

ACCESSIBILITY IN ESG, HR, DIGITAL TRANSFORMATION AND EMERGENCY SERVICES

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Abstract: Accessibility has become an important policy priority, anchored in frameworks such as the UN CRPD, the EU Web Accessibility Directive, and the European Accessibility Act. Yet in management scholarship and practice it is still treated mainly as compliance. This paper investigates why accessibility, though referenced in ESG reporting, HR/DEI frameworks, and digital transformation, has not yet been institutionalized as a distinct management strategy. We reviewed 2020–2025 peer-reviewed articles and EU policy reports retrieved from Scopus, Web of Science, and Google Scholar; thematically coded references to accessibility across ESG, HR/DEI, digital transformation, and public-sector management; and conducted an analytical gap assessment against the defining features of fundamental strategies (scope, objectives, performance measures, long-term orientation). Accessibility is largely compliance-driven across domains. It is often implemented as an add-on or technical adjustment rather than as a proactive, value-creating framework. Positive developments—such as Romania’s SMS-113 service and AI-enabled tools in emergency call management—demonstrate potential but remain isolated improvements. Reframing accessibility as a strategic asset could generate competitive advantages and strengthen organizational resilience. Institutionalizing it as a fundamental management strategy could also catalyze digital innovation and enhance public value. The paper contributes a clear research agenda and a rationale for developing an Accessibility Strategy Framework. This framework aims to guide organizations and public institutions beyond mere compliance toward inclusive, high-performance design.

Keywords: Accessibility, strategic management, ESG, diversity and inclusion, digital innovation, public sector, 112 emergency services

JEL Classification: M10, M14, O33, H83, I18

1 Introduction

For decades, public services, businesses, and organizational systems were designed with the “average” user in mind. Efficiency and functionality were measured by how well they served the majority, while vulnerable groups, particularly people with disabilities, were too often overlooked. Accessibility was rarely considered a core requirement; instead, it was treated as an exception or an afterthought. This long-standing omission has left significant gaps in participation, equity, and safety, which persist even as societies advance technologically and economically.

At the international level, the UN Convention on the Rights of Persons with Disabilities (CRPD) establishes the obligation of states to ensure equal access for people with disabilities. Within the European Union, the Web Accessibility Directive (2016) mandated accessible public sector websites and mobile applications, while the more comprehensive European Accessibility Act (2019/882)—fully applicable from June 2025—extends these requirements to a wide range of products and services, including banking, telecommunications, and e-commerce. At the national level, Romania’s Law No. 448/2006 on the protection and promotion of the rights of persons with disabilities and the National Strategy for the Rights of Persons with Disabilities 2022–2027 provide the legal and policy basis for accessibility efforts.

Despite this growing legal recognition, accessibility remains underdeveloped within the field of management. In organisational and strategic management literature, accessibility is mentioned only in passing. It is typically embedded within Environmental, Social and Governance (ESG) reporting, Human Resources (HR) practices under diversity, equity, and inclusion (DEI) frameworks, or as a secondary consideration in digital transformation. Accessibility, unlike mature strategic orientations such as innovation or sustainability, has not yet been institutionalised. It lacks a distinct management strategy with its own scope, objectives, and performance measures.

This gap motivates the present study. It examines how accessibility is currently framed within existing management strategies and investigates why it has not yet been recognised as a fundamental strategy. The paper contributes to management scholarships by highlighting this conceptual absence. It also offers accessibility as a candidate for formal strategic institutionalisation.

The guiding research question is therefore:

Why is accessibility, despite being mentioned within ESG, HR, or digital transformation strategies, still not recognised as a distinct fundamental strategy in management?

The objective of this paper is to address this gap through a narrative literature review and gap analysis. Additionally, it aims to advance the conceptualisation of an Accessibility Strategy as a formal domain in modern management.

2 Literature Review

2.1 Fundamental management strategies (1980–2010)

Classical strategy frameworks emphasised corporate, business, and functional levels (Porter, 1980; Johnson et al., 2008). These frameworks shaped how organisations structured decision-making, allocated resources, and pursued competitive advantage. Over time, new orientations emerged in response to changing economic and social demands. Innovation became a recognised strategic domain, and scholars such as Tidd and Bessant (2014) emphasised systematic approaches to creativity and knowledge transfer. Sustainability and ESG considerations also gained prominence, with research showing that long-term performance increasingly depended on integrating environmental and social responsibility into strategic planning (Eccles, Ioannou, and Serafeim, 2014). Digital transformation later followed as a fundamental strategy, and studies stressed the role of IT capabilities in enabling business agility and the creation of new value (Bharadwaj et al., 2013). In parallel, growth strategies were analysed through mergers and acquisitions, which became a well-established pathway to scale and diversification (Hitt, Harrison, and Ireland, 2001; Gaughan, 2017). Together, these developments demonstrate how new strategic orientations can emerge, become institutionalised, and eventually join the repertoire of mainstream management strategies.

2.2 Theoretical perspectives

Several theoretical perspectives provide lenses for analysing emerging strategies. Stakeholder theory (Freeman et al., 2010) highlights the responsibility of organisations to create value for all groups, not just shareholders. The resource-based view (Barney, 1991) identifies unique capabilities as foundations for sustained advantage, suggesting that inclusion and

accessibility could qualify as such resources if effectively developed. Corporate governance, which ensures transparency and accountability, has also been central to discussions of strategy and legitimacy (Shleifer and Vishny, 1997; Tricker, 2019). In the public sector, Moore’s (1995) concept of public value stresses that services must be inclusive to ensure legitimacy and citizen trust. Finally, Teece’s (2007) dynamic capabilities framework proposes that companies succeed when they can sense, seize, and transform opportunities. Viewed through this lens, accessibility could be positioned as a capability that enables organisations to detect underserved needs, capture inclusive innovations, and transform operations to deliver broader social