very complex through IT systems and filtering systems … [how do you] allow someone to get in front of an employer change some of the misconceptions that are out there? (P4).

6.4.2 Policies, procedures, and systems related to making reasonable adjustments

A common observation by interviewees was that training to make managers aware of the statutory/regulatory responsibility of organisations with reasonable adjustments was generally perceived by employers to be a significant cost to the organisation:

> We've also had to provide some additional training, and some of that will be ongoing, to make people aware of the reasonable adjustment process. There are still some older style managers that might screen out people with unconscious bias, or conscious bias, because they require reasonable adjustment, and they feel that someone else is better suited for the role … it's really challenging if that's the case; there's a legislative obligation to provide reasonable adjustments, so there's ongoing education (P15).

Training in the area of reasonable adjustments was also seen as necessary to ensure managers are comfortable about what they can ask an employee with intellectual disability without being seen as discriminatory:

> One of the biggest barriers … was that people don't know how to ask somebody, "What do you need to be successful?" They're worried about looking like they're being discriminatory, they're worried about the language, they're worried about what they can ask, what they can't ask. Being around people with disabilities, if you haven't been around them, just makes people feel a bit nervous, "What am I allowed to say or ask? I don't want to offend the person" (P14).

In addition to training, it was suggested that although employers often perceive the cost of making reasonable adjustments as excessive, in Australia, much of the cost of making these

adjustments is met by the Commonwealth Government through the Workplace Modification Scheme (WMS). The WMS provides financial assistance to help employers of individuals with disabilities to make necessary modifications and adjustments in the workplace. Such adjustments include those pertaining to the physical work environment to make workspaces more accessible, the provision of special equipment such as tools or devices that assist in performing job tasks, communication devices including equipment to aid communication such as hearing aids or speech-to-text software, and workplace assistance and support services including interpreters and job coaches. However, as a number of interviewees explained, accessing this financial support can sometimes prove to be problematic due to a number of factors such as lack of knowledge of the WMS, but also the complexity in accessing and using the scheme:

> Again, the Workplace Modification Scheme is free for an employer to make modifications. I think that a lack of awareness is one issue, and the fear factor around, "Oh, it's too hard" (P11).

In summary, the evidence presented suggests that existing policies, procedures, and organisational systems relating to HR-related issues (recruitment, selection, training, leadership, workplace culture), and issues related to making reasonable adjustments (training and redesigning associated processes, procedures, policies, and systems) were perceived to represent the predominant costs incurred in the employment of individuals with an intellectual disability.

6.5 Chapter Conclusion

This chapter presented the findings of this study, where Stages 1, 2, and 3 participants identified the perceived benefits and costs of employing individuals with intellectual disability. Benefits identified relate to diversity, inclusion, loyalty, retention, reductions in staff turnover, the importance of having organisations that mirror the broader community, the economic benefits, and the distinctive competencies offered by workers with intellectual disability. These distinctive competencies provide a potential source of competitive advantage for those organisations that are ready, willing, and able to leverage the unique characteristics associated with workers with intellectual disability. The costs primarily related to manager, supervisor, and co-worker attitudes, stigma and discrimination, and existing organisational policies, procedures, and organisational systems. In the subsequent chapter, attention is directed to a more specific consideration of how the Stage 1, 2, and 3 participants perceived the ways in which management control acts to leverage the benefits and mitigate the costs of employing people with intellectual disability.

CHAPTER SEVEN: Findings: The roles of management control in capitalising upon benefits and mitigating costs

7.1 Introduction

Chapter Six summarised two of the three themes emerging from the evidence presented by the participants of this study. The first theme pertained to the *benefits* perceived in employing people with intellectual disability. The second pertained to the *costs* of employing people with intellectual disability. The aim of the current chapter is to present the third of the three principal themes derived from the analysis of the study's findings. This theme pertains to how management control is implicated in employing individuals with intellectual disability.

As will be shown in this chapter, a clear distinction was made by the participants between the 'ends' management control efforts can achieve (management control outcomes) on the one hand, and the 'means' used to achieve these ends (management control practices) on the other. Management control outcomes relate to the ways in which management control enables organisations to capitalise upon the benefits and mitigate the costs of employing workers with intellectual disability. In contrast, management control practices relate to the prevailing set of control initiatives that combine to support the ways in which the organisation is able to achieve the desired management control outcomes.

The chapter proceeds as follows. The subsequent section takes a closer look at the contrast between management control *outcomes* and management control *practices* as identified by the study participants. Although closely related, management control outcomes and management control practices are quite distinct concepts, each with different implications for the employment of individuals with intellectual disability. The following sections present the management control outcomes described by participants as instrumental in supporting or capitalising upon the benefits and mitigating the costs of employing individuals with intellectual disability. There were found to be five management control outcomes associated with the three benefits, and four management control outcomes associated with the two costs incurred in employing individuals with

intellectual disability. Each of these management control outcomes, along with the specific management control practices cited by participants, are described in these sections. The final section provides a summary of the chapter findings.

7.2 Management control outcomes and management control practices

As outlined above, in describing the management control implications of employing individuals with intellectual disability, participants distinguished between management control *outcomes* and management control *practices*. The distinction between outcomes and practices is more than merely semantic as it reflects two quite different control functions: (i) *what* management control is designed to achieve (management control outcomes), and (ii) *how* management control achieves these intended outcomes (management control practices). The outcome or end of management control was described as enabling organisations to capitalise upon the benefits or mitigate the costs of employing individuals with intellectual disability. In contrast, management control practices as described were consistent with the understanding of management control as stated in Chapter One as the *"... procedures, processes, tools, and practices that managers use to guide direction and ensure that their behaviours and decisions as well as those of their employees are consistent with the organisation's objectives and strategies*" (Bisbe & Sivabalan, 2017, p. 12). The management control outcomes and associated practices, as reported by the participants in this study, are diagrammatically summarised in Table 6.

Table 6 is effectively a 'roadmap' of the narrative that will be described in more detail in this chapter in that it links the management control outcomes and practices in capitalising upon the benefits and mitigating the costs associated with the employment of workers with an intellectual disability. As reported in Chapter Six, participants' perceptions converged to three benefits. These benefits, which relate to diversity and inclusion, the economic space, and the distinctive competencies of workers with intellectual disability, are displayed as rows shaded in green in Table 6. Participants' perceptions converged to two costs associated with the employment of workers with an intellectual disability. These two costs, which relate to manager, supervisor, and co-worker attitudes, and existing policies, procedures, and organisational systems, are displayed as rows shaded in red in Table 6.

Concerning these findings, it is essential to note that whilst it is the case that these costs and benefits often represent two sides of the same coin in that each can be both a cost and a benefit. However, to identify and understand the various ways in which management control outcomes and practices capitalise on the benefits and mitigate the costs, they are categorised and

differentiated each according to the three themes derived in the study's findings on whether research participants identified whether they were predominantly benefits or predominantly costs. Thus, designation of costs and benefits are, to an extent, a matter of perspective - something beneficial in one context might come with unavoidable costs in another or be simultaneously a benefit as well as a cost in the same context. Moreover, different individuals are likely to weigh costs and benefits differently based on their priorities, perceptions, and criteria. There is no universally "good" or "bad" outcome, just trade-offs. In short, to an extent the notion of cost and benefit is a relative rather than an absolute concept.

Table 6: Management control outcomes (Ends) and practices (Means) as reported by participants

Benefits	Management control Outcomes (Ends)	Management control Practices (Means)
Diversity and inclusion	• Signal the importance of diversity and inclusion	➢ Implementation of strategies to foster diverse and inclusive workplaces ➢ Recruiting and training staff ➢ Formally incorporating diversity and inclusion employment targets ➢ Incorporating diversity and inclusion criteria in the selection process, in formal induction, and in ongoing development ➢ Adopting the use of 'working interviews' as part of the recruitment and selection process
Economic	• Recruit workers with intellectual disability • Determine performance standards for workers with intellectual disability	➢ Development of recruitment policies to target and employ workers with intellectual disability ➢ Implementation of policies and procedures for determining accurate and fair performance standards for workers with intellectual disability
Distinctive competencies of workers with intellectual disability	• Enhance existing skills in repetitious and routine work • Reinforce a high propensity for loyalty	➢ Specific and targeted training of workers with intellectual disability ➢ Job carving ➢ Adopting a pastoral role ➢ Creating a supportive workplace culture

Costs	Management control Outcomes (Ends)	Management control Practices (Means)
Manager, supervisor, and co-worker attitudes	• Develop awareness of managers, supervisors, and co-workers of intellectual disability • Promote the role of job coaches and mentors	➢ Training for managers, supervisors, and co-workers in working with employees with intellectual disability ➢ The creation of the position of job coaches or mentors
Existing policies, procedures, and organisational systems	• Meet statutory and legislative obligations associated with making reasonable adjustments • Adopt an accessible communication strategy	➢ Developing reasonable adjustment policies ➢ Training and formulation of reasonable adjustment procedures ➢ Involving very senior levels of organisations in unjustifiable hardship determinations ➢ Taking a pro-active approach to identifying reasonable adjustments required ➢ Presenting information in a 'user-friendly' format

The management control outcomes described by the participants are represented in the second column of Table 6, while the particular management control practices that enable the achievement of these management control outcomes are shown in the third column. Each of the nine management control outcomes and the management control practices associated with each outcome are discussed as follows.

7.2.1 Management control outcomes and management control practices supporting the benefit of diversity and inclusion

As reported in Chapter Six, most participants identified that the achievement of the goal of diversity and inclusivity of the workforce was a principal benefit resulting from the employment of workers with intellectual disability. An important way in which management control was able

to support this goal was through signalling the importance of diversity and inclusion as an organisational goal.

7.2.1.1 Signalling the importance of diversity and inclusion

Management control was able to contribute to leveraging the benefits of diversity and inclusion by signalling the importance of diversity and inclusion as an organisational priority:

> I guess diversity in the workplace is … the new sort of catch phrase, it's what everyone's wanting to hop on board … I think people might go "Oh yeah we better become a diverse workforce" but then see the benefits especially of employing people [with intellectual disability] and it's huge, it's just absolutely huge (P28).

> There are employers who think, "We've always done it like this" or "That's going to make it so hard" and "Our Board would never agree to it", because of their very archaic views about diversity. Whereas, you know, there are small changes and things that businesses can implement that actually benefit everybody (P31).

Management control practices that enabled such signalling included the implementation of strategies specifically designed to achieve diversity and inclusion, recruiting and training staff in the importance of a diverse and inclusive workforce, and formally developing and seeking to achieve diversity and inclusion employment targets:

> There needs to be an appetite and understanding of the importance of a diverse workplace, having the right support staff and the right training delivered to all staff, and also making it a part of the performance targets of the organisation, not just as an add-on (P19).

Management control practices were also identified as playing a part at the very inception of the employment process through not only emphasising the importance of diversity and inclusion in recruitment advertising, but also continuing to incorporate diversity and inclusion criteria in the selection process, formal induction, and in ongoing development:

> So, we look at how employers attract people with intellectual disability. Where are the adverts, what is the information, what does the advert sound like, is it inviting, what is the process of finding out more? We then look at the selection process, which is how they are shortlisted, how they are interviewed, how applicants with intellectual disability go through that process and then finally, the employment bit, which is from induction onwards through supervision, learning on the job, and career development (P22).

One quite specific and practical way in which the importance of diversity and inclusion was signalled across the organisation was the use of 'working interviews' as part of the recruitment and selection process. Working interviews are a 'hands-on' interview where a candidate is observed doing the job, thereby enabling employers to observe how candidates manage actual work scenarios and evaluate their abilities and suitability for the position. These interviewees explained how working interviews provided a very clear signal of organisational commitment to a diversified workforce:

> I argue it with my guys that I don't know what we find out in an hour of someone nervously sipping water in front of me. We try and have interesting questions, but are we trying to catch people out or catch people in? I'm never really sure it works. Whereas actually give someone a month on the job, and [the entire organisation] can see how it goes with the right support (P22).

> [Working interviews are] a placement that happens during the hours that that person would be expected to be working. It gives an opportunity for the participant to have a look at the role, it gives an opportunity for the employer to look at the person (P28).

In summary, the management control outcome of the need to signal the importance of diversity and inclusion was facilitated by five management control practices: implementation of strategies to foster diverse and inclusive workplaces, recruiting and training of staff, formally incorporating diversity and inclusion employment targets, incorporating diversity and inclusion criteria in the selection process, in formal induction, and in ongoing development, and adopting the use of 'working interviews' as part of the recruitment and selection process. Each of these five management control practices was designed to capitalise on the benefit of diversity and inclusion. Management control in this context served to communicate the seriousness with which diversity and inclusion were regarded by the organisation.

7.2.2 Management control outcomes and practices supporting the realisation of economic benefits

Two management control outcomes were cited as being central to realising economic benefits. These were (i) to recruit workers with intellectual disability with the intent of expanding the customer base of the organisation, and (ii) to determine performance standards for workers with intellectual disability.

7.2.2.1 Recruiting workers with intellectual disability

As outlined in Chapter Six, the recruitment of workers with intellectual disability was also widely seen to result in economic benefits to organisations. The customer service skills of workers with intellectual disability were recurrently emphasised as having a positive impact on the experience of customers engaging with an organisation, and in so doing, generating additional revenue for the organisation by generating customer loyalty:

> Now, people with intellectual disability with great customer service skills meet customers and say, "Thank you for recycling with us". They will operate an iPad to then identify the number of containers they counted; they will issue a QR code that they've printed to the customer and tell them to go to an ATM to collect money and say goodbye to them (P25).

In addition to customer service, the employment of workers with intellectual disability often resulted in work being completed faster, and with greater accuracy and effectiveness:

> And we started off with three FTE [workers with intellectual disability] to deliver on some of the work … And what quickly happened was that we got those three people trained up. They were delivering the work quicker, more accurately and effectively than the offshore provider … very quickly, the managing director and the executive team … quickly took notice … this actually really makes business sense for us if we can get this right. Because we're looking ahead and we've got this huge need … They're delivering stronger results so we're getting a stronger return on investment for the work [they] were doing … within the space of 18 months, that grew to 50 full-time (P24).

A management control practice enabling the management control outcome of recruiting workers with intellectual disability was the development and implementation of recruitment policies to target and employ workers with intellectual disability:

> I think what we're seeing with employers over the 10 years has been a massive shift in the desire to employ people with intellectual disability. I think there's a few factors that have played in that. Labour shortages, having to think creatively and differently about your recruitment practices, that has led to more people trying to untap the potential of people with disability who are out of the workforce (P4).

7.2.2.2 Determining performance standards for workers with intellectual disability

The second management control outcome that was seen to enable the realisation of economic benefits was the determination of performance standards for workers with intellectual disability. The development of such standards was seen to be important because of the need for some employers to see an economic benefit and not only a social benefit in their employment of this cohort. As described by this participant:

> Core business for us is not to do good it's to turn profits. And I think that's really the crux of the whole discussion (P13).

> It's a real education process to let people know about what we do and how we do it and why we do it, but then also meeting a commercial norm so that we are competitive in the marketplace (P12).

Participants acknowledged the importance of identifying the causes for work performance not meeting such predetermined standards, and especially distinguishing between the need for additional training and the limits of the particular employee by virtue of their disability:

> … to understand and navigate the sometimes-tricky areas around what is poor performance versus what is someone's disability and how to manage that. Not to just jump to a conclusion of their poor performance, when actually you're not providing the right environment for them to succeed in relation to their disability (P11).

> You do get some [employers] that just employ intellectually disabled workers because they think it's the right thing to do. And they don't really care much about the intellectually disabled worker's performance. Some of the saddest cases have been those placements. Because the people would not be working very well and there wouldn't be enough to do, they'd be getting bored, they'd be starting to act out. It wouldn't be addressed because it didn't matter. And eventually they get someone who's almost unemployable if it goes on for long enough. So, I

> actually prefer the companies that are a little bit hard-nosed about it and expect the intellectually disabled worker to meet the agreed criteria for work (P26).

Management control practices relating to implementing policies and procedures for performance standards that were accurate and fair were, as reflected in the voices of these interviewees, essential to correctly assess the performance levels of workers with intellectual disability. By doing so, the influence of the intellectual disability could be distinguished from the level of performance so that productivity, revenue, and cost targets could be assessed realistically and fairly.

> She's been there for 25 years … and was getting to a point where they [the employer] was going to get rid of her … it was little things like not checking dates [of packaged produce] … what we worked out in the end, she was bored, she was sick of doing that. So, we [employer] moved her into another department. That's all it took. She's fine, gone into Groceries now and productive and happy … They [the worker with intellectual disability] are no different to anybody else … They just have trouble voicing some things and just need a person who understands to maybe voice it for them and help them get through that stage (P2).

In summary, the management control outcomes of recruiting workers with an intellectual disability and determining performance standards for workers with an intellectual disability were designed to capitalise upon the economic benefits achievable by including workers with intellectual disability in the workforce. Two management control practices were explicitly designed to help achieve these control outcomes, the development of recruitment policies to target and employ workers with intellectual disability, and the implementation of policies and procedures for determining accurate and fair performance standards for workers with intellectual disability.

7.2.3 Management control outcomes and practices reinforcing the distinctive competencies of workers with intellectual disability

Of all the management control outcomes and practices, those that leveraged the distinctive competencies of workers with intellectual disability were the most emphasised by participants in the interviews and focus groups. As illustrated in Chapter Six, participants identified two broad distinctive competencies of workers with intellectual disability: (i) skills in repetitious and routine work, and (ii) a high propensity for loyalty.

7.2.3.1 Enhancing existing skills in repetitious and routine work

The first of two distinctive competencies perceived to set workers with intellectual disability apart from their non-intellectually disabled co-workers was of their propensity to excel at what their non-intellectually disabled colleagues might regard as 'boring' tasks:

> Sometimes for people with intellectual disability, their intellectual disability can be an

> advantage in that they're very happy to do repetitive-type processes because it's something somebody can learn and continue to do (P1).

> And they're often happy to continue to do that work in the same way but there are jobs where we need people to do the same thing in the same way … I think that's probably the primary tangible benefit. So, the employer gets to get the work done in a reliable and accurate way and with higher attention. So that's all a win (P3).

> [We process] thousands [of packages] each day … It makes us feel happy and excited (FG1P4).

Management control practices in the form of specific and targeted training of workers with intellectual disability were seen as a way of further developing this distinctive competency in undertaking routine, repetitious tasks or tasks that require a particularly high level of detail.

> What we tend to do [when initially teaching a task] is not overburden them with learning the actual task but observe if they can stay on the task even if the quality is not okay. If they're packing a product and we know that they haven't been able to tape that box correctly, that's fine. What we are looking for is when given prompts can they improve the quality? Are they able to stay at work for four hours, eight hours? Can they actually do that? (P27).

> So when they start with us, we assign them some work on say a packaging line, for an example. We have … standard operation procedures, which is all printed and visual so they can have a look at that. There's also a production supervisor who … will work with them really closely in their initial days. We also have peer supervisors … they are our employees [with intellectual disability] … but promoted to a peer supervisor level, which is a level that sits just under production supervisor … we've created an opportunity for people with disabilities to get promoted to a peer supervisor … that has more management. They then also work with our supported employees and show them this is how it's done (P27).

Another means by which the distinctive competency of workers with intellectual disability could be developed was through job carving. Job carving involves reorganising work tasks within an organisation to create customised employment opportunities, particularly for individuals with reduced work capacities or other constraints that limit their ability to perform certain tasks. Job carving was frequently highlighted in discussions as an important management control practice that can contribute to achieving organisational goals by optimising workforce utilisation. Organisations implement job carving to provide an appropriate job for a person with an intellectual disability while also enabling another, perhaps more technical, role to emerge for another employee:

> It's being open to look at jobs in a different way and utilising your workforce dynamics slightly differently. We all do jobs that have multifaceted elements to them. Being able to carve off parts of those jobs, to allow someone to do things that they're more than capable of doing just changes the dynamics of your workplace (P4).

Central to the idea of job carving is the matching of the needs of the organisation to the capabilities of the employee:

> We had one employee who works here on a part-time basis, and she started eight years ago … So we set about just talking with the whole team about the job customisation [job carving] idea and what jobs a person with intellectual disability could do. We came up with a list of jobs. Her reading was quite good, and she had some computer skills, so she's been coming in two mornings a week as an office assistant (P8).

Redesigning jobs, however, was acknowledged as potentially quite challenging:

> … you need someone to help you redesign jobs. And you need to be open to consider doing that to start with as we're probably in an age where we've become very rigid in how we advertise for jobs, how we design job descriptions, and then how we manage people within that framework (P4).

The process of job carving, therefore, was perceived to require a new way of thinking:

> So, we need to get people thinking about how they do that. There might be things that we do that are not aligned with either our educational background or skills and capacities that someone else could do. And therefore, the business gets the benefit of having more time and energy spent on that expertise level, and someone else coming in to do some of the other supporting elements of that task or traditional job description (P4).

One sector leader identified job carving as one of the key management controls organisations need to implement in order to employ a worker with intellectual disability successfully; however, there is minimal evidence about how job carving might be done effectively:

> Customising the job, systematic on-the-job training and ongoing support, it's pretty clear that those all matter. And if you don't do all of them, then it's not going to end well. But there's very little on how you do each one of those. And there are people who've set up courses teaching one way of doing it, because they passionately believe it's true, without the evidence that it works. We'll customise a job by spending two to five days at the work site, agreeing with the employer what tasks the client likes to do and could do and what would be of genuine value to the employer, and then we agree on quality rates, supervision, workplace health and safety criteria (P26).

> We haven't enshrined a really clear job carving customisation procedure that formulates how to go and do that (P15).

A number of interviewees described the importance of redesigning jobs through job carving, but only after first attempting to match workers with intellectual disability with existing jobs. Providing a chance to learn the existing job if at all possible was seen to be preferable to assuming a need to redesign jobs:

> My hesitation about going straight to job carving is born of my worry that sometimes we make assumptions about what people can do … we immediately assume there are certain chunks that they can't do on day one because none of us are any good at our jobs when we start … so I'm always a bit worried about jumping straight to job carving. So that's why we start with matching rather than carving (P22).

In summary, most participants identified job carving as a management control practice that has

the potential to capitalise on the management control outcome of enhancing existing skills in repetitious and routine work. This assists the organisation in reducing the costs of employing people with intellectual disability. It does this by defining a specific work role from various other work roles, each containing multiple tasks. Job carving not only creates a role for a person with an intellectual disability, but also benefits the organisation by enabling its more technical staff to focus on their capabilities.

7.2.3.2 Reinforcing a high propensity for loyalty

The second distinctive competence that workers with intellectual disability were perceived to possess and that was repeatedly underscored by the Stage 1, 2, and 3 participants, was of loyalty and dependability:

> … people [with no intellectual disabilities] come in and they go. If they don't like the job they don't come back the next day. Or let's say a person who just left school and gone to uni, they work at Coles and Woolworths, start putting things on the shelves, well they are there one or two years until they finish university and they've gone … People with intellectual disabilities or people with disabilities normally stay there. If you treat them well, they'll stay there … They normally stay for quite a number of years. So you don't have to retrain them (P6).

> You can talk to them and build their confidence they can grow if you show them what to do, and you know, they'll probably stay there for the next five years to 10 years. Think how much that costs you from having a person who's just leaving school and are there for one or two years (P6).

These two quotes from the interviews encapsulate the sentiments expressed by the participants. Distinctive competencies refer to unique strengths that set an organisation apart from its competitors and are difficult to imitate. Although employing specific groups of workers, such as those with intellectual disabilities, is an option available to any organisation, the qualities of loyalty and dependability in employees may not initially seem to qualify as distinctive competencies. However, while these traits can be imitated, their uniqueness arises from being demonstrated consistently and authentically over time within a single organisation. Maintaining such traits over a long period is not common, which is why participants view them as distinctive competencies. As will be elaborated later in this chapter, the reasons behind this loyalty and dependability may not stem from an innate predisposition, but rather reflect a practical response to employment market practices.

Management control practices that were able to help achieve the management control outcome of reinforcing this propensity for loyalty were of two types. The first management control practice being the adoption by managers and supervisors of a pastoral role involving the provision of emotional, moral, and practical support to workers with intellectual disability. The

importance of the pastoral care role was repeatedly raised by participants with intellectual disability who emphasised the pivotal role of such support systems in the workplace. The type and style of support provided by managers, supervisors, and support staff were seen to be instrumental in the job performance, overall satisfaction, and therefore, loyalty of workers with intellectual disability:

> She's been my support worker for a very long time, so she understands that there are materials or ways that she can help provide me to understand what's happening in our organisation, or what all of us should be aware of. Yes, and they always ask me if it works or not, and if it doesn't, we can always find a day to discuss what other ideas could help me (FG3P2).

The point was frequently raised of the importance of the pastoral role that managers may need to play:

> I think a really good manager sees all their team differently, and can accommodate those different needs … I think there's also often a need to have a pastoral interest in their employee (P3).

> I actually think workers with intellectual disability just need a little bit more help. But I think that's humanity. We should be doing that anyway, you know? (P10).

The pastoral role of managers and supervisors serves to support workers with intellectual disability, not only with matters relating directly to their work tasks, but also by providing emotional or other forms of support where needed; for example, with a health issue like diabetes monitoring at work:

> When he got to work each shift, he would report what his sugar level was that morning. So then the employer had a bit of an idea because he wouldn't think to go and tell them, "I feel a bit funny" … The receptionist would say, "what's your blood sugar reading this morning?" … they were very good in that they wanted to know what it was and what they could do to fix it (P2).

Emotional support as illustrated by this worker with intellectual disability was also seen to be a part of the pastoral role of managers and supervisors. The pastoral care experienced by this worker enabled them to feel more connected to the team because of this support:

> I normally go to the supervisors to ask questions or if I get up upset or something and they usually help me out with a lot of stuff … I feel like I'm part of the team most of the time and I'm pretty happy (FG1P4).

The second management control practice that was seen to contribute to capitalising upon the distinctive competency of loyalty of workers with intellectual disability was the creation of an 'appropriate' workplace culture. The somewhat nebulous notion of establishing a workplace

culture that supports all workers, including those with intellectual disability, was underscored several times by the interviewees:

> Again, one thing that came to me over time is this idea of culture … setting the culture is about honesty, humour, transparency, the ethical and understanding that everybody is allowed to make a mistake (P17).

> I think that's really important. We've built a really supportive culture. And that might not be possible for all employers to have that one-on-one support, but because of the way that we work, that kind of works for us (P7).

The readiness of individual workers to seek advice and assistance informally was regarded as one important indicator of an 'appropriate' workplace culture:

> We've built a really supportive culture. So people feel comfortable if they need help with something that they can come and ask for it (P7).

Another characteristic defining an appropriate workplace culture was an enjoyable workplace:

> My view is you have got to make the workplace as enjoyable and as appropriate as possible in order for people to give their best in the job. And that's no different for people with intellectual disability, except that you have to think a bit wider in the range of things you need to do (P9).

A majority of participants with intellectual disability talked about their experience of friendships with co-workers as an important element of workplace culture:

> I like my job because I get to spend time with my friends and have a good time. I like my job because I know a lot of friends, I know a lot of new supervisors (FG1P9).

> What I love about my job is I get to meet new friends and getting [on] well with the people I work with (FG1P4).

Having a sense of belonging and the importance of workplace relationships was also regarded as important to creating a supportive workplace culture environment:

> So, but if you've got a good place, like I work here, I've got my co-workers support me, I feel belonging, I belong here … And belonging is the most important thing about life … The community, everybody, not a person with disability, everyone being born wants to be part of a community (P6).

> Its people, people are important … I guess is the, whoever you are working with, you will get on well with them and I think they will get to know about you and how you work and what is your style of working and perhaps to know a little bit about your social centre. You feel listened to that's the important thing (IO2P1).

A supportive workplace culture was seen to foster loyalty and commitment:

> It'd be summed up by saying that there's a bit of extra effort in the beginning to make it work, but then the benefits have been substantial—not only in terms of productivity but also in terms of things like loyalty (P5).

> I think it's about the loyalty [benefit of employing people with intellectual disability]. So, I think all of our staff are so committed to what they do … We've built a really supportive culture. So, people feel comfortable if they need help with something that they can come and ask for it (P7).

In addition to the culture influencing the worker with intellectual disability, the inverse effect of employees with intellectual disability influencing workplace culture was a recurrent theme related by the interviewees. A key benefit to organisations raised by almost all participants was the positive impact the presence of workers with intellectual disability had on workplace culture and on non-disabled co-workers:

> The cultural change amongst the organisation was significant. Team leaders, workflow processing kind of clerks who were people without a disability were reporting that working with co-workers with intellectual disability was the best thing that they'd done with [the company] since they joined (P25).

> I felt that a lot of the people that worked with co-workers with intellectual disability told me they got so much out of you know, that person, being around them and there are some that continue to work here that have just been so rich in what they actually have provided the workplace culture. I found having someone with an intellectual disability enhances culture significantly (P10).

> It can really soften a workplace and make a workplace become more caring and more inclusive, and a bit more grounded in reality. And so everyone has to learn a bit to be genuinely inclusive of a colleague with intellectual disability (P3).

In summary, the management control outcomes associated with capitalising upon the two distinctive competencies offered by employees with intellectual disability were (i) to enhance existing skills in repetitious and routine work, and (ii) to reinforce the propensity for loyalty. These management control outcomes were facilitated by four management control practices: (i) specific and targeted training of workers with intellectual disability, (ii) job carving, (iii) adopting a pastoral role, and (iv) creating a supportive workplace culture. Each of these four management control practices was designed to transform the distinctive competencies possessed by employees by virtue of their intellectual disability into a competitive advantage for the organisation.

7.2.4 Management control outcomes and practices mitigating the costs of manager, supervisor, and co-worker attitudes

In Chapter Six, it was reported that many participants highlighted the need to overcome the cost associated with manager, supervisor, and co-worker attitudes towards individuals with intellectual disabilities if the employment of such workers were to become more commonplace, and if organisations were to realise the potential contributions of workers with intellectual disability. Management control outcomes were designed to address this cost in two ways. First,

by developing an awareness in managers, supervisors, and co-workers of employees with intellectual disability; and second, through the use of job coaches and mentors.

7.2.4.1 Developing awareness of managers, supervisors, and co-workers in working with colleagues with intellectual disability

The necessity of management control practices involving training of managers, supervisors, and co-workers in working with employees with intellectual disability was raised frequently by Stage 1, 2, and 3 participants. In general terms, the training focused on raising colleagues' awareness of the unique needs and requirements of workers with intellectual disabilities:

> … every staff member that's ever walked into our organisation does our two-day 'Knowing program', which is co-provided by people with a disability as well as staff and outside experts. People with lived experience co-present with me. Every staff member does this program. It's not about teaching disabled people to behave in the workplace. It was about figuring out what changes we need to make to make this stuff work on both sides (P21).

> I think disability awareness is essential … are the forms that people [with intellectual disability] are having to fill in accessible? Do they understand them? Can they read the policies and procedures? What kind of support do they need on the job? How do you kind of break down a task for someone, or … which parts of the task do they need help with? What can they do independently? So just helping employers to be able to think about all of those different things is really important (P7).

Training and educational opportunities for professional development at all levels within the organisation was also seen to help alleviate the conscious and unconscious bias that some non-disabled co-workers, including supervisors and managers, hold. As discussed in Chapter Six, these biases were seen to potentially create barriers to employment for people with intellectual disability:

> There are still some older style managers that might screen out people because of unconscious bias, or sometimes conscious bias, because they feel that someone else is better suited for the role … so there's ongoing education (P15).

A good example of training designed to alleviate discrimination and stigma was provided by a policy manager in relation to disability awareness training that all new employees go through:

> Having just done the induction … there is a specific segment of it that's focused on disability awareness and breaking down the stigma … it has information on statistics around disability employment, the realities of people with disability wanting to be treated just like everyone else, they are capable, they should be accepted members of society … there is a principal step at the outset which addresses those conscious and unconscious biases (P16).

Training in this context could quite clearly be considered to be a management control practice as it operates to pro-actively equip employees with particular knowledge, skills, and

competencies needed to perform their roles and interact effectively with colleagues with intellectual disability:

> I was attending meetings … and I was very supported in the role. And despite having a disability, they spoke to me like a person without a disability, not like a person with a disability (FG3P2).

> It's made Supervisors more focused on the individual needs of all of their team members. They finally realised, "I've got people with disabilities who work here" (P14).

The change in attitudes of non-disabled co-workers resulting from awareness training in working with colleagues with intellectual disability was an observation frequently made:

> … you no longer tend to reject them once their non-disabled colleagues are feeling the benefits. Their co-workers with intellectual disability come to work so enthusiastic … the communication gets different; it's more direct and richer and so on, and actually keeps the rest of the team together - and it's not a threat (P20).

> But we did take on people with intellectual disabilities to do those jobs, loved it, but the bit that was really, I think the key, is it wasn't about what we did for them, it's what they did for us (P9).

7.2.4.2 Promoting the role of job coaches and mentors

The second means by which the cost resulting from manager, supervisor, and co-worker attitudes was mitigated was through the management control practice of *creating* the position of job coaches or mentors as part of achieving the broader management control outcome of *promoting* the role of job coaches and mentors. The services of job coaches or mentors could be delivered by external providers, or by being incorporated within the duties of existing employees.

There are a number of organisations which provide such support to employers to assist with the employment of people with intellectual disability. This type of support is explained by two participants, both CEOs of such organisations. The support is provided to train the employee initially, and also, to subsequently support the employer as required:

> Historically, our staff would go in and observe prior to supporting a person with intellectual disability … The employee with intellectual disability comes in with that real desire to work and they really want to work, and have a commitment to turn up every day … Then we build and develop skills. We are actually showing a person how to do things and working with them, and then we are doing less and less as the role continues (P8).

> Our staff would spend something around 120 to 140 hours from when the client [the person with intellectual disability] walks in the door to when they actually start in a job. And we'd spend something like 220 to 240 hours while providing one-to-one support in the first six months on the job … So it's initially, accuracy training, then proficiency training at different stages depending on how the employee with intellectual disability is progressing on each task.

> So in the beginning, our staff would do all the training but … the supervisor [in the organisation] needs to be involved increasingly throughout (P26).

In addition to the use of external providers, the role of job coach or mentor was also one that could be provided internally and incorporated within the responsibilities of existing colleagues and supervisors. The position of job coach or mentor could be full-time, part-time, or casual. Generally, the aim of these internal roles was, as with the external providers, to provide guidance and support to workers with intellectual disability in order to enhance their job skills and achieve their career goals:

> One of the key adjustments is allowing a job coach to come with you all the way through this stuff. So induction, learning the job, understanding the role, health and safety, how to log onto your computer, where to get your pay slip, who to go to for help, who really runs the office when it's not the manager you know, who is the one who knows about tech, so when you can't get into your emails, learning all that sort of task-related stuff is a really important part of what the job coach would do (P22).

> I have good experience from my job mentor systems. They're very helpful, and they try their hardest to find you a job that's that suited for your health … They fit alongside you and help you, and they also come to work with you and check, learn the jobs, what you're doing, and learn your role and help you do your role to the best of your ability (FG2P1).

In summary, there are two management control outcomes associated with mitigating the costs associated with manager, supervisor, and co-worker attitudes, namely: (i) developing an awareness of intellectual disability in managers, supervisors, and co-workers of workers with intellectual disability, and (ii) promoting the role of job coaches and mentors for workers with intellectual disability. Two management control practices were identified which enabled these management control outcomes to be achieved. These are: (i) providing training for managers, supervisors, and co-workers in working with employees with intellectual disability, and (ii) creating the position of job coaches or mentors within the organisation or accessing such services externally.

7.2.5 Management control outcomes and practices mitigating the cost of existing policies, procedures, and organisational systems

The second major cost reported in Chapter Six as significant in the employment of workers with intellectual disability was that associated with existing policies, procedures, and organisational systems. The need to mitigate such costs was repeatedly stressed by participants in discussions. As shown in Table 6, two management control outcomes were designed to address this cost. First, in meeting statutory and legislative obligations associated with making reasonable adjustments; and, second, in adopting an accessible communication strategy within the

organisation.

7.2.5.1 Meeting statutory and legislative obligations associated with reasonable adjustments

As discussed in Chapter Two, the Commonwealth Disability Discrimination Act (DDA, 1992) imposes an obligation on employers to make 'reasonable adjustments' for people with disability. Although the legislation does not refer to 'reasonable adjustments' directly, it was made clear in the speech and explanatory notes accompanying the introduction of the DDA in parliament that it was implied as an obligation. This obligation ensures that the organisation does not indirectly discriminate against a person with a disability and supports the worker in participating equally in the workplace. The Department of Social Services (2023, p.1) has further clarified the act and defined reasonable adjustments as "… any administrative, environmental or procedural changes that enable a person with a disability to have equal employment opportunity and work effectively and comfortably". A number of participants indicated that management control practices in the form of developing reasonable adjustment policies were required to ensure organisations were able to meet this management control outcome:

> We never had a reasonable adjustments policy, so in the last 12 months, we've established a reasonable adjustment policy … and enshrined where in the employment process we want to be asking people about reasonable adjustments, and then setting out that those reasonable adjustments can be procedural, environmental, administrative in that nature, and then setting out that adjustments can happen in the workplace (P15).

> So then there was a whole lot of training provided to the store managers, to the regional managers, to some senior staff within the stores; I think they call them department managers. And it was really focused around reasonable adjustments was one thing, but also around disability confidence, how to talk to people with disabilities about the adjustments they need in the workplace (P14).

Related to the importance of developing and implementing specific management control practices on reasonable adjustments was the management control practice of changing organisations' unjustifiable hardship delegations to the executive level. The 'unjustifiable hardship delegation' is a concept from the Commonwealth Disability Discrimination Act (DDA) 1992 in Australia. Claiming unjustifiable hardship means an employer can refuse to make reasonable adjustments on the basis that the accommodations required are not reasonable. This is outlined in the DDA 1992 (Cth) s 11. Determining whether or not accommodations for people with intellectual disability might be considered too burdensome at the very senior level of organisations was seen to reflect the importance afforded to such decisions:

> We've set out a process here for unjust hardship. We've basically put the delegation up to an executive level … so at least trying to elevate those decisions to that level (P15).

The management control practice of training and the formulation of a reasonable adjustment policy and associated procedures was perceived to be another means by which the end of meeting statutory obligations relating to reasonable adjustments might be achieved:

> I don't think many workplaces have reasonable adjustment policies, so people aren't even aware of that, and that can be an impediment to employment as well. I think there needs to be a greater recognition of the need for a 'reasonable adjustment' portfolio. I think from a management point of view, there's a bit of training and procedure required in most workforces (P15).

In addition to the training and formulation of procedure advised by this participant, a key management control practice in meeting statutory requirements to make reasonable adjustments was to take a pro-active approach to identifying the nature and extent of reasonable adjustments. Often such an approach necessitated changing existing policies, procedures, and organisational systems:

> One company, for example, is looking right across its recruitment practices into where the barriers are and how they can address them, including asking every applicant, "What are the reasonable adjustments you need to participate in the recruitment process?" not waiting until they get the job, but actually asking, "What do you need from the recruitment process"? (P14).

A number of interviewees remarked on the value of management control practices that encourage pro-activity in identifying the type of reasonable adjustments:

> The organisations that are doing better are the ones that actually have a much more holistic program of supporting people with a disability through the recruitment stage. They're asking at application; do you have any reasonable adjustments? They're asking at the interview; do you have any reasonable adjustments? They're asking at post interview; do you have any reasonable adjustments? They're asking multiple times and they're finding that at each time, more and more people are saying yes (P11).

> … obviously, we still ask reasonable adjustments questions for the individual, but at least at an organisational level, we can systemise that a bit better to say, "All right, hiring manager, when you're meeting this candidate … ask about reasonable adjustments to work out what we need to support" (P15).

Four management control practices were identified as a means to achieving the management control outcome of meeting statutory and legislative obligations associated with making reasonable adjustments: (i) developing reasonable adjustment policies, (ii) training and formulation of reasonable adjustment procedures, (iii) involving very senior levels of organisations in unjustifiable hardship determinations, and (iv) taking a pro-active approach to identifying the reasonable adjustments required. While all these practices necessitated changes to existing procedures and organisational systems, they also served to reduce the costs that were incurred in employing individuals with intellectual disability. Adopting an accessible

communication strategy was also identified as mitigating the cost associated with existing policies, procedures, and organisational systems, an investigation of which follows.

7.2.5.2 Adopting an accessible communication strategy

Adopting an accessible communication strategy was an important management control outcome in which the costs associated with existing policies, procedures, and organisational systems might be mitigated. In effect, adopting an accessible communication strategy essentially involved tailoring written communication within the organisation (for example, policies, procedures, instructions) to meet the needs of workers with intellectual disability. The aim of this strategy in broad terms was described as enabling workers with intellectual disability to understand important information, and to make informed decisions by removing unnecessary barriers caused by inaccessible information; in short, to present information in a 'user friendly' format. This was achieved through providing written documents in Easy-Read format and the use of video technology.

As described in Chapter Five, 'Easy-Read' is a form of accessible information created specifically for people with intellectual disabilities, addressing their literacy and comprehension needs. Easy-Read documents are usually co-designed with, and used by, people with intellectual disability, making them more understandable and comprehensible as a result of their use of simple language, visual aids, large font size, and overall accessibility in design. Easy-Read is primarily a means of communicating information, that has as its aim a focus on efficient and effective outcomes that help alignment with organisational goals. Thus, Easy-Read may be broadly considered to be a type – albeit an unconventional type – of management control practice.

For example, documents often translated into Easy-Read format include policies, procedures, annual reports, and financial statements. One disability sector leader who himself has intellectual disability explained the important role of Easy-Read and technology. He described how he had used Easy-Read documents that contain pictures to learn:

> I like to have things in jobs simple, Easy-Read … a picture, and describe what that picture is … describe it in simple terms (P6).

Making adaptations to existing recruitment material is another example of the value-added by Easy-Read documents:

> Rather than ask a lot of complicated questions we tend to ask people on a job application, why do you want this job, what have you done that might make you useful and that sort of thing. But really trying to distil away from the realms of what qualifications have you had and what

> did you do at school and what your hobbies and all that other stuff that is a bit superfluous (P22).

Participants with intellectual disability also explained the usefulness of translating organisational documents, such as policies and standard operational procedures, into Easy-Read format. Providing documentation in both the standard and the Easy-Read version means employees with intellectual disability have the full range of information:

> … sometimes I read the main document, and then I'll go the read easy [Easy-Read]. Sometimes I think I'm missing a bit of information with Easy-Read. It depends how things are worded, I guess, but I find I'm using Easy-Read more (IO2P1).

Another participant with intellectual disability compared Easy-Read with 'normal' documentation:

> One concern I've got with Easy-Read is sometimes Easy-Read might cut out a lot of things compared to a normal document but normally, if there's something that I'm after, it's normally written there. I have no problems whatsoever about it. With Easy-Read, I normally get the answers from there (FG3P1).

As a part of Easy-Read, the use of other initiatives aimed at making communication more understandable and accessible include the use of picture/colour cards and positioning:

> My team members help me. They highlight the colours, they use colours to help me (FG3P2).

A rather novel example of using a colour card system in meetings was described:

> We had to come up with some guidelines around how we would stop people talking over the top of people. So we have this card system and when they hold up a card if they have a question, then there's another card if they agree with something, and then there's another card if they don't agree with things … Red, green, yellow. The yellow is if you have a question, and the red is if you don't agree with things and the green is if you do agree. And so they'll often use that card system if they have a question that they want to ask, you'll see them holding up (P19).

This operational manager described another use of colour to impart meaning:

> We package olives. We check weight of one pouch. On the wall you will see some numbers in green and some numbers in red. The numbers in red means the weight is still not enough, you probably need to put more olives in there. If it's showing green it means it's good (P27).

As with other initiatives designed and used in employing workers with intellectual disability, the management controls associated with Easy-Read, the use of colour, and other initiatives such as pictures and symbols designed to clarify information were often perceived to significantly impact not only workers with intellectual disability, but other employees as well:

> Often, it's linked to things like easy English and accessible information, which essentially makes it easy for everyone to understand exactly what they've got to do. That's been a bit of a game-changer for some people. It's graphic standard operating procedures that show a process

> step-by-step and what to do and what not to do, which is really useful for people with an intellectual disability or people with low literacy and numeracy. They're just some of those simple ones (P30).
>
> There are other examples where store rooms for example in a hospital where we've used picture cards so that people know what shelf to put stuff on then become really handy for all the non-English speaking members of staff. So these adjustments aren't just about disability: most of them are very minor and cost very little but can have enormous effects from different angles. So there's whole heaps of these funny little examples that start as adjustments and may benefit a much wider population within the workforce as well as those grander things (P22).
>
> Research says that the biggest reader of Easy-Read is actually time poor professionals, rather than actually people with intellectual disability … that's not a bad thing because it means information's getting out there (P18).
>
> I noticed my co-workers and other managers, when they don't feel like reading 100 pages, prefer to read the Easy-Read (FG3P2).

The use of technology such as video recordings was another management control practice used by employers to make communication more coherent and accessible, particularly in relation to operating procedures and instructions:

> Sometimes we … follow the instruction with YouTube. When I work with manufacturing, and I forget a task they [employers] show me how to do it in a video, and to follow instruction with that video (FG1P1).
>
> They [employees with intellectual disability] press a button [when required] and they watch a video on what to do (FG1P3).

The application of technology in this manner not only improved communication effectiveness, but also enhanced employee engagement and collaboration by clarifying messages that conveyed information relating to the job, particular tasks, or organisational announcements, broadcasts, or notices. In this way, they help alignment with organisational goals, and as with Easy-Read, could be quite reasonably regarded as a management control practice.

In summary, most participants found that the introduction of an Easy-Read communication strategy was significant in ensuring communications were easily understood by workers with intellectual disabilities. Thus, modifying existing policies, procedures, and organisational systems by converting existing documents to Easy-Read format was instrumental in helping to mitigate one of the costs of employing individuals with intellectual disability. In addition, the use of video technology was similarly used to assist employees with intellectual disability to learn a task or have instructions easily and readily accessible when needed. An added consequence of ensuring that all organisational communications were understandable and comprehensible was that non-disabled stakeholders also benefitted from this management control practice.

7.3 Chapter conclusion

Chapter Six and this chapter presented the findings of the study. Chapter Six articulated the benefits and costs perceived by the participants in the study to be salient in the employment of individuals with intellectual disability. Chapter Seven focused primarily on two aspects of management control that enable the support of benefits and mitigation of costs incurred in employing individuals with intellectual disability: outcomes (the ends management control is designed to achieve) and practices (the means by which management control helps achieve these intended control outcomes or ends). Thus, the findings presented in this chapter report on what outcomes management control is designed to achieve, as well as how management control achieves these outcomes. Participants observed nine management control outcomes, five of which were designed to support the benefits of employing individuals with intellectual disability and four of which were designed to mitigate the costs of employing individuals with intellectual disability. In total, participants cited 18 management control practices, of which 11 were associated with management control outcomes designed to support the benefits of employing individuals with intellectual disability, and seven were associated with management control outcomes designed to mitigate the costs of employing individuals with intellectual disability.

From the point of departure of the findings reported in Chapter Six and Chapter Seven, Chapter Eight will proceed to examine the implications of these empirical findings in terms of their theoretical significance, contribution to management control thinking, as well as the potential practical importance for policymakers, organisations, and employees.

CHAPTER EIGHT: DISCUSSION

8.1 Introduction

This chapter discusses how the findings of the study meet its central objective and answers the research questions presented in Chapter One. To achieve this, the insights provided by the use of Rational Choice Theory (RCT) as discussed in Chapter Four will be outlined, and the relevant management control research informing this study as presented in Chapter Three will be compared and contrasted with the findings of the study to demonstrate how this research contributes to the inventory of management control research and knowledge. The implications of the findings for policy and practice are discussed in light of the theoretical significance and empirical consequences of the findings.

As articulated in Chapter One, the central objective of this research was to identify and gain insights into the management control implications of employing people with intellectual disability. Two research questions designed to unpack this central objective were articulated as:

Research Question 1: ***What are the benefits and costs associated with employing individuals with intellectual disability****?*

Research Question 2: ***What roles are played by management control in capitalising upon the benefits and mitigating the costs of employing workers with intellectual disability?***

Consistent with the central objective and these two research questions, and in view of the dearth of management control research that has been undertaken in the context of intellectual disability to date, this study has been necessarily exploratory in nature, and foundational in the insights it is able to offer. This chapter first discusses how the study findings address the above two research questions and whether the findings depart from the existing literature to contribute new knowledge in the field of management control in enhancing the employability of people with intellectual disability. The theoretical and practical contributions of the thesis will then be outlined.

Concerning these findings, it is essential to note that whilst this thesis contends that employees with intellectual disabilities offer significant advantages to organisations and have the potential

to improve an organisation's productivity and profitability, as discussed in earlier chapters, individuals with intellectual disabilities are vulnerable and at risk of exploitation. They should not be viewed merely as a means to cut costs for profit maximisation. As highlighted in the initial chapters, the narrative that hiring these individuals is 'good for business' operates alongside social justice, people-centric and human rights arguments that advocate for increased employment of this group. Thus, the employer benefit perspective is intended to complement rather than replace the arguments for social justice and human rights.

8.2 Research question 1: What are the benefits and costs associated with employing individuals with intellectual disability?

The findings of this study identify three broad benefits workers with intellectual disability are perceived to bring to the workplace: (i) Signalling the importance of diversity and inclusion, (ii) Realising potential economic benefits, and (iii) Capitalising upon the distinctive competencies that workers with intellectual disability bring to the workplace. In contrast, the financial and non-financial costs identified in this study were found to be of two broad types pertaining to (i) manager, supervisor, and co-worker attitudes, and (ii) existing policies, procedures, and organisational systems. How these benefits and costs, as found in this study, compare with the findings of previous research are shown in Appendix H.

As highlighted in Appendix H, many of the costs and benefits identified by the findings in this study were consistent with previous research. The study's findings on the benefits of employing workers with intellectual disability were: signalling the importance of diversity and inclusion (Nietupski et al., 1996; Olson et al., 2001; Hindle et al., 2010; Harnett et al., 2011; Irvine & Lupart, 2011; Solovieva et al., 2011; Kalargyrou & Volis, 2014; Cavanagh et al., 2016; Ellenkamp et al., 2016; Beyer & Beyer, 2017; Lindsay et al., 2018; Werner & Hochman, 2019; Bonnacio et al., 2020; Taubner et al., 2022; Santuzzi & Keating, 2020), realising potential economic benefits (Zivolich & Weiner-Zivolich, 1997; Blanck, 1998; Eggleton et al., 1999; Cimera, 1999; Graffam et al., 2002; Smith et al., 2004; Buciuniene & Kazlauskaite, 2010; Cimera, 2010; Hindle et al., 2010; Perry, 2014; Beyer & Beyer, 2017; Cimera, 2018; Lindsay et al., 2018; Werner & Hochman, 2019; Weld-Blundell et al., 2021; Taubner et al., 2022) and capitalising on the distinctive competencies that workers with intellectual disability bring to the workplace (Brickey & Campbell, 1981; Tse, 1994; Adams-Shollenberger & Mitchell, 1996; Zivolich & Weiner-Zivolich, 1997; Graffam et al., 2002; Chi & Qu, 2003; Chiocchio & Frigon,

2004; Smith et al., 2004; Hindle et al., 2010; Irvine & Lupart, 2011; Wehman et al., 2014; Ellenkamp et al., 2016; Beyer & Beyer, 2017; Butterworth et al., 2017; Lindsay et al., 2018; Ho, 2018; Wells, 2018; Kumar et al., 2019; Kregel et al., 2020; Taubner et al., 2022).

The costs identified in this study were manager, supervisor, and co-worker attitudes (Dutton, 2002; Burke et al., 2013; Meltzer et al., 2020; Dean et al., 2022; Mahasneh et al., 2023), and existing policies, procedures, and organisational systems (Olsen et al., 2001; Hindle et al., 2010; Harnett et al., 2011; Nevala et al., 2015; Nevala et al., 2019; Kregel et al., 2020; Australian Disability Network, 2023; Aksnes & Ulstein, 2024; Joyce et al., 2024).

These findings suggest that the benefits of employing individuals with intellectual disability may or may not outweigh the costs in so doing. However, the employment rates of people with intellectual disability remain significantly lower than the general population and, as noted in Chapter Three, generally lower than those with other forms of disability. Further, if people with intellectual disability are employed, they tend to be so in segregated settings such as Australian Disability Enterprises where remuneration for work done is considered to be secondary to providing an occupation.

As expressed by many of the participants in this study, employer expectations of this group of people are low, with many employers thinking that people with intellectual disability are neither ready, willing, nor able to enter into full-time employment. Such attitudes are inconsistent with the evidence presented in this study that identifies very clear benefits and costs that are quite capable of being adequately addressed. Employer attitudes and expectations about the limited contribution that workers with intellectual disability can bring to the workplace also stand in stark contrast to findings that suggest that once employers have employed a person with intellectual disability, they will tend to employ this cohort of people again, even if the first experience of employment has not been successful (Dean et al., 2022). The lens of RCT and, more specifically*, bounded rationality* offers an explanation of this apparent paradox, as will be explored below.

8.2.1 RCT and Bounded Rationality

As emphasised in Chapter Four, the disability literature stresses the importance of costs and benefits as critical considerations in the employment and retention of workers with intellectual disability. Decision-makers in the area of the employment of people with intellectual disability tend to think in terms of costs and benefits (Kellock, 2020; Lindsay et al., 2018; Wells, 2018; Beyer & Beyer, 2017; Meacham et al., 2017; Lysaght et al., 2012; Graffam et al., 2002; Zivolich

& Weiner-Zivolich, 1997). Thus, the informing lens of RCT under conditions of *bounded rationality* (Simon, 1991; Kahneman & Tversky, 1974; Gigerenzer, 2016; Tisdell, 2023) provides a suitable theoretical framework to enable the understanding of the reasons underpinning the decision to employ workers with an intellectual disability. It does so in two ways: first, in framing the research question, and second, in interpreting the findings of the investigation by drawing inferences from the evidence (McWatters, 2017).

The role played by RCT in framing the research question has been primarily to adopt the position that the employment of workers with intellectual disability is likely to result in (financial and non-financial) benefits, but also incur (financial and non-financial) costs. As explored in Chapter Four, benefits may be broadly thought of as outcomes that satisfy preferences and maximise utility, whereas costs may be regarded as sacrifices associated with a decision or action. Costs include not only those that are measurable/quantifiable, but also alternatives that are not readily measurable or readily amenable to measurement, such as "perceived disadvantages, 'strategic' decisions/preferences, 'politically acceptable' choices, preferences based on social, organisational, institutional, political factors or personal opportunity costs" (Tucker et al., 2023, p. 8).

As argued in Chapter Four, RCT suggests that individuals weigh up the benefits and costs of a particular choice and then decide on the alternative that will be pursued based on that which maximises utility. This, however, is a narrow definition of 'rationality' (Green, 2002), and critics argue that the assumptions in RCT are not seen in the real world of management and organisational decision-making. Rather, rationality is bound as knowing all alternatives in an uncertain world and possessing the ability to calculate all possible consequences of making a particular decision is impossible (Simon, 1947; 1955; 1959; 1991; 2000). The findings of this study offer at least three theoretical contributions that augment the refinement of RCT provided by bounded rationality, specifically within the context of the current study, and it is to these theoretical contributions that the attention of this thesis is now directed.

8.2.2 Contribution to Theory #1 – the trade-off between perceived benefits and costs

In considering the 'trade-off' between perceived benefits and costs, the use of RCT in this study resonates directly with the findings of intellectual disability research that has investigated the employment of workers with intellectual disability. The findings of this study, as shown in Appendix F, support many of the benefits that have been found in the empirical studies on the employment of individuals with intellectual disability. This includes those benefits relating to

the positive impact on staff morale and organisational culture (Werner & Hockman, 2019; Wells, 2018; Irvine & Lupart, 2008; Smith et al., 2004), the reliability and loyalty of workers with intellectual disability (Beyer & Beyer, 2017; Zivolich & Weiner-Zivolich, 1997; Adams-Schollenberger & Mitchell, 1996; Tse, 1994), and high levels of work quality and performance (Werner & Hochman, 2019; Perry, 2014; Smith et al., 2004; Blanck, 1998).

Similarly, the findings of this study are consistent with previous research, as shown in Appendix H, that has identified costs associated with the employment of workers with intellectual disability, particularly in terms of the training required (Wells, 2008; Irvine & Lupart, 2008; Schneider & Dutton, 2002; Olsen et al., 2001), the training of co-workers (Werner & Hockman, 2019; Perry, 2014; Spataro, 2005; Storey, 2003; Olsen et al., 2001), and the need to adapt organisational processes and procedures (Beyer & Beyer, 2017; Lindsay et al., 2018). Thus, the findings of this study provide empirical support for the applicability of RCT in a relatively new context, that of the employment of individuals with intellectual disability.

8.2.3 Contribution to Theory #2 – Expanding the Applicability of Bounded Rationality to an Intellectual Disability Context

A second contribution this study makes to theory extends beyond providing additional evidence about the benefits and costs of the employment of individuals in the context of intellectual disability. This study has also expanded the applicability of bounded rationality of decision-makers to an intellectual disability context and especially emphasises the importance of perceptions and the influence of perceptions on decisions to employ individuals with intellectual disability.

The findings of this study clearly indicate that management control outcomes and practices aimed at supporting the benefits and mitigating the costs of employing individuals with intellectual disabilities are implicitly based on the *perceptions* of decision-makers, policymakers, and the workers themselves. While it is often said that perception is reality, it is similarly important to recognise that perceptions can sometimes be inaccurate, leading to decisions that may not be as effective as they could be. As discussed above, the (continued) low workforce participation of individuals with intellectual disability might be interpreted through the lens of RCT as a direct reflection of the higher costs relative to benefits perceived in employing individuals with intellectual disability. Bounded rationality provides a possible explanation for the comparatively low workforce participation of individuals with intellectual disability by pointing to the information upon which employment decisions are made as inaccurate, incomplete, or partial, representing bounds to the rationality of the decision process.

8.2.4 Contribution to Theory #3 – Expanding the use of heuristics and biases to the intellectual disability employment context

Building on the contribution discussed above regarding perceptions and their role in the applicability of bounded rationality, this study also supports the bounded rationality literature, which advises caution in using heuristics, as explored in Chapter Four (Kahneman, 2011; Kahneman & Tversky, 1974). To reinforce the point made above, the findings of this study reveal that the rationality of decision-makers, policymakers, managers, supervisors, and employees, both with and without intellectual disabilities, is restricted by factors such as the complexity of the decision problem, cognitive limitations, available information, and time constraints. Bounded Rationality, in augmenting RCT in this way, suggests these limitations lead decision-makers to use heuristics by settling for a simple, quick, and satisfactory solution—a process known as "satisficing"—rather than the optimal one (Simon, 1979, p. 53). This means they choose an option that meets their adequacy criteria rather than the best possible (most 'rational) choice.

The two predominant costs identified in this study, namely, (i) manager, supervisor, and co-worker attitudes, and (ii) existing policies, procedures, and organisational systems, were perceived by participants as being significant to the employment of people with intellectual disability. Viewed through the lens of the *heuristics and cognitive biases approach* which, as discussed in Chapter Four, holds that heuristics can be useful, but can also lead to consistent and significant errors in decision-making, *cognitive bias* can be seen to play a significant role in the decision-making process of employers when it comes to the recruitment, selection, and retention of people with intellectual disability. Participants repeatedly cited manager, supervisor, and co-worker attitudes as not only a barrier to the employment of this cohort of people, but also significantly impacting their experience of the workplace if they are employed.

The findings of this study identified five broad costs associated with manager, supervisor, and co-worker attitudes. The first three, (1) attitudes posing a barrier to workforce participation rates, (2) mistaken perceptions, and (3) low expectations of the capabilities of workers with intellectual disability, have their roots in the cognitive limitations and biases of employers (Morris et al., 2024), and more specifically, conditions that *bound* their rationality and result in costs to the organisation. The last two, (4) feelings of rejection and experiences of discrimination due to stigmatisation, and (5) inadequate access to professional development and lack of support in the workplace, are the impact on workers with intellectual disability through the display of such employer bias (Nota et al., 2014; Gormley, 2015; Antonopoulos, 2024). These costs, therefore, provide a window into the lives of workers with intellectual disability when such negative

attitudes are present. They also, however, suggest further costs to the organisation in the form of the impact on workplace culture (Cavanagh et al., 2017; Meltzer et al., 2020) and possible legal consequences due to workplace discrimination (Darcy et al., 2016).

Negative attitudes and cognitive bias result in an organisation not hiring or retaining these employees regardless of their ability to do the job. Such biases have been widely identified in the disability literature as driving the appraisals of people with disability, often resulting in low employer interest in these employees (see Schloemer-Jarvis et al., 2022). Bounded rationality informs that assumptions made by decision-makers become "locked-in and discrepant evidence cast aside" (Figueira & Martill, 2021). Therefore, negative attitudes and biases can pervade, effectively closing off the decision-maker from alternative options.

In this study, the Stage 1, 2, and 3 participants suggested that negative employer perceptions are frequently reflected in prejudicial attitudes and conscious or unconscious biases held by employers. As found in this study, these constraints include a lack of experience with people with intellectual disability, minimal knowledge of intellectual disability, lack of awareness of the support that organisations can access to support the employment of this cohort of people from entities such as external job coaches, mentors, or government funding, limited time for employers to investigate the opportunities and options available, and personal cognitive limitations which include personal beliefs and conscious and unconscious bias.

These limitations often lead to the employer making decisions through the tendency to satisfice using *heuristics* to make a recruitment and retention decision, rather than a more thorough cost/benefit investigation to optimise their decision-making (Simon, 1956). As reflected in the findings of this study, when employers decide who to recruit or retain in a position, using *heuristics* often leads to the employer deciding not to employ or retain a person with intellectual disability. In the context of the many benefits to be gained by the employment of this cohort, such a decision can be questioned.

Although decision-makers' handling of information processing and data limitations is based on a heuristic approach, it does not change the fact, as demonstrated in this study, that many decisions deviate significantly from what may be considered optimal or advisable based on the goals organisations are trying to achieve. Thus, in addition to highlighting the significance of perceptions and their importance in bounding the rationality of decision-makers, the findings of this study provide additional evidence to support the *heuristics and bias* program of research reflecting the observations of participants that recognise that the costs of employing individuals

with intellectual disability can be overstated or distorted, while the benefits of employing individuals with intellectual disability can be unrecognised or under-appreciated. This theoretical contribution has considerable implications for policy and practice, which will be discussed later in this chapter.

8.3 Research question 2: What roles are played by management control in capitalising upon the benefits and mitigating the costs of employing workers with intellectual disability?

As discussed in Chapter Three, management control has been studied extensively and conceptualised in different ways in the academic literature (e.g., Otley et al., 1995; Langfield-Smith, 1997; Chenhall, 2003; Langfield-Smith, 2005; Langfield-Smith, 2007; Merchant & Otley, 2007; Berry et al., 2009; Tucker et al., 2009; Straub & Zecher, 2013). As such, the roles played by management control in capitalising upon the benefits and mitigating the costs of employing workers with intellectual disability can be viewed from a number of alternate frames of reference (e.g., Otley, 1980; Otley et al., 1995; Abernathy & Chua, 1996; Malmi & Brown, 2008; Straub & Zecher, 2013; Otley, 2016; Tucker, 2019; Merchant & Otley, 2020). One framework that readily lends itself to helping to explain and interpret the findings of the current study draws on the observation of Tessier and Otley (2012) who conceptualise management control as assuming the dual roles of ensuring compliance and enhancing performance.

In this framework, Tessier and Otley (2012) link conformity with laws and regulations with the compliance role of management control on the one hand, and relate operational effectiveness and efficiency with the performance role of management control on the other. The nine management control outcomes supported by the management control practices as outlined in Chapter Seven, serve to capitalise/support the benefits and/or mitigate the costs incurred in employing individuals with intellectual disability.

However, some of these nine control outcomes can, consistent with Tessier and Otley (2012), be seen to possess compliance roles, while other of these control outcomes are more oriented towards performance roles. A portrayal of how management control practices combine to achieve the nine management control outcomes as discussed in Chapter Seven, and how these management control outcomes relate to the compliance and performance roles of management control according to the Tessier and Otley framework, is depicted in Figure 9.

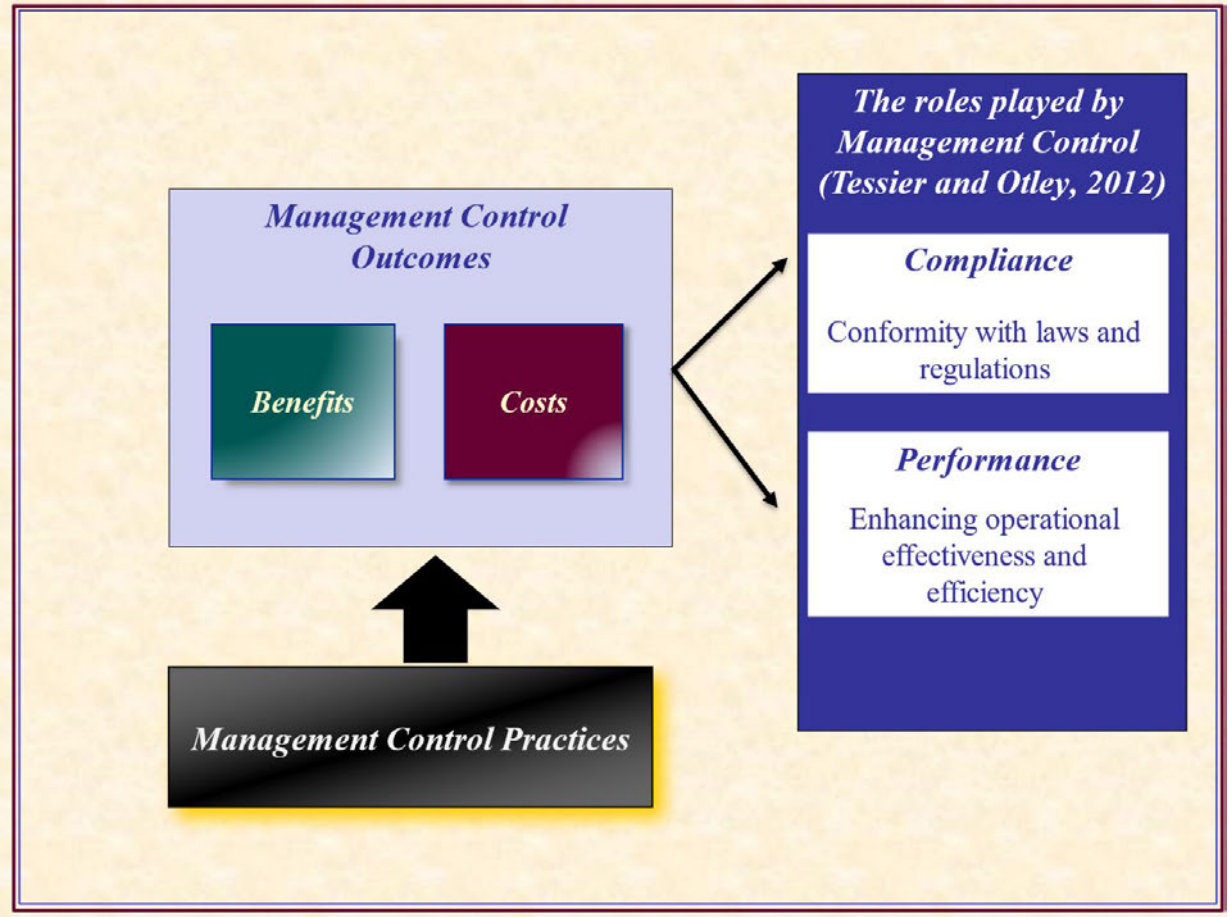


Figure 9: The relationship between management control practices, management control outcomes, and the role played by management control

Other research has subsequently employed the compliance/performance lens through which to view management control. For example, Williams and Seaman (2014) propose that the compliance roles played by management control emphasise standardised routines for accountability, assurance, and risk oversight. In contrast, these researchers posit that the performance role of management control involves routines related to strategy implementation, evaluation, resource allocation, and value creation. Bui and de Villiers (2017) describe the compliance control role as driven by laws, regulations, or societal pressures, whereas the performance control role focuses on maintaining and improving financial performance, gaining competitive market advantage, enhancing forecasting, and refining marketing strategies. Beusch et al. (2021) see the compliance role as primarily concerned with adhering to laws and regulations, while the performance improvement role is seen to be reflected in financial, sustainability, and value-chain metrics. Ditillo and Lisi (2016) differentiate between compliance-directed control, which is predominantly reactive, and performance improvement control, which is largely pro-active.

Many of these characteristics attributed to the compliance and performance roles of management control, as cited in the management control research literature, are applicable to the findings of this study. For example, in one of the few management control studies grounded in the intellectual disability sector, Tucker and Nash (2025) suggest that the compliance-performance conceptualisation as advocated by Tessier and Otley (2012) is directly pertinent to the insights that can be drawn about management control in the context of the employment of individuals with intellectual disability. Tucker and Nash (2025) make this claim arguing the existence of a close nexus between meeting statutory and regulatory requirements such as the need to provide reasonable adjustments and the management control role of ensuring compliance on the one hand, and the link between realising the benefits that workers with an intellectual disability can bring to the workplace and the management control role of performance on the other.

Moreover, the nine management control outcomes that facilitate the employment of individuals with intellectual disability as found in this research, can also be seen to display close similarities with the applications of the compliance and performance roles of management control, as found in the studies cited above. These similarities provide a degree of validation justifying the viewing of management control in this study through the compliance/performance lens, as proposed by Tessier and Otley (2012). The first column of Table 7 reproduces the second column of Table 6 in outlining the five ways in which management control outcomes capitalise upon benefits (as shown in green), and four ways in which management control outcomes mitigate costs (as shown in red), in terms of their compliance and performance roles. As outlined in Chapter Five, the classification of management control outcomes in terms of their compliance and performance roles were arrived at as a result of discussions with two Stage 1 participants who are senior Policy professionals in intellectual disability, and two Stage 2 participants who are CEOs and operational managers of major organisations that employ or support workers with intellectual disability.

Table 7: The Compliance and Performance roles of management control outcomes	
Compliance role	**Performance role**
Signal the importance of diversity and inclusion	Recruit workers with intellectual disability
Develop awareness of managers, supervisors and co-workers	Determine performance standards for workers with intellectual disability
Meet statutory and legislative obligations associated with making reasonable adjustments	Enhance existing skills in repetitious and routine work
	Promote the role of job coaches and mentors
	Reinforce a high propensity for loyalty
	Adopt an accessible communication strategy

Viewing management control in terms of its compliance and performance roles, as shown in Table 7, provides at least four insights into management control as it is implicated in the employment of workers with an intellectual disability.

8.3.1 Contribution to management control #1: the findings are consistent with Tessier and Otley's conceptualisation of management control

First, the compliance and performance roles played by the nine management control outcomes, as shown in Table 7, are consistent with the findings of management control research to date, which has adopted Tessier and Otley's compliance/performance conceptualisation of management control.

8.3.2 Contribution to management control #2: the predominant role played by management control in achieving improved performance

Second, the findings of the current study also provide evidence consistent with Beusch et al's (2022) finding that the role played by management control in achieving improved performance is more predominant than its role in ensuring compliance. This evidence is reflected in Table 7 which depicts six performance roles of management control as distinct from three compliance roles of management control. Table 7 presents not only a numerical advantage of management control supporting performance improvement over ensuring compliance, but also a subjective but nevertheless suggestive assessment of the greater emphasis afforded to the pro-active (i.e., performance improvement) versus reactive (i.e., compliance-directed) nature of management control. This finding about the role of management control as pro-active is contrary to

conventional views of management control which have traditionally tended to view management control as a passive reactive tool of strategy implementation "designed to assist a manager's decision making" (Chenhall, 2006, p. 165).

8.3.3 Contribution to management control #3: the role played by management control in achieving performance improvement through cultivating competitive advantage

In a similar way, the current study provides further evidence to support Bui and de Villiers' finding of the role of management control in achieving performance improvement through cultivating competitive advantage. However, whereas the competitive advantage Bui and de Villiers referred to was gained through carbon reduction initiatives, the competitive advantage potentially achievable in the findings of the current study relates to leveraging the distinctive competencies offered by individuals with intellectual disability in the form of (i) their perceived ability to undertake repetitious and routine work; and (ii) their high propensity for loyalty, reliability, and dependability. Cultivating such advantages is explored more fully in Section 8.4.4.

8.3.4 Contribution to management control #4: the emphasis placed on the distinction between compliance and performance roles that management control can assume

Another insight into management control as it is implicated in the employment of workers with an intellectual disability offered by Table 7 is the emphasis placed on the distinction between compliance and performance roles that management control can assume. The roles of management control as it relates to *compliance*, as presented in Table 7, are by definition concerned with adhering to or conforming with a set of rules or standards of some sort. Conformance with these rules and standards may lead to enhanced organisational effectiveness, efficiency, or productivity; however, the primary purpose of management controls that seek to achieve compliance is to ensure employees act in accordance with legal, statutory, regulatory, or corporate directives, to avoid consequences that might be associated with non-compliance. In contrast, the roles of management control as it relates to *performance* are expected to directly result in enhanced organisational performance, organisational effectiveness, or organisational efficiency. Irrespective of whether the focus of attention is on the compliance or the performance role of management control, what is of prime importance is the recognition that management control can, and does, assume two quite distinct roles.

An important insight provided by Table 7 is that in addition to emphasising the distinct roles of compliance and performance, it also draws attention to the *difficulties* of distinguishing between compliance and performance roles of management control. These difficulties were highlighted through the variability in the opinions of four interviewees when asked about the performance

and compliance roles of the nine management control outcomes shown in Table 7. Although mostly in agreement, there was some variability, with participants suggesting that context was an important factor when considering if the management control outcome was compliance or performance. Although the roles of compliance and performance *can* be distinguished, these roles are not necessarily mutually exclusive at all times, and in all instances.

Although some management control outcomes and management control practices may, as alluded to above, be considered to be predominantly compliance-oriented, it may also be that they are simultaneously capable of facilitating improved performance. For example, recruiting and selecting staff with intellectual disability has been identified in Table 7 as a performance role of management control. However, in addition to achieving improved performance, it is likely that the recruitment of workers with intellectual disability also serves a compliance role in signalling to internal and external stakeholders the importance of diversity and inclusion as regarded by the organisation. Thus, a focus on one role of management control (be it compliance or performance) does not preclude consideration of the other.

Distinguishing between management control roles as *primarily* compliance or *primarily* performance-oriented suggests that rather than viewing compliance and performance as distinct, separate categories with no overlap, they might be more correctly regarded as representing two ends of a spectrum pointing to what appears to be a continuous rather than categorical perception by participants in this study of the ways in which management control is implicated in the employment of workers with intellectual disability. Although beyond the remit of this study to speculate extensively on the ramifications of this argument, the implications of subjectivity, variability over time, and context represent an extension to the compliance-performance framework postulated by Tessier and Otley (2012). This contribution to management control research will be discussed further in the subsequent chapter.

The applicability of Tessier and Otley's compliance-performance framework illustrates the importance of a relevant frame of reference in management control research more broadly. In the current study, this importance lies in the ability of a framework to assist in understanding and interpreting the effectiveness of different control practices that are useful in this context, and how they have been found to be useful. This is particularly important in exploratory research such as that undertaken in this study, in which theoretical and empirical precedents for particular findings are limited and when researchers do not yet know exactly what the range of possible answers might be to a particular research question or even phenomena (Ryan et al., 2002).

Although by no means the only framework available to offer insights into the role of management control in the employment of workers with intellectual disability, the compliance/performance roles of management control resonate directly with the findings presented in Chapters Six and Seven in terms of the ways in which management control is able to capitalise on the benefits as well as mitigate the costs of employing such individuals, and the management control outcomes and practices used to achieve such compliance and performance purposes. This framework is also useful in reflecting upon the study's findings for their contribution to policy and practice to which the attention of this thesis is now directed.

8.4 Contribution to policy and practice

Much of the evidence presented in this research, be it by policymakers (in Stage 1), managers and operatives (in Stage 2), or workers with intellectual disability (in Stage 3) is likely to directly inform policy[47] as it relates to the employment of individuals with intellectual disability, as well as day-to-day practice. Although arguably regarded as almost synonymous, Policy and Practice are separate and distinct mechanisms. Not all policy may be enacted in practice, and not all practice is grounded in policy. Organisational policy establishes a framework for decision-making and sets standards for behaviour and procedures. Practice involves the actual implementation of policies, including the actions, behaviours, and routines that individuals and organisations follow in their daily operations (Cohen, 2012).

The identification of management control outcomes by participants in this study, as outlined in Table 6, can aid in the development of relevant organisational policies aimed at reducing costs and maximising benefits. Additionally, understanding management control practices is conceptually important, as it describes the 'how' of the practices that need to be included in the policies. This study's findings show that these practices, when implemented, are perceived to help achieve the desired management control outcomes of ensuring compliance and enhancing performance.

8.4.1 Contribution to policy and practice: findings on benefits and costs in relation to Tessier and Otley's (2012) compliance and performance framework

As Tucker and Nash (2025) suggest, the focus on the benefits and costs associated with the employment of individuals with intellectual disability, juxtaposed with Tessier and Otley's (2012) compliance/performance framework, can offer a number of implications for policy that

[47] Policy is defined as: "… an agreement (formal or informal) about how an institution, governing body, or community will address shared problems or attain shared goals" (Themba-Nixon, 2010, p. 161).

can directly shape practice. The relation between the compliance and performance roles of management control in one respect, and the benefits and costs of employing individuals with intellectual disability in another respect, as conceptualised by Tucker and Nash (2025), is represented in Figure 10. It should be noted that the revenue effects arising from the positive social benefits of employing staff with intellectual disability were considered, but the quantum of the feedback was not sufficient to justify more formal inclusion in the findings. Benefits and costs can be financial and non-financial, where financial benefits/costs are the tangible, measurable items related to a specific event or decision, which can be readily quantified. In contrast, non-financial benefits/costs are intangible and not easily amenable to quantification. Although useful, in studying the costs versus benefits framework, using more detailed/costing frameworks to supplement the findings offered in the analysis of participant feedback was beyond the purview of the scope of the investigation.

Tessier and Otley (2012) demonstrated that management control primarily oriented towards conformity with applicable laws and regulations as well as corporate/organisational aims can be regarded as meeting the objective of *compliance*. On the other hand, management controls considered to be primarily designed to enhance the effectiveness and efficiency of operations aim to meet the objective of enhanced *performance*. As depicted in Figure 10, Tucker and Nash (2025) extend the *compliance/performance* management control framework expounded by Tessier and Otley (2012) by incorporating insights relating to the benefits and costs of employing people with intellectual disability as well as achieving the performance and compliance objectives of management controls.

As described by Tucker and Nash (2025), the horizontal axis of Figure 10 depicts the compliance and performance roles of management control as two discrete and independent constructs. However, the empirical findings of this study, as discussed above, suggest that the compliance and performance roles of management control are more accurately regarded as continuous rather than discrete, and the axis should more correctly be regarded as a continuum anchored at one end by the compliance role of management control, and at the other by the performance role of management control. In contrast, the vertical axis of Figure 10 depicts the benefits and costs associated with employing individuals with intellectual disability as two discrete and independent constructs. By juxtaposing the benefits and costs of employing individuals with intellectual disability against the compliance and performance roles of management control, Figure 10 specifies four principal scenarios within which benefit/cost and compliance/performance combinations might unfold. Each of these four scenarios has implications for policy and/or practice, which can be described as follows.

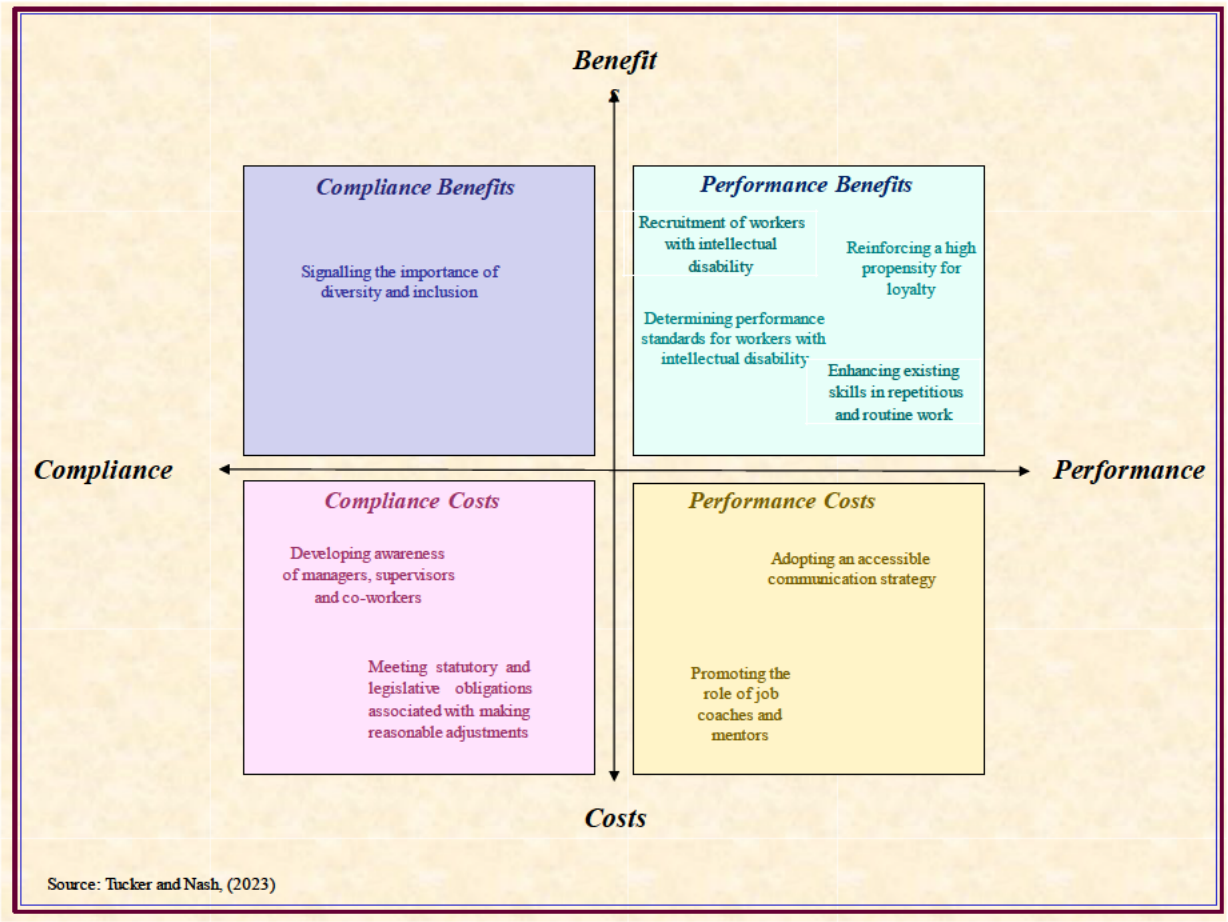


Figure 10: Benefits and costs associated with the management control roles of compliance and performance

Figure 10 directly responds to the call of Tucker and Nash (2025) to 'populate' the four quadrants comprising the framework with empirical evidence. By incorporating the voices of the participants, Figure 10 highlights four principal control/cost/benefit configurations which direct attention to the practical ramifications of employing individuals with intellectual disabilities. Such practical ramifications include whether the benefits of employing such workers justify the costs likely to be incurred in so doing, what management control practices might be necessitated in including workers with intellectual disability within the workforce, and what management controls might assist in achieving compliance and demonstrating enhanced organisational performance by virtue of a workforce which includes employees with intellectual disability.

An overview of the implications for policy and practice as depicted in each of the four quadrants will now be discussed in greater detail; however, it should be noted that no attempt has been made to position the nine ways in which management control capitalises upon benefits/mitigates costs *within* any given quadrant. This is because the aim was primarily to locate the nine

management control outcomes within one of the four quadrants rather than to position them relative to each other.

8.4.2 Compliance Costs – implications for policy and practice

The lower left quadrant of Figure 10, which is labelled 'Compliance Costs', highlights the costs of complying with legislative and regulatory obligations in organisations' efforts to employ individuals with an intellectual disability, and also the costs stemming from negative attitudes of managers, supervisors, and co-workers. The negative attitudes are considered to be compliance-related because they are contrary to organisational efforts to integrate and include individuals with an intellectual disability within the workplace. Policies that alleviate these compliance-related costs are associated with training efforts to develop the awareness of managers, supervisors, and co-workers of workers with intellectual disability.

Policies associated with meeting statutory and legislative obligations are supported by four management control practices: (i) developing reasonable adjustment policies, (ii) training and formulation of reasonable adjustment procedures, (iii) involving very senior levels of organisations in unjustifiable hardship determinations, and (iv) taking a pro-active approach to identifying reasonable adjustments required.

8.4.3 Compliance Benefits – implications for policy and practice

The upper left quadrant of Figure 10 (labelled '*Compliance Benefits*') reflects benefits achievable by virtue of compliance with relevant legislation or corporate goals. Signalling the importance of diversity and inclusion was the predominant management control outcome associated with this benefit. This management control outcome is regarded as a compliance related benefit in organisations that have determined the importance of diversity and inclusion in their workplaces. Thus, compliance in this instance is defined to be achieving an internally set goal.

Developing and implementing an overarching organisational policy on diversity and inclusion that incorporates the five operational practices identified in the findings support the achievement of this outcome. These five management control practices are (i) implementation of strategies to foster diverse and inclusive workplaces, (ii) recruiting and training employees with intellectual disability, (iii) formally incorporating diversity and inclusion employment targets in organisational strategic planning, (iv) incorporating diversity and inclusion criteria in the selection process, in formal induction and in ongoing development for all employees, and (v)

adopting the use of ‘working interviews’ as part of the recruitment and selection process for people with intellectual disability.

8.4.4 Performance Costs – implications for policy and practice

The lower right quadrant of Figure 10 (labelled ‘*Performance Costs’)* includes costs incurred by organisations to capitalise on the performance outcomes that may be achievable by employing individuals with intellectual disability. Such costs include those primarily related to the management control outcome of adopting an accessible communication strategy and the creation of a position of job coaches or mentors, or the external use of these roles.

As explored in Chapters Six and Seven, the management control practices associated with accessible communication are predominantly those associated with presenting information in a ‘user-friendly’ format. These benefits were also seen to extend to other employees and customers, including people from linguistically diverse cultures. Most, if not all, organisational documents and other formats of communication can be translated into ‘user-friendly’ forms.

The creation of the position of job coach or mentor or the external use of these roles is the second example of a management control outcome that incurs a cost, but also has the potential to improve performance. There are specialist agencies, such as Disability Employment Service (DES) providers, that offer job coaching to individuals with intellectual disability and their employer organisations externally. Such agencies generally receive funding from the Commonwealth government to do so.

Organisations can also gain significant advantages by providing coaching services internally (Ray, 2019; John-Brooks, 2018; Gormley & Nieuwerburgh, 2014; Carter, 2005; Frisch, 2001). One major benefit is that internal coaches are more familiar with the company culture, allowing them to understand the organisation’s processes and dynamics better than external coaches. This familiarity enables them to offer more relevant and tailored guidance (Smith, 2024). Additionally, internal coaches are more readily available, which makes it easier to schedule sessions and maintain regular contact (Doe, 2023).

Internal coaching is typically more cost-effective than hiring external coaches, making it a significant advantage (Brown, 2022). They can also provide ongoing support and development, helping employees navigate challenges and grow within the company (Johnson, 2021). Furthermore, internal coaching plays a crucial role in developing future leaders by equipping them with the necessary skills and knowledge for success (Williams, 2020). By integrating

coaching into the organisational culture, internal coaching fosters a culture of continuous learning and development (Taylor, 2019).

It may well be that if an organisation is considering employing multiple employees with intellectual disability, the role of job coach could be created internally and might also provide training and development to such employees, their co-workers, and managers. This will also enable a timely response to any employee-based issues that arise and support the pastoral care role of managers.

8.4.5 Performance Benefits – implications for policy and practice

The upper right quadrant of Figure 10 (labelled '*Performance Benefits*') includes the management control outcomes that leverage the advantages that workers with intellectual disabilities can offer an organisation. These outcomes are likely to enhance the overall performance of the organisation in various ways. As shown in Figure 10, there are three such management control outcomes that have been located in this quadrant: (i) the recruitment of workers with intellectual disability, (ii) the determination of performance standards for workers with intellectual disability, and (iii) capitalising upon the (two) distinctive competencies of workers with intellectual disability.

The prime example of the management control practices that support the management control outcomes relating to recruiting workers with intellectual disability is simply the development of recruitment policies to target and employ workers with intellectual disability. The determination of performance standards for workers with intellectual disability are supported by policies that are specifically designed to implement policies and procedures for determining accurate and fair performance standards for such workers. Capitalising upon the distinctive competencies of workers with intellectual disability addresses (i) the high propensity of workers with intellectual disability for loyalty and dependability, and (ii) the capacity of workers with intellectual disability to undertake repetitive and routine work.

Management control practices that reinforce a high propensity for loyalty and dependability include managers adopting a pastoral role in their leadership of such workers and creating a supportive workplace culture.

Management control practices that develop the capacity of workers with intellectual disability to undertake repetitive and routine work relate primarily to job carving as well as specific and targeted training of workers with intellectual disability. Previous formulations of job carving (see Nietupski & Hamre-Nietupski, 2000) have described a process that is centred around the needs

of prospective employees with intellectual disability (the supply side). Based on the empirical findings of this study, an alternative strategy is proposed where the job-carving process commences with, and focuses on, the needs of the employer (the demand side).

Figure 11 conceptualises the ways in which jobs may be carved and training provided to workers with intellectual disability. This conceptualisation may be useful for organisations, regardless of industry or sector, and recognises that capitalising on the benefits of employing individuals with intellectual disability and realising improved performance as being potentially achievable is contingent on (i) the capabilities of the worker with intellectual disability, and (ii) how these capabilities may contribute to the organisation. This conceptualisation requires organisations to order and sort work-related tasks in terms of relative complexity (vertical axis) and relative importance (horizontal axis). Once this sorting task has been undertaken and role descriptions defined, employing organisations can then seek employees with intellectual disability who have the required capabilities necessary to fulfil those roles.

Workers with intellectual disability are trained in jobs that have been carved to capitalise on their skills in undertaking repetitive and routine work. The type of initial work tasks this may encompass may be represented in the lower left quadrant – those tasks with relatively low importance and relatively low levels of complexity. However, as shown in the study's findings, people with intellectual disability are capable of learning new tasks and often seek to have access to career pathways. For example, with appropriate support and training, evidence from this study indicates that workers with intellectual disability are able to deliver workshops, test documents that have been translated into accessible formats, work in creative settings, and carry out relatively complex tasks such as processing insurance claims. Thus, according to Figure 11, as workers with intellectual disability become more acquainted, familiar, and competent with tasks with relatively low importance, they may be able to progress to undertake more important tasks (in the lower right hand quadrant) with similar levels of complexity, or more complex tasks (in the upper left hand quadrant) with similar levels of importance, or they may also choose to remain in the lower left hand quadrant.

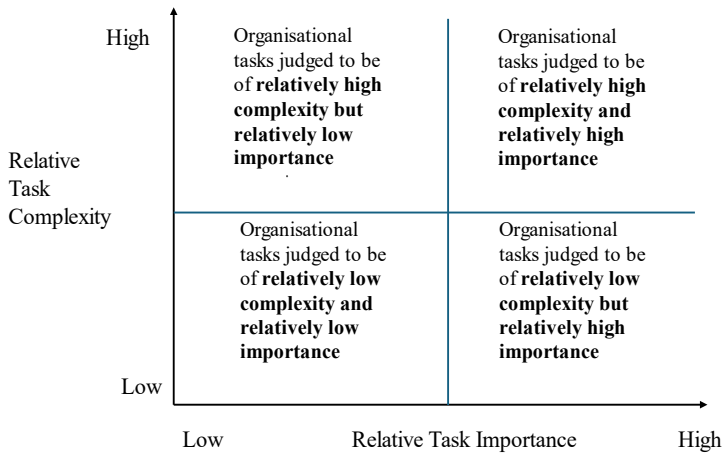


Figure 11: Alternate job roles for workers with intellectual disability

In summary, the findings on management control from the study have significant implications for organisational policy and practice. There are five management control outcomes associated with maximising the benefits of employing people with intellectual disability and 11 associated management control practices. This study has also identified four management control outcomes associated with mitigating the costs of doing so and seven associated management control practices. Management control outcomes and practices have either a primary compliance or performance role dependent on their purpose within the organisation. Management control outcomes and practices can also directly inform organisational policy and practice. The management control outcomes represent opportunities for policy development. The management control practices represent operational practices that are used to support the management control outcomes.

8.5 Chapter Conclusion

This chapter has discussed the theoretical significance, implications for management control research, and ramifications for policy and practice of employing people with intellectual disability. First, the theoretical frame of reference of RCT was discussed. With its focus on how decision choices are evaluated, RCT was found to be well placed as an informing theoretical lens to guide the framing of the research questions and interpretation of the findings of the study. The condition of bounded rationality was especially pertinent in interpreting the findings of this

study. As was repeatedly noted by the interviewees and focus group participants, decisions to employ individuals with intellectual disability are unavoidably and inevitably made on the basis of perceptions. As many of these participants noted, however, such perceptions especially as they relate to manager, supervisor, and co-worker attitudes and existing policies, procedures, and organisational systems, can be inaccurate, ill-informed, or grounded in prejudice. As a consequence, organisations are not always able to realise the potential benefits available by employing workers with an intellectual disability.

The role played by management control in capitalising upon the benefits and mitigating the costs of employing workers with intellectual disability was established with the findings providing support for prior research that has conceptualised management control in terms of its compliance and performance roles. The findings of this study also suggest that management control in an intellectual disability context are consistent with the conceptualisation of management control as advocated by Tessier and Otley (2012), who conceptualise management control based on the primary role of the control practice. Specifically, they connect the effectiveness and efficiency of operations with performance roles, and link conformity with laws and regulations to achieve compliance roles of performance. However, in finding that: (i) multiple control practices support performance outcomes as well as compliance outcomes; (ii) performance outcomes are achievable through capitalising upon the distinctive competencies of workers with intellectual disability; and (iii) compliance and performance roles are better described as continuous rather than discrete concepts, the findings of this study extend the management control research.

Finally, mapping the management control objectives of compliance and performance to the benefits and costs of employing individuals with intellectual disability enables the development and prioritisation of strategies that have implications for both policy and practice. The next chapter concludes the study by revisiting the research questions investigated, considering the major contributions of the study, and identifying limitations and avenues for further research.

CHAPTER NINE: CONCLUSION

9.1 Introduction

The central objective of this qualitative study, as outlined in Chapter One, is to identify and gain insights into the management control implications of employing people with intellectual disability. Two research questions serve to unpack this central objective. The first research question (RQ1) seeks to ascertain what are the benefits and costs associated with employing individuals with intellectual disability . The second research question (RQ2) investigates the roles played by management control in capitalising upon the benefits and mitigating the costs of employing workers with intellectual disability.

The introduction to this study is presented in Chapter One, which provides an overview of the rationale underlying this research, how it is designed and conducted, and the contributions it seeks to make to knowledge, policy, and practice. Chapter Two provides the context of the study, detailing the history of the label 'intellectual disability' and the relevant policy and legislation in Australia regarding the employment of this group. It offers essential background information to understand the research questions, establishes a foundation for the study, and highlights its significance and direction. Chapter Three offers an overview of the relevant literature informing the research. This chapter places the study in the context of previous work in the disability literature that has explored the employment of individuals with an intellectual disability and then considers the relevant management control research, highlighting the roles and objectives of management control as it may operate in a novel setting. The chapter proceeds to describe the applicability to this study of the management control framework proposed by Tessier and Otley (2012) that considers two fundamentally important roles of management control, namely, that of ensuring compliance and of enhancing performance. In Chapter Four, the theoretical approach adopted in the study is explained, providing an overview of RCT and its extension, bounded rationality, illustrating how the key concepts and principles of this theory might be applied to framing and interpreting the way in which management control is implicated in the employment of workers with intellectual disability.

The methodology used to address the research questions is explained in Chapter Five. The chapter commences with an explanation of why a qualitative approach is appropriate for this study. This is followed by an outline of the design of the research and its ontological and epistemological underpinnings, followed by an explanation of the methods chosen to collect the

data forming the evidence base of the study. The basis upon which the participants were selected to take part, the interview process, and the measures used to ensure the quality of the collected data are then discussed. The approach to data analysis is then provided, including the use of computer software to aid in the analysis, how the thematic analysis was undertaken, and the methods used in coding the data. The chapter concludes with an identification of the methodological limitations in the design of the study. Chapter Six and Chapter Seven present the empirical findings for answering RQ1 and RQ2 respectively. A discussion of the theoretical implications of the findings is presented in Chapter Eight. This chapter demonstrates how the findings address the central objective of the study and answer the study's two research questions. The chapter also compares and contrasts the findings with prior literature and articulates how the current study has advanced knowledge and understanding of the ways in which management control is implicated in the employment of individuals with intellectual disability. This final chapter concludes the study by outlining how the findings contribute to theory, management control research, and policy and practice. It also addresses the study's limitations and concludes with recommendations for further research.

9.2 Contributions of this research

In response to RQ1, it is clear that both benefits and costs are perceived to be associated with the employment of people with intellectual disability, and these are both financial and non-financial. Benefits broadly relate to (i) leveraging the gains realisable through a diversified and inclusive workplace, (ii) realisation of economic rewards, and (iii) access to the distinctive competencies typically possessed by workers with intellectual disability. Costs broadly relate to (i) manager, supervisor, and co-worker attitudes, and (ii) existing policies, procedures, and organisational systems.

In response to RQ2, a distinction can be drawn between the 'ends' management control efforts can achieve (management control outcomes) on the one hand, and the 'means' used to achieve these ends (management control practices) on the other. Management control *outcomes* reflect organisational intent to capitalise upon the benefits and mitigate the costs of employing workers with intellectual disability. In contrast, management control *practices* relate to the prevailing set of control initiatives that combine to support the ways in which the organisation is able to achieve the desired management control outcomes. The roles played by management control outcomes and supporting management control practices in capitalising upon the benefits and mitigating the costs of employing workers with intellectual disability are twofold: a compliance role and a performance role. In addressing these two research questions, the findings of the study offer

contributions in three broad areas: theory, management control research, and organisational policy and practice. These contributions are expanded upon below.

9.2.1 Contribution to theory

The use of Rational Choice Theory (RCT) has provided at least three significant insights from the study. First, in considering the 'trade-off' between perceived benefits and costs, as discussed in Chapter Eight, the use of RCT in this study resonates directly with the findings of previous intellectual disability research, as highlighted in Appendices A and H, that has investigated the employment of workers with intellectual disability. Thus, it demonstrates that RCT holds true across various theoretical applications, including the current study, fostering interdisciplinary research by linking concepts and methods from different fields.

A second contribution this study makes to theory lies in expanding the applicability of bounded rationality of decision-makers to an intellectual disability context and especially its emphasis on the pivotal importance of perceptions. What is clear from the findings of this study is that management control outcomes and management control practices designed to support the benefits and mitigate the costs of employing individuals with intellectual disability are (somewhat unsurprisingly) shaped by the perceptions of policymakers, managers and supervisors, and workers with intellectual disability. Although it may be said that 'perception is reality', it is also reasonable to claim that perceptions are not always accurate, and decisions made on the basis of inaccurate perceptions may not be as sound as they might otherwise be. RCT and bounded rationality provide a more nuanced and accurate representation of decision-making as it applies to the employability of such workers, prompting a re-examination of prevailing views about the value they might add to organisations.

A third theoretical contribution made by this study relates to its support for the school of thought in the bounded rationality literature that views the use of heuristics with caution. The literature on bounded rationality is divided on the usefulness of heuristics. One school of thought holds that heuristics are helpful and beneficial to the decision-making process (Gigerenzer, 2008). Conversely, another school of thought holds that heuristics can be useful, but can also lead to recurrent and substantial errors in decision-making (Tversky & Kahneman, 1974). The findings of this study provide additional evidence to support this latter view of heuristics reflecting the observations of participants that recognise that the costs of employing individuals with intellectual disability can be overstated or distorted, while the benefits can be unrecognised or under-appreciated. In this context, the management control challenge in employing workers with

intellectual disability is to provide accurate information upon which employment decisions can be made, rather than basing such decisions on heuristics grounded in perceptions that are not accurate, up to date, or factual.

9.2.2 Contributions to management control research

The findings of this study have a number of implications for management control research and management control research thinking. First, the findings of this study provide additional support for the compliance/performance conceptualisation of management control as advocated by Tessier and Otley (2012). As outlined in Chapter Eight, the compliance/performance framework has been recently used in a range of contexts investigating management control. The applicability of this framework in an intellectual disability setting helps with an understanding of both the active and passive roles played by management control in a novel context and setting.

A second contribution to management control research offered by this study is that it provides support for the findings of prior research in demonstrating that the role played by management control in achieving improved performance is more predominant than its role in ensuring compliance. In so doing, the findings of this study point to the greater emphasis afforded to the proactive role of management control (as a means by which performance might be enhanced), rather than the conventional view of management control as a reactive tool of strategy implementation (Chenhall, 2003).

Related to this contribution is the finding in this study that reinforces the distinction between the compliance and performance roles that can be assumed by management control. However, while management control can be considered to play distinct roles in terms of ensuring compliance and promoting enhanced performance, these two roles are not always clear cut, and management control can play two roles simultaneously, such that a focus on one role of management control (be it compliance or performance) does not preclude consideration of the other. The implication of this finding is that rather than regarding compliance and performance as either/or roles of management control, they can be regarded as anchors along a continuous spectrum, so that management control can be regarded as *primarily* compliance or *primarily* performance-oriented depending on context, setting, and timing. Thus, this study extends the compliance/performance framework by pointing to the possible continuous rather than categorical nature of compliance and performance roles of management control.

Finally, in finding that management control outcomes as they relate to performance enhancement are achievable through capitalising upon distinctive competencies, the findings of this study

expand management control thinking by highlighting the potential for management control to foster distinctive competencies, which can subsequently form the foundation for an organisation's competitive advantage. The relationship between management control, distinctive competencies, and competitive advantage is area of research that has not been extensively investigated in management control research. The findings of this research indicates that management control may very well influence the effectiveness of distinctive competencies in creating competitive advantage for organisations, thereby opening up another stream of management control research that is both theoretically significant and practically important.

9.2.3 Contribution to policy and practice

The findings of this study also have particular implications for organisational policy and practice. As outlined in Chapter Eight and illustrated in Figure 10, incorporating the idea of benefits and costs into the compliance/performance framework enables policymakers and practitioners to assess the primary goal of management control—whether it prioritises compliance or performance—while simultaneously assessing the associated benefits and costs of the particular management control. The comparison of management control options and their cost/benefit implications as proposed in Chapter Eight leads to an identification of four key areas of relevance to policymakers and practitioners. These direct attention to the cost/benefit considerations of employing individuals with intellectual disabilities, as well as the practical management control initiatives that can help realise potential benefits and mitigate possible costs. Categorising costs and benefits in terms of the compliance and performance roles of management control can potentially enable organisations to more efficiently determine control priorities and allocate resources to formulate and implement more cost-effective control practices. In addition, this classification can also influence organisational culture by highlighting the importance of both compliance and performance as organisational priorities. This dual focus can encourage a culture where employees understand that meeting regulatory requirements and achieving performance targets are both important.

9.3 Limitations

As with any research, there are inherent limitations associated with this study. In this section, these limitations are identified and their implications for the interpretation of the findings are discussed. Specifically, six limitations are addressed which relate to (i) the theoretical perspective adopted, (ii) recall bias, (iii) the generalisability of the findings; (iv) the data analysis undertaken; (v) the interpretation of the findings and, (vi) the bias inherent in the use of a snowball sampling strategy

First, the theoretical vantage point of RCT that is used to frame the research question and interpret the findings has, like all theoretical perspectives, limitations. The application of RCT under conditions of bounded rationality has provided insights into the central objective of this research to identify and understand the management control implications of employing people with intellectual disability, as well as in relation to the assertions and observations that have been made in the management control research literature. However, RCT and the notion of bounded rationality should not be regarded as providing the 'only' or 'best' lens through which to evaluate the two research questions under consideration in this study. As in any study, some findings can inevitably support more than one interpretation, and different theories will inevitably offer a different frame of reference from which to address, explain, and interpret the research questions. As has been demonstrated in this study, the control challenges of employing workers with intellectual disability are multiply determined and complex. Alternative theoretical lenses through which to view the management control implications of employing individuals with intellectual disability will almost certainly inform alternative understandings of the way in which management control is implicated in the employment of this cohort. Other theoretical lenses, such as Contingency Theory, Agency Theory, New Institutional Theory, Stakeholder Theory, and Human Capital Theory, for instance, are some examples of theoretical perspectives that are likely to be capable of challenging and extending existing knowledge in this area by providing new perspectives and insights. The use of RCT in this study does not purport to proclaim RCT as definitively correct while dismissing other theories. Instead, the aim of using RCT is to evaluate whether this theoretical perspective offers a satisfactory explanation for existing findings and serves as a foundation for further research.

A second limitation relates to the likelihood of recall or memory bias when collecting contemporary accounts of historical events (Ashton et al., 2021) in the interview and focus group discussions. In this study, the Stage 1, 2, and 3 participants were asked to consider upsides and downsides, as well as the management controls necessitated in the employment of individuals with intellectual disability based on their prior experience. Typically, this prior experience spanned several years and, in some cases, decades. Such a retrospective approach is susceptible to various recall biases. These include ex-post rationalisation, overestimation or underestimation of events and their significance, errors in recalling the timing or sequence of events, selective recall where certain details are remembered more vividly than others, or simply participants forgetting details. Any of these forms of recall bias could jeopardise the integrity of the data collected (Tucker, 2021). In this study, sample triangulation—the use of multiple data sources

(Stage 1, Stage 2, and Stage 3 participants) to cross-verify information—and open-ended questions were used to minimise the impact of recall bias. However, the existence of recall bias due to the cross-sectional nature of the data collected in this study remains a possibility.

Another limitation related to the design of this research relates to the generalisability of the findings. As outlined in Chapter Five, a total of 31 individuals were interviewed in Stages 1 and 2 of the study, with a further 22 participating in Stage 3, either as focus group participants or interviewees. The limited number of participants involved in this investigation constrains the generalisability of the findings. However, the purpose of these relatively small sample sizes was not to produce statistically generalisable results, but to gain a preliminary understanding of the way in which management control may be implicated in the employment of individuals with intellectual disability from the viewpoints of the participants (Parker & Northcott, 2016). Nevertheless, it is important to recognise that caution should be exercised when attempting to generalise these findings to the broader population and in other contexts.

A fourth limitation of this study relates to the approach adopted for data analysis. Analysis of the interview and focus group data followed the well-documented thematic style (Guest et al., 2012). Thematic analysis involves the researcher immersing themselves in the data through listening to interviews and re-reading transcripts (Braun & Clarke, 2021). Transcripts were coded according to the issues that arose as identified by the researcher. It was from the grouping of issues that themes were discerned (Braun et al., 2023). It is acknowledged that the biases of the researcher can never be totally eliminated from this process. In attempting to reduce this subjectivity, the involvement of additional researchers is often suggested (Yin, 2018). Given the nature of this research, the involvement of additional researchers was not possible. However, the researcher was able to liaise and discuss the identified themes with the doctoral supervisory team. As discussed in Chapter Five, while some degree of researcher bias in the analysis of qualitative data is unavoidable (Spencer et al., 2014), the use of the six-phase reflexive thematic analysis process, and a focus on research quality, including the trustworthiness of accounts (Ahrens & Chapman, 2006), triangulation (Yin, 2018), and providing thick and rich explanations (Lukka & Modell, 2010) were principal means by which the limitations associated with researcher bias in data analysis were minimised.

A fifth limitation relates to the interpretation of the findings. Interpreting qualitative research findings will always contain some subjectivity (Covaleski & Dirsmith, 2017). Although the adoption of protocols for data collection and analysis, as outlined in Chapter Five, minimised

this risk, it is still possible that participants may have misunderstood some of the questions asked and that the researcher may have misunderstood some of their responses.

A sixth limitation of this study relates to the selection of Stage 2 participants. These participants were recommended by Stage 1 participants as part of a snowball sampling strategy. As with all snowball sampling techniques, the potential problem of homophily bias may occur in which participants tend to refer people similar to themselves, limiting diversity in the sample. However, rather than aiming for empirically generalisable outcomes, the study's primary objective was to establish a preliminary understanding of the phenomenon from the perspectives of those directly involved. Equally important was the intention to foster further discussion on the subject. Nonetheless, it is recognised that caution should be taken when attempting to apply these findings broadly across organisations.

Recognising these inherent limitations associated with the study, caution should be exercised in attempting to extrapolate the findings beyond the geographical, institutional, and organisational context within which this research was situated. However, some of these limitations provide a point of departure for further empirical enquiry, as will be discussed in the following section.

9.4 Directions for future research

Despite the limitations outlined in the preceding section, the current study represents an initial step in accumulating empirical evidence on the management control implications of employing individuals with an intellectual disability. The findings point to a number of avenues for future research.

One obvious opportunity for further research is to test the extent to which the findings of the current study compare with those in countries other than Australia. Replicating the study internationally would provide an interesting contrast with that of the findings based in Australia and serve to provide insights into how cultural, social, and environmental factors may influence the management control outcomes and management control practices used to achieve the desired net benefits associated with the employment of people with intellectual disability.

A second avenue for further research is to empirically investigate further how employers use heuristics in considering recruiting people with intellectual disability. Given the findings of this study, it is clear that cognitive bias has a significant impact on the employment of this cohort of people. Interesting research moving forward would be to focus specifically on this issue from an employer perspective with a view to investigating how best to tackle this issue.

A third avenue for further research is to empirically investigate the extent to which the framework that juxtaposes the benefits and costs associated with employing individuals with intellectual disability with the compliance and performance roles of management control, as shown in Figure 10, holds more generally. Although based on the empirical evidence provided by the Stage 1, 2, and 3 participants in this study, it may be that an investigation of a broader sample of policymakers, sector leaders and advocates, managers and supervisors, and workers with intellectual disability might provide a different configuration of benefit/cost/compliance/ performance options which might have different practical ramifications for how control is designed and used in practice. Comparing the configurations between the different types of employment settings (ADEs, SEs, MEs, and Open employment) might also reveal nuances in management control specific to, or predominating within, one or other of these types of organisations. A fourth stream of research would be to undertake a longitudinal study of an organisation to ascertain the extent to which control outcomes and practices may vary over time and the implications of these variances for control generally.

A fifth opportunity for further research would be to adopt different theoretical perspectives in examining the ways in which management control is designed and used in organisations that employ workers with intellectual disability. In using RCT and bounded rationality as the theoretical lens in this research, the current study has necessarily focused on management control outcomes and management control practices in leveraging benefits and mitigating the costs of employing individuals with intellectual disabilities. However, alternate theoretical lenses are likely to provide different insights and perspectives into management control as it may apply within the context of intellectual disability. For example, New Institutional Theory would provide an opportunity to examine the influences of isomorphism, legitimacy, embeddedness, and decoupling on management control design and use (Burns & Scapens, 2000); Agency theory would potentially offer insights into the possible conflicts of interest that can arise between owners and managers, and the management control outcomes and management control practices that can be used to align their respective interests (Bosse & Phillips, 2016); Contingency theory could further consider the issues of how organisational structure, leadership style, technology, processes, practices, and environmental/policy changes as reported in the current study fit the specific and unique challenges posed by the employment of workers with intellectual disability (Chenhall, 2003). This is by no means an exhaustive list of alternate theoretical approaches, but it does provide an indication of the fertile sources of investigation that might be pursued in addition to the theoretical vantage point of RCT, as adopted in this study. Grounded in the

relativist ontology and interpretivist epistemology assumptions underpinning this research and the acknowledgement that knowledge requires ongoing revision, adaptation, and re/construction (Alvesson & Kärreman, 2011), such theoretical pluralism has the potential to lead to a more nuanced and comprehensive understanding of this topic.

Another avenue for further research would involve building on the rich qualitative findings derived from interviews and focus groups with the 53 participants in this study through the development and implementation of a questionnaire survey. Such a survey would enable statistical generalisation of selected aspects of these findings to broader populations. Furthermore, the current study's participants were individuals directly involved in the employment of workers with intellectual disabilities. Future research might consider interviewing co-workers, suppliers, customers, or other stakeholders related to employees with intellectual disabilities. This may provide a very different perspective on how management control may influence the employment of workers with intellectual disability, thus extending the understandings offered in this research.

A seventh possibility for further research would involve the investigation of the distinctive competencies of workers with intellectual disability and the implications of competitive advantage. As discussed in the findings of this study, two such distinctive competencies were identified: a high propensity for loyalty and reliability, and the capacity of workers with intellectual disability to engage in repetitive tasks with a high degree of accuracy and efficiency. Of interest would be to explore why these appear to be distinctive competencies and whether workers with intellectual disability possess other unique characteristics that could add significant value to a workplace. For example, the findings and previous literature and empirical studies also suggest that workers with intellectual disability add value to the culture of an organisation. In addition, they are enthusiastic workers with low levels of absenteeism. It would be interesting to explore these and other attributes and how they may further contribute to competitive advantage.

An eighth area for future research would seek to gain insights relating to how compliance and performance roles may conflict, support each other, or act as complements. This research would not only be interesting but also help organisations find the right balance between meeting regulatory and statutory requirements and achieving performance objectives, leading to the development of processes and procedures that ensure compliance supports, rather than hinders, organisational performance.

A further area for future research would be an investigation of the extent to which the different levels of intellectual disability, from mild to moderate to severe and profound, may influence the types of management control outcomes and practices that mitigate employment cost and maximise benefits. Additionally, the variations in compliance and performance according to the severity of intellectual disability would also be worthwhile. For example, for a person with moderate to severe intellectual disability who lacks the capacity to consent and has a guardian, how might compliance controls differ?

Finally, research that investigates the views of employers who have experienced neutral and negative experiences in their employment of people with intellectual disability may provide a better understanding of the full spectrum of costs.

9.5 Concluding comments

In reflecting on the findings of this study, what first comes to mind is the somewhat poignant quote attributed to Albert Einstein: "Everybody is a genius. But if you judge a fish by its ability to climb a tree, it will live its whole life believing that it is stupid". This quote, which conveys the message that everyone has unique abilities and potential and highlights the importance of recognising and valuing individual strengths and talents, has particular significance in the context of this study in that it calls for the creation of spaces where people can flourish based on their individual talents. It advocates for acknowledging and embracing various forms of intelligence and strengths instead of recognising a narrow, fixed, uniform understanding of this trait.

The concept of 'intellectual disability' is part of the problem. Given the meaning this concept has acquired over several centuries in the 'Western World', this label has led to the segregation of people who have acquired it. As demonstrated in this study, the historical view of people with intellectual disability as being unemployable continues to an extent to the present day. They are a group of people who have led mainly segregated lives in segregated settings and are treated as though they are perpetual children. Although the canon of literature on the benefits of employing people with intellectual disability spans several decades, and government discrimination legislation, associated employment policies, and funding have promoted the employment of this cohort, few inroads have been made on this issue over the past twenty years. This study has demonstrated that a significant reason why this may be the case is the negative attitude and conscious and unconscious bias of many employers. There is a common belief that people with intellectual disability are not able to work, or if they do, it is in segregated settings. Addressing this bias is, therefore, an essential part of making headway in addressing the problem of the low

rate of employment of people with intellectual disability.

Further, this thesis argues that employees with intellectual disabilities can significantly enhance organisational productivity and profitability. However, it is crucial to recognise their vulnerability and the risk of exploitation, as they should not be seen simply as a cost-cutting measure. The idea that hiring these individuals is beneficial for business, complements social justice and human rights arguments advocating for their increased employment rather than replacing these important narratives.

The question remains: given the power of this label, is it even necessary to have it? As explored in Chapter Two, in the US for example, the emphasis on the identification of individuals who may have intellectual disability is moving away from IQ scores to what supports people need to live their lives fully and continue to develop. Considering that everyone occupies a position on the continuum of humanity and that our need for support to maintain a good quality of life evolves—such as when we age or become infirm—why do we require labels? Can we meet our support needs to fully engage with the world without categorising ourselves or others? In this study, the management control implications demonstrate the support necessary to enable workers with intellectual disability to maximise their potential and, at the same time, achieve organisational goals. These management controls also inadvertently benefit other stakeholders. This strongly suggests that if an employer accommodates a worker with intellectual disability, they will effectively accommodate every other worker.

References

Abatecola, G., Caputo, A., & Cristofaro, M. (2018). Reviewing cognitive distortions in managerial decision making: Toward an integrative co-evolutionary framework. *Journal of Management Development, 37*(5), 409-424.

Abell, P. (2000). Sociological theory and rational choice theory. In B. S. Turner (Ed.), *The Blackwell companion to social theory* (2nd ed., pp. 223-244). Blackwell.

Abernethy, M. A., & Chua, W. F. (1996). A field study of control system "redesign": The impact of institutional processes on strategic choice. *Contemporary Accounting Research, 13*(2), 569-606.

Acciarini, C., Brunetta, F., & Boccardelli, P. (2021). Cognitive biases and decision-making strategies in times of change: A systematic literature review. *Management Decision*, *59*(3), 638-652.

Adams-Shollenberger, G. E., & Mitchell, T. E. (1996). A comparison of janitorial workers with mental retardation and their non-disabled peers on retention and absenteeism. *Journal of Rehabilitation, 62*(3), 56-60.

Adler, P. S., & Chen, C. X. (2011). Combining creativity and control: Understanding individual motivation in large-scale collaborative creativity. *Accounting, Organizations and Society, 36*(2), 63-85.

Aharoni, T., Tihanyi, L., & Connelly, B. L. (2011). Heuristics and biases in international business: A systematic literature review and directions for future research. *Journal of International Management, 17*(3), 331-346.

Aharoni, Y. (2011). Behavioral elements in foreign direct investment decisions. In Ramamurti, R., & Hashai, N. (Eds.), *The future of foreign direct investment and the multinational enterprise* (pp. 23-60). Leeds: Emerald Group Publishing Limited.

Ahmad, M., Shah, S. Z. A., & Abbass, Y. (2021). The role of heuristic-driven biases in entrepreneurial strategic decision-making: evidence from an emerging economy. *Management Decision*, *59*(3), 669-691.

Ahrens, T., & Chapman, C. S. (2006). Doing qualitative field research in management accounting: Positioning data to contribute to theory. *Accounting, Organizations and Society, 31*(8), 819-841.

Ahrens, T., & Chapman, C. S. (2006). Doing qualitative field research in management accounting: Positioning data to contribute to theory. *Accounting, organizations and society*, *31*(8), 819-841.

Ahrens, T., & Dent, J. F. (1998). Accounting and organizations: realizing the richness of field research. *Journal of management accounting research*, *10*, 1-39.

Akkerman, A., Janssen, C. G., Kef, S., & Meininger, H. P. (2014). Perspectives of employees with intellectual disabilities on themes relevant to their job satisfaction: An explorative

study using photovoice. *Journal of Applied Research in Intellectual Disabilities, 27*(6), 542-554.

Akkerman, A., Janssen, C. G. C., Kef, S., & Meininger, H. P. (2016). Job Satisfaction of People With Intellectual Disabilities in Integrated and Sheltered Employment: An Exploration of the Literature. *Journal of Policy and Practice in Intellectual Disabilities*, *13*(3), 205–216. https://doi.org/10.1111/jppi.12168

Akroyd, C., & Kober, R. (2020). Imprinting founders' blueprints on management control systems. *Management Accounting Research, 46*, 100645.

Aksnes, S. Y., & Ulstein, J. (2024). Sustainable employment for people with disabilities: A scoping review on workplace practices and positive employment outcomes. *Scandinavian Journal of Disability Research, 26*(1), 189-210.

Alavi, M., Archibald, M., McMaster, R., Lopez, V., & Cleary, M. (2018). Aligning theory and methodology in mixed methods research: Before design theoretical placement. *International Journal of Social Research Methodology, 21*(5), 527-540.

Alemany, L., & Vermeulen, F. (2023). Disability as a source of competitive advantage. *Harvard Business Review, 101*(7-8), 106-115.

Alvesson, M., & Kärreman, D. (2011) *Qualitative Research and Theory Development: Mystery as Method.* London: Sage.

American Psychiatric Association. (2022). *Diagnostic and statistical manual of mental disorders* (5th ed., text rev.). American Psychiatric Publishing.

Anderson, S. W., & Guilding, C. (2006). Competitor-focused accounting applied to a hotel context. *International Journal of Contemporary Hospitality Management, 18*(3), 206-218.

Ansari, S. L., & Bell, J. (1991). Symbolism, collectivism and rationality in organisational control. *Accounting, Auditing & Accountability Journal, 4*(2), 1-20. https://doi.org/10.1108/09513579110143119

Ansari, S., & Euske, K. J. (1987). Rational, rationalizing, and reifying uses of accounting data in organizations. *Accounting, Organizations and Society, 12*(6), 549-570.

Anthony, R. N. (1965). *Planning and Control Systems: A Framework for Analysis*. Harvard University Graduate School of Business Administration.

Anthony, R. N., & Govindarajan, V. (2007). *Management control systems*. McGraw-Hill.

Antonopoulos, C. R., Sugden, N., & Saliba, A. (2023). Implicit bias toward people with disability: A systematic review and meta-analysis. *Rehabilitation Psychology, 68*(2), 121-134. https://doi.org/10.1037/rep0000493

Antonopoulos, C. R., Sugden, N., & Saliba, A. (2023). Implicit bias toward people with disability: A systematic review and meta-analysis. *Rehabilitation Psychology, 68*(2), 121-134.

Archibald, M. M., Ambagtsheer, R. C., Casey, M. G., & Lawless, M. (2019). Using zoom videoconferencing for qualitative data collection: Perceptions and experiences of researchers and participants. *International Journal of Qualitative Methods*, 18, 1609406919874596.

Arkes, H. R., & Blumer, C. (1985). The psychology of sunk cost. *Organizational Behavior and Human Decision Processes, 35*(1), 124-140. https://doi.org/10.1016/0749-5978(85)90049-4

Arkhipova, D., Montemari, M., Mio, C., & Marasca, S. (2024). Digital technologies and the evolution of the management accounting profession: A grounded theory literature review. *Meditari Accountancy Research, 32*(7), 56-85.

Arrow, K. J. (1990). Economic theory and the hypothesis of rationality. In J. S. Chipman, & D. J. McFadden (Eds.), *Utility and probability* (pp. 25-37). Palgrave Macmillan, UK.

Arrow, K. J. (2012). *Social choice and individual values* (Vol. 12). Yale University Press.

Artinger, F. M., Gigerenzer, G., & Hertwig, R. (2015). *Bounded rationality: Fast and frugal heuristics in management*. Springer.

Ashton, B., Star, C., & Coveney, J. (2021). Promoting recall and preserving the historical authenticity of data used to investigate food regulatory policy in Australia. *International Journal of Qualitative Methods*, *20*, 16094069211041430.

Aspers, P. (1999). The economic sociology of Alfred Marshall: An overview. *American Journal of Economics and Sociology, 58*(4), 651-667.

Australian Bureau of Statistics. (2019). *Characteristics of National Disability Insurance Scheme (NDIS) participants, 2019: Analysis of linked data*. Australian Bureau of Statistics.

Australian Bureau of Statistics. (2022). *Disability, Ageing and Carers, Australia: Summary of Findings*. Retrieved from https://www.abs.gov.au/statistics/health/disability/disability-ageing-and-carers-australia-summary-findings/latest-release

Australian Disability Network. (2023). Understanding the lived experiences of workplace adjustments from the perspectives of job seekers and employees with disabilities. *Australian Disability Network Report*, 1-25.

Australian Government Department of Education, Skills and Employment. (2020). *Disability Standards for Education 2005: 2020 Review - Final Report*. Canberra, ACT: Department of Education, Skills and Employment.

Australian Government. (2021). *Australia's Disability Strategy 2021-2031*. Retrieved from https://www.disabilitygateway.gov.au/ads

Australian Government. (2021). *Disability Services Act 2021*. Retrieved from https://www.dss.gov.au/disability-services-act

Australian Human Rights Commission. (2016). *Annual Report 2016-2017*. Australian Human Rights Commission.

Australian Institute of Health and Welfare. (2017). *Australia's welfare 2017*. Canberra, ACT: AIHW.

Australian Institute of Health and Welfare. (2024). *People with disability in Australia*. AIHW, Australian Government. Retrieved January 16, 2025, from https://www.aihw.gov.au/reports/disability/people-with-disability-in-australia

Australian Institute of Health and Welfare. (2024). *People with disability in Australia 2024* (Catalogue No. DIS 72). AIHW, Australian Government.

Awsumb, J., Schutz, M., Carter, E., Schwartzman, B., Burgess, L., & Lounds Taylor, J. (2022). Pursuing paid employment for youth with severe disabilities: Multiple perspectives on pressing challenges. *Research and Practice for Persons with Severe Disabilities*, *47*(1), 22-39.

Bailey, R., Willner, P., & Dymond, S. (2011). A visual aid to decision-making for people with intellectual disabilities. *Research in Developmental Disabilities*, 32(1), 37-46.

Bainbridge, S. M. (2023). *The profit motive*. Cambridge University Press.

Baker, H. K., & Nofsinger, J. R. (2002). Psychological biases of investors. *Financial Markets, Institutions & Instruments*.

Baker, H. K., & Nofsinger, J. R. (2002). Psychological biases of investors. *Financial Services Review, 11*(2), 97-116.

Baker, P. M., Linden, M. A., LaForce, S. S., Rutledge, J., & Goughnour, K. P. (2018). Barriers to employment participation of individuals with disabilities: Addressing the impact of employer (mis) perception and policy. *American Behavioral Scientist, 62*(5), 657-675.

Bambra, C. (2006). The influence of government programmes and pilots on the employment of disabled workers. In K. Needels & B. Schmitz (Eds.), *Economic and social costs and benefits to employers for retaining, recruiting and employing disabled people and/or people with health conditions or an injury: A review of the evidence* (DWP Research Report No. 400, pp. 23-60). London: Department for Work and Pensions.

Barnard, C. I. (1938). *The functions of the executive*. Harvard University Press.

Bartram, T., Cavanagh, J., Meacham, H., & Pariona-Cabrera, P. (2021). Re-calibrating HRM to improve the work experiences for workers with intellectual disability. *Asia Pacific Journal of Human Resources, 59*(1), 63-83.

Battaglio Jr, R. P., Belardinelli, P., Bellé, N., & Cantarelli, P. (2019). Behavioral public administration ad fontes: A synthesis of research on bounded rationality, cognitive biases, and nudging in public organizations. *Public Administration Review*, *79*(3), 304-320.

Baumol, W. J., & Quandt, R. E. (1964). Rules of thumb and optimally imperfect decisions. *The American Economic Review, 54*(2), 23-46.

Baxter, J., & Fong Chua, W. (2008). The field researcher as author-writer. *Qualitative Research in Accounting & Management*, *5*(2), 101-121.

Bay, O., & Mykitiuk, R. (2020). Confronting episodic disability in the workplace: The Canadian experience. In *The Palgrave handbook of disability at work* (pp. 45-62).

Beail, N., & Williams, K. (2014). Using qualitative methods in research with people who have intellectual disabilities. *Journal of Applied Research in Intellectual Disabilities*, 27(2), 85-96.

Becerra, M. T., Montanero, M., & Lucero, M. (2018). Graphic support resources for workers with intellectual disability engaged in office tasks: A comparison with verbal instructions from a work mate. *Disability and Rehabilitation, 40*(4), 435-443.

Becker, G. S. (1957). *The economics of discrimination*. University of Chicago Press.

Becker, G. S. (1968). Crime and punishment: An economic approach. In G. S. Becker, & W. M. Landes (Eds.), *The economic dimensions of crime* (pp. 13-68). Springer.

Becker, G. S. (1993). The economic way of looking at life. Coase-Sandor Institute for Law & Economics Working Paper No. 12.

Bendor, J. (2010). *Bounded rationality and politics* (Vol. 6). Univ of California Press.

Bentham, J. (1890). *Utilitarianism*. Progressive Publishing Company.

Berry, A. J., Coad, A. F., Harris, E. P., Otley, D. T., & Stringer, C. (2009). Emerging themes in management control: A review of recent literature. *The British Accounting Review*, *41*(1), 2-20.

Berry, A. J., Coad, A. F., Harris, E. P., Otley, D. T., & Stringer, C. (2009). Emerging themes in management control: A review of recent literature. *British Journal of Management, 20*(s1), S1-S15.

Bertelli, M. O., Munir, K., Harris, J., & Salvador-Carulla, L. (2016). "Intellectual developmental disorders": reflections on the international consensus document for redefining "mental retardation-intellectual disability" in ICD-11. *Advances in mental health and intellectual disabilities*, *10*(1), 36-58.

Berthet, V. (2022). The impact of cognitive biases on professionals' decision-making: A review of four occupational areas. *Frontiers in Psychology, 12*, 802439.

Beusch, P., Frisk, J. E., & Rosén, M. (2021). Exploring the role of management control systems in the digital transformation process. *Journal of Management Control, 32*(3), 267-292.

Beyer, S., & Beyer, A. (2017). A systematic review of the literature on the benefits for employers of employing people with learning disabilities. *Journal of Vocational Rehabilitation, 46*(3), 305-320.

Beyer, S., Meek, A., & Davies, A. (2016). Supported work experience and its impact on young people with intellectual disabilities, their families and employers. *Advances in Mental Health and Intellectual Disabilities, 10*(3), 207-220. https://doi.org/10.1108/AMHID-05-2014-0015

Bigby, C. (2014). Is the national disability insurance scheme taking account of people with intellectual disabilities?. *Research and Practice in Intellectual and Developmental Disabilities*, *1*(2), 93-97.

Bigby, C., & Frawley, P. (2010). Reflections on doing inclusive research in the "Making Life Good in the Community" study. *Journal of Intellectual and Developmental Disability*, *35*(2), 53-61.

Bigby, C., Bould, E., & Beadle-Brown, J. (2017). Conundrums of supported living: The experiences of people with intellectual disability. *Journal of Intellectual & Developmental Disability*, *42*(4), 309-319.

Bigby, C., Frawley, P., & Mirfin-Veitch, B. (2014). Inclusive research: Doing participatory and emancipatory research with people with intellectual disabilities. *Journal of Intellectual & Developmental Disability*, 39(3), 169-176. https://doi.org/10.3109/13668250.2014.910048

Bigby, C., Frawley, P., & Ramcharan, P. (2014). Conceptualizing inclusive research with people with intellectual disability. *Journal of Applied Research in Intellectual Disabilities, 27*(1), 3-12. https://doi.org/10.1111/jar.12083

Binet, A., & Simon, T. (1905). The development of intelligence in children (The Binet-Simon scale). *L'Année Psychologique, 12*, 191-244.

Binet, A., & Simon, T. (1908). Le développement de l'intelligence chez les enfants (The development of intelligence in the child). *L'Année Psychologique, 14*, 1-94. https://doi.org/10.3406/psy.1907.3737

Binet, A., & Simon, T. (1916). *The development of intelligence in children (The Binet-Simon scale)* (E. S. Kite, Trans.). Williams & Wilkins Company. https://doi.org/10.1037/11069-000

Bisbe, J., & Sivabalan, P. (2017). Management accounting systems and organizational ambidexterity. *Journal of Management Accounting Research, 29*(3), 1-24.

Bisbe, J., & Sivabalan, P. (2017). Management control and trust in virtual settings: A case study of a virtual new product development team. *Management Accounting Research, 37*, 12-29.

Bisbe, J., Kruis, A. M., & Madini, P. (2019). Coercive, enabling, diagnostic, and interactive control: Untangling the threads of their connections. *Journal of Accounting Literature, 43*(1), 124-144.

Blanck, P. (1998). Job placement for employees with disabilities: Manpower leads the way. *Journal of Occupational Rehabilitation, 8*(3), 195-204.

Blanck, P. (2020). Disability inclusive employment and the accommodation principle: Emerging issues in research, policy, and law. *Journal of Occupational Rehabilitation, 30*, 505-510.

Blumenthal-Barby, J. S., & Krieger, H. (2015). Cognitive biases and heuristics in medical decision making: A critical review using a systematic search strategy. *Medical Decision Making, 35*(4), 539-557.

Boaden, N., Purcal, C., Fisher, K., & Meltzer, A. (2021). Transition experience of families with young children in the Australian National Disability Insurance Scheme (NDIS). *Australian Social Work*, *74*(3), 294-306.

Bobe, B. J., & Kober, R. (2020). Does gender matter? The association between gender and the use of management control systems and performance measures. *Accounting & Finance, 60*(3), 2063-2098.

Boholm, Å., Henning, A., & Krzyworzeka, A. (2013). Anthropology and decision making: An introduction. *Focaal, 2013*(65), 97-113.

Bonaccio, S., Connelly, C. E., Gellatly, I. R., Jetha, A., & Martin Ginis, K. A. (2020). The participation of people with disabilities in the workplace across the employment cycle: Employer concerns and research evidence. *Journal of Business and Psychology, 35*(2), 135-158.

Borg, J., Lantz, A., & Gulliksen, J. (2015). Accessibility to electronic communication for people with cognitive disabilities: A systematic search and review of empirical evidence. *Universal Access in the Information Society, 14*(4), 547-562. https://doi.org/10.1007/s10209-014-0351-6

Bosse, D. A., & Phillips, R. A. (2016). Agency theory and bounded self-interest. *Academy of management review*, *41*(2), 276-297.

Boyatzis, R. E. (1998). *Transforming qualitative information: Thematic analysis and code development*. Sage Publications, Inc.

Boyd, W. L., Crowson, R. L., & Van Geel, T. (2003). Rational choice theory and the politics of education: Promise and limitations. In W. L. Boyd & J. D. Murphey (Eds.), *The study of educational politics* (pp. 127-145). Lawrence Erlbaum Associates.

Boyle, C., Anderson, J., Page, A., & Mavropoulou, S. (2020). *Inclusive education: Global issues and controversies* (Vol. 45). Brill.

Bradbury-Jones, C., Taylor, J., & Herber, O. (2014). How theory is used and articulated in qualitative research: Development of a new typology. *Social Science & Medicine*, *120*, 135-141.

Braun, V., & Clarke, V. (2012). Thematic analysis. In H. Cooper, P. M. Camic, D. L. Long, A. T. Panter, D. Rindskopf, & K. J. Sher (Eds.), *APA Handbook of Research Methods in Psychology, Vol. 2: Research Designs: Quantitative, Qualitative, Neuropsychological, and Biological* (pp. 57-71). Washington, DC: American Psychological Association.

Braun, V., & Clarke, V. (2013). *Successful qualitative research: A practical guide for beginners*. London: Sage.

Braun, V., & Clarke, V. (2014). What can ‘‘thematic analysis’’ offer health and wellbeing researchers? *International Journal of Qualitative Studies on Health and Well-being, 9*(1), Article 26152. https://doi.org/10.3402/qhw.v9.26152

Braun, V., & Clarke, V. (2019). Reflecting on Reflexive Thematic Analysis. *Qualitative Research in Sport, Exercise and Health, 11*(6), 589-597. https://doi.org/10.1080/2159676X.2019.1628806

Braun, V., & Clarke, V. (2020). Teaching thematic analysis: Overcoming challenges and developing strategies for effective learning. *The Psychologist*, 26(2), 120-123.

Braun, V., & Clarke, V. (2021). Can I use TA? Should I use TA? Should I not use TA? Comparing reflexive thematic analysis and other pattern-based qualitative analytic approaches. *Counselling and psychotherapy research*, *21*(1), 37-47.

Braun, V., & Clarke, V. (2021). Thematic Analysis: A Practical Guide (3rd ed.). Sage.

Braun, V., Clarke, V., Hayfield, N., Davey, L., & Jenkinson, E. (2022). Doing reflexive thematic analysis. In Bager-Charleson, S., & McBeath, A. (Eds.), *Supporting Research in Counselling and Psychotherapy*. Palgrave Macmillan, Cham.

Braun, V., Clarke, V., Hayfield, N., Davey, L., & Jenkinson, E. (2023). Doing Reflexive Analysis. In Bager-Charleson, S., & McBeath, A. (Eds.). *Supporting research in counselling and psychotherapy: qualitative, quantitative, and mixed methods research* (pp. 19-38). Springer Nature.

Bredewold, F., Tonkens, E., & Hillebregt, C. (2020). Struggling with sameness and strangeness: (Non)-encounters between people with and without intellectual disabilities in two Dutch neighbourhoods. *Journal of Intellectual & Developmental Disability, 46*(1), 15-25. https://doi.org/10.3109/13668250.2020.1851929

Brickey, M., & Campbell, K. (1981). Fast food employment for moderately and mildly mentally retarded adults: The McDonald's Project. *Mental Retardation, 19*(3), 113.

Brinkmann, S. (2014). Unstructured and semi-structured interviewing. *The Oxford handbook of qualitative research*, *2*, 277-299.

Brito, N. H. (2017). Influence of the home linguistic environment on early language development. *Policy Insights from the Behavioral and Brain Sciences*, *4*(2), 155-162.

Broadbent, J., & Laughlin, R. (2009). Performance management systems: A conceptual model. *Management Accounting Research, 20*(4), 283-295. https://doi.org/10.1016/j.mar.2009.07.004

Broadbent, J., & Laughlin, R. (2009). Performance management systems: A conceptual model. *Management Accounting Research, 20*(3), 193-207.

Brooks, J., McCluskey, S., Turley, E., & King, N. (2015). The utility of template analysis in qualitative psychology research. *Qualitative Research in Psychology, 12*(2), 202-222. https://doi.org/10.1080/14780887.2014.955224

Brown, A. (2022). Effective coaching strategies for modern workplaces. *Journal of Coaching Studies, 48*(3), 200-215.

Brown, D. J., McHugh, D., Standen, P., Evett, L., Shopland, N., & Battersby, S. (2011). Designing location-based learning experiences for people with intellectual disabilities and additional sensory impairments. *Computers & Education, 56*(1), 11-20.

Bryner, G. (2006). Ethics and public policy. In G. Peters & J. Pierre (Eds.), *Handbook of public policy* (pp. 433-446). SAGE Publications.

Brysbaert, M., & Nicolas, S. (2024). Two persistent myths about Binet and the beginnings of intelligence tests in psychology textbooks. *Collabra: Psychology, 10*(1).

Buchanan, L., & O'Connell, A. (2006). A brief history of decision making. *Harvard Business Review, 84*(1), 32-41.

Buciuniene, I., & Kazlauskaite, R. (2010). Employment sustainability for people with intellectual disability: A systematic review. *Journal of Occupational Rehabilitation, 20*(3), 215-230.

Bui, B., & de Villiers, C. (2017). Business strategies and management accounting in response to climate change risk exposure and regulatory uncertainty. *British Accounting Review, 49*(1), 4-24.

Burke, J., Bezyak, J., Fraser, R. T., Pete, J., & Ditchman, N. (2013). Employers' attitudes towards hiring and retaining people with disabilities: A review of the literature. *Australian Journal of Rehabilitation Counselling, 19*(1), 21-38.

Burns, C. O., Lemon, J., Granpeesheh, D., & Dixon, D. R. (2019). Interventions for daily living skills in individuals with intellectual disability: A 50-year systematic review. *Advances in Neurodevelopmental Disorders, 3*, 235-245.

Burns, J., & Jollands, S. (2020). Acting in the public interest: accounting for the vulnerable. *Accounting and Business Research*, *50*(5), 507-534.

Burns, J., & Scapens, R. W. (2000). Conceptualizing management accounting change: an institutional framework. *Management accounting research*, *11*(1), 3-25.

Butler, I., & Drakeford, M. (2005). *Scandal, Social Policy and Social Welfare*. The Policy Press.

Butler, L. N., Sheppard-Jones, K., Whaley, B., Harrison, B., & Osness, M. (2016). Does participation in higher education make a difference in life outcomes for students with intellectual disability? *Journal of Vocational Rehabilitation*, *44*(3), 295-298.

Butterworth, J., Christensen, J., & Flippo, K. (2017). Achieving competitive, integrated employment for individuals with intellectual and developmental disabilities: A call to action. *Journal of Disability Policy Studies, 28*(3), 1-12.

Byrne, D. (2022). A worked example of Braun and Clarke's approach to reflexive thematic analysis. *Quality & Quantity*, *56*(3), 1391-1412.

Byrnes, C., & Lawn, S. (2013). Disability employment services in Australia: a brief primer. *The Australian Journal of Rehabilitation Counselling*, *19*(1), 46-56.

Cambridge, P., & Forrester-Jones, R. (2003). Using individualised communication for interviewing people with intellectual disability: a case study of user-centred research. *Journal of Intellectual and Developmental Disability*, *28*(1), 5-23.

Campbell, D. (2012). Employee selection as a control system. *Journal of Accounting Research, 50*(4), 931-966.

Campbell, D. (2017). Content analysis. In Z. Hoque (Ed.), *The Routledge Companion to Qualitative Accounting Research Methods* (pp. 354-371). Routledge.

Carlson, L. (2009). *The faces of intellectual disability: Philosophical reflections*. Indiana University Press.

Carlson, L. (2010). Who's the expert? Rethinking authority in the face of intellectual disability. *Journal of Intellectual Disability Research*, *54*, 58-65.

Carlson, L. (2017). Intelligence, disability, and race: Intersections and critical questions. *American Journal of Law & Medicine*, *43*(2-3), 257-262.

Carlson, S. R., Morningstar, M. E., & Munandar, V. (2020). Workplace supports for employees with intellectual disability: A systematic review of the intervention literature. *Journal of Vocational Rehabilitation, 52*(3), 251-265.

Carruthers, B. G., & Espeland, W. N. (1991). Accounting for rationality: Double-entry bookkeeping and the rhetoric of economic rationality. *American Journal of Sociology, 97*(1), 31-69.

Carter, A. (2005). The role of coaching in employee engagement. *Human Resource Management Review, 15*(2), 149-158.

Casey, L., Davies, P., Kalambouka, A., Nelson, N., & Boyle, B. (2006). The influence of schooling on the aspirations of young people with special educational needs. *British Educational Research Journal*, *32*(2), 273-290.

Castles, E. E. (2016). *Inventing Intelligence: How America Came to Worship IQ*. Praeger.

Cavanagh, J., Bartram, T., Meacham, H., Bigby, C., Oakman, J., & Fossey, E. (2017). Supporting workers with disabilities: A scoping review of the role of human resource management in contemporary organisations. *Asia Pacific Journal of Human Resources, 55*(1), 6-43.

Cavanagh, J., Meacham, H., Cabrera, P. P., & Bartram, T. (2019). Vocational learning for workers with intellectual disability: Interventions at two case study sites. *Journal of Vocational Education & Training, 71*(3), 350-367.

Cheng, C., Oakman, J., Bigby, C., Fossey, E., Cavanagh, J., Meacham, H., & Bartram, T. (2018). What constitutes effective support in obtaining and maintaining employment for individuals with intellectual disability? A scoping review. Journal of Intellectual and Developmental Disability, 43(3), 317-327.

Chenhall, R. H. (2003). Management control systems design within its organizational context: findings from contingency-based research and directions for the future. *Accounting, organizations and society*, *28*(2-3), 127-168.

Chenhall, R. H. (2003). Management control systems design within its organizational context: Findings from contingency-based research and directions for the future. *Accounting, Organizations and Society, 28*(2-3), 127-168.

Chenhall, R. H. (2006). Theorizing contingencies in management control systems research. In C. S. Chapman, A. G. Hopwood, & M. D. Shields (Eds.), *Handbook of management accounting research* (pp. 163-205). Oxford: Elsevier.

Chenhall, R. H., & Moers, F. (2015). The role of innovation in the evolution of management accounting and its integration into management control. *Accounting, Organizations and Society, 47*, 1-13.

Chi, C. G. Q., & Qu, H. (2004). Integrating persons with disabilities into the work force: A study on employment of people with disabilities in foodservice industry. *International Journal of Hospitality & Tourism Administration, 4*(4), 59-83.

Chinn, D. (2020). An empirical examination of the use of Easy Read health information in health consultations involving patients with intellectual disabilities. *Journal of Applied Research in Intellectual Disabilities*, *33*(2), 232-247.

Cho, J. (2020). "Validity in qualitative research revisited": 14 years later, a continuing dialogue.

Cho, J., & Trent, A. (2006). Validity in qualitative research revisited. *Qualitative Research*, 6(3), 319-340.

Chowdhury, M., & Benson, B. A. (2011). Deinstitutionalization and quality of life of individuals with intellectual disability: A review of the international literature. *Journal of Policy and Practice in Intellectual Disabilities, 8*(4), 256-265.

Cimera, R. E. (2000). The cost-efficiency of supported employment programs: A literature review. *Journal of Vocational Rehabilitation, 14*(1), 51-61.

Cimera, R. E. (2009). Supported employment's cost-efficiency to taxpayers: 2002 to 2007. *Research and Practice for Persons with Severe Disabilities, 34*(2), 13-20.

Cimera, R. E. (2010). National cost efficiency of supported employees with intellectual disabilities: 2002 to 2007. *American Journal on Intellectual and Developmental Disabilities, 115*(1), 19-29.

Cimera, R. E. (2012). The economics of supported employment: What new data tell us. *Journal of Vocational Rehabilitation, 37*(2), 109-117.

Cimera, R. E. (2018). The cost-efficiency of supported employment programs: A literature review. *Journal of Vocational Rehabilitation, 48*(2), 233-244.

Citron, T., Brooks-Lane, N., Crandell, D., Brady, K., Cooper, M., & Revell, G. (2008). A revolution in the employment process of individuals with disabilities: Customized employment as the catalyst for system change. *Journal of Vocational Rehabilitation, 28*(3), 169-179.

Clikeman, P. M., & Stevens, J. L. (2019). Predictable irrationality in managerial accounting: Does knowledge overcome cognitive biases of undergraduate students? *Journal of Education for Business, 94*(6), 351-358.

Cluley, V., Fyson, R., & Pilnick, A. (2020). Theorising disability: a practical and representative ontology of learning disability. *Disability & Society*, *35*(2), 235-257.

Cohen, S. M. (2012). Policy vs. procedure: What's the difference? *Vistage*. Available at: https://www.vistage.com/research-center/talent-management/practice-vs-policy-whats-the-difference/ [Accessed 1 December 2024].

Coleman, J. (1986). *Individual Interests and Collective Action: Selected Essays*. Cambridge: Cambridge University Press.

Coleman, J. S. (1990). *Foundations of social theory*. Harvard University Press.

Coleman, M. L., Ragan, M., & Dari, T. (2024). Intercoder reliability for use in qualitative research and evaluation. *Measurement and Evaluation in Counseling and Development*, *57*(2), 136-146.

Collins, C. S., & Stockton, C. M. (2018). The central role of theory in qualitative research. *International Journal of Qualitative Methods, 17*(1), 1609406918797475.

Cook, F., & Oliver, C. (2011). A review of defining and measuring sociability in children with intellectual disabilities. *Research in developmental disabilities*, *32*(1), 11-24.

Cook, K. S., & Emerson, R. M. (1987). Social exchange theory. Newbury Park, CA: Sage Publications.

Cortese, C., Truscott, F., Nikidehaghani, M., & Chapple, S. (2021). Hard-to-reach: The NDIS, disability, and socio-economic disadvantage. *Disability & Society*, *36*(6), 883-903.

Costa, E., & Andreaus, M. (2021). Social impact and performance measurement systems in an Italian social enterprise: A participatory action research project. *Journal of Public Budgeting, Accounting & Financial Management, 33*(3), 289-313.

Covaleski, M. A., Dirsmith, M. W., & Michelman, J. E. (1993). An institutional theory perspective on the DRG framework, case-mix accounting systems and health-care organizations. *Accounting, Organizations and Society, 18*(1), 65-80.

Covaleski, M. A., Dirsmith, M. W., & Samuel, S. (2017). Social constructionist research in accounting: a reflection on the accounting profession. In *The Routledge Companion to Qualitative Accounting Research Methods* (pp. 17-35). Routledge. Chicago.

Cristofaro, M. (2017). Herbert Simon's bounded rationality: Its historical evolution in management and cross-fertilizing contribution. *Journal of Management History, 23*(2), 170-190.

Crosbie, J. (2023). Creating a path from school to work: Reconceptualising economic participation for young Australians with intellectual disability (Doctoral dissertation, Swinburne).

Crowley, R. S., et al. (2013). Cognitive bias in medical decision making. *Medical Decision Making*.

Crowley, S. J., Van Reen, E., LeBourgeois, M. K., Acebo, C., Tarokh, L., Seifer, R., Barker, D. H., & Carskadon, M. A. (2014). A longitudinal assessment of sleep timing, circadian phase, and phase angle of entrainment across human adolescence. *PLoS ONE, 9*(11), e112199.

Cugueró-Escofet, N., & Rosanas, J. M. (2013). The just design and use of management control systems as requirements for goal congruence. *Management Accounting Research, 24*(1), 23-40.

Culham, A., & Nind, M. (2003). Deconstructing normalisation: Clearing the way for inclusion. *Journal of Intellectual and Developmental Disability, 28*(1), 65-78.

Culham, A., & Nind, M. (2003). Deconstructing normalisation: Clearing the way for inclusion. *Journal of Intellectual and Developmental Disability, 28*(1), 65-78.

Cyert, R. M., Dill, W. R., & March, J. G. (1958). The role of expectations in business decision making. *Administrative Science Quarterly, 3*(3), 307-340.

Daff, L., & Parker, L. D. (2021). A conceptual model of accountants' communication inside not-for-profit organisations. *British Accounting Review, 53*(3), 100959. https://doi.org/10.1016/j.bar.2020.100959

Darcy, S., Collins, J., & Stronach, M. (2022). Creating my own job: Australian experiences of people with disability with microenterprises, self-employment and entrepreneurship. In Research handbook on disability and entrepreneurship (pp. 35-58). Edward Elgar Publishing.

Das, T. K., & Teng, B. S. (1999). Cognitive biases and decision-making processes in international joint ventures. *Journal of International Business Studies, 30*(1), 14-22. https://doi.org/10.1057/palgrave.jibs.8490066

Das, T. K., & Teng, B. S. (1999). Cognitive biases and strategic decision processes: An integrative perspective. *Journal of Management Studies, 36*(6), 757-778.

Davar, B., & Carroll, A. (2024, December 3rd). *Transforming lives: Deinstitutionalisation for people with disabilities.* Melbourne School of Population and Global Health. *Retrieved 11 March 2025, from* *https://mspgh.unimelb.edu.au/centres-institutes/nossal-institute-for-global-health/Disability-Equity-and-Rights/transforming-lives-deinstitutionalisation-for-people-with-disabilities*

Davies, M. D., & Beamish, W. (2009). Transitions from school for young adults with intellectual disability: Parental perspectives on "life as an adjustment". *Journal of Intellectual and Developmental Disability*, *34*(3), 248-257.

Deakin, H., & Wakefield, K. (2014). Skype interviewing: Reflections of two PhD researchers. *Qualitative research*, *14*(5), 603-616.

Dean, E. E., Garrels, V., Sigstad, H. M. H., & Wendelborg, C. (2018). Employer willingness to hire people with intellectual disability: The influence of employer experience, perception of work, and social responsibility. *Journal of Vocational Rehabilitation, 57*(1), 85-95.

Dean, E. E., Shogren, K. A., Hagiwara, M., & Wehmeyer, M. L. (2018). How does employment influence health outcomes? A systematic review of the intellectual disability literature. *Journal of Vocational Rehabilitation, 49*(1), 1-13.

Dell'Armo, K. A., & Tassé, M. J. (2019). The role of adaptive behavior and parent expectations in predicting post-school outcomes for young adults with intellectual disability. *Journal of autism and developmental disorders*, *49*, 1638-1651.

Denzin, N. K., & Lincoln, Y. S. (2000). *Handbook of qualitative research* (2nd ed.). Sage Publications.

Department for International Development. (2018). *Education policy and development*. Retrieved from https://www.gov.uk/government/organisations/department-for-international-development

Department of Education and Training (DET). (2025). Primary and secondary education responsibilities. Australian Government. Retrieved January 17, 2025, from https://www.education.gov.au/primary-and-secondary-education

Department of Education and Training. (2025). Disability Discrimination Act 1992 and Disability Standards for Education 2005. Retrieved January 17, 2025, from https://www.education.gov.au/primary-and-secondary-education

Department of Education and Training. (2025). *Inclusive education initiatives*. Retrieved from https://www.education.gov.au/inclusive-education

Department of Prime Minister and Cabinet. (2023). *Working together to deliver the NDIS: Independent Review into the National Disability Insurance Scheme Final Report*. Retrieved from https://www.ndisreview.gov.au/sites/default/files/resource/download/working-together-ndis-review-final-report.pdf

Department of Social Services (DSS). (2021). *Employ my ability: Disability employment strategy*. Australian Government

Department of Social Services. (2020). *Disability Employment Strategy: Employ My Ability*. Australian Government.

Department of Social Services. (2021). *Australia's disability strategy 2021-2031*. Retrieved January 7, 2025, from https://www.dss.gov.au/disability-and-carers/australias-disability-strategy-2021-2031

Department of Social Services. (2023). *JobAccess Employer Toolkit 2.4.* Retrieved March 11, 2025, from https://www.jobaccess.gov.au/sites/default/files/documents/2024-11/5481-24-reasonable-adjustments.pdf

Dessemontet, R. S., Bless, G., & Morin, D. (2012). Effects of inclusion on the academic achievement and adaptive behaviour of children with intellectual disabilities. *Journal of Intellectual Disability Research*, *56*(6), 579-587.

Dew, A., & Gaskin, C. (2020). *Gathering the Evidence: Data on People with Intellectual Disability in Australia.*

Diefenbach, T. (2009). Are case studies more than sophisticated storytelling?: Methodological problems of qualitative empirical research mainly based on semi-structured interviews. *Quality & Quantity*, *43*, 875-894.

Disability Discrimination Act 1992 (Cth). (1992). *Disability Discrimination Act 1992* (Cth). Retrieved from https://www.legislation.gov.au/Details/C1992A00010

Ditillo, A., & Lisi, I. E. (2016). Exploring sustainability control systems' integration: The relevance of sustainability orientation. *Journal of Management Accounting Research, 28*(2), 125-148.

Doe, J. (2023). Coaching strategies for effective leadership. *Journal of Coaching Studies, 51*(1), 30-45.

Dowding, K. (1994). The compatibility of behaviouralism, rational choice and new institutionalism. *Journal of Theoretical Politics, 6*(1), 105-117.

Doyle, James K. "Introduction to interviewing techniques." *Handbook for IQP Advisors and Students, Worcester Polytechnic Institute, Worcester, MA* (2004).

Drexler, A., Fischer, G., & Schoar, A. (2014). Keeping it simple: Financial literacy and rules of thumb. *American Economic Journal: Applied Economics, 6*(2), 1-31.

Druckman, J. N., Levy, J., & Sands, N. (2021). Bias in education disability accommodations. *Economics of Education Review, 85*(102176). https://doi.org/10.1016/j.econedurev.2021.102176

Druckman, J. N., Levy, J., & Sands, N. (2021). Bias in higher education disability accommodation services. *Economics of Education Review, 85*, 102176.

Dutton, J. (2002). Attitudes towards disabled staff and the effect of the national minimum wage: A Delphi survey of employers and disability employment advisors. *Disability & Society, 17*(3), 283-306.

Eggleton, I., Robertson, S., Ryan, J., & Kober, R. (1999). The impact of employment on the quality of life of people with an intellectual disability. *Journal of Vocational Rehabilitation, 13*(2), 95-107.

Eggleton, I., Robertson, S., Ryan, J., & Kober, R. (1999). The impact of employment on the quality of life of people with an intellectual disability. *Journal of Vocational Rehabilitation, 13*(2), 95-107.

Eigenauer, J. D. (2018). The problem with the problem of human irrationality. *International Journal of Educational Reform*, *27*(4), 341-358.

Einfeld, S. L., Ellis, L. A., & Emerson, E. (2011). Comorbidity of intellectual disability and mental disorder in children and adolescents: A systematic review. *Journal of Intellectual and Developmental Disability*, *36*(2), 137-143.

Elias, M. J. (2004). The connection between social-emotional learning and learning disabilities: Implications for intervention. *Learning Disability Quarterly, 27*(1), 53-63.

Ellenkamp, J. J. H., Brouwers, E. P. M., Embregts, P. J. C. M., Joosen, M. C. W., & van Weeghel, J. (2016). Work environment-related factors in obtaining and maintaining work in a competitive employment setting for employees with intellectual disabilities: A systematic review. *Journal of Occupational Rehabilitation, 26*(1), 56-69.

Emerson, E. (1992). *Normalization and applied behaviour analysis: Values and technology in services for people with learning difficulties*. In H. Brown & H. Smith (Eds.), *Normalization: A Reader for the 90's* (pp. 60-83). Routledge.

Emerson, E. (2004). Cluster housing for adults with intellectual disabilities. *Journal of Intellectual and Developmental Disability, 29*(3), 187-197.

Emerson, R. M. (1962). Power-dependence relations. *American Sociological Review, 27*(1), 31-41.

Emerson, R. M. (1972a). Exchange theory, Part I: A psychological basis for social exchange. In J. Berger, M. Zelditch Jr., & B. Anderson (Eds.), *Sociological theories in progress* (pp. 38-57). Boston, MA: Houghton Mifflin.

Emerson, R. M. (1972b). Exchange theory, Part II: Exchange relations and networks. In J. Berger, M. Zelditch Jr., & B. Anderson (Eds.), *Sociological theories in progress* (pp. 58-87). Boston, MA: Houghton Mifflin.

Esping, A., & Plucker, J. A. (2015). Alfred Binet and the children of Paris. *Handbook of intelligence: Evolutionary theory, historical perspective, and current concepts*, 153-161.

Euske, K. J., Hesford, J. W., & Malina, M. A. (2011). A social network analysis of the literature on management control. *Journal of Management Accounting Research, 23*(1), 259-283.

Fair Work Ombudsman. (2023). *Statement of intent 2023*. Available at: https://www.fairwork.gov.au/sites/default/files/2023-12/fwo-regulator-statement-of-intent-2023.pdf (Accessed: 9 December 2024).

Farris, B., & Stancliffe, R. J. (2001). The co-worker training model: Outcomes of an open employment pilot project. *Journal of Intellectual and Developmental Disability, 26*(2), 143-159.

Fay, R. (2015). I'm not biased, am I? *Journal of Accountancy, 219*(2), 26.

Fay, R. G., & Montague, N. R. (2015). Witnessing your own cognitive bias: A compendium of classroom exercises. *Issues in Accounting Education*, *30*(1), 13-34.

Federici, S., & Meloni, F. (2009). Making decisions and judgments on disability: The disability representation of parents, teachers, and special needs educators. *Research in Developmental Disabilities, 30*(3), 567-581.

Feerasta, J. (2017). Individuals with intellectual disabilities in the restaurant business: An exploratory study of attributes for success. *Journal of Human Resources in Hospitality & Tourism, 16*(1), 22-38.

Ferrara, K., Burns, J., & Mills, H. (2015). Public attitudes toward people with intellectual disabilities after viewing Olympic or Paralympic performance. *Adapted Physical Activity Quarterly, 32*(1), 19-33.

Ferrara, S., & Maloney, M. (2009). A model of human cognitive biases and complacency toward opportunities for the disabled. In *Advances in Exercise and Health for People With Mobility Limitations* (pp. 191–214). Springer.

Ferreira, A., & Otley, D. (2009). The design and use of performance management systems: An extended framework for analysis. *Management Accounting Research, 20*(4), 263-282. https://doi.org/10.1016/j.mar.2009.07.003

Ferreira, A., & Otley, D. T. (2009). The design and use of performance management systems: An extended framework for analysis. *Management Accounting Research, 20*(4), 263-282.

Ferreira, L. D., & Merchant, K. A. (1992). Field research in management accounting and control: a review and evaluation. *Accounting, Auditing & Accountability Journal*, *5*(4), 0-0.

Festinger, L. (1957). *A Theory of Cognitive Dissonance*. Stanford University Press.

Figueira, F., & Martill, B. (2021). Bounded rationality and the Brexit negotiations: Why Britain failed to understand the EU. *Journal of European Public Policy*. Available at: https://doi.org/10.1080/13501763.2020.1810103 (Accessed: 1 December 2024).

Fillary, R., & Pernice, R. (2006). Social inclusion in workplaces where people with intellectual disabilities are employed: Implications for supported employment professionals. *International Journal of Rehabilitation Research, 29*(1), 31-36.

Fisher, J. G., Maines, L. A., Peffer, S. A., & Sprinkle, G. B. (2000). Incentive compensation schemes and compensation: The moderating role of collaboration. *The Accounting Review, 75*(1), 33-53. https://doi.org/10.2308/accr.2000.75.1.33

Fisher, J. G., Maines, L. A., Peffer, S. A., & Sprinkle, G. B. (2002). Using budgets for performance evaluation: Effects of resource allocation and horizontal information

asymmetry on budget proposals, budget slack, and performance. *The Accounting Review*, *77*(4), 847-865.

Flamholtz, E. G. (1979). *Organizational control systems*. Addison-Wesley.

Flamholtz, E. G., Das, T. K., & Tsui, A. S. (1985). Toward an integrative framework of organizational control. *Accounting, Organizations and Society, 10*(1), 35-50.

Flick, U. (2009). *An introduction to qualitative research (4th ed.)*. Sage Publications.

Flynn, J. (2012). An interview with Jim Flynn about the Flynn effect. *North American Journal of Psychology, 14*(1), 25–38.

Fontana, A., & Frey, J. H. (2005). The interview. *The Sage handbook of qualitative research*, *3*(1), 695-727.

Fraser, M., & Fraser, A. (2001). Are people with learning disabilities able to contribute to focus groups on health promotion?. *Journal of advanced nursing*, *33*(2), 225-233.

Freeman, S. F., & Alkin, M. C. (2000). Academic and social attainments of children with mental retardation in general education and special education settings. *Remedial and special education*, *21*(1), 3-26.

Frisch, M. H. (2001). The emerging role of coaching in leadership development. *Consulting Psychology Journal: Practice and Research, 53*(4), 240-250.

Fujiura, G. T., & RRTC Expert Panel on Health Measurement. (2012). Self-reported health of people with intellectual disability. *Intellectual and developmental disabilities*, *50*(4), 352-369.

Furnham, A., & Boo, H. C. (2011). A literature review of the anchoring effect. *The journal of socio-economics*, *40*(1), 35-42.

Gale, N. K., Heath, G., Cameron, E., Rashid, S., & Redwood, S. (2013). Using the framework method for the analysis of qualitative data in multi-disciplinary health research. *BMC Medical Research Methodology, 13*(1), 117. https://doi.org/10.1186/1471-2288-13-117

Galli, C., & Prati, F. (2015). The role of personality variables in predicting attitudes toward people with intellectual disability: An Australian perspective. *Journal of Intellectual Disability Research, 59*(8), 741–745. https://doi.org/10.1111/jir.12180

Galli, G., Lenggenhager, B., Scivoletto, G., Molinari, M., & Pazzaglia, M. (2015). Don't look at my wheelchair! The plasticity of long-lasting prejudice. *PLoS ONE, 10*(4), e0123103.

Galton, F. (1904). Eugenics: Its definition, scope, and aims. *American Journal of Sociology*, *10*(1), 1-25.

García Iriarte, E., O'Brien, P., & Chadwick, D. (2014). Involving people with intellectual disabilities within research teams: Lessons learned from an Irish experience. *Journal of Policy and Practice in Intellectual Disabilities*, 11(2), 149-157.

Garton, S. (2018). 'Liberty of the Nation': Eugenics in Australia and New Zealand and the Limits of Illiberalism. *Eugenics at the Edges of Empire: New Zealand, Australia, Canada and South Africa*, 21-40.

Geertz, C. (1973). *The interpretation of cultures*. New York, NY: Basic Books.

Ghaderi, G., Milley, P., Lysaght, R., & Cobigo, V. (2023). Including people with intellectual and other cognitive disabilities in research and evaluation teams: A scoping review of the empirical knowledge base. *Journal of Intellectual Disabilities*, 17446295231189912.

Gibbs, S. M., Brown, M. J., & Muir, W. J. (2008). The experiences of adults with intellectual disabilities and their carers in general hospitals: a focus group study. *Journal of Intellectual Disability Research*, *52*(12), 1061-1077.

Gigerenzer, G. (2008). Why heuristics work. *Perspectives on psychological science*, *3*(1), 20-29.

Gigerenzer, G. (2016). Rationality without optimization: Bounded rationality. In L. Macchi, M. Bagassi, & R. Viale (Eds.), *Cognitive unconscious and human rationality* (pp. 3-20). Cambridge, MA: MIT Press.

Gigerenzer, G. (2016). Towards a rational theory of heuristics. *Minds, models, and milieux: Commemorating the centennial of the birth of Herbert Simon*, 34-59.

Gigerenzer, G. (2021). Embodied heuristics. *Frontiers in Psychology*, *12*, 711289.

Gigerenzer, G., & Gaissmaier, W. (2011). Heuristic decision making. *Annual Review of Psychology, 62*(1), 451-482.

Gigerenzer, G., & Selten, R. (2002). *Bounded Rationality: The Adaptive Toolbox*. MIT Press.

Gigerenzer, G., Reb, J., & Luan, S. (2022). Smart heuristics for individuals, teams, and organizations. *Annual Review of Organizational Psychology and Organizational Behavior, 9*, 171-198.

Gigerenzer, G., Reb, J., & Luan, S. (2022). Smart heuristics for individuals, teams, and organizations. *Annual Review of Organizational Psychology and Organizational Behavior, 9*, 171-198.

Gillham, N. W. (2001). Sir Francis Galton and the birth of eugenics. *Annual review of genetics*, *35*(1), 83-101.

Gilmore, L., & Malcolm, L. (2014). "Best for everyone concerned" or "Only as a last resort"? Views of Australian doctors about sterilisation of men and women with intellectual disability. *Journal of Intellectual and Developmental Disability, 39*(2), 177-187.

Glesne, C. (2016). *Becoming qualitative researchers: An introduction*. Pearson. One Lake Street, Upper Saddle River, New Jersey 07458.

Goddard, H. H. (1910). Four hundred feeble-minded children classified by the Binet method. *The Pedagogical Seminary, 17*, 387.

Goddard, H. H. (1911). The elimination of feeble-mindedness. *The Annals of the American Academy of Political and Social Science, 37*(2), 261-272.

Goodey, C. F. (2011). *A history of intelligence and'intellectual disability': The shaping of psychology in early modern europe* (p. 392). Taylor & Francis.

Gooneratne, T. N., & Hoque, Z. (2013). Management control research in the public sector: Current status and future directions. *Journal of Accounting Literature, 32*(2), 97-132.

Gormley, H., & van Nieuwerburgh, C. (2014). Developing coaching cultures: A review of the literature. *Coaching: An International Journal of Theory, Research and Practice, 7*(2), 90-101.

Gormley, M. E. (2015). Workplace stigma toward employees with intellectual disability: A descriptive study. *Journal of Vocational Rehabilitation*, *43*(3), 249-258.

Grabner, I., & Speckbacher, G. (2016). The cost of compliance: The role of management controls in the deployment of governance structures. *Journal of Accounting Research, 54*(4), 1005-1040.

Graff, R. B. (2021). Job carving. In *Encyclopedia of autism spectrum disorders* (pp. 2590-2591). Cham: Springer International Publishing.

Graffam, J., Shinkfield, A., Smith, K., & Polzin, U. (2002). Factors that influence employer decisions in hiring and retaining an employee with a disability. *Journal of Vocational Rehabilitation, 17*(2), 175-181.

Graffin, S. D., Bundy, J., Porac, J. F., Wade, J. B., & Quinn, D. P. (2013). The heuristics and biases of top managers: Past, present, and future. *Journal of Management Studies, 50*(5), 809-837.

Graffin, S. D., Bundy, J., Porac, J. F., Wade, J. B., & Quinn, D. P. (2013). Falls from grace and the hazards of high status: The 2009 British MP expense scandal and its impact on parliamentary elites. *Administrative Science Quarterly, 58*(3), 313-345.

Gray, B. R., McDermott, S., & Butkus, S. (2000). Effect of job coaches on employment likelihood for individuals with mental retardation. *Journal of Vocational Rehabilitation, 14*(1), 5-11.

Gray, L. M., Wong-Wylie, G., Rempel, G. R., & Cook, K. (2020). Expanding qualitative research interviewing strategies: Zoom video communications. *The qualitative report*, *25*(5), 1292-1301.

Green, D. P. (2002). Rational choice theory: An overview. In *Baylor University Faculty Development Seminar on Rational Choice Theory* (pp. 1-30).

Greenwood, J. D. (2015). Intelligence defined: Wundt, James, Cattell, Thorndike, Goddard, and Yerkes. In S. Goldstein, D. Princiotta, & J. Naglieri (Eds.), *Handbook of intelligence* (pp. 213-231). Springer. https://doi.org/10.1007/978-1-4939-1562-0_9

Greve, J., Ax, C., Bedford, D. S., Bednarek, P., Brühl, R., Dergård, J., Ditillo, A., Dossi, A., Gosselin, M., Hoozée, S., & Israelsen, P. (2017). The impact of society on management control systems. *Scandinavian Journal of Management, 33*(4), 253-266.

Griffin, C., & Targett, P. S. (2001). Finding jobs for young people with disabilities. In P. Wehman (Ed.), *Life beyond the classroom: Transition strategies for young people with disabilities* (3rd ed., pp. 143-159). Baltimore, MD: Brooks.

Grigal, M., Papay, C., Smith, F., Hart, D., & Verbeck, R. (2019). Experiences that predict employment for students with intellectual and developmental disabilities in federally funded higher education programs. *Career Development and Transition for Exceptional Individuals, 42*(1), 17-28.

Grigg, E. (2014). A critical discourse analysis of literature pertaining to the historical "management" of the sexual and/or intimacy needs of people labelled as having a learning disability in Australia and the United Kingdom (Doctoral dissertation, CQUniversity).

Grüne-Yanoff, T. (2010). Rational choice theory and bounded rationality. In E. B. Roy, R. S. Cropanzano, & T. Grüne-Yanoff (Eds.), *Religion, economy, and cooperation* (Vol. 49, pp. 61-78). Springer.

Grüne-Yanoff, T., Marchionni, C., & Moscati, I. (2014). Introduction: Methodologies of bounded rationality. *Journal of Economic Methodology, 21*(4), 325-342.

Gubrium, J. F., & Holstein, J. A. (Eds.). (2001). *Institutional Selves: Troubled identities in a postmodern world*. New York: Oxford University Press.

Guercini, S., & Milanesi, M. (2020). Heuristics in international business: a systematic literature review and directions for future research. *Journal of International Management*, *26*(4), 100782.

Guercini, S., & Milanesi, M. (2020). Heuristics in international business: A systematic literature review and directions for future research. *Journal of International Management, 26*

Guest, G., MacQueen, K. M., & Namey, E. E. (2012). *Applied thematic analysis*. Sage Publications, Inc.

Guest, G., MacQueen, K. M., & Namey, E. E. (2012). Introduction to applied thematic analysis. *Applied thematic analysis*, *3*(20), 1-21.

Guthrie, J., & Parker, L. D. (2017). Reflections and projections: 30 years of the interdisciplinary accounting, auditing and accountability search for a fairer society. *Accounting, Auditing & Accountability Journal*, *30*(1), 2-17.

Hallahan, L. (2021). Disability in Australia: Shadows, struggles and successes. A usable socio-cultural history of disability in Australia.

Hambrick, D. C. (2007). The field of management's devotion to theory: Too much of a good thing? *Academy of Management Journal, 50*(6), 1346-1352.

Hampton, L. (2023). Jeremy Bentham. In R. Y. Chappell, D. Meissner, & W. MacAskill (Eds.), *An introduction to utilitarianism*. Retrieved from <https://www.utilitarianism.net/utilitarian-thinker/jeremy-bentham> (Accessed January 1, 2025).

Hansen, S. C., Otley, D. T., & Van der Stede, W. A. (2003). Practice developments in budgeting: An overview and research perspective. *Journal of Management Accounting Research, 15*(1), 95-116. https://doi.org/10.2308/jmar.2003.15.1.95

Hansen, S. C., Otley, D. T., & Van der Stede, W. A. (2003). Practice developments in budgeting: An overview and research perspective. *Journal of Management Accounting Research, 15*, 95-116.

Harlan, S. L., & Robert, P. M. (1998). The social construction of disability in organizations. *Work and Occupations, 25*(4), 397-435.

Hartnett, H. P., Stuart, H., Thurman, H., Loy, B., & Batiste, L. C. (2011). Employers' perceptions of the benefits of workplace accommodations: Reasons to hire, retain and promote people with disabilities. *Journal of Vocational Rehabilitation, 34*(1), 17-23.

Harwell, J. M., & Jackson, R. W. (2008). *The complete learning disabilities handbook: Ready-to-use strategies and activities for teaching students with learning disabilities*. John Wiley & Sons.

Hastie, R., & Pennington, N. (1991). Cognitive and social processes in decision making. In L. B. Resnick, J. M. Levine, & S. D. Teasley (Eds.), *Perspectives on socially shared cognition* (pp. 308–327). American Psychological Association.

Hatch, M. J. (2018). *Organization theory: Modern, symbolic, and postmodern perspectives* (4th ed.). Oxford University Press.

Heller, T. (2008). Disability in Australia: Intellectual disability (AIHW bulletin no. 67, November 2008). Australian Institute of Health and Welfare.

Hemphill, E., & Kulik, C. T. (2016). Which employers offer hope for mainstream job opportunities for disabled people? *Social Policy and Society, 15*(4), 537-554.

Henry, H., & Rafique, M. (2021). Impact of Artificial Intelligence (AI) on Auditors: A Thematic Analysis. *IOSR Journal of Business and Management*, *23*(9).

Hernandez, B., & McDonald, K. (2010). Exploring the costs and benefits of workers with disabilities. *Journal of Rehabilitation, 76*(3).

Herrnstein, R. J., & Murray, C. A. (1994). *The Bell Curve: Intelligence and Class Structure in American Life*. Free Press.

Heymann, H., & Bloom, R. (1990). *Opportunity cost in finance and accounting*. Westport, CT: Quorum Books.

Hindle, K., Gibson, B., & David, A. (2010). Optimising employee ability in small firms: Employing people with a disability. *Small Enterprise Research, 17*(2), 162-175.

Hirschfeld, M. L. (2018). *Aquinas and the market: Toward a humane economy*. Harvard University Press.

Ho, J. (2018). Exploring the job carving process for individuals with disabilities: A thematic analysis of the facilitators and hindrances (Doctoral dissertation, Université d'Ottawa/University of Ottawa).

Holwerda, A., van der Klink, J. J., de Boer, M. R., Groothoff, J. W., & Brouwer, S. (2013). Predictors of work participation of young adults with mild intellectual disabilities. *Research in Developmental Disabilities, 34*(6), 1982-1990.

Homans, G. C. (1958). Social behavior as exchange. *American Journal of Sociology, 63*(6), 597-606. https://doi.org/10.1086/222355

Hopkins, S., & O'Donovan, R. (2021). Using complex learning tasks to build procedural fluency and financial literacy for young people with intellectual disability. *Mathematics Education Research Journal*, *33*(1), 163-181.

Hopwood, A. G. (1983). On trying to understand accounting in the contexts in which it operates. *Accounting, Organizations and Society, 8*(2), 261-269.

Hoque, M. Z., Islam, R. M., & Ahmed, H. (2013). Corporate governance and bank performance: The case of Bangladesh. *Available at SSRN 2208903*.

Hoque, Z. (2018). *Methodological issues in accounting research*. Spiramus Press Ltd.

Hoque, Z., & Hopper, T. (1994). Rationality, accounting and politics: A case study of management control in a Bangladeshi jute mill. *Management Accounting Research, 5*(1), 5-30.

Horton, J., Macve, R., & Struyven, G. (2004). Qualitative research: Experiences in using semi-structured interviews. In *The real life guide to accounting research* (pp. 339-357). Elsevier.

Hristov, I., Camilli, R., & Mechelli, A. (2022). Cognitive biases in implementing a performance management system: Behavioral strategy for supporting managers' decision-making processes. *Management Research Review, 45*(9), 1110-1136.

Hutchinson, C., Lay, K., Alexander, J., & Ratcliffe, J. (2021). People with intellectual disabilities as business owners: A systematic review of peer-reviewed literature. *Journal of Applied Research in Intellectual Disabilities, 34*(2), 459-470.

Hutchinson, C., Lay, K., Alexander, J., & Ratcliffe, J. (2021). People with intellectual disabilities as business owners: A systematic review of peer-reviewed literature. *Journal of Applied Research in Intellectual Disabilities*, *34*(2), 459-470.

Inclusion Australia. (2023). *Everyone Can Work*. Retrieved from https://www.everyonecanwork.org.au/

Inclusion Australia. (2025). *Intellectual disability data and statistics*. Retrieved February 7, 2025, from https://inclusionaustralia.org.au/data-and-statistics/

Inclusion Canada. (2025). Inclusive education policies. Retrieved January 17, 2025, from https://inclusioncanada.ca/our-priority-areas/inclusive-education/

Irvine, A., & Lupart, J. (2011). Into the workforce: Employers' perspectives of inclusion. *Developmental Disabilities Bulletin, 39*(1-2), 225-250.

Jackson, D. (2012). *Qualitative research: The whole picture*. In S. Borbasi & D. Jackson (Eds.), *Navigating the maze of research: Enhancing nursing and midwifery practice* (pp. 3-26). Elsevier.

Jahoda, A., & Markova, I. (2004). Coping with social stigma: People with intellectual disabilities moving from institutions and family home. *Journal of intellectual disability research*, *48*(8), 719-729.

Jahoda, A., Kemp, W. J., Brooke, J., & Haslam, C. (2009). The value of competitive employment: In-depth accounts of people with intellectual disabilities. *Journal of Applied Research in Intellectual Disabilities, 22*(6), 497-506.

Jarrett, S. (2015). The meaning of 'community'in the lives of people with intellectual disabilities: an historical perspective. *International Journal of Developmental Disabilities*, *61*(2), 107-112.

Jarrett, S. (2018). *Belief, opinion, and knowledge in intellectual disability: The idiot in law in the long eighteenth century*. In P. McDonagh, C. F. Goodey, & T. Stainton (Eds.), *Intellectual disability: A conceptual history, 1200-1900.*

Jarrett, S. (2025). *Those they called idiots: The idea of the disabled mind from 1700 to the present day*. Reaktion Books.

Jarrett, S., & Tilley, E. (2022). The history of the history of learning disability. *British Journal of Learning Disabilities*, *50*(2), 132-142.

JobAccess. (2020). *Reasonable adjustments - Designed v1*. Available at: https://www.jobaccess.gov.au/sites/default/files/2.4%20Reasonable%20adjustments.pdf (Accessed: 9 December 2024).

JobAccess. (2023). *Supported Wage System Handbook and Guidelines*. Retrieved from https://www.jobaccess.gov.au/resource/sws-handbook-and-guidelines

Joffe, H. (2012). Thematic analysis. In C. Willig & W. Stainton-Rogers (Eds.), *The SAGE handbook of qualitative research methods in psychology* (pp. 146-157). Sage Publications, Inc.

John-Brooks, L. (2018). Coaching for leadership development. *Leadership Quarterly, 29*(4), 123-137.

Johnson, K., & Walmsley, J. (2003). *Inclusive research with people with learning disabilities: Past, present and futures*. Jessica Kingsley Publishers.

Johnson, L. (2021). Coaching for improved performance: Strategies and outcomes. *Journal of Coaching Studies, 47*(2), 85-102.

Jones, T. C., & Dugdale, D. (1994). Academic and practitioner rationality: The case of investment appraisal. *The British Accounting Review, 26*(1), 3-25.

Joyce, A., Campbell, P., Crosbie, J., & Wilson, E. (2024). Workplace structures and culture that support the wellbeing of people with an intellectual disability. *Swinburne University of Technology*. Available at: https://doi.org/10.25916/sut.26378302.

Joyce, A., Campbell, P., Crosbie, J., & Wilson, E. (2025). The Organisational Characteristics That Enable Successful Employment Transition for People With Intellectual Disabilities. *Journal of Applied Research in Intellectual Disabilities*, *38*(1), e13319.

Joyce, A., Campbell, P., Qian-Khoo, J., Crosbie, J., & Wilson, E. (2024). Organisational and policy barriers to transitioning from supported into open employment for people with an intellectual disability. *Journal of Intellectual & Developmental Disability*, 1-11.

Kaehne, A., & O'Connell, C. (2010). Focus groups with people with learning disabilities. *Journal of intellectual disabilities*, *14*(2), 133-145.

Kahneman, D. (2003). Maps of bounded rationality: Psychology for behavioral economics. *American Economic Review, 93*(5), 1449-1475.

Kahneman, D. (2003). Maps of bounded rationality: Psychology for behavioral economics. *American Economic Review, 93*(5), 1449-1475.

Kahneman, D. (2011). *Thinking, fast and slow*. New York: Farrar, Straus and Giroux.

Kahneman, D., & Tversky, A. (1974). Judgment under uncertainty: Heuristics and biases. *Science, 185*(4157), 1124-1131.

Kahneman, D., & Tversky, A. (1984). Choices, values, and frames. *American Psychologist, 39*(4), 341-350. https://doi.org/10.1037/0003-066X.39.4.341

Kahneman, D., Slovic, P., & Tversky, A. (1982). *Judgment under uncertainty: Heuristics and biases*. Cambridge: Cambridge University Press.

Kalargyrou, V., & Volis, A. A. (2014). Disability inclusion initiatives in the hospitality industry: An exploratory study of industry leaders. *Journal of Human Resources in Hospitality & Tourism, 13*(4), 430-454.

Kaley, A., Hatton, C., & Milligan, C. (2019). More than words: The use of video in ethnographic research with people with intellectual disabilities. *Qualitative Health Research*, 29(7), 931-943.

Kallio, H., Pietilä, A.M., Johnson, M., & Kangasniemi, M. (2016). Systematic methodological review: Developing a framework for a qualitative semi-structured interview guide. *Journal of Advanced Nursing*, 72(12), 2954-2965.

Karatsareas, P. (2022). Semi-structured interviews. In Kircher, R., & Zipp, L. (Eds.). (2022). *Research methods in language attitudes*. Cambridge University Press.(pp. 99-113).

Katsikopoulos, K. V. (2021). *Bounded Rationality: The Two Cultures*. Routledge.

Kaufman, A. S., Choi, D., Kapoor, H., & Kaufman, J. C. (2022). A brief history of IQ testing: Fixed vs. malleable intelligence. In R. J. Sternberg & D. D. Preiss (Eds.), *Intelligence in context* (pp. 59-92). Springer.

Kavale, K. A., & Forness, S. R. (1996). Social skill deficits and learning disabilities: A meta-analysis. *Journal of Learning Disabilities, 29*(3), 226-237.

Kaye, H. S., Jans, L. H., & Jones, E. C. (2011). Why don't employers hire and retain workers with disabilities? *Journal of Occupational Rehabilitation, 21*, 526-536.

Kellock, P. (2020). The employer experience: Hiring young people with intellectual disability. *Ticket to Work, National Disability Services*, 1-30.

Khajavi, S., & AlizadehTalatapeh, V. (2021). Modeling the affectability of managers' decisions from cognitive biases based on accounting and economic variables: A system dynamics approach. *Accounting and Auditing Review, 28*(1), 54-79.

Khan, T. H., & MacEachen, E. (2022). An alternative method of interviewing: Critical reflections on videoconference interviews for qualitative data collection. *International Journal of Qualitative Methods*, 21, 16094069221090063.

Khayatzadeh-Mahani, A., Wittevrongel, K., Nicholas, D. B., & Zwicker, J. D. (2020). Prioritizing barriers and solutions to improve employment for persons with developmental disabilities. *Disability and rehabilitation*, *42*(19), 2696-2706.

Kibria, A. A., & Metcalfe, N. H. (2016). A biography of William Tuke (1732–1822): Founder of the modern mental asylum. *Journal of Medical Biography, 24*(3), 384-388.

Killian, S., & O'Regan, P. (2020). Accounting, the public interest and the common good. *Critical Perspectives on Accounting*, *67*, 102144.

King, N. (2012). Doing template analysis. In G. Symon & C. Cassell (Eds.), *Qualitative organizational research: Core methods and current challenges* (pp. 426-450). SAGE Publications.

King, N. (2014). *Template analysis for business and management students*. SAGE Publications.

King, N., & Brooks, J. (2016). Template analysis for business and management students.

King, N., & Horrocks, C. (2010). *Interviews in qualitative research*. SAGE Publications.

King, N., Brooks, J., & Horrocks, C. (2018). Interviews in qualitative research.

Kloot, L. (1997). Organizational learning and management control systems: Responding to environmental change. *Management Accounting Research, 8*(1), 47-73.

Kober, R. (Ed.). (2010). *Enhancing the quality of life of people with intellectual disabilities: From theory to practice* (Vol. 41). Springer Science & Business Media.

Kober, R., & Eggleton, I. R. (2005). The effect of different types of employment on quality of life. *Journal of Intellectual Disability Research, 49*(10), 756-760.

Kochman, A., Fischer, L., & Weber, G. (2018). The employers' perspective on barriers and facilitators to employment of people with intellectual disability: A differential mixed-method approach. Journal of Applied Research in Intellectual Disabilities, 31(1), 120-131. https://doi.org/10.1111/jar.12375

Kocman, A., & Weber, G. (2018). Job satisfaction, quality of work life and work motivation in employees with intellectual disability: A systematic review. *Journal of Applied Research in Intellectual Disabilities, 31*(1), 1-22.

Kominis, G., Dudau, A., Favotto, A., & Gunn, D. (2022). Risk governance through public sector interactive control systems: The intricacies of turning immeasurable uncertainties into manageable risks. *Public Money & Management, 42*(6), 379-387.

Korteling, J. E., & Toet, A. (2022). Cognitive biases in decision making: A neuro-evolutionary perspective. *Frontiers in Psychology, 13*, 1129835.

Kraemer, B. R., Tomaszewski, B., Rentschler, L. F., Steinbrenner, J. R., Hume, K. A., McDaniel, S., & Szidon, K. (2022). Quality of the transition component of the IEP for high school students with autism. *Career Development and Transition for Exceptional Individuals*, *45*(4), 200-212.

Kramer, J. M., Kramer, J. C., García-Iriarte, E., & Hammel, J. (2011). Following through to the end: The use of inclusive strategies to analyse and interpret data in participatory action research with individuals with intellectual disabilities. *Journal of Applied Research in Intellectual Disabilities, 24*(3), 263-273. https://doi.org/10.1111/jar.12105

Kregel, J., Wehman, P., Taylor, J., Avellone, L., Riches, V., Rodrigues, R., & Taylor, D. (2020). A comprehensive review of evidence-based employment practices for youth and adults with intellectual and other developmental disabilities. *Journal of Vocational Rehabilitation, 53*(2), 123-145.

Kuklenski, J. (2021). Inclusive Organizational Development. In *Diversity and Organizational Development: Impacts and Opportunities* (pp. 87-101). Emerald Publishing Limited.

Kumar, S., & Goyal, N. (2015). Behavioural biases in investment decision making – A systematic literature review. *Qualitative Research in Financial Markets, 7*(1), 88-108.

Kumar, S., Srivastava, S., & Singh, A. (2019). Study on attitude of co-workers towards employees with intellectual disabilities. *Journal of Vocational Rehabilitation, 51*(3), 275-285.

Kvale, S., & Brinkmann, S. (2009). *Interviews: Learning the craft of qualitative research interviewing*. Los Angeles, CA: Sage.

Lakin, K. C., Bruininks, R. H., & Sigford, B. B. (1981). Summary findings of the 1978-79 in-depth national interview survey of public and community residential facilities for mentally retarded people. *Institute on Community Integration, University of Minnesota*.

Lamb, S. (2010). School dropout and completion in Australia. In S. Lamb, E. Markussen, R. J. Teese, N. Sandberg, & J. Polesel (Eds.), *School dropout and completion: International comparative studies in theory and policy* (pp. 321-339). Springer Netherlands.

Lancioni, G. E., & O'Reilly, M. F. (2002). Teaching food preparation skills to people with intellectual disabilities: A literature overview. *Journal of Applied Research in Intellectual Disabilities, 15*(3), 236-253.

Langfield-Smith, K. (1997). Management control systems and strategy: A critical review. *Accounting, Organizations and Society, 22*(2), 207-232.

Langfield-Smith, K., & Bhimani, A. (2007). Structure, formality and the importance of financial and non-financial information in strategy development and implementation. *Management Accounting Research, 18*(1), 3-31.

Langfield-Smith, K., & Smith, D. A. (2005). Performance measures in supply chains. *Australian Accounting Review, 15*(1), 39-51.

Leggett, J., Archer, S. K., & Leung, E. (2010). Employees with disability: Open employment and the Supported Wage System (SWS). Fair Work Australia.

Lejarraga, J., & Pindard-Lejarraga, M. (2020). Bounded rationality: Cognitive limitations or adaptation to the environment? The implications of ecological rationality for management learning. *Academy of Management Learning & Education*, *19*(3), 289-306.

Lengnick-Hall, M. L., Gaunt, P. M., & Kulkarni, M. (2008). Overlooked and underutilized: People with disabilities are an untapped human resource. *Human Resource Management, 47*(2), 255-273.

Levi, I. (1990). *Hard choices: Decision making under unresolved conflict*. Cambridge University Press.

Levkov, N., Jacks, T., & Boateng, R. (2023). Exploring the temporal aspect of B-IT social alignment on operational level: A reflexive thematic analysis. *The Electronic Journal of Information Systems in Developing Countries*, *89*(1), e12244.

Lidz, V. (2003). Talcott Parsons. In G. Ritzer (Ed.), *The Blackwell companion to major classical social theorists* (pp. 376-420). Blackwell Publishing.

Lifton, R. J. (1986). *The Nazi doctors: Medical killing and the psychology of genocide*. Basic Books.

Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry*. Beverly Hills, CA: Sage Publications.

Lindsay, S., Cagliostro, E., Albarico, M., Mortaji, N., & Karon, L. (2018). A systematic review of the benefits of hiring people with disabilities. *Journal of Occupational Rehabilitation, 28*(4), 634-655.

Llewellyn, P. (2009). Supporting people with intellectual disabilities to take part in focus groups: reflections on a research project. *Disability & Society*, *24*(7), 845-856.

Llewellyn, P. (2009). Supporting people with intellectual disabilities to take part in focus groups: reflections on a research project. *Disability & Society*, *24*(7), 845-856.

Lockyer, S. (2008). Textual analysis. In L. M. Given (Ed.), *The SAGE encyclopedia of qualitative research methods* (pp. 865-867). SAGE Publications.

Louis, W. R., Taylor, D. M., & Neil, T. (2005). Cost-benefit analyses for your group and your self: The rationality of decision-making in conflict. *International Journal of Conflict Management, 15*(2), 110-143.

Lowe, E. A. (1971). On the idea of a management control system: Integrating accounting and management control. *Journal of Management Studies, 8*(1), 1-12.

Lukka, K., & Modell, S. (2010). Validation in interpretive management accounting research. *Accounting, organizations and society*, *35*(4), 462-477.

Lupia, A. (2002). Who can persuade whom. In J. H. Kuklinski (Ed.), *Thinking about political psychology* (pp. 51-88). Cambridge University Press.

Lysaght, R. M., & Bobbette, N. (2024). The relationship of productivity-based wages to human rights and occupational justice–an exploratory study. *Journal of Intellectual & Developmental Disability, 49*(3), 263-275.

Lysaght, R., Cobigo, V., & Hamilton, K. (2012). Workplace inclusion for workers with disabilities: An Italian experience. *Studies in Inclusive Education, 1439*, 217-239.

Lysaght, R., Krupa, T., & Bouchard, M. (2018). The role of social enterprise in creating work options for people with intellectual and developmental disabilities. *Journal on Developmental Disabilities, 23*(3).

Lysaght, R., Ouellette-Kuntz, H., & Lin, C. J. (2012). Untapped potential: Perspectives on the employment of people with intellectual disability. *Work*, *41*(4), 409-422.

Macnamara, B. N., & Rupani, N. S. (2017). The relationship between intelligence and mindset. *Intelligence, 64*, 52–59

Mactavish, J.B., Mahon, M.J., & Lutfiyya, Z.M. (2000). "I can speak for myself": Involving individuals with intellectual disabilities as research participants. *Mental Retardation*, 38(3), 216-227.

Maes, B., Nijs, S., Vandesande, S., Van Keer, I., Arthur-Kelly, M., Dind, J., & Van der Putten, A. (2021). Looking back, looking forward: Methodological challenges and future directions in research on persons with profound intellectual and multiple disabilities. *Journal of Applied Research in Intellectual Disabilities*, *34*(1), 250-262.

Maestas, N., Mullen, K. J., & Rennane, S. (2019). Unmet need for workplace accommodation. *Journal of Policy Analysis and Management, 38*(4), 1004-1027.

Mahama, H., Rana, T., Marjoribanks, T., & Elbashir, M. Z. (2023). Principles-based risk regulatory reforms and management control practices: A field study. *Accounting, Auditing & Accountability Journal*, 36(3), 773-800.

Mahasneh, R., Randle, M., Gordon, R., Algie, J., & Dolnicar, S. (2023). Tourism and hospitality industry's response to the COVID-19 pandemic: A systematic review. *Journal of Travel Research, 62*(3), 456-478.

Maher, C., Hadfield, M., Hutchings, M., & De Eyto, A. (2018). Ensuring rigor in qualitative data analysis: A design research approach to coding combining NVivo with traditional material methods. *International journal of qualitative methods*, *17*(1), 1609406918786362.

Makharia, A., Nagarajan, A., Mishra, A., Peddisetty, S., Chahal, D., & Singh, Y. (2016). Effect of environmental factors on intelligence quotient of children. *Industrial Psychiatry Journal, 25*(2), 189-194.

Malhotra, D., Bazerman, M. H., & John, L. K. (2015). Outsmart Your Own Biases. *Harvard Business Review, 93*(5), 64-71.

Malhotra, N. K., Kim, S. S., & Patil, A. (2006). Common method variance in IS research: A comparison of alternative approaches and a reanalysis of past research. *Management Science, 52*(12), 1865-1883.

Malmendier, U., & Tate, G. (2005). CEO overconfidence and corporate investment. *The Journal of Finance, 60*(6), 2661-2700. https://doi.org/10.1111/j.1540-6261.2005.00813.x

Malmendier, U., & Tate, G. (2005). CEO overconfidence and corporate investment. *Journal of Finance, 60*(6), 2661-2700.

Malmi, T., & Brown, D. A. (2008). Management control systems as a package: Opportunities, challenges and research directions. *Management Accounting Research, 19*(4), 287-300.

Malmi, T., & Granlund, M. (2009). Agreeing on problems, where are the solutions? A reply to Quattrone. *European Accounting Review, 18*(3), 631-639.

Malmi, T., Bedford, D. S., Brühl, R., Dergård, J., Hoozée, S., Janschek, O., & Willert, J. (2022). The use of management controls in different cultural regions: An empirical study of Anglo-Saxon, Germanic and Nordic practices. *Journal of Management Control, 33*(3), 273-334.

Mamede, S., van Gog, T., van den Berge, K., Rikers, R. M., van Saase, J. L., van Guldener, C., & Schmidt, H. G. (2010). Effect of availability bias and reflective reasoning on diagnostic accuracy among internal medicine residents. *JAMA, 304*(11), 1198-1203.

Mann, C., Jun, G. T., Tyrer, F., Kiani, R., Lewin, G., & Gangadharan, S. K. (2023). A scoping review of clusters of multiple long-term conditions in people with intellectual disabilities and factors impacting on outcomes for this patient group. *Journal of Intellectual Disabilities*, *27*(4), 1045-1061.

Mansell, J. (2006). Deinstitutionalisation and community living: Progress, problems, and priorities. *Journal of Intellectual & Developmental Disability, 31*(2), 65-76.

Malina, M. A., Nørreklit, H. S., & Selto, F. H. (2011). Lessons learned: advantages and disadvantages of mixed method research. *Qualitative Research in Accounting & Management*, *8*(1), 59-71.

March, J. G. (1955). An introduction to the theory and measurement of influence. *American Political Science Review, 49*(2), 431-451.

March, J. G., & Olsen, J. P. (1989). *Rediscovering institutions: The organizational basis of politics*. Free Press.

March, J. G., & Simon, H. A. (1958). *Organizations*. New York: Wiley.

Marcone, A., Taubner, H., Tideman, M., & Staland-Nyman, C. (2016). People with intellectual disability and employment sustainability: A qualitative interview study. Journal of Intellectual and Developmental Disability, 41(1), 75-80. https://doi.org/10.3109/13668250.2015.1078878

Martin, J. (2020). *Leadership and management: Foundations and frameworks*. Oxford University Press.

Martin, M. A. (2020). An evolutionary approach to management control systems research: A prescription for future research. *Accounting, Organizations and Society*, *86*, 101186.

Martinez, D. C., Conroy, J. W., & Cerreto, M. C. (2012). Parent involvement in the transition process of children with intellectual disabilities: The influence of inclusion on parent desires and expectations for postsecondary education. *Journal of Policy and Practice in Intellectual Disabilities*, *9*(4), 279-288.

Maule, A. J., & Hodgkinson, G. P. (2002). Heuristics, biases and strategic decision making. *Psychologist, 15*(2), 68-71.

Maule, A. J., & Hodgkinson, G. P. (2002). Heuristics, biases and strategic decision making. *The Psychologist, 15*(2), 68-71.

Mavropoulou, S., Mann, G., & Carrington, S. (2021). The divide between inclusive education policy and practice in Australia and the way forward. *Journal of Policy and Practice in Intellectual Disabilities*, *18*(1), 44-52.

May, A. L., & Stone, C. A. (2010). Stereotypes of individuals with learning disabilities: Views of college students with and without learning disabilities. *Journal of learning disabilities*, *43*(6), 483-499.

McCarron, M., Murphy, E., & McCallion, P. (2019). The potential for person-centred planning to support the community participation of adults with an intellectual disability. *Journal of Intellectual Disabilities, 26*(3), 603-623. https://doi.org/10.1177/17446295211022125

McDonagh, P. (2018). Visiting Earlswood: The asylum travelogue and the shaping of 'idiocy'. In P. McDonagh, C. F. Goodey, & T. Stainton (Eds.), *Intellectual disability: A conceptual history, 1200-1900*

McDonagh, P., Goodey, C. F., & Stainton, T. (2018). *Intellectual disability: A conceptual history, 1200–2000*. Palgrave Macmillan.

McDonald, K. E., & Kidney, C. A. (2012). What is right? Ethics in intellectual disabilities research. *Journal of Policy and Practice in Intellectual Disabilities*, *9*(1), 27-39.

McDonald, K. E., Kidney, C. A., Nelms, S. L., Parker, M. R., Kimmel, A., & Keys, C. B. (2009). Including adults with intellectual disabilities in research: Scientists' perceptions of risks and protections. *Journal of Policy and Practice in Intellectual Disabilities*, *6*(4), 244-252.

McKee, A., Tilin, F., & Mason, D. (2009). Coaching from the inside: Building an internal group of emotionally intelligent coaches. *International Coaching Psychology Review, 4*(1), 59-70.

McWatters, C. S. (2017). Historians but not necessarily so. *Accounting History Review, 27*(3), 219-221.

Meacham, H., Cavanagh, J., Bartram, T., & Laing, J. (2019). Ethical management in the hotel sector: Creating an authentic work experience for workers with intellectual disabilities. *Journal of Business Ethics, 155*, 823-835.

Meacham, H., Cavanagh, J., Bartram, T., Bigby, C., Oakman, J., & Fossey, E. (2017). Supporting workers with disabilities: A scoping review of the role of human resource management in contemporary organisations. *Asia Pacific Journal of Human Resources, 55*(1), 6-43.

Meltzer, A., Kayess, R., & Bates, S. (2018). Perspectives of people with intellectual disability about open, sheltered and social enterprise employment: Implications for expanding employment choice through social enterprises. *Social Enterprise Journal, 14*(2), 225-244.

Meltzer, A., Kayess, R., Bates, S., Fisher, K. R., Katz, I., Robinson, S., & Jones, A. (2018). Perspectives of people with intellectual disability about open, sheltered and social enterprise employment: Implications for expanding employment choice through social enterprises. *Social Enterprise Journal*, 14(2), 123-135.

Meltzer, A., Robinson, S., & Fisher, K. R. (2020). Barriers to finding and maintaining open employment for people with intellectual disability in Australia. *Social Policy and Administration, 54*(1), 88-101. https://doi.org/10.1111/spol.12523

Merchant, K. A., & Otley, D. T. (2007). A review of the literature on control and accountability. In *Handbook of Management Accounting Research* (pp. 785-802).

Merchant, K. A., & Otley, D. T. (2020). *Management control systems: Performance measurement, evaluation and incentives*. Prentice Hall.

Merchant, K. A., & Van der Stede, W. A. (2003). *Management control systems: Performance measurement, evaluation and incentives*. Prentice Hall.

Merchant, K. A., & Van Der Stede, W. A. (2007). *Management control systems: Performance measurement, evaluation and incentives* (2nd ed.). Pearson Education/Prentice Hall.

Midjo, T., & Aune, K. E. (2018). Identity constructions and transition to adulthood for young people with mild intellectual disabilities. *Journal of Intellectual Disabilities*, *22*(1), 33-48.

Miles, M. B., & Huberman, A. M. (1994). *Qualitative data analysis: An expanded sourcebook* (2nd ed.). SAGE Publications.

Mill, J. S. (2016). Utilitarianism. In L. Simon (Ed.), *Seven masterpieces of philosophy* (pp. 329-375). Routledge.

Milner, V., & Frawley, P. (2019). A qualitative exploration of the female experience of autism spectrum disorder (ASD). *Journal of Autism and Developmental Disorders*, 49(6), 2389-2402. https://doi.org/10.1007/s10803-019-03906-4

Mintzberg, H. (1973). *The nature of managerial work*. Harper & Row.

Moll, J., & Hoque, Z. (2018). Rational choice theory. In Z. Hoque (Ed.), *Methodological issues in accounting research*. Spiramus Press Ltd.

Moore, D. A., & Schatz, D. (2017). The three faces of overconfidence. *Social and Personality Psychology Compass, 11*(8), e12331.

Moore, D. A., & Schatz, D. (2017). Three forms of overconfidence in management: Overestimation, overplacement, and overprecision. *Management Science*, *63*(3), 769-786. https://doi.org/10.1287/mnsc.2015.2390

Moore, K., McDonald, P., & Bartlett, J. (2018). Emerging trends affecting future employment opportunities for people with intellectual disability: The case of a large retail organisation. *Journal of Intellectual and Developmental Disability, 43*(3), 328-338.

Moore, K., McDonald, P., & Bartlett, J. (2020). Emerging trends affecting future employment opportunities for people with intellectual disability: The case of a large retail organisation. In *New lenses on intellectual disabilities* (pp. 80-90). Routledge.

Morgan, R. L., & Alexander, M. (2005). The employer's perception: Employment of individuals with developmental disabilities. *Journal of Vocational Rehabilitation, 23*(1), 39-49.

Morvan, C., & Jenkins, W. J. (2017). *An analysis of Amos Tversky and Daniel Kahneman's judgment under uncertainty: Heuristics and biases*. Macat Library.

Moseley, A., & Thomann, E. (2021). A behavioural model of heuristics and biases in frontline policy implementation. *Policy & Politics, 49*(1), 49-67.

Mouritsen, J. (1994). Rationality, institutions and decision making: Reflections on March and Olsen's rediscovering institutions. *Accounting, Organizations and Society, 19*(2), 193-211.

Munro, A. (2009). *Bounded Rationality and Public Policy: A Perspective from Behavioral Economics*. Springer Netherlands.

Munro, A. (2009). *Bounded rationality and public policy: A perspective from behavioural economics* (Vol. 12). Springer Science & Business Media.

Murdoch, S. (2009). *IQ: A smart history of a failed idea*. Turner Publishing Company.

Murphy, K., & Bantry-White, E. (2021). Behind closed doors: Human rights in residential care for people with an intellectual disability in Ireland. *Disability & Society*, *36*(5), 750-771.

Myhr, A., Haugan, T., Lillefjell, M., & Halvorsen, T. (2018). Non-completion of secondary education and early disability in Norway: geographic patterns, individual and community risks. *BMC public health*, *18*, 1-15.

Nadin, S., & Cassell, C. (2014). Using data matrices. In C. Cassell & G. Symon (Eds.), *Essential guide to qualitative methods in organizational research* (pp. 271-287). SAGE Publications.

Nagtegaal, R., De Boer, N., Van Berkel, R., Derks, B., & Tummers, L. (2023). Why do employers (fail to) hire people with disabilities? A systematic review of capabilities, opportunities and motivations. *Journal of Occupational Rehabilitation, 33*(2), 329-340.

Nash, J. (1953). Two-person cooperative games. *Econometrica: Journal of the Econometric Society, 21*(1), 128-140.

National Disability Data Asset. (2025). *National Disability Data Asset*. Retrieved from https://www.ndda.gov.au/

National Disability Insurance Agency. (2020). *2020 Year in Review*. National Disability Insurance Agency

National Disability Insurance Scheme. (2024). *From ADEs to open employment: Research report*. Retrieved from https://dataresearch.ndis.gov.au/research-and-evaluation/market-stewardship-and-employment/ade-open-employment

Neisser, U., Boodoo, G., Bouchard, T. J., Jr., Boykin, A. W., Brody, N., Ceci, S. J., Halpern, D. F., Loehlin, J. C., Perloff, R., Sternberg, R. J., & Urbina, S. (1996). Intelligence: Knowns and unknowns. *American Psychologist, 51*(2), 77–101. https://doi.org/10.1037/0003-066X.51.2.77

Nelson, R. R., & Winter, S. G. (1982). The Schumpeterian tradeoff revisited. *The American economic review*, *72*(1), 114-132.

Neuman, W. L. (2000). *Social Research Methods: Qualitative and Quantitative Approaches* (4th ed.). Allyn And Bacon, Boston, MA.

Nevala, N., Pehkonen, I., Koskela, I., Ruusuvuori, J., & Anttila, H. (2015). Workplace accommodation among persons with disabilities: A systematic review of its effectiveness and barriers or facilitators. *Journal of Occupational Rehabilitation, 25*(2), 432-448.

Nevala, N., Pehkonen, I., Teittinen, A., Vesala, H. T., Pörtfors, P., & Anttila, H. (2019). The effectiveness of rehabilitation interventions on the employment and functioning of people with intellectual disabilities: A systematic review. *Journal of Occupational Rehabilitation, 29*(4), 773-802.

Nickerson, R. S. (1998). Confirmation bias: A ubiquitous phenomenon in many guises. *Review of general psychology*, *2*(2), 175-220.

Nietupski, J., Hamre-Nietupski, S., VanderHart, N. S., & Fishback, K. (1996). Employer perceptions of the benefits and concerns of supported employment. *Journal of Vocational Rehabilitation, 7*(1), 33-44.

Nietupski, J., Hamre-Nietupski, S., VanderHart, N. S., & Fishback, K. (1996). Employer perceptions of the benefits and concerns of supported employment. *Education and Training in Mental Retardation and Developmental Disabilities*, 310-323.

Nind, M. (2008). *Conducting qualitative research with people with learning, communication and other disabilities: Methodological challenges*.

Nind, M. (2011). *Including all: The practice and theory of inclusive research with people with learning disabilities* (2nd ed.). Open University Press.

Nind, M. (2014). *Inclusive research with people with learning disabilities: Shaping the future of research in the field of learning disabilities* (3rd ed.). Jessica Kingsley Publishers.

Nisbett, R. E., Aronson, J., Blair, C., Dickens, W., Flynn, J., Halpern, D. F., & Turkheimer, E. (2012). Intelligence: New findings and theoretical developments. *American Psychologist, 67*(2), 130–159. https://doi.org/10.1037/a0026699

Noll, S., & Trent, J. W. (Eds.). (2013). *Mental retardation in America: A historical reader*. NYU Press.

O'Brien, P., Garcia Iriarte, E., McConkey, R., Butler, S., & O'Brien, B. (2022). Inclusive research and intellectual disabilities: Moving forward on a road less well-travelled. *Social Sciences*, *11*(10), 483.

O'Donnell, A. W., Redmond, G., Arciuli, J., Robinson, S., Skattebol, J., Raghavendra, P., ... & Emerson, E. (2022). The association between parental educational expectations and school functioning among young people with disabilities: A longitudinal investigation. *Exceptional Children*, *89*(1), 60-78.

O'Grady, W., & Ackroyd, S. (2016). Making and breaking psychological contracts: The role of contract type and organizational structure. *Work, Employment & Society, 30*(6), 1169-1187.

Oakman, J., Clune, S., & Stuckey, R. (2019). *Work-related musculoskeletal disorders in Australia*. Canberra, Australia: Safe Work Australia.

OECD. (2024). *Education at a glance 2024: OECD indicators*. OECD Publishing. https://doi.org/10.1787/c00cad36-en

Ogdie, A. R., Reilly, J. B., Pang, M. W. G., Keddem, S., Barg, F. K., von Feldt, J. M., & Myers, J. S. (2012). Seen through their eyes: Residents' reflections on the cognitive and contextual components of diagnostic errors in medicine. *Academic Medicine, 87*(10), 1361-1367.

Oliver, M. (1983). *Social work with disabled people: A systems approach*. Longman.

Oliver, M. (2013). The social model of disability: Thirty years on. *Disability & society*, *28*(7), 1024-1026.

Olsen, J. (2024). Employers: Influencing disabled people's employment through responses to reasonable adjustments. *Disability & Society, 39*(3), 791-810.

Olson, D., Cioffi, A., Yovanoff, P., & Mank, D. (2001). Employers' perceptions of employees with mental retardation. *Journal of Vocational Rehabilitation, 16*(2), 125-134.

Oppenheimer, J. A. (2008). Rational choice theory. In M. T. Gibbons (Ed.), *Encyclopedia of political theory* (Vol. 3, pp. 1150-1159). Sage Publications.

OECD (2010), *Sickness, Disability and Work: Breaking the Barriers: A Synthesis of Findings across OECD Countries*, OECD Publishing, Paris, https://doi.org/10.1787/9789264088856-en.

Organisation for Economic Co-operation and Development (OECD). (2018). *Equity in Education: Breaking Down Barriers to Social Mobility*. OECD Publishing.

Ostrom, E. (1991). Rational choice theory and institutional analysis: Toward complementarity. *American Political Science Review, 85*(1), 237-243.

Otley, D. (1999). Performance management: A framework for management control systems research. *Management Accounting Research, 10*(4), 363-382. https://doi.org/10.1006/mare.1999.0115

Otley, D. (2014). Management control under uncertainty: Thinking about uncertainty. In *Management control and uncertainty* (pp. 83-96). London: Palgrave Macmillan UK.

Otley, D. T. (1980). The contingency theory of management accounting: Achievement and prognosis. *Accounting, Organizations and Society, 5*(4), 413-428.

Otley, D. T. (1999). Performance management: A framework for management control systems research. *Management Accounting Research, 10*(4), 363-382.

Otley, D. T. (2016). Performance management: A framework for management control systems research. *Management Accounting Research, 10*(4), 363-382.

Otley, D. T. (2016). *The Routledge companion to performance management and control*. Routledge.

Otley, D. T., & Berry, A. J. (1980). Control, organizations and accounting. *Accounting, Organizations and Society, 5*(2), 231-244.

Otley, D. T., Broadbent, J. M., & Berry, A. J. (1995). Research in management control: An overview of its development. *British Journal of Management, 6*(1), 31-44.

Otley, D., & Soin, K. (2014). Management control and uncertainty. In *Management control and uncertainty* (pp. 1-13). London: Palgrave Macmillan UK.

Otley, D., Broadbent, J., & Berry, A. (1995). Research in management control: An overview of its development. *British Journal of Management, 6*, S31-S44.

Ouchi, W. G. (1977). The relationship between organizational structure and organizational control. *Administrative Science Quarterly, 22*(1), 95-113.

Oxford English Dictionary. (2023, July). Rule of thumb (n. & adj.). In *Oxford English Dictionary*. https://doi.org/10.1093/OED/4398341089

Oxford English Dictionary. (2024, December). Theory (n.), Etymology. In *Oxford English Dictionary*. https://doi.org/10.1093/OED/1071456927

Papay, C. K., & Bambara, L. M. (2014). Best practices in transition to adult life for youth with intellectual disabilities. *Career Development and Transition for Exceptional Individuals*, *37*(3), 136-148.

Parker, I. (2004). *Qualitative psychology: Introducing radical research*. McGraw-Hill Education (UK).

Parker, L. D. (2008). Interpreting interpretive accounting research. *Critical Perspectives on Accounting, 19*(6), 909-914.

Parker, L. D. (2012). Qualitative management accounting research: Assessing deliverables and relevance. *Critical Perspectives on Accounting, 23*(1), 54-70.

Parker, L. D. (2014). Qualitative perspectives: Through a methodological lens. *Qualitative Research in Accounting & Management, 11*(1), 13-28.

Parker, L. D., & Northcott, D. (2016). Qualitative generalising in accounting research: concepts and strategies. *Accounting, Auditing & Accountability Journal*, *29*(6), 1100-1131.

Parker, L. D., & Northcott, D. (2016). Qualitative generalising in accounting research: concepts and strategies. *Accounting, Auditing & Accountability Journal*, *29*(6), 1100-1131.

Parker, L., Guthrie, J., & Gray, R. (1998). Accounting and management research: Passwords from the gatekeepers. *Accounting, Auditing and Accountability Journal, 11*(4), 371-406. https://doi.org/10.1108/09513579810231420

Parmenter, T. (2010). *Intellectual disabilities: Quo vadis?* In G. L. Albrecht, K. Seelman, & M. Bury (Eds.), *Handbook of disability studies* (pp. 267-296). Sage Publications.

Parmenter, T. (2011a). Promoting training and employment opportunities for people with intellectual disabilities: International experience.

Parmenter, T. R. (2011b). What is intellectual disability? How is it assessed and classified?. *International Journal of Disability, Development and Education*, *58*(3), 303-319.

Perkins, D. (1995). Outsmarting IQ: The emerging science of learnable intelligence.

Perry, D. A. (2014). Employing people with intellectual and developmental disabilities. *Journal of Vocational Rehabilitation, 40*(1), 1-3.

Petner-Arrey, J., Howell-Moneta, A., & Lysaght, R. (2016). Facilitating employment opportunities for adults with intellectual and developmental disability through parents and social networks. *Disability and rehabilitation*, *38*(8), 789-795.

Phan, T., Baird, K., Bhuyan, M., & Tung, A. (2023). The associations between management control systems, organisational capabilities and performance. *Journal of Management Control, 34*(4), 435-462.

Poinsot, P. (2020). Jules Dupuit (1804–1866): Cost-benefit analysis and collective choices. In P. Schaeffer & E. Glaeser (Eds.), *Great minds in regional science* (pp. 73-90). Springer. https://doi.org/10.1007/978-3-030-46157-7_5

Porac, J., & Tschang, F. T. (2013). Unbounding the managerial mind: It's time to abandon the image of managers as "small brains". *Journal of Management Inquiry*, *22*(2), 250-254.

Prabha, C., Silipigni Connaway, L., Olszewski, L., & Jenkins, L. R. (2007). What is enough? Satisficing information needs. *Journal of Documentation, 63*(1), 74-89.

Productivity Commission. (2011). *Disability Care and Support: Productivity Commission Inquiry Report*. Retrieved from https://www.pc.gov.au/inquiries/completed/disability-support/report

Pronin, E., & Schmidt, K. (2013). Claims and denials of bias and their implications for policy. In E. Shafir (Ed.), *The behavioral foundations of public policy* (pp. 195-216). Princeton: Princeton University Press.

Purcal, C., Fisher, K. R., & Meltzer, A. (2016). Social insurance for individualized disability support: implementing the Australian National Disability Insurance Scheme (NDIS). In *Social Policy Review 28* (pp. 173-190). Policy Press.

Puyalto, C., Pallisera, M., Fullana, J., & Vilà, M. (2016). Doing research together: A study on the views of advisors with intellectual disabilities and non-disabled researchers collaborating in research. *Journal of Applied Research in Intellectual Disabilities*, *29*(2), 146-159.

Qu, S. Q., & Dumay, J. (2011). The qualitative research interview. *Qualitative Research in Accounting & Management*, 8(3), 238-264.

Quackenbush, S. (2004). The rationality of rational choice theory. *International Interactions, 30*(2), 87-107.

Rahaman, A. S., & Lawrence, S. (2001, June). Public sector accounting and financial management in a developing country organizational context: A three-dimensional view. In *Accounting Forum, 25*(2), 189-210.

Rangvid, B. S. (2023). Long-run results of mainstreaming students with special educational needs in lower secondary school. *Scandinavian Journal of Educational Research*, 1-15.

Rao, B., & Polepeddi, J. (2019). Neurodiverse workforce: Inclusive employment as an HR strategy. *Strategic HR Review, 18*

Raue, M., & Scholl, M. (2018). Boundedly rational expected utility theory. *Journal of Risk and Uncertainty, 57*(3), 199-223. https://doi.org/10.1007/s11166-018-9293-3

Raue, M., & Scholl, S. G. (2018). The use of heuristics in decision making under risk and uncertainty. In V. H. Fischer & J. C. Pope (Eds.), *Psychological Perspectives on Risk and Risk Analysis: Theory, Models, and Applications* (pp. 153-179).

Ray, R. (2019). The impact of coaching on employee performance. *Journal of Business Coaching, 12*(3), 45-58.

Reeves, A., & Pinna, B. (2017). Editorial: The future of perceptual illusions: From phenomenology to neuroscience. *Frontiers in Human Neuroscience, 11*. https://doi.org/10.3389/fnhum.2017.00009

Reeves, S., Albert, M., Kuper, A., & Hodges, B. D. (2008). Why use theories in qualitative research? *BMJ, 337*, a949.

Richardson, K. (2002). What IQ tests test. *Theory & Psychology*, *12*(3), 283-314.

Riches, S., & O'Brien, P. (2020). Researchers with an intellectual disability: Transforming research methods from the inside out. In B. Mirfin-Veitch & P. Milner (Eds.), *Handbook of Social Inclusion: Research and Practices in Health and Social Sciences* (pp. 461-474). Springer International Publishing. https://doi.org/10.1007/978-3-030-89594-5_22

Rieskamp, J., Hertwig, R., & Todd, P. M. (2015). Bounded rationality: Two interpretations from psychology. In M. Altman (Ed.), *Handbook of contemporary behavioral economics* (pp. 240-258). Routledge.

Riley, J. (2019). Epicureans, Stoics, and classical utilitarians. In L. Bruni & P. L. Porta (Eds.), *Happiness and Utility* (p. 184). Cambridge University Press.

Ritchie, J., & Lewis, J. (2003). *Qualitative research practice: A guide for social science students and researchers*. SAGE Publications.

Rivera, G. (1972). *Willowbrook: The Last Great Disgrace*. WABC-TV Channel 7.

Robb, B. (1967). *Sans everything: A case to answer*. London: Victor Gollancz Ltd.

Rothman, D. J., & Rothman, S. M. (2005). *The Willowbrook Wars: Bringing the mentally disabled into the community*. AldineTransaction.

Rovelli, K., & Allegretta, R. A. (2023). Framing decision-making: The role of executive functions, cognitive bias and reward. *Neuropsychological Trends, 33*(37-50). https://doi.org/10.7358/neur-2023-033-rove

Rovelli, K., & Allegretta, R. A. (2023). Framing decision-making: The role of executive functions, cognitive bias, and reward. *Neuropsychological Trends, 33*, 37-50.

Roy, P. D., Ingham, N., Walmsley, J., & Mee, S. (2012). Sterilisation of women with intellectual disabilities: An international perspective. In *International Perspectives on the Sterilisation of Women with Intellectual Disabilities* (pp. 45-67). Routledge.

Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability. (2023). *Final Report*. Australian Government.

Rubin, H. J., & Rubin, I. S. (2005). *Qualitative interviewing: The art of hearing data* (2nd ed.). Sage Publications.

Rubinstein, A. (2020). Modeling bounded rationality in economic theory: four examples. In *Routledge Handbook of Bounded Rationality* (pp. 423-436). Routledge.

Ryan, B., Scapens, R. W., & Theobald, M. (2002). *Research method and methodology in finance and accounting* (2nd ed.). Thomson.

Santuzzi, A. M., & Keating, R. T. (2022). Neurodiversity versus disability: The impact of perspective on disclosure. In *Neurodiversity in the workplace: Interests, issues, and opportunities*.

Santuzzi, A., Martinez, J. J., & Keating, R. T. (2022). The benefits of inclusion for disability measurement in the workplace. *Equality, Diversity and Inclusion: An International Journal, 41*(3), 474-490.

Savage, L. J. (1954). *The foundations of statistics*. John Wiley & Sons.

Schalock, R. L. (2011). The evolving understanding of the construct of intellectual disability. *Journal of Intellectual and Developmental Disability*, *36*(4), 227-237.

Schalock, R. L., Luckasson, R., & Tassé, M. J. (2019). The contemporary view of intellectual and developmental disabilities: Implications for psychologists. *Psicothema*.

Schalock, R. L., Luckasson, R., & Tassé, M. J. (2021). An overview of intellectual disability: Definition, diagnosis, classification, and systems of supports. *American journal on intellectual and developmental disabilities*, *126*(6), 439-442.

Schiariti, V., Simeonsson, R. J., & Hall, K. (2021). Promoting developmental potential in early childhood: a global framework for health and education. *International Journal of Environmental Research and Public Health*, *18*(4), 2007.

Schlinger, H. D. (2003). The myth of intelligence. *The Psychological Record, 53*(1), 15–32. https://doi.org/10.1037/h0087443

Schneider, J., & Dutton, J. (2002). Attitudes towards disabled staff and the effect of the national minimum wage: a Delphi survey of employers and disability employment advisors. *Disability & Society*, *17*(3), 283-306.

Schwenk, C. R. (1984). Cognitive simplification processes in strategic decision-making. *Strategic Management Journal, 5*(2), 111-128. https://doi.org/10.1002/smj.4250050203

Schwenk, C. R. (1985). Conjectures on cognitive simplification in acquisition and divestment decision making. *Academy of Management Review, 10*(2), 287-295.

Schwenk, C. R., & Duhaime, I. M. (1985). Conjectures on cognitive simplification in acquisition and divestment decision making. *The Academy of Management Review, 10*(2), 287-295. https://doi.org/10.2307/257970

Scott, J. (2000). Rational choice theory. In J. Scott (Ed.), *Understanding contemporary society: Theories of the present* (pp. 126-138). SAGE Publications Ltd. https://doi.org/10.4135/9781446218310

Sedgwick, M., & Spiers, J. (2009). The use of videoconferencing as a medium for the qualitative interview. *International Journal of Qualitative Methods*, *8*(1), 1-11.

Sen, A. (2017). *Collective choice and social welfare: Expanded edition*. Penguin UK.

Seneviratne, S. J., & Hoque, Z. (2017). The influence of power relationships and organizational culture on management accounting and control systems in a privatised manufacturing setting: The case of a Sri Lankan Airways company. *Journal of Applied Accounting Research, 18*(1), 1-21.

Shank, G. (2006). Six alternatives to mixed methods in qualitative research. *Qualitative research in psychology*, *3*(4), 346-356.

Shaw, J. D. (2011). Turnover rates and organizational performance: Review, critique, and research agenda. *Organizational Psychology Review, 1*(3), 187-213.

Sheehan, P., & Shi, H. (2019). Employment and productivity benefits of enhanced educational outcomes: A preliminary modelling approach. *International Journal of Didactical Studies, 2*(1), 1-10. https://doi.org/10.33902/IJODS.2019167470

Shields, M. D. (2015). Established management accounting knowledge. *Journal of Management Accounting Research*, *27*(1), 123-132.

Shogren, K. A., & Plotner, A. J. (2012). Transition planning for students with intellectual disability, autism, or other disabilities: Data from the National Longitudinal Transition Study-2. *Intellectual and developmental disabilities*, *50*(1), 16-30.

Silove, N., Collins, F., & Ellaway, C. (2013). Update on the investigation of children with delayed development. *Journal of Paediatrics and Child Health*, *49*(7), 519-525.

Silverman, D. (2005, September). Instances or sequences? Improving the state of the art of qualitative research. In *Forum Qualitative Sozialforschung/Forum: Qualitative Social Research, 6*(3).

Silverman, D. (2006). *Interpreting qualitative data: Methods for analyzing talk, text and interaction* (3rd ed.). Sage Publications.

Silverman, D. (2014). Taking theory too far? A commentary on Avison and Malaurent. *Journal of Information Technology, 29*(4), 353-355.

Simon, H. A. (1947). A comment on "The science of public administration". *Public Administration Review, 7*(3), 200-203.

Simon, H. A. (1947). *Administrative behavior: A study of decision-making processes in administrative organization*. Macmillan.

Simon, H. A. (1955). A behavioral model of rational choice. *Quarterly Journal of Economics, 69*(1), 99-118.

Simon, H. A. (1955). A behavioral model of rational choice. *The Quarterly Journal of Economics, 69*(1), 99-118.

Simon, H. A. (1956). Rational choice and the structure of the environment. *Psychological Review, 63*(2), 129-138.

Simon, H. A. (1956). Rational choice and the structure of the environment. *Psychological Review, 63*(2), 129-138.

Simon, H. A. (1957). *Models of Man: Social and Rational*. Wiley.

Simon, H. A. (1959). Theories of decision-making in economics and behavioral science. *American Economic Review, 49*(3), 253-283.

Simon, H. A. (1965). Administrative decision making. *Public Administration Review*, 31-37.

Simon, H. A. (1978). Rationality as process and as product of thought. *The American Economic Review, 68*(2), 1-16.

Simon, H. A. (1978). *The sciences of the artificial*. MIT Press.

Simon, H. A. (1979). Rational decision making in business organizations. *The American economic review*, *69*(4), 493-513.

Simon, H. A. (1979). Rational decision making in business organizations. *American Economic Review, 69*(4), 493-513.

Simon, H. A. (1991). Bounded rationality and organizational learning. *Organization Science, 2*(1), 125-134.

Simon, H. A. (1991). Organizations and markets. *Journal of Economic Perspectives, 5*(2), 25-44.

Simon, H. A. (2000). Bounded rationality in social science: Today and tomorrow. *Mind & Society, 1*(1), 25-39.

Simon, H. A. (2000). Bounded rationality in social science: Today and tomorrow. *Mind and Society, 1*(1), 25-39.

Simons, R. (1995). *Levers of control: How managers use innovative control systems to drive strategic renewal*. Harvard Business School Press.

Singleton, R. A., Jr., & Straits, B. C. (2005). *Approaches to social research* (4th ed.). Oxford University Press.

Slack, P. (1995). *The English poor law, 1531-1782* (No. 9). Cambridge University Press.

Slater, E. V., Burton, K., & McKillop, D. (2022). Reasons for home educating in Australia: who and why?. *Educational review*, *74*(2), 263-280.

Smith, A. (1776). *An inquiry into the nature and causes of the wealth of nations: Volume One*. Printed for W. Strahan; and T. Cadell.

Smith, F., Grigal, M., & Shepard, J. (2018). Impact of postsecondary education on employment outcomes of youth with intellectual disability served by vocational rehabilitation.

Smith, J. (2024). The impact of coaching on employee performance. *Journal of Coaching Studies, 50*(1), 10-25.

Smith, J., & Firth, J. (2011). Qualitative data analysis: The framework approach. *Nurse Researcher, 18*(2), 52-62. https://doi.org/10.7748/nr2011.01.18.2.52.c8284

Smith, K., Webber, L., Graffam, J., & Wilson, C. (2004). Employer satisfaction with employees with a disability: Comparisons with other employees. *Journal of Vocational Rehabilitation, 21*(2), 61-69.

Smith, M., Manduchi, B., Burke, É., Carroll, R., McCallion, P., & McCarron, M. (2020). Communication difficulties in adults with Intellectual Disability: Results from a national cross-sectional study. *Research in developmental disabilities*, *97*, 103557.

Smith, P., McVilly, K. R., McGillivray, J., & Chan, J. (2018). Developing open employment outcomes for people with an intellectual disability utilising a Social Enterprise Framework. *Journal of Vocational Rehabilitation*, *48*(1), 59-77.

Smith-Merry, J., Gilroy, J., & Watharow, A. (2023). The NDIS at ten years: designing an equitable scheme for the next decade. *Medical Journal of Australia*, *218*(7), 291-294.

Soin, K., & Collier, P. (2013). Risk and risk management in management accounting and control. *Management Accounting Research*, *24*(2), 82-87.

Solovieva, T. I., Walls, R. T., Hendricks, D. J., & Dowler, D. L. (2011). Employer benefits from making workplace accommodations. *Disability and Health Journal, 4*(1), 39-45.

Southward, J. D., & Kyzar, K. (2017). Predictors of competitive employment for students with intellectual and/or developmental disabilities. *Education and Training in Autism and Developmental Disabilities*, *52*(1), 26-37.

Spataro, S. E. (2005). Diversity in context: How organizational shapes reactions to workers with disabilities and others who are demographically different. *Behavioural Sciences and the Law, 223*, 21-38.

Spearman, C. (1904). 'General intelligence,' objectively determined and measured. *The American Journal of Psychology, 15*

Speklé, R., & Kruis, A. M. (2014). Management control research: A review of current developments. *Management control and uncertainty*, 30-46.

Spencer, L., Ritchie, J., Ormston, R., O'Connor, W., & Barnard, M. (2014). Analysis: Principles and Processes. In Ritchie, J., Lewis, J., Nicholls, C. M., & Ormston, R. (2003). *Qualitative research practice* (pp.295-343). London: sage.

Spivakovsky, C. (2021). Barriers to the NDIS for people with intellectual disability and/or complex support needs involved with the criminal justice systems: The current state of literature. *Journal of Intellectual & Developmental Disability*, *46*(4), 329-339.

Stainton, T. (2008). *Reason, grace, and charity: Christian social reformers and the politics of disability in mid-nineteenth-century England*. UBC Press.

Steccolini, I. (2023). Methodological Paper What counts as “good” qualitative accounting research? Researchers' perspectives on assessing and proving research quality. *Accounting, Auditing & Accountability Journal*, *36*(3), 1032-1057.

Steccolini, I., Saliterer, I., & Guthrie, J. (2020). Public sector accounting and budgeting: What are we talking about? *Accounting, Auditing & Accountability Journal, 33*(6), 1335-1344.

Steccolini, I., Saliterer, I., & Guthrie, J. (2020). The role (s) of accounting and performance measurement systems in contemporary public administration. *Public Administration*, *98*(1), 3-13.

Steele, L. (2023). Ending disability segregated employment:‘modern slavery’law and disabled people's human right to work. *International Journal of Law in Context*, *19*(2), 217-235.

Steele, L., Carnemolla, P., Spencer, R., Kelly, J., Naing, L., & Dowse, L. (2023). Listening to People with Intellectual Disability about Institutions. *International Journal of Disability and Social Justice, 3*(3), 49-71. https://doi.org/10.13169/intljofdissocjus.3.3.0049

Sternberg, R. J. (2022). The intelligent attitude: What is missing from intelligence tests. *Journal of Intelligence*, *10*(4), 116.

Sternberg, R. J., & Preiss, D. D. (Eds.). (2022). *Intelligence in context: The cultural and historical foundations of human intelligence*. Springer Nature.

Stoskopf, A. (2002, June). Echoes of a forgotten past: Eugenics, testing, and education reform. In *The Educational Forum* (Vol. 66, No. 2, pp. 126-133). Taylor & Francis Group.

Straub, D., & Zecher, C. (2013). Management control systems: A review. *Journal of Management Control, 23*(4), 267-290.

Straub, D., & Zecher, C. (2013). Management control systems: A review. *Journal of Management Control, 23*(4), 267-290.

Sumner, A. (2004). Economic well-being and non-economic well-being: A review of the meaning and measurement of poverty. *30*(49), 33-50.

Sutherland, R. J., & Isherwood, T. (2016). The evidence for easy-read for people with intellectual disabilities: A systematic literature review. *Journal of Policy and Practice in Intellectual Disabilities*, *13*(4), 297-310.

Tassé, M. J., Luckasson, R., & Schalock, R. L. (2016). The relation between intellectual functioning and adaptive behavior in the diagnosis of intellectual disability. *Intellectual and developmental disabilities*, *54*(6), 381-390.

Taubner, H., & Luthra, R. (2024). Meaningful Occupation for Adults with Intellectual Disability. In *The Palgrave Encyclopedia of Disability* (pp. 1-11). Cham: Springer Nature Switzerland.

Taubner, H., Tideman, M., & Nyman, C. S. (2022). Employment sustainability for people with intellectual disability: A systematic review. *Journal of Occupational Rehabilitation, 32*(3), 353-364.

Taylor, A. (2018). Knowledge citizens? Intellectual disability and the production of social meanings within educational research. *Harvard Educational Review*, *88*(1), 1-25.

Taylor, J. (2019). The leader as coach. *Harvard Business Review, 97*(6), 62-71.

Terman, L. M., & Childs, H. G. (1912). A tentative revision and extension of the Binet-Simon measuring scale of intelligence. *Journal of Educational Psychology, 3*

Tessier, S., & Otley, D. (2012). A conceptual development of Simons' Levers of Control framework. *Management accounting research*, *23*(3), 171-185.

Thaler, R. H. (1999). Mental accounting matters. *Journal of Behavioral Decision Making, 12*(3), 183-206. https://doi.org/10.1002/(SICI)1099-0771(199909)12:3<183::AID-BDM318>3.0.CO;2-F

Thaler, R. H. (2017). Misbehaving: The making of behavioral economics. W. W. Norton & Company.

Themba-Nixon, M. (2010). Making change: The power of local communities to foster policy. In L. Cohen, S. Chehimi, & V. Chavez (Eds.), *Prevention is primary: Strategies for community wellbeing* (p. 161). Oakland, CA: Prevention Institute.

Thoresen, S. H., Thomson, A., Jackson, R., & Cocks, E. (2018). Meaningful social and economic inclusion through small business enterprise models of employment for adults with intellectual disability. *Journal of Vocational Rehabilitation*, *49*(2), 161-172.

Tilley, E., Walmsley, J., Earle, S., & Atkinson, D. (2012). 'The silence is roaring': sterilization, reproductive rights and women with intellectual disabilities. *Disability & Society*, *27*(3), 413-426.

Tilly, L. (2020). Exploring ethical issues arising from ten years of inclusive research with people with a learning disability.

Tisdell, C. A. (2023). *Advanced introduction to bounded rationality*. Edward Elgar Publishing.

Tisdell, E. (2023). The braid of transformative learning, spirituality, and creativity: The impetus to create as well as critique. *New Directions for Adult and Continuing Education, 2023*(1), 37-50.

Tobin, G. A., & Begley, C. M. (2004). Methodological rigour within a qualitative framework. *Journal of advanced nursing*, *48*(4), 388-396.

Tourish, D. (2020). The triumph of nonsense in management studies. *Academy of Management Learning & Education, 19*(1), 99-109.

Trahan, L. H., Stuebing, K. K., Fletcher, J. M., & Hiscock, M. (2014). The Flynn effect: A meta-analysis. *Psychological Bulletin, 140*(5), 1332.

Trent, J. W. (2004). *Mental retardation in America: A historical reader* (Vol. 7). NYU Press.

Tse, J. (1994). Employers' expectations and evaluation of the job performance of employees with intellectual disability. *Australia and New Zealand Journal of Developmental Disabilities, 19*(2), 139-147.

Tucker, B. P. (2019). Heard it through the grapevine: Conceptualizing informal control through the lens of social network theory. *Journal of Management Accounting Research*, *31*(1), 219-245.

Tucker, B. P. (2019). Management control and strategy: Balancing between consistency and flexibility. *Journal of Accounting & Organizational Change, 15*(3), 122-153.

Tucker, B. P. (2021). Methodological Insights Jumping through hoops: publishing interview-based management accounting research. *Accounting, Auditing & Accountability Journal*, *34*(1), 223-241.

Tucker, B. P., & Lawson, R. (2020). EMBAs perceived usefulness of academic research for student learning and use in practice. *The British Accounting Review, 52*(5), 100877.

Tucker, B. P., & Nash, E. (2025). Good for business: Towards a management control research agenda relating to the employment of workers with intellectual disability. *Journal of Accounting Literature, 47*(1), 129-149.

Tucker, B. P., & Parker, L. D. (2013). Out of control? Strategy in the NFP sector: the implications for management control. *Accounting, Auditing & Accountability Journal*, *26*(2), 234-266.

Tucker, B. P., & Parker, L. D. (2019). Researcher perceptions and choices of interview media: the case of accounting research. *Accounting & Finance*, *59*(3), 1489-1517.

Tucker, B. P., Parker, L. D., & Merchant, K. A. (2016). With a little help from our friends: An empirical investigation of co-authoring in accounting research. *The British Accounting Review*, 48(2), 185-205.

Tucker, B. P., Thorne, H., & Gurd, B. (2009). Management control and strategy: Balancing between consistency and flexibility. *Journal of Accounting & Organizational Change, 5*(1), 122-153.

Tucker, B., & Hoque, Z. (2017). Mixed methods for understanding accounting issues. In *The Routledge Companion to Qualitative Accounting Research Methods* (pp. 301-320). Routledge.

Tucker, B., Parker, L. D., & Scully, G. E. (2024). Dysfunctional behaviour in university accounting schools: A tale of management control. *Journal of Accounting & Organizational Change, 20*(1), 21-57.

Tucker, B., Parker, L., & Scully, G. (2023). Strategic management practices in contemporary organizations. *Journal of Business Strategy, 44*(1), 45-60.

Tucker, B.P., Halkett, I., & James, A. (2021). Necessity: The mother of invention? The tension between management control and creativity: Lessons from Apollo 13. *Journal of Management Accounting Research*, 33(3), 163-188.

Tucker, W. H. (2024). *The Bell Curve in Perspective: Race, Meritocracy, Inequality and Politics*. Palgrave Macmillan.

Tversky, A., & Kahneman, D. (1973). Availability: A heuristic for judging frequency and probability. *Cognitive Psychology, 5*(2), 207-232. https://doi.org/10.1016/0010-0285(73)90033-9

Tversky, A., & Kahneman, D. (1974). Judgment under uncertainty: Heuristics and biases. *Science, 185*(4157), 1124-1131.

Tversky, A., Kahneman, D., & Slovic, P. (1982). Judgment under uncertainty: Heuristics and biases (pp. 3-20). Cambridge University Press.

U.S. Department of Education. (2025). Individuals with Disabilities Education Act (IDEA). Retrieved January 17, 2025, from https://www2.ed.gov/about/offices/list/osers/osep/idea.html

U.S. Department of Education. (2025). *President's FY 2025 Budget Request for the U.S. Department of Education*. Retrieved from https://www.ed.gov/about/ed-overview/budget/presidents-fy-2025-budget-request-us-department-of-education

Udehn, L. (2003). The methodology of rational choice. In D. Braybrooke (Ed.), *The Blackwell guide to the philosophy of the social sciences* (pp. 143-165). Blackwell Publishing.

United Nations Committee on the Rights of Persons with Disabilities. (2018). *General comment No. 7 (2018) on the participation of persons with disabilities, including children with disabilities, through their representative organizations, in the implementation and monitoring of the Convention*. Retrieved from https://www.ohchr.org/en/treaty-bodies/crpd

United Nations. (2006). *Convention on the Rights of Persons with Disabilities*. Retrieved from https://www.un.org/disabilities/documents/convention/convention_accessible_pdf.pdf

Vaivio, J. (2008). Qualitative management accounting research: rationale, pitfalls and potential. *Qualitative Research in Accounting & Management*, *5*(1), 64-86.

Valentinov, V., & Roth, S. (2022). Chester Barnard's theory of the firm: An institutionalist view. *Journal of Economic Issues, 56*(3), 707-720.

Victorovich, L. M. (2010). When do opportunity costs count? Vague opportunity costs, project completion stage and management accounting experience. *Behavioral Research in Accounting, 22*(1), 85-108.

Vilorio, D. (2016). Education matters. *Career outlook*, 16-20.

Vinzer, Y., & Roth, M. (2013). General attitudes towards employment of individuals with mental disabilities in Israeli society: The employers' perspectives. *Social Work Review/Revista de Asistenta Sociala, 12*(3).

Voermans, M. A. C., Taminiau, E. F., Giesbers, S. A. H., & Embregts, P. J. C. M. (2021). The value of competitive employment: In-depth accounts of people with intellectual disabilities. *Journal of Applied Research in Intellectual Disabilities, 34*(4), 321-330.

Von Neumann, J., & Morgenstern, O. (1944). *The theory of games and economic behavior*. Princeton University Press.

Von Neumann, J., & Morgenstern, O. (2007). *Theory of games and economic behavior: 60th anniversary commemorative edition*. Princeton University Press.

Waisman-Nitzan, M., Gal, E., & Schreuer, N. (2019). Employers' perspectives regarding reasonable accommodations for employees with autism spectrum disorder. *Journal of Management & Organization, 25*(4), 481-498.

Walmsley, J. (2005). Institutionalization: A historical perspective. *Deinstitutionalization and people with intellectual disabilities: In and out of institutions*, 51-65.

Wasserman, J. D. (2018). This Stanford–Binet intelligence scale captures. In D. P. Flanagan & E. M. McDonough (Eds.), *Contemporary intellectual assessment: Theories, tests, and issues* (4th ed., pp. 3–55). The Guilford Press.

Wehmeyer, M. L., & Lee, S. H. (2014). Educating children with intellectual disability and autism-spectrum disorders. In A. C. O'Reilly, M. A. Wehmeyer, & H. J. S. B. Schippers (Eds.), *The handbook of intellectual disability and clinical psychology practice* (pp. 581-627). Routledge.

Wehmeyer, M. L., & Shogren, K. A. (Eds.). (2017). *Handbook of research-based practices for educating students with intellectual disability*. Routledge.

Wehmeyer, M. L., & Smith, J. D. (2016). Historical understandings of intellectual disability and the emergence of special education. In M. L. Wehmeyer & K. A. Shogren (Eds.), *Handbook of research-based practices for educating students with intellectual disability* (pp. 11-24). Routledge.

Wehmeyer, S. E. M. L., & Smith, J. D. (2016). Historical understandings of intellectual disability and the emergence of special education. In *Handbook of research-based practices for educating students with intellectual disability* (pp. 11-24). Routledge.

Weidema, B. P. (2006). The integration of economic and social aspects in life cycle impact assessment. *The International Journal of Life Cycle Assessment, 11*(1), 89-96.

Weld-Blundell, I., Shields, N., Devine, A., Dickinson, H., & Marck, C. (2021). Vocational interventions to improve employment participation of people with psychosocial disability, autism, and intellectual disability. *Journal of Vocational Rehabilitation, 55*(2), 123-138.

Wells, M. (2018). The benefits to hiring individuals with intellectual disabilities: Employers' perspectives. *Journal of Vocational Rehabilitation, 49*(2), 123-135.

Werner, S., & Abergel, M. (2018). What's in a label? The stigmatizing effect of intellectual disability by any other name. *Stigma and Health*, *3*(4), 385.

Werner, S., & Hochman, Y. (2019). It opened up a whole new world for me: Experiences of military commanders in employing individuals with intellectual disabilities. *Journal of Applied Research in Intellectual Disabilities, 32*(3), 648-656.

West, M., Kregel, J., Hernandez, A., & Hock, T. (1997). Everybody's doing it: A national survey of the use of natural supports in supported employment. *Focus on Autism and Other Developmental Disabilities, 12*(3), 175-181.

Wheeler, G. (2020). Bounded rationality. In E. N. Zalta (Ed.), *The Stanford Encyclopedia of Philosophy* (Fall 2020 Edition). https://plato.stanford.edu/archives/fall2020/entries/bounded-rationality/

Whelehan, D. F., Conlon, K. C., & Ridgway, P. F. (2020). Medicine and heuristics: Cognitive biases and medical decision-making. *Irish Journal of Medical Science (1971-), 189*, 1477-1484.

Whysall, Z. (2018). Cognitive biases in recruitment, selection, and promotion: The risk of subconscious discrimination. In V. Caven & S. Nachmias (Eds.), *Hidden Inequalities in the Workplace* (pp. 215-243). Cham: Palgrave Macmillan.

Whysall, Z. (2018). Talent selection and promotion: Overcoming cognitive biases. *Human Resource Management International Digest*.

Wickham, P. (2013). *A history of intellectual disability: In search of the missing piece*. Springer.

Wiesel, I., & Bigby, C. (2015). Movement on shifting sands: Deinstitutionalisation and people with intellectual disability in Australia, 1974–2014. *Urban Policy and Research*, *33*(2), 178-194.

Willer, B., & Intagliata, J. (1981). Social-environmental factors as predictors of adjustment of deinstitutionalized mentally retarded adults. *American Journal of Mental Deficiency*, *86*(3), 252-259.

Williams, A. K. (1996). Defining and diagnosing intellectual disability in New South Wales 1898 to 1923. *Journal of Intellectual and Developmental Disability*, *21*(4), 253-271.

Williams, C. B., & Fedorowicz, J. (2012). Rational choice and institutional factors underpinning state-level interagency collaboration initiatives. *Transforming Government: People, Process and Policy, 6*(1), 13-26.

Williams, J. J., & Seaman, A. E. (2014). Management accounting systems change and sub-unit performance: The moderating effects of perceived environmental uncertainty. *Journal of Applied Business Research, 30*(2), 233-248.

Williams, P. (2020). Coaching for success: Strategies to enhance employee performance. *Journal of Coaching Studies, 46*(1), 75-90.

Williamson, O. E. (1971). *The economics of organization: The transaction cost approach*. American Economic Review, 61(2), 398-405.

Wilson, E., & Campain, R. (2020). *Fostering employment for people with intellectual disability: The evidence to date*. Centre for Social Impact, Swinburne University of Technology.

Wilson, E., & Campain, R. (2020). Fostering employment for people with intellectual disability: The evidence to date. *Centre for Social Impact, Swinburne University of Technology*. Melbourne, VIC, Australia.

Wolfensberger, W. (2011). Reflections on a lifetime in human services and mental retardation. *Intellectual and developmental disabilities*, *49*(6), 441-455.

World Health Organization. (2011). World report on disability, chapter 8: Work and employment.

World Health Organization. (2022). *International classification of diseases (11th ed.)*. World Health Organization. https://icd.who.int/

Wright, A., & Wright, B. (2023). The founders of Bitty & Beau's Coffee on building a business around employees with disabilities. *Harvard Business Review, May-June 2023*. Available at: https://hbr.org/2023/05/the-founders-of-bitty-and-beaus-coffee-on-building-a-business-around-employees-with-disabilities.

Wright, D., & Digby, A. (1996). *From idiocy to mental deficiency*. London: Routledge.

Wyndham, Diana Hardwick (1996-01-01). *Striving for National Fitness: Eugenics in Australia 1910s to 1930s*. The University of Sydney

Yang, C., O'Leary, S., & Tregidga, H. (2021). Social impact in accounting: is it at risk of becoming a hembig concept and does this matter?. *Qualitative Research in Accounting & Management*, *18*(3), 313-331.

Yazbeck, M., McVilly, K., & Parmenter, T. R. (2004). Attitudes toward people with intellectual disabilities: An Australian perspective. *Journal of Disability Policy Studies, 15*(2), 97-111.

Yin, R. K. (2018). *Case study research and applications: Design and methods* (6th ed.). Thousand Oaks, CA: Sage

Zappella, E. (2015). Employers' attitudes on hiring workers with intellectual disabilities in small and medium enterprises: An Italian research. *Journal of Intellectual Disabilities, 19*(4), 381-392.

Zey, M. (1998). *Rational choice theory and organizational theory: A critique*

Zivolich, S., & Weiner-Zivolich, J. (1997). A national corporate employment initiative for persons with severe disabilities: A 10-year perspective. *Journal of Vocational Rehabilitation, 8*(1), 211-221.

Zohar, D., & Marshall, I. N. (2001). *Spiritual intelligence: The ultimate intelligence*. Bloomsbury Paperbacks.

Appendices

Appendix A: Literature reviews and empirical studies on employing people with intellectual disability

Study	Aim	Principal Findings
Literature Reviews		
Burke et al. (2013)	A systematic review of 34 research studies from 1987 to 2012. The study classified the studies into categories related to hiring, accommodating employees with disabilities, work performance, and behavioural intentions.	This review highlighted that while employers generally hold positive attitudes towards hiring people with disabilities, there are still barriers in hiring practices. The review emphasised the importance of demand-side strategies to improve employment outcomes for people with disabilities.
Borg, Lantz, & Gulliksen (2014)	Aimed to identify and synthesise measures for accessibility to electronic communication for people with cognitive disabilities. The researchers conducted a systematic search of 13 databases to identify empirical studies describing and assessing cognitive accessibility measures.	The current evidence base indicates that the accessibility needs, requirements, and preferences of people with cognitive disabilities are diverse and should be reflected in accessibility guidelines and standards. The study found considerable variations in studied accessibility measures, diagnoses, methods, outcome measures, and quality and recommended effective accessibility measures to address current knowledge gaps.
Nevala et al. (2015)	This review examined the effectiveness of workplace accommodations and identified barriers and facilitators to sustaining employment.	This review highlighted that workplace accommodations, such as vocational counselling, education, and changes in work schedules, can promote employment among people with intellectual disability. The study also identified self-advocacy, employer support, and training as critical factors for successful employment.
Cavanagh et al. (2016)	The authors conducted a scoping review of the literature to investigate how HRM practices impact workers with disabilities in contemporary organisations.	The study highlighted the importance of management and employer support in creating an inclusive workplace for workers with disabilities. It also found that discrimination and negative attitudes can hinder employment for this cohort.
Ellenkamp et al. (2016)	A systematic review of the literature sought to identify the work environment-related factors that contribute to people with intellectual disabilities obtaining or maintaining work in competitive employment.	The presence of employees with intellectual disabilities positively influenced workplace culture and fostered better interaction among employees, promoting a culture of acceptance and support. Providing training and raising awareness among all employees about intellectual disabilities helped foster a more inclusive and supportive work environment.
Cimera (2018)	A systematic review of the literature on the benefits of hiring people with disability.	Findings highlighted improvements in profitability, competitive advantage, and inclusive work culture achieved by companies that hired people with disabilities.
Beyer & Beyer (2017)	A systematic review of the literature sought to identify the benefits for employers of employing people with learning disabilities.	Findings suggested that hiring people with intellectual disability led to increased customer loyalty, as customers appreciated the inclusive practices, thereby enhancing the public image of the organisation. In addition, the presence of employees with learning disabilities positively impacted overall workplace morale. The study highlighted that people with a learning disability fitted well with the modern goals of corporate social responsibility and brand image.

Appendix A: Literature reviews and empirical studies on employing people with intellectual disability

Study	Aim	Principal Findings
Lindsay et al. (2018)	Literature review that sought to identify the benefits of hiring people with disabilities and how these benefits impact employers and employees.	Hiring people with disabilities contributes to creating an inclusive work culture and raises awareness about their abilities. Companies also experience more diverse customer bases, increased customer loyalty and satisfaction, and enhanced innovation.
Nevala et al. (2019)	A systematic review analysed the effectiveness of rehabilitation interventions on employment and functioning, identifying barriers and facilitators to employment.	This systematic review found that rehabilitation interventions can significantly improve employment and functioning for people with intellectual disabilities. Key facilitators included self-advocacy, employer support, and flexible work schedules, while barriers included lack of training and inflexible work environments.
Bonnacio et al. (2020)	A comprehensive review of the literature to explore the concerns of employers about employing people with disabilities across the employment cycle.	Communicating the employment practice of employing people with disability shares a corporate image in the form of the organisation's core values and culture to stakeholders, such as customers, investors and future employees.
Kregel et al. (2020)	The researchers conducted a comprehensive review of international research articles and grey literature and a targeted review of Australian research and practice in this area.	The study found that open employment is important for individuals with intellectual disabilities. The review identified several evidence-based employment practices that have been shown to be effective, including customised employment (Job Carving).
Weld-Blundell et al. (2021)	A systematic review of interventions aimed at increasing participation in open/competitive or non-competitive employment.	Employers reported increased productivity and reduced absenteeism among employees who participated in vocational interventions. The interventions also led to long-term employment outcomes, which contributed to sustained economic benefits for both individuals and employers.
Taubner et al. (2022)	A systematic review of the literature sought to identify the factors that influence the sustainability of employment for people with intellectual disabilities.	In addition to direct economic benefits, the study also emphasised social benefits, such as improved quality of life and increased social inclusion for individuals with intellectual disabilities, which indirectly contribute to economic gains by fostering a more inclusive society.
Aksnes & Ulstein (2024)	This scoping review investigated the connection between workplace practices and positive employment outcomes for people with disabilities.	This scoping review identified seven categories of workplace practices that contribute to positive employment outcomes for people with intellectual disability: accommodation, cultural practices, human resource management practices, leadership, participation, support, and training.
Empirical Studies		

Appendix A: Literature reviews and empirical studies on employing people with intellectual disability		
Study	**Aim**	**Principal Findings**
Brickey & Campbell (1981)	Researched the employment of 17 people with intellectual disability who were trained and placed in McDonald's restaurants.	Over two years, the turnover rate for workers with intellectual disabilities was 41 per cent, compared to 175 per cent for non-disabled workers, leading to significant cost savings. Factors for staying included financial reasons, self-worth, a sense of normalcy, and accomplishment.
Tse (1994)	A survey of 38 employers aimed to investigate their expectations and evaluation of the job performance of workers with a mild intellectual disability.	Employers reported that employees with mild intellectual disability were considered reliable, highly motivated, trustworthy and able to take on their job responsibilities.
Adams-Shollenberger & Mitchell (1996)	Using a comparative study of 20 non-disabled and 20 workers with intellectual disability the researchers investigated any differences in terms of retention and absenteeism.	Workers with intellectual disability showed better attendance and lower absenteeism compared to their non-disabled peers. A significantly lower turnover rate indicated greater retention and stability in the workforce.
Nietupski et al. (1996)	A survey of 98 businesses, including banks, credit unions, grocery stores, and retail establishments, representing large, medium, and small-sized companies, compared the perceptions of employers who had hired supported employees with those who had not.	This study found community image was reported by various employers as one of the benefits of hiring employees with intellectual disability, pointing to corporations' broader messages to internal and external stakeholders.
Zivolich & Weiner-Zivolich (1997)	A 10-year longitudinal study evaluating the financial and social benefits of a corporate employment initiative for people with severe disabilities implemented by Pizza Hut in the US.	Overall, the study highlighted the positive economic and social outcomes of employing people with severe disabilities in integrated employment settings.
Blanck (1998)	Using a mixed-methods approach, investigate how the staffing industry (businesses and agencies that provide temporary, contract, and permanent staffing solutions) can expand competitive employment opportunities for people with disabilities.	The study highlights how the staffing industry can play a central role in placing employees with disabilities in competitive employment. It was found that supervisors of workers with disability reported that they had an average or above-average performance.
Eggleton et al. (1999)	Evaluation of the quality of life and financial independence of individuals with intellectual disabilities who were employed in open, competitive positions versus those who were unemployed or in sheltered workshops.	Findings highlighted that providing competitive open employment for people with intellectual disabilities had economic benefits for the community through the enhanced quality of life of the individual and their increased financial independence.
Olson, Cioffi, Yovanoff, & Mank (2001)	Aimed to identify employers' perceptions of employees with mental retardation by conducting a national survey of	Concluded that generally, employers' perception of recruiting people with a learning disability results in numerous benefits, including elevating the company's public image and enriching customer satisfaction.

Appendix A: Literature reviews and empirical studies on employing people with intellectual disability		
Study	**Aim**	**Principal Findings**
	employers from various industries to gather data on their attitudes and perceptions.	
Graffam et al. (2002)	Questionnaire survey of 643 Australian employers who employed a person with a disability between 1996 and 1998. The study aimed to identify factors that influence employer decisions when hiring and retaining employees with disabilities.	Employers gain significant material and non-material benefits from hiring individuals with disabilities, often at little or no financial cost. Key considerations include grooming, hygiene, and work performance, with management and cost factors being moderately important, while social pressures to hire individuals with disabilities are less significant. Additionally, individuals with intellectual disabilities show higher reliability, averaging 8.3 days absent per year compared to 9.7 days for non-disabled employees.
Chi & Qu (2003)	The study aimed to measure the attitudes of 500 food service employers in the US toward hiring persons with disabilities and assess the effects of these attitudes on employers' hiring practices.	The study found that workers with disability were considered loyal, dependable and reliable, with lower absenteeism and turnover rates, thereby adding to the business's productivity.
Dutton (2002)	A study of 100 employers and 100 government Disability Employment Advisors.	Found that people with learning disabilities needed extended training compared to other workers. Emphasised that employers without experience employing someone with intellectual disability are concerned about the additional training costs.
Smith, Webber, Graffam, & Wilson (2004)	A quantitative research study surveyed 656 employers investigating their satisfaction levels with employees with disabilities compared to their satisfaction with non-disabled employees.	Employers rated workers with intellectual disabilities more highly than non-disabled employees in performance measures such as work speed, accuracy, and quality. These employees demonstrated higher loyalty, staying longer in their jobs and reducing turnover rates. They were also perceived to have a strong work ethic and positive attitude, resulting in fewer workplace accidents and a safer work environment.
Irvine & Lupart (2008)	Aimed to identify employers' views on including individuals with developmental disabilities in the workforce by conducting in-depth interviews with employers from various industries, including retail, hospitality, manufacturing, and office roles.	Found that some employers were concerned about employees with developmental disabilities who displayed behaviours of concern that may hinder their inclusion in the workplace. Emphasised that these behaviours could be addressed by training and close partnerships between employers and specialist employment agencies.
Buciuniene & Kazlauskaite (2010)	Examined the integration of people with disabilities into the workforce through a survey of customer-contact employees at 30 upscale hotels.	Findings underscore the importance of empowerment in enhancing employee attitudes and behaviours, which can, in turn, lead to better performance outcomes for organisations.

Appendix A: Literature reviews and empirical studies on employing people with intellectual disability

Study	Aim	Principal Findings
Hindle, Gibson, David (2010)	Sought to measure the productivity of disability and non-disability call centre workers in Australia.	Hiring individuals with disabilities enhances workforce diversity, bringing new perspectives that drive innovation and problem-solving. Companies with inclusive hiring practices often enjoy a positive brand image and attract socially responsible customers. Small firms can boost productivity by aligning tasks with the strengths of employees with disabilities, contributing to a competitive edge. The myth that workers with disabilities are less productive is debunked by research, which shows they can be highly effective. Additionally, lower turnover rates among workers with intellectual disabilities reduce recruitment and training costs, further enhancing competitive advantage. Furthermore, a diverse workforce more accurately reflects the customer base, providing additional benefits.
Harnett et al. (2011)	A survey of 387 employers (drawn from various industries) on making workplace accommodations for people with various disabilities, including intellectual disability.	Providing workplace accommodations creates a positive organisational culture and climate, fostering inclusivity and the social benefits of maintaining an inclusive workplace. This enhances the company's reputation and boosts employee morale.
Irvine & Lupart, (2011)	Aimed to identify employers' views on including individuals with developmental disabilities in the workforce by conducting in-depth interviews with employers from various industries, including retail, hospitality, manufacturing, and office roles.	Workplace inclusion benefits both individuals with developmental disabilities and their coworkers, creating a more diverse and supportive work environment. Employees with intellectual disabilities have a positive impact on customers. Successful inclusion relies on finding the right "fit" between an individual's abilities and the job requirements. Found that employees with intellectual disability were respectful, loyal, hardworking and enthusiastic, attributes which positively impacted workplace morale and culture.
Solovieva et al. (2011)	The study utilised responses from an online survey of 128 employers who reported having an employee with a disability who requested an accommodation.	Found that up to 30 per cent of employers reported that employing people with intellectual disability improved customer interactions.
Kalargyrou & Volis (2014)	Aimed to identify the challenges of pro-actively recruiting people with disability based on an analysis of experiences from eight different hospitality companies identified as leaders in disability inclusion.	Identified best practices for initiating disability inclusion plans and provided insights into the benefits and challenges of such initiatives.
Perry (2014)	Through survey data, case studies, and individual success stories, this report demonstrates how workers with intellectual	Walgreens, the second-largest pharmacy store chain in the US, employer to more than 180,000 workers and number 18 on the Fortune 500 rankings, has found that

Appendix A: Literature reviews and empirical studies on employing people with intellectual disability		
Study	**Aim**	**Principal Findings**
	and developmental disability provide both talent and productivity.	employing individuals with intellectual disability returns significant benefits to the organisations, including higher productivity Found that employers often overestimate the challenges of hiring individuals with intellectual disabilities, perceiving them to be 42 per cent greater than the actual difficulties encountered. This highlights the need for additional supervision and specialized training for supervisors.
Wehman et al. (2014)	Randomised Control Trial with 23,298 youth and young adults with IDD who received state vocational rehabilitation services.	Found that individuals with intellectual and developmental disabilities (IDD) can perform well in repetitious and routine work, indicating that with the right support and training, individuals with IDD can excel in such roles.
Butterworth, Christensen, & Flippo (2017)	Explored the impact of repetitious and routine work on employment outcomes for individuals with intellectual and developmental disabilities (IDD).	Their findings suggest that repetitious and routine work can be beneficial for individuals with IDD as it provides a structured environment and clear expectations, which can enhance their job performance and satisfaction. However, they also emphasise the importance of variety and meaningful tasks to prevent burnout and increase engagement. Their research indicated that these individuals could achieve competitive, integrated employment and substantially increase their earnings compared to segregated work or day support programs.
Ho (2018)	Researched the conditions that enable or constrain a successful job-carving process.	Found six facilitators and four hindrances. Facilitators of the process included adopting a strength-centric approach, valuing the full involvement of the person with intellectual disability, support for job carving within the organisation, communication between stakeholders in the process and trust. The four hindrances were a general lack of awareness of workers about job carving and disabilities, organisational rigidity and inflexibility of systems, problems in the communication strategy and the "presence of employer stressors such as a lack of financial resources and management changes.
Wells (2018)	Qualitative research design using semi-structured interviews with 15 employers with experience recruiting workers with intellectual disability ranging from 1.5 years to 30 years	Found a positive impact on workplace culture and morale directly attributed to the qualities and attributes exhibited by these workers, including loyalty, dedication and passion, creating a positive team climate and a greater sense of purpose for non-disabled colleagues
Kumar, Srivastava, & Singh (2019)	Interviewed 30 co-workers of workers with intellectual disability.	Found they were viewed positively as sincere, honest, friendly, and punctual.

Appendix A: Literature reviews and empirical studies on employing people with intellectual disability

Study	Aim	Principal Findings
Werner & Hochman (2019)	Explored the experiences of Israeli military commanders in employing individuals with intellectual disabilities and how this affected the military units.	The study found that including individuals with intellectual disabilities positively impacted military unit functioning and shifted attitudes among soldiers and Commanders, although some negative views persisted. Commanders viewed these individuals as dedicated and efficient at tasks where non-disabled soldiers struggled. They also experienced personal growth and a broader perspective on the capabilities of people with intellectual disabilities, highlighting a need for further interventions to enhance inclusivity.
Meltzer, Robinson, Fisher (2020)	The researchers used surveys, interviews, and focus groups to gather data on the experiences and barriers faced by participants in finding and maintaining open employment. The study involved 51 people with intellectual disabilities in Australia.	The study identified systemic barriers that people with intellectual disabilities face when trying to find and maintain open employment. These barriers include narrow, dismissive, and discouraging attitudes, as well as experiences of stigma and discrimination in open workplaces
Wilson & Campain (2020)	This report used a mixed-methods approach to explore various factors that positively influence the employment of people with IDD. Data was collected through surveys, interviews, and focus groups with employers, employees with intellectual disabilities, and their families.	Work experience and customised employment strategies were effective in improving employment prospects.
Dean, Garrels, Sigstad, & Wendelborg (2022)	The study surveyed 478 Norwegian employers who had experience hiring employees with intellectual and developmental disabilities (IDD).	Found that employers' perception of work performance, corporate social responsibility, and prior experience hiring employees with IDD are key predictors of their willingness to hire again. The study highlighted that gaining experience with employees with IDD in the workplace and understanding the benefits of hiring them is crucial in promoting competitive integrated employment.
Mahasneh et al. (2023)	The study involved 30 disability employment service providers. The researchers conducted 30 in-depth interviews with these service providers to gather detailed insights into their perspectives on employer willingness to hire people with disabilities.	It found that attitude, subjective norms, and perceived behavioural control were significant predictors. The study also identified effective social marketing approaches, such as educational, relational, and interactive interventions, to increase employer willingness to hire. The importance of each construct (attitude, subjective norms, and perceived behavioural control) was perceived to differ by location and organisation type.

Appendix B

Schedule of Stage 1 and Stage 2 Interviewees

Participant ID	Stage	Location	Interview Mode	Interviewee Date	Duration of Interview hrs:mins:secs
Stage 1 Participants					
Participant:1	1	SA	Face-to-Face	17.01.2023 & 09.05.2023	1:15:43
Participant:3	1	NSW	Video conferencing	09.05.2023	44:04
Participant:4	1	VIC	Video conferencing	18.05.2023	25:10
Participant:5	1	SA	Face to Face	18.05.2023	18:37
Participant:6	1	SA	Face-to-Face	25.05.2023	31:50
Participant:10	1	SA	Face-to-Face	07.06.2023	26:37
Participant:11	1	SA	Face-to-Face	16.06.2023	32:25
Participant:14	1	VIC	Video conferencing	09.08.2023	1:00:00
Participant:26	1	NSW	Video conferencing	04.12.2023	50:45
Stage 2 Participants					
Participant:2	2	SA	Face-to-Face	09.05.2023	19:48
Participant:7	2	SA	Face-to-Face	25.05.2023	20:31
Participant:8	2	SA	Video conferencing	31.05.2023	48:28
Participant:9	2	SA	Video conferencing	01.06.2023	56:22
Participant:12	2	SA	Face-to-Face	19:06:2023	51:44
Participant:13	2	SA	Video conferencing	21.06.2023	49:01
Participant:15	2	WA	Video conferencing	15.08.2023	41:34
Participant:16	2	WA	Video conferencing	15.08.2023	41:34
Participant:17	2	SA	Face-to-Face	05.09.2023	42:34
Participant:18	2	WA	Video conferencing	07.09.2023	42:34
Participant:19	2	WA	Video conferencing	07.09.2023	42:34
Participant:20	2	SA	Face-to-Face	21.09.2023	56:06
Participant:21	2	SA	Face-to-Face	21.09.2023	56:42
Participant:22	2	UK	Video conferencing	18.10.2023 & 08.11.2023	57:21 1:02:03
Participant:23	2	NSW	Video conferencing	06.11.2023	37:12

Participant ID	Stage	Location	Interview Mode	Interviewee Date	Duration of Interview hrs:mins:secs
Participant:24	2	NSW	Video conferencing	06.11.2023	37:12
Participant:25	2	QLD	Video conferencing	08.11.2023	55:50
Participant:27	2	SA	Video conferencing	11.12.2023	50:17
Participant:28	2	SA	Video conferencing	11.12.2023	56:37
Participant:29	2	SA	Video conferencing	11.10.2023	59:17
Participant:30	2	SA	Video conferencing	29.11.2023	39.37
Participant:31	2	SA	Video conferencing	30.01.2024	1:11:20

Appendix C

Schedule of Stage 3 Focus Groups and Interviews

Means of data collection	Number of Participants	Participant ID	Mode	Location	Date	Duration of Focus Group hrs:mins:secs
Focus Group 1	9	FG1-1 to 9	Video	SA, VIC, NSW	10.10.2023	1:54:44
Focus Group 2	5	FG2- 1 to 5	Face-to-Face	SA	11.10.2023	1:35:13
Focus Group 3	4	FG3 – 1 to 4	Video	SA, NSW, VIC	15.01.2024	1:28:25
Interview 1	2	IME1P1 and P29	Video	SA	11.10.2023	59:17
Interview 2	2	IME2P1 and P30	Video	SA	29.11.2023	47:24
Interview 1	1	IO1P1	Face-to-Face	SA	29.11.2023	39:37
Interview 2	2	IO2P1 and P31	Face-to-Face	SA	30.01.2024	1:11:20

*Refers to Australian Disability Enterprises and Social Enterprises
*Refers to Microenterprises

Appendix D

Stage 1 and Stage 2 Semi-Structured Interview Questions Guide

Stage 1: *Policymakers, leaders and advocates in the disability sector*

Stage 2: *Employers/Managers/Staff responsible for the supervision of employees with intellectual disability*

GENERAL QUESTION:

Q1. What are the considerations in employing people with intellectual disability?

UPSIDES AND DOWNSIDES OF EMPLOYING INDIVIDUALS WITH INTELLECTUAL DISABILITY:

Q2. What are the upsides in employing people with intellectual disability?

Q3. What are the downsides of employing people with intellectual disability?

MANAGEMENT CONTROLS:

Q4. What management controls need to be put in place in order to accommodate the employment of people with intellectual disability?

Q5. How effective are these management controls?

Q6. How do you measure or evaluate the effectiveness of management controls typically used?

WRAP UP QUESTION:

Q7. Is there anything else you would like to add?

FOR STAGE 1 PARTICIPANTS:

Q8. I am looking to speak to Managers and Supervisors of workers with intellectual disability. Have you any suggestions on who I should approach?

Appendix E

Stage 3 Focus Group and Interview Themes

General Themes used in the Focus Groups and interviews

1. Can you tell me about your job and what tasks you do at your work?

2. What rules at work do you need to follow?

3. How did you learn the rules at your workplace?

4. How does your workplace help you to build your skills and career?

5. Who do you talk to if you have a problem at work?

6. Do you feel comfortable asking for help at work? Why/why not?

7. What tools does your workplace use to teach you how to do your job?



Participant Information Sheet

Title	Disability Not Inability: The management control Implications for workers with intellectual disability
Short Title	Management control for workers with intellectual intellectual disability
Project Number	204681
Chief Investigator/ Principal Investigator	Elaine Nash
Supervisor	Dr Basil Tucker

Introduction – What does my participation involve?

You are invited to participate in this research project called ***Disability Not Inability: The management control implications for workers with intellectual disability.***

This Participant Information Sheet tells you about the research project. It explains the processes involved in taking part. Knowing what is involved will help you decide if you want to participate in the research.

Please read this information carefully. Ask questions about anything you don't understand or want to know more about. Before deciding whether or not to take part, you might want to talk about it with a relative, friend or local health worker/ doctor.

Participation in this research is voluntary. If you don't wish to participate, you don't have to.

If you decide you want to participate in the research project, you will be asked to sign the consent section. By signing it, you are telling us that you:

- Understand what you have read
- Consent to take part in the research project
- Consent to the use of your information as described.
- You will be given a copy of this Participant Information Sheet.

What is the purpose of this research?

This research is being conducted by the University of South Australia Business School and aims to provide insights into the management control implications of employing workers with intellectual disability. Management controls are the formal written rules, processes, standard operating procedures, and policies designed and used by managers to support employees in doing their job. Management controls are also informal. That is the relationships between people that develop within organisations that may help the business achieve its purpose. For employers, alongside the potential benefit of productivity gains that comes from employing a person with intellectual disability comes the possible cost of modifications and adjustments to management controls that may be needed to accommodate their needs. This research will investigate the nature and extent to which management controls require modification to accommodate employees with intellectual disability. It also aims to investigate the management controls used by business owners with intellectual disability.

Research in this area suggests that the low employment rate of people with intellectual disability is a significant problem in industrialised countries, including Australia. In addition, the impact of this labour market inequity may be substantial, not only on the well-being of the person with intellectual disability but also on their families, their communities and our society through the loss of diversity and the increased costs of health, welfare and disability systems. This lack of opportunity may be due to barriers which could include mistaken beliefs about intellectual disability and discriminatory employment practices. You may, however, hold alternative views to these and it is important that you feel comfortable expressing your own views during your interview(s).

An increasing number of studies in various industries show that workers with intellectual disability are a significant source of unused talent; however, there is limited research on work conditions that influence labour force participation, such as management controls. The contribution of this foundational study is to provide evidence on how management controls may be designed and used to support employees with intellectual disability. This research is unique in management control research and aims to contribute to management accounting and the management control literature. It also aims to contribute to the disability literature and argues that the employment of people with intellectual disability is “good for business”.

This research is to obtain a PhD and has funding from the Accounting and Finance Association of Australia and New Zealand and an Australian Private Trust.

What does participation in this research involve?

If you consent to be part of this research, you will be interviewed about the employment of people with intellectual disability. The interview will last around 30 to 60 minutes and will be audiotaped to ensure we accurately represent your views. We may have some follow-up questions. However, this time commitment will be minimal. The certified transcript of this audio file is raw data and will be securely retained for five years, after which it will be permanently deleted. The interview will be held face to face in a private environment where you feel comfortable and can also be held over the phone, by zoom or on a similar platform. The transcript of your interview will be made available for you to review. You will also receive a summary of the results, and copies of any journal articles or conference papers produced as a result of this research.

This research is foundational and has a national (Australia-wide) focus. The researcher will interview at least 12 people from the following areas:

1. Disability Sector leaders, policymakers and advocates.
2. Employers, CEs and relevant employees from three types of organisations who employ people who live with intellectual disability: Australian Disability Enterprises (ADEs), Social Enterprises (SEs) and Open Employment.
3. Three Focus groups for people with intellectual disability employed in each of the types of employment as outlined above. One focus group for people with intellectual disability who are business owners.

The research will be supervised by Dr Basil Tucker, University of South Australia, Business School.

What are the possible benefits of taking part?

We cannot guarantee or promise that you will receive any benefits from this research; however, possible benefits may include the possible outcomes of this research: a set of principles or framework that, when implemented, will support employees who live with intellectual disability.

What are the possible risks and disadvantages of taking part?

It is not anticipated that there are any risks to participation in this study beyond those encountered in everyday life.

Do I have to take part in this research project?

Participation in any research project is voluntary. If you do not wish to participate, you do not have to. If you decide to take part and later change your mind, you can withdraw from the project at any stage. The information obtained will not be used if the researcher has collected data from you before your withdrawal. It will be permanently deleted upon notification that you have chosen to withdraw from participating in this study.

If you decide to participate, you will be given this Participant Information and a Consent Form to sign, and you will have a copy of each to keep.

What will happen to information about me?

By signing the consent form, you consent to the researcher collecting and using information from you for the research project. Any information obtained from this research project that can identify you will remain confidential. Your information will only be used for this research project. It will only be disclosed with your written consent, except as required by law.

If you agree to be part of this research project, we will interview you and record the interview to ensure we accurately record your views. These recordings will be transcribed and de-identified as soon as possible. If we need to go to an external transcriber, they will be asked to sign a confidentiality agreement. Upon request, you will be provided with a copy of your transcribed interview and will have a chance to review your transcript for accuracy.

The information we collect from you will be both identifiable and re-identifiable (coded). This is for the purpose of the research analysis. You will be assigned a participant ID number, and this information will be securely stored on the University of South Australia's Research Data Storage (RDFS- R Drive). Only the Chief Investigator and the Principal Supervisor can access the 'name and ID' file.

Original paper copies of signed consent forms will remain your property, and all information we collect from you will be held electronically and securely on the RFDS-R Drive. Any paper copies of information, such as notes etc., will be held securely in filing cabinets in the Chief Investigator and Principal Supervisor's office at the University of South Australia.

All information collected will be retained for five years in line with the University of South Australia's Ownership and Retention of Data Policy and then permanently deleted in line with relevant codes and legislation.

Any publications from the study will not identify your organisation or you without your express consent.

COVID-19 Protection Protocols

To ensure any risks of contracting COVID-19 during the interviews are minimised the following protocols will be followed for face-to-face interviews:

- The researcher will have recorded a negative RAT test before the interview.
- You will not be interviewed if you feel unwell or are deemed a close contact.
- Social distancing measures will be followed.
- If the interview is in an office where a previous interview has been held, possible contact surfaces will be disinfected.
- You can choose to have the interview by telephone or by zoom or skype.

What if something goes wrong?

It is not anticipated that there are any risks to participation in this study beyond those encountered during everyday life. However, please know that if you do not wish to answer a question, you may skip it, or chose to not continue the interview. Should you feel upset at any point, you may like to discuss these feelings with your doctor or one of the following organisations:

- Your general practitioner (GP doctor)
- Lifeline - 13 11 14 or https://www.lifeline.org.au
- Beyond Blue - 1300 22 4636 or https://www.beyondblue.org.au

What happens when the research project ends?

A summary of project results will be available from the Chief Investigator (Elaine Nash) at the end of the research.

Who is organising and funding the research?

This research project is being conducted by University of South Australia PhD candidate Elaine Nash and supervised by Dr Basil Tucker, University of South Australia Business School.

This research has funding from the Accounting and Finance Association of Australia and New Zealand.

This research has also received a grant from a private Australian Trust to support four focus groups for people with intellectual disability. These are being run in conjunction with the South Australian Council on Intellectual Disability (SACID).

Who has reviewed the research project?

The ethical aspects of this research project have been approved by the Human Research Ethics Committee (HREC) of the University of South Australia as required by the Australian government research requirements, specified in the National Statement on Ethical Conduct in Human Research (2007 - updated 2018). This statement has been developed to protect the interests of people who agree to participate in human research studies.

Further information and who to contact

The person you may need to contact will depend on the nature of your query. If you want any further information concerning this project or if you have any problems which may be related to your involvement in the project, you can contact the researcher on [Phone number] or any of the following people:

Research contact person

Name	Elaine Nash
Position	PhD Candidate. Chief Investigator.
Telephone	[redacted]
Email	elaine.nash@mymail.com.au

If you have any complaints about any aspect of the project, the way it is being conducted or any questions about being a research participant in general, please contact:

Reviewing HREC approving this research and HREC Executive Officer details

Reviewing HREC name	University of South Australia Human Research Ethics Committee
HREC Executive Officer	Human Ethics Officer
Telephone	+618 8302 6330
Email	humanethics@unisa.edu.au

University of South Australia

Consent Form

This project has been approved by the University of South Australia's Human Research Ethics Committee. If you have any ethical concerns about the project, or questions about your rights as a participant, please contact the Executive Officer of this Committee, Tel: +61 8 8302 6330; Email: humanethics@unisa.edu.au

SECTION 1: CONTACT AND PROJECT DETAILS	
Researcher's Full Name	Elaine Nash
Contact Details	Elaine.nash@mymail.unisa.edu.au [redacted]
Supervisor's Name *(students only)*	Dr Basil Tucker
Contact Details	Basil.Tucker@unisa.edu.au
Project Number	204681
Project Title	Disability Not Inability: The management control implications for workers with intellectual disability

SECTION 2: PARTICIPANT CERTIFICATION

In signing this form, I confirm that:

- I have read the Participant Information Sheet, and the nature and the purpose of the research project has been explained to me. I understand and agree to take part.
- I understand the nature of my involvement in the project.
- I understand that I may not directly benefit from taking part in the project.
- I understand that I can withdraw from the project at any stage and that this will not affect my status now or in the future.
- I confirm that I am over 18 years of age.
- I understand that while information gained during the project may be published, I will not be identified and my personal results will remain confidential, unless required by law.
- I understand that I will be audiotaped.
- I understand that the tape(s) will be stored securely at the University of SA. These recordings will be transcribed and de-identified as soon as possible. Only the Chief Investigator (Elaine Nash) and Supervisor (Dr Basil Tucker) will have access to the tapes and transcriptions.

Participant's Signature	*Printed Name*	*Date*

SECTION 3: RESEARCHER CERTIFICATION

I have explained the study to the participant and consider that he/she understands what is involved.

Researcher Signature	*Printed Name*	*Date*

Appendix G

Stage 3 Easy-Read documents:

Participant Information Sheet, Consent Form, and Distress Protocol

University of South Australia

Participant Information Sheet

Title: Disability not inability. Management control for workers with intellectual disability.

University of South Australia

This is an information sheet about a research project at the University of South Australia Business School.

The project number is 204681.



The person in charge of the research is Elaine Nash.

Elaine is the researcher.

This research is part of Elaine's PhD study.



The Accounting and Finance Association of Australia and New Zealand gave some money to do this research.



You are invited to be part of this research because you are

- A leader in the disability sector like an advocate or someone who writes policy.
- Someone who employs people with disability like a manager at an Australian Disability Enterprise.
- A person with intellectual disability who owns their own business like a microenterprise.



Your contact details were given to Elaine by

_____

_____

What you need to know



This information sheet tells you

- About the research project.
- What you will do if you join the research.
- How you can join.



It is important to read this information.

If you need help understanding the information or have questions please contact Elaine Nash.

You might want to talk about the research with a trusted person like a family member, friend or health worker.



You can join this research or not. It is your

choice.

Consent



If you want to be part of this research project you have to sign a **consent** form.

Consent means you give permission.



If you sign the consent form you are telling the researchers that you

- Understand the information about the project.
- Want to be part of the research.
- Give the researchers permission to use the information that you tell them.



You can also give consent and then change your mind. That is ok.



You will be given a copy of this information sheet to keep.

Why are we doing this research?



The Uni SA Business School wants to learn more about the impact on **management controls** when workplaces employ people with intellectual disability.



Management controls can be things at your job like jo

- Written rules.
- Processes.
- Procedures.
- Policies.
- Relationships between people at the workplace.



Management controls help managers to support staff to do their job.

We want to know



When a workplace gives a person with intellectual disability a job

- what management controls change?
- how much do the management controls change?



We also want to know what management controls are used by business owners with intellectual disability.

This information will help us to



- Learn more about what supports people with intellectual disability need to work.
- Know how to make and use management controls in the workplace to support people with intellectual disability.
- Share new information with people working in management accounting and the disability sector.

What we already know



There are good things about employing people with intellectual disability.

For example
Having extra staff means more work gets done.



But changing management controls to help staff with intellectual disability might cost the workplace more money.



There is a **low employment rate** for people with intellectual disability.

This means that people with intellectual disability are less likely to have a job.



Research tells us that the low employment rate has a negative impact on

- the person with intellectual disability.
- their family.
- the community.



The low employment rate is a problem because

- People with intellectual disability have less opportunities.
- We don't see as many different people in our communities.
- It costs the government systems more.



Some of the barriers to employing people with intellectual disability might be

- Employers believing stereotypes.
- People not being treated fairly in workplaces.



Do you think this information is right or wrong?

Why do you think people with intellectual disability are less likely to have a job?

We want you to tell us what you think!

What are we asking you to do?



If you agree to be part of this research, you can do an interview or join a focus group with a researcher.

Interview



The interview will be just you and the researcher.



It will take 1 to 1.5 hours.

Focus group



A focus group will be a group of people who come together to give thoughts, ideas and feedback on the topic.

The focus group will take 3.5 to 4 hours. This will include



breaks.

There will be 8 to 10 people in each focus group with the researcher and someone else to help facilitate.



You will be asked about the management controls used with people with intellectual disability at your workplace.



We will record your voice.

This helps us to remember what you say and makes sure we get it right.

We will keep the recording of your voice safely for 5 years.

After 5 years we will delete it forever.

If you do an interview we can interview you



- face to face.



- on the phone.



- online like a Zoom call.

A private place where you feel comfortable is best.



After the interview you can get a copy of the **transcript** if you want.

A transcript is a document with everything you said during the interview written down.

If you join a focus group you can join



- face to face.



- online like a Zoom call.



When this research is finished we will also give you the results and copies of information made from what we learnt.



We might contact you again to ask some follow up questions but this will not take much time.



We might ask to watch you doing your work. The researcher would

- Come to your work.
- Watch you working.
- Write notes about how you use management controls.



We want to speak to different people from these areas

- Leaders in the disability sector like an advocate or someone who writes policy.
- People who employ people with disability like a manager at an Australian Disability Enterprise.
- People with intellectual disability who own their own business like a microenterprise.

What could be good about being part of this research?



We cannot promise that you will get good benefits from being part of this research.



When this research is finished you might get benefits from what we find.

For example
You might get some information or resources that will help staff with intellectual disability at your workplace.

Do I have to take part in this research?



You would be volunteering to be part of this research.
You will not be paid.



You do not have to be part of this research. You can say yes or no.
It is your choice.



If you say you want to take part and then change your mind that is ok.
You can say no to being part of this research at any time.



To stop being part of the research talk to Elaine the researcher.

If you stop being part of the study we will get rid of any information you gave us.



If you say yes and do want to take part you will be given

- This participant information sheet.
- A consent form to sign.
- A copy of both forms to keep.

What will happen to information about me?



By signing the consent form you say it is ok for the researcher to collect and use information that you share for the research project.

Any information that you share that might help others know who you are will be kept private.



For example
We will not write your name in the results.

We will only use your information for this research project. We will not use your information for anything else in the future.

We will only tell people who you are and what you said if

- We ask you and you say it is ok.
- We need to by law.



We will record your voice at the interview or focus group.

We will then listen to the recording and type out all the words that were said to make a transcript.

When we type up the recording we will get rid of any information that could tell people who you are like your name or the name of your work.

If we ask another company to type up the recording we will get them to sign a form to say they will keep the information private.



You can ask the researcher for a copy of your interview transcript if you want.

You can read it and tell us if we got it right.



Some of the information you give us will have your personal information in it.

Your information like the

- consent form
- interview voice recording

will be kept safe on a locked University of South Australia's Research Data Storage computer program.

University of South Australia

We will give your information an ID code number. Only Elaine Nash and the supervisor can access your name and ID file.

Paper copies of information we collect from you will be kept safe in filing cabinets in Elaine Nash's office at Uni SA.

All of your information will be kept safely for 5 years and then deleted forever.



We may use your information as part of our research for **publication**.

This means we might write reports about it to share the research findings.



Any publications we share will not identify you or who you work for unless we ask your permission and you say it is ok.

How will we be COVID safe?



We want to keep you as safe as possible from COVID.



To keep the risk low in face to face interviews and focus groups we will do these things

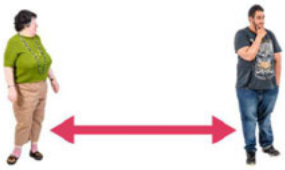
- The researcher will do a RAT test before the interview.
  They will make sure it is negative.



- We will not do the interview if you are sick.



- We will not do the interview if you are a close contact.
  This means you have been near or spent time with someone who has COVID.



- We will follow social distancing.
  This means staying a few big steps away from each other at all times and giving each other space.



- If the interview or focus group is in an office that has had other people in it, things that might be touched will be cleaned.



- You can choose to do your interview on the phone, on Zoom or Skype instead.



- If you are in a focus group and you are sick or a close contact, we might ask you to do an interview at a different time instead.

What if something goes wrong?



We do not think that there are extra risks to you for being part of this research.



You do not have to answer every question in the interview or focus group.

You can skip questions or stop the interview at any time.

You can skip questions or take a break from the focus group at any time.



If you feel upset you could talk about your feelings with



- Your doctor

- Lifeline
  13 11 14
  www.lifeline.org.au

- Beyond Blue
  1300 22 4636
  www.beyondblue.org.au

What happens when the research project ends



You can get a summary of the project results from Elaine Nash once the research is finished.

Ethics approval



This research has **ethics approval**.

This means it has been checked over to make sure we are doing it right and safely.

The Ethics Committee that approved this research is the Human Research Ethics Committee of the University of South Australia.



The Ethics Committee followed rules called the National Statement on Ethical Conduct in Human Research as required by the Australian Government.

These rules have been made to keep people safe when they choose to be part of research.

Who to contact



f you have questions about the research or worries about being part of it you can contact the researcher Elaine Nash.

You can contact Elaine on [redacted]

elaine.nash@mymail.com.au



If you have a complaint about the project

you can contact the Human Research Ethics Committee Executive Officer on

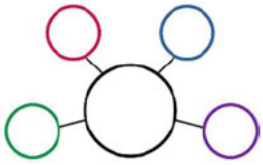
8302 6330

humanethics@unisa.edu.au

made with photosymbols®

University of South Australia

Consent Form



This project is called

Disability Not Inability: The management control implications for workers with intellectual disability

University of South Australia

This project has been checked by the University of South Australia's (Uni SA) Human Research Ethics Committee.



This means they agree it safe for people to participate.

If you have any

- worries about the project.
- questions about your rights as someone who is participating.

you can contact the Executive Officer of this Committee.

(08) 8302 6330

humanethics@unisa.edu.au

Contact



The **researcher** for this project is Elaine Nash.



A **researcher** is someone who does the work to find out information and write a report.

You can contact Elaine on [redacted]

elaine.nash@mymail.unisa.edu.au



Consent



This form tells us if you give **consent** to be a part of this project.



Consent is when you agree to something.



Please tick if you understand and agree:



☐ I have read the Participant Information Sheet.



☐ I understand the reason for this research project and I agree to be involved.



☐ I understand how I will be involved in the project.



☐ I understand that I can leave the project at any time.



☐ I am over 18 years old.



☐ I know that information from this project will be shared but my name and personal results will stay private unless needed by the law.



☐ I know that I will be voice recorded.

University of South Australia

☐ I know that the voice recording will be kept safely at UniSA. Elaine Nash and the supervisor are the only people that will be able to listen to the recordings.

☐



I agree to keep the names of other people in the focus group private. They will also keep my name private.

☐ I agree to keep what is shared by other people in the focus group private. It is not my information to share.



Participant





I confirm that I understand and agree to what is in this form and give consent to be a part of this project.

Participant signature Participant name



_____

_____

Date _____

Researcher



I have explained the study to the participant and know that they understand what is involved.



Researcher signature

_____



Researcher name

_____



Date _____

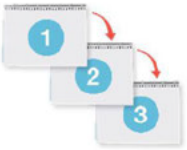
made with photosymbols®

University of South Australia

Distress Procedure for Participant Interviews and Focus Groups



This is the procedure for interviews and focus groups.



This tells you the steps that will happen if a participant feels **distressed** in the interview or focus group.



Distressed is when someone feels a lot of sadness, anxiety, worries or pain.



For this project the **researcher** is Elaine Nash.



The **participant** is you.

The focus groups will be facilitated by more than 1 person. This is to help support if anyone in the group becomes distressed.



If you become distressed during the interview or focus group this is what will happen:



1. The researcher will stop the voice recording. They will ask you



- Do you want to take a break?



- Do you want to stop?



The interview will not start again until you are ready.

The focus group will start when you are ready or might continue while you have a break.



2. The researcher will ask you if you want to contact a support person.

This could be anyone you want.



3. The researcher will ask you if you want to be alone with your support person.





4. The researcher will say that you should speak to your GP or a health professional.

   If you do not have someone to contact, the researcher will give you some ideas. They are at the end of this document.

University of South Australia

5. The researcher will tell you about the UniSA complaints procedure if you want to make a complaint.

   This will also be talked about with the project supervisor.

If someone else in the focus group becomes distressed the same process will be followed for them.



The researcher will then check in with the rest of the group.



The focus group will continue when everyone is ready.

Helplines

Beyond Blue

1300 224 636

www.beyondblue.org.au

Lifeline

13 11 14

www.lifeline.org.au

Appendix H

Findings of the current study supported by research identifying the benefits and costs of employing workers with intellectual disability

Benefit identified in the current study	Previous research	Aim	Principal Findings
Signalling the importance of diversity and inclusion	**Literature Reviews**		
	Cavanagh et al. (2016)	Review of the literature to investigate how HRM practices impact workers with disabilities in contemporary organisations.	Highlighted the importance of management and employer support in creating an inclusive workplace for workers with disabilities. It also found that discrimination and negative attitudes can hinder employment for this cohort.
	Ellenkamp et al. (2016)	Review of the literature to identify work environment factors that help people with intellectual disabilities secure and maintain competitive employment.	The presence of employees with intellectual disabilities positively influenced workplace culture and fostered better interaction among employees, promoting a culture of acceptance and support. Providing training and raising awareness among all employees about intellectual disabilities helped foster a more inclusive and supportive work environment.
	Beyer & Beyer (2017)	Review of literature identifying the benefits for employers who hire individuals with learning disabilities.	Hiring people with intellectual disability led to increased customer loyalty, as customers appreciated the inclusive practices, thereby enhancing the public image of the organisation. In addition, the presence of employees with learning disabilities positively impacted overall workplace morale. The study emphasised that individuals with learning disabilities align well with modern corporate social responsibility and brand image goals.
	Lindsay et al. (2018)	Literature review that sought to identify the benefits of hiring people with disabilities and how these benefits impact employers and employees.	Hiring people with disabilities contributes to creating an inclusive work culture and raises awareness about their abilities. Companies also experience a more diverse customer base, increased customer loyalty and satisfaction, and enhanced innovation.
	Bonnacio et al. (2020)	Literature review exploring employer concerns regarding hiring individuals with disabilities throughout the employment cycle.	Communicating the employment practice of employing people with disability conveys to stakeholders, such as investors, customers, and future employees, a corporate image reflecting the organisation's culture and core values.
	Taubner et al. (2022)	Reviewing the literature to identify factors influencing the sustainability of employment for individuals with intellectual disability.	Along with direct economic benefits, the study highlighted social advantages, such as enhanced quality of life and greater social inclusion for individuals with intellectual disability, which indirectly contribute to economic gains.

Benefit identified in the current study	Previous research	Aim	Principal Findings
	Empirical Studies		
	Nietupski et al. (1996)	A survey of 98 businesses, including banks, credit unions, grocery stores, and retail establishments, represented large, medium, and small-sized companies. It compared employer perceptions of those who had hired supported employees with those who had not.	Community image was reported by various employers as one of the benefits of hiring employees with intellectual disability, pointing to corporations' broader messages to internal and external stakeholders.
	Olson et al. (2001)	Aimed to identify employers' perceptions of employees with mental retardation through a national survey.	Employers' perception of recruiting people with a learning disability results in numerous benefits, including elevating the company's public image and enriching customer satisfaction.
	Hindle et al. (2010)	Sought to measure the productivity of disability and non-disability call centre workers in Australia.	Hiring individuals with disabilities can improve workforce diversity, bringing in a variety of perspectives and ideas that can drive innovation and enhance problem-solving. Companies recognised for their inclusive hiring practices often benefit from a positive image, attracting customers who prioritise social responsibility and inclusivity.
	Harnett et al. (2011)	A survey of 387 employers drawn from various industries on making workplace adjustments for people with various disabilities, including intellectual disability.	Providing workplace adjustments creates a positive organisational culture and climate, fostering inclusivity and the social benefits of maintaining an inclusive workplace. This enhances the company's reputation and boosts employee morale.
	Irvine & Lupart (2011)	Aimed to identify employers' views on including individuals with developmental disabilities in the workforce by conducting in-depth interviews with employers from various industries, including retail, hospitality, manufacturing, and office roles.	Workplace inclusion benefits both individuals with developmental disabilities and their coworkers by creating a more diverse and supportive work environment. Employees with intellectual disabilities have a positive impact on customers. Successful inclusion relies on finding the right "fit" between an individual's abilities and the job requirements.
	Solovieva et al. (2011)	Online survey of 128 employers who reported having an employee with a disability who requested a workplace adjustment.	Found that up to 30 per cent of employers reported that employing people with intellectual disability improved customer interactions.

Benefit identified in the current study	Previous research	Aim	Principal Findings
	Kalargyrou & Volis (2014)	This study examines the challenges of pro-actively recruiting people with disabilities by analysing the experiences of eight leading hospitality companies in disability inclusion.	Identified best practices for initiating disability inclusion plans and provided insights into the benefits and challenges of such initiatives.
	Werner & Hochman (2019)	Investigated how Israeli military commanders include individuals with intellectual disability and its impact on military units.	Findings suggested inclusion had positive impacts on the functioning of the military units, other soldiers and Commanders. The study highlighted a shift in attitudes towards people with intellectual disabilities, although some negative attitudes still existed and required intervention.
	Santuzzi & Keating (2020)	The issue of underreported disabilities within an organization was investigated, revealing that the actual number of workers with disabilities may be underestimated. This inconsistency hampers accurate worker counts and efforts to support these employees. A survey was implemented to gauge perceptions of the workplace environment and reactions to a common disability disclosure form.	Creating inclusive work environments not only improves worker well-being, but also improves their reactions to the process of formal reporting of disability in the workplace.
Realising potential economic benefits ○ Recruit workers with intellectual disability ○ Determine performance standards for workers with intellectual disability	**Literature Reviews**		
	Cimera (1999)	Review on the cost-efficiency of open employment programs for workers with intellectual disability.	Supported (open) employment is cost-effective for workers and taxpayers.
	Beyer & Beyer, (2017)	Review of the literature investigating the benefits for employers of employing people with learning disabilities.	Employers experienced lower staff turnover when employing people with learning disabilities.
	Lindsay et al. (2018)	Review of the literature on the benefits of hiring people with disabilities.	The study found several economic benefits of hiring people with disability. Employers reported increased cost-effectiveness and profits, reduced retention and turnover costs, and improved reliability and punctuality among employees. productivity, work ethic, and safety.
	Weld-Blundell et al. (2021)	A review of interventions designed to enhance participation in either non-competitive or open/competitive employment.	Employers reported increased productivity and reduced absenteeism among employees who participated in vocational interventions. The interventions also led to long-term employment outcomes, which contributed to sustained economic benefits for both individuals and employers.

Benefit identified in the current study	Previous research	Aim	Principal Findings
	Taubner et al. (2022)	Review of the literature exploring factors that influence the sustainability of employment for people with intellectual disability.	Employment sustainability for individuals with intellectual disabilities leads to increased employment rates, which directly benefits the economy by reducing dependency on social welfare programs. The study highlighted that these employees contribute significantly to productivity and overall efficiency when provided with the right support.
	Empirical Studies		
	Zivolich & Weiner-Zivolich (1997)	A 10-year longitudinal study evaluating the financial and social benefits of an employment program for people with severe disabilities implemented by Pizza Hut in the US.	Emphasised the positive economic and social benefits of employing individuals with severe disabilities in integrated employment environments.
	Blanck (1998)	Using a mixed-methods approach, investigate how businesses and agencies that provide temporary, contract and permanent staffing solutions can expand competitive employment opportunities for people with disabilities.	Highlighted how the staffing industry can play a central role in placing employees with disabilities in competitive employment. Supervisors of these workers with disability reported that they had an average or above-average performance.
	Eggleton et al. (1999)	Evaluation of the quality of life and financial independence of individuals with intellectual disabilities who were employed in open, competitive positions versus those who were unemployed or in sheltered workshops.	Providing competitive open employment for people with intellectual disabilities had economic benefits for the community through the enhanced quality of life of the individual and their increased financial independence.
	Graffam et al. (2002)	Questionnaire survey of 643 Australian employers who employed a person with a disability between 1996 and 1998. The study aimed to identify factors that influence employer decisions when hiring and retaining employees with disabilities.	Employers gain significant material and non-material benefits from hiring individuals with disabilities, and in many cases, these benefits are financially cost-neutral or even cost-advantageous. Individual factors (such as grooming/hygiene and work performance) were rated most important influencers of decisions to employ individuals with intellectual disabilities. Management and cost factors were rated moderately important. Social factors (such as social pressure to employ a person with a disability) were rated as least important.
	Smith et al. (2004)	Questionnaire survey of 656 employers to investigate their satisfaction levels with employees with disabilities compared to their satisfaction with non-disabled employees.	Found employers of workers with intellectual disability rated them more highly than non-disabled employees on outcome measures of performance relating to work speed, work rate, accuracy and quality.

Benefit identified in the current study	Previous research	Aim	Principal Findings
	Buciuniene & Kazlauskaite (2010)	Examined the integration of people with disabilities into the workforce through a survey of customer-contact employees at 30 upscale hotels.	Findings underscore the importance of empowerment in enhancing employee attitudes and behaviours, which can, in turn, lead to better performance outcomes for organisations.
	Cimera (2010)	The cost efficiency of employees with intellectual disabilities served by vocational rehabilitation agencies in the U.S. from 2002 to 2007 was examined.	Supported employees with intellectual disability are generally cost-efficient for taxpayers over time. However, there was notable variability in cost efficiency across the U.S. and its territories.
	Hindle et al. (2010)	Measured the productivity of disability and non-disability call centre workers in Australia. Productivity was measured through metrics such as attendance, task engagement, and the capability to upgrade and make new sales.	It was found that small firms could optimise productivity by effectively matching tasks to the abilities of employees with disabilities, which could, in turn, contribute to a competitive edge. The belief that workers with disabilities are less productive is a myth. Research findings support the idea that people with disabilities can be highly effective workers.
	Perry (2014).	Through survey data, case studies, and individual success stories, this report demonstrates how workers with intellectual and developmental disability provide both talent and productivity.	Walgreens, the second-largest pharmacy store chain in the US, employer to more than 180,000 workers and number 18 on the Fortune 500 rankings, has found that employing individuals with intellectual disability returns significant benefits to the organisations, including higher productivity
	Cimera (2018)	This study examined the cost trends of supported and sheltered employees with intellectual disability during one "employment cycle," from program entry to job change or service cessation. Four agencies provided cost data for individuals in their supported or sheltered programs from FY 2000 to 2005.	The costs for supported (open) employees are significantly lower than for sheltered employees, and they are decreasing over time, while costs for sheltered employees are slightly increasing.
	Werner & Hochman (2019)	Semi-structured interviews with 28 military commanders to gather their experiences and perceptions of employing individuals with intellectual disability.	Commanders perceived this cohort as devoted to and efficient in completing tasks non-disabled soldiers had difficulty performing. The presence of individuals with intellectual disabilities positively impacted the functioning of the military units.
	Literature Reviews		

Benefit identified in the current study	Previous research	Aim	Principal Findings
Capitalising upon the distinctive competencies that workers with intellectual disability bring to the workplace o Enhance existing skills in repetitious and routine work o Reinforce a high propensity for loyalty	Ellenkamp et al. (2016)	A systematic review of the literature on work environment-related factors contributing to obtaining or maintaining work in competitive employment for people with intellectual disability.	Successful employment depends on effectively matching the individual's abilities with the job requirements. Tailoring job roles to fit the strengths of individuals with intellectual disabilities was a key factor in their job performance and satisfaction. Providing flexible work arrangements and job tasks that could be adjusted based on the individual's needs and abilities contributed to better job performance.
	Beyer & Beyer, (2017)	Systematic Review of the literature investigating the benefits for employers of employing people with learning disabilities.	Employers reported improved reliability among employees with learning disabilities, as reflected through better attendance and punctuality. There was a reduction in sickness rates among employees with learning disabilities.
	Lindsay et al. 2018	Systematic Review of the literature on the benefits of hiring people with disabilities.	Employees with intellectual disability employed in service industries such as hospitality, grocery, retail and food service are more reliable than their non-disabled peers and more conscientious in their work.
	Kregel, et al. (2020)	The researchers conducted a comprehensive review of international research articles and grey literature and a targeted review of Australian research and practice on employment programs and practices that purport to promote successful employment outcomes for individuals with intellectual disability.	Open employment is important for individuals with intellectual disabilities. The review identified several evidence-based employment practices that have been shown to be effective, including customised employment (Job Carving).
	Taubner et al. (2022)	Systematic review of the literature exploring factors that influence the sustainability of employment for people with intellectual disabilities.	Reduced turnover costs is achievable due to the long-term retention of employees with intellectual disabilities, who showed high levels of loyalty and commitment to their jobs.
	Empirical Studies		
	Tse (1994)	Questionnaire survey of 38 employers investigating their expectations and evaluation of the job performance of workers with a mild intellectual disability.	Employers reported that employees with mild intellectual disability were considered reliable, highly motivated, trustworthy and able to take on their job responsibilities.

Benefit identified in the current study	Previous research	Aim	Principal Findings
	Adams-Shollenberger & Mitchell (1996)	Using a comparative study of 20 non-disabled and 20 workers with intellectual disability the researchers investigated any differences in terms of retention and absenteeism.	Workers with intellectual disability showed better attendance and lower absenteeism compared to their non-disabled peers. A significantly lower turnover rate indicated greater retention and stability in the workforce.
	Zivolich & Weiner-Zivolich (1997)	A longitudinal study over a 10-year period evaluating the financial and social benefits of a corporate employment initiative for people with severe disabilities implemented by Pizza Hut in the US.	Founded significant financial benefits due to increased loyalty.
	Brickey & Campbell (1981)	Researched the employment of 17 people with intellectual disability who were trained and placed in McDonald's restaurants.	Over two years, the turnover rate for workers with intellectual disabilities was 41 per cent, compared to 175 per cent for non-disabled workers, leading to significant cost savings. Factors for staying included financial reasons, self-worth, a sense of normalcy, and accomplishment.
	Graffam et al. (2002)	643 Australian employers completed questionnaires. The study's industries were diverse, covering sectors such as retail, hospitality, manufacturing, and office-based roles.	People with intellectual disability were found to be more reliable, absent for an average of 8.3 days compared to 9.7 days for non-disabled employees.
	Chi & Qu (2003)	The study aimed to measure the attitudes of 500 food service employers in the US toward hiring persons with disabilities and assess the effects of these attitudes on employers' hiring practices.	The study found that workers with disability were considered loyal, dependable and reliable, with lower absenteeism and turnover rates, thereby adding to the business's productivity.
	Chiocchio & Frigon (2004)	The Person-Environment Fit framework has not been tested for job placements of candidates with mental retardation (CMR). Fifty-two CMRs were placed in 53 work settings, resulting in 61 matches based on equivalent measures, with data collected for 16 weeks post-placement.	Results show that Employee Satisfaction is a mediator while flexibility of the work environment is not. Together, they contribute to predict tenure.
	Smith et al. (2004)	An Australian study involving 656 participants from metropolitan, regional and rural locations across all states, territories and industries.	Employers noted higher levels of loyalty among employees with intellectual disability who tended to stay longer in their jobs, reducing turnover rates. These employees were often seen as having a strong work ethic and positive attitude. The study found that employees with intellectual disability also had fewer workplace accidents, contributing to a safer work environment.

Benefit identified in the current study	Previous research	Aim	Principal Findings
	Hindle et al. (2010)	Measured the productivity of disability and non-disability call centre workers in Australia. Productivity was measured through metrics such as attendance, task engagement, and the capability to upgrade and make new sales.	Found lower employee turnover rates among workers with intellectual disability, which led to cost savings in recruitment and training, indirectly boosting the firm's competitive advantage. Also, it was found that people with disability will more accurately reflect the customer base of a business, providing a competitive advantage.
	Irvine & Lupart (2011)	Aimed to identify employers' views on including individuals with developmental disabilities in the workforce by conducting in-depth interviews with employers from various industries, including retail, hospitality, manufacturing, and office roles.	Found that employees with intellectual disability were respectful, loyal, hardworking and enthusiastic, attributes which positively impacted workplace morale and culture.
	Wehman et al. (2014)	Randomised Control Trial with 23,298 youth and young adults with intellectual and developmental disabilities (IDD) who received state vocational rehabilitation services.	Found that individuals with IDD can perform well in repetitious and routine work, indicating that with the right support and training, individuals with IDD can excel in such roles.
	Butterworth et al. (2017)	Explored the impact of repetitious and routine work on employment outcomes for individuals with IDD.	Their findings suggest that repetitious and routine work can be beneficial for individuals with IDD as it provides a structured environment and clear expectations, which can enhance their job performance and satisfaction. However, they also emphasise the importance of variety and meaningful tasks to prevent burnout and increase engagement. Their research indicated that these individuals could achieve competitive, integrated employment and substantially increase their earnings compared to segregated work or day support programs.
	Ho (2018)	Investigated the conditions that enable or constrain a successful job-carving process.	Facilitators of the process included adopting a strength-centric approach, valuing the full involvement of the person with intellectual disability, support for job carving within the organisation, communication between stakeholders in the process and trust. The four hindrances were a general lack of awareness of workers about job carving and disabilities, organisational rigidity and inflexibility of systems, problems in the communication strategy and the

Benefit identified in the current study	Previous research	Aim	Principal Findings
			"presence of employer stressors such as a lack of financial resources and management changes.
	Wells (2018)	Qualitative research design using semi-structured interviews with 15 employers with experience recruiting workers with intellectual disability ranging from 1.5 years to 30 years.	Found a positive impact on workplace culture and morale directly attributed to the qualities and attributes exhibited by these workers, including loyalty, dedication and passion, creating a positive team climate and a greater sense of purpose for non-disabled colleagues.
	Kumar et al. (2019)	Interviewed 30 co-workers of workers with intellectual disability.	Workers with intellectual disability were viewed as sincere, honest, friendly, and punctual.
	Wilson & Campain (2020)	Mixed-methods study that explored factors that positively influence the employment of people with IDD. Data was collected through surveys, interviews, and focus groups with employers, employees with intellectual disabilities, and their families.	Work experience and customised employment strategies were effective in improving employment prospects.

Cost identified in the current study	Previous research	Aim	Principal Findings
Manager, supervisor, and co-worker attitudes ○ Developing awareness of managers, supervisors and co-workers of intellectual disability ○ Promoting the role of job coaches and mentors	**Literature Reviews**		
	Burke et al. (2013)	Systematic review of 34 research studies from 1987 to 2012. The study classified the studies into categories related to hiring, accommodating employees with disabilities, work performance, and behavioural intentions.	This review highlighted that while employers generally hold positive attitudes towards hiring people with disabilities, there are still barriers in hiring practices. The review emphasized the importance of demand-side strategies to improve employment outcomes for people with disabilities.
	Empirical Studies		
	Dutton (2002)	Study of 100 employers and 100 government Disability Employment Advisors.	People with learning disabilities needed extended training compared to other workers. Emphasised that employers without experience employing someone with intellectual disability are concerned about the additional training costs.
	Meltzer et al. (2020)	Surveys, interviews, and focus groups used to gather data on the experiences and barriers faced by participants in finding and maintaining open employment. The study involved 51 people with intellectual disabilities in Australia.	The study identified systemic barriers that people with intellectual disabilities face when trying to find and maintain open employment. These barriers include narrow, dismissive, and discouraging attitudes, as well as experiences of stigma and discrimination in open workplaces.
	Dean et al. (2022)	Survey of 478 Norwegian employers who had experience hiring employees with IDD.	Employers' perception of work performance, corporate social responsibility, and prior experience hiring employees with IDD are key predictors of their willingness to hire again. The study highlighted that gaining experience with employees with IDD in the workplace and understanding the benefits of hiring them is crucial in

			promoting competitive integrated employment.
	Mahasneh et al. (2023)	Interviews with 30 disability employment service providers to gather insights into their perspectives on employer willingness to hire people with disabilities.	Subjective norms, and perceived behavioural control were significant predictors. on employer willingness to hire people with disabilities.
Existing policies, procedures and organisational systems o Meeting statutory and legislative obligations associated with making reasonable adjustments o Adopting an accessible communication strategy	**Literature Reviews**		
	Nevala et al. (2015)	Examined the effectiveness of workplace accommodations and identified barriers and facilitators to sustaining employment.	Workplace accommodations, such as vocational counselling, education, and changes in work schedules, can promote employment among people with intellectual disability. The study also identified self-advocacy, employer support, and training as critical factors for successful employment.
	Nevala et al. (2019)	Systematic review of research examining the effectiveness of rehabilitation interventions on employment and functioning, to identify barriers and facilitators to employment.	Rehabilitation interventions can significantly improve employment and functioning for people with intellectual disabilities. Key facilitators included self-advocacy, employer support, and flexible work schedules, while barriers included lack of training and inflexible work environments.
	Kregel et al. (2020)	Comprehensive review of employment interventions for individuals with intellectual disabilities and rated each study based on its methodological rigour.	Open employment is important for individuals with intellectual disabilities. The review identified several evidence-based employment practices that have been shown to be effective, particularly job coaching.
	Aksnes & Ulstein (2024).	Investigated the connection between workplace practices and positive employment outcomes for people with disabilities.	Identified seven categories of workplace practices that contribute to positive employment outcomes for people with intellectual disability: accommodation,

			cultural practices, human resource management practices, leadership, participation, support, and training.
	Empirical Studies		
	Olsen et al. (2001)	National survey to gather data from employers about their perceptions of employees with intellectual disability.	Employers of all sizes reported positive experiences when hiring individuals with intellectual disabilities. They appreciated the training and common accommodations provided, particularly the availability of extra supervision time, flexible working hours, and the support of a job coach. These accommodations were generally seen as having minimal costs to the company. Additionally, employees with intellectual disabilities were perceived to incur similar or lower costs compared to those without disabilities, with the exception of expenses related to supervision and training, which were viewed as higher for employees with disabilities.
	Hindle et al. (2010)	Evaluated the productivity of call centre workers with and without disabilities in Australia. Productivity was assessed using metrics such as attendance, task engagement, and the ability to upgrade and make new sales.	Reasonable adjustments in the intellectual disability context are often necessarily innovative and creative. Such accommodations include providing Easy-Read documentation such as policies, procedures, instructions, and signs.
	Harnett et al. (2011)	Questionnaire survey of 387 employers making workplace accommodations with employers of people with various	Workplace accommodations led to increased company profitability, which enabled the organisation to retain valued

		disabilities, including intellectual disability, drawn from various industries.	employees and positively impact workplace culture.
	Australian Disability Network (2023)	Questionnaire survey aiming to provide an understanding of the lived experiences of workplace adjustments from the perspectives of job seekers and employees with disabilities.	Identified seven critical factors for success in workplace adjustments, including accessible communication, flexible work arrangements, and a tailored support system.
	Joyce et al. (2024)	Conducted an analysis of the organisational characteristics, structures, and cultural elements of disability enterprises that promote positive well-being through 47 in-depth interviews with staff and supported employees from four organizations.	Customized training and task matching were essential for supporting employees with intellectual and developmental disabilities (IDD). Flexible work schedules and varied workplace environments, such as busy versus calm settings, contributed to positive well-being. Comprehensive and personalized support were key. systems were essential for promoting health and inclusion.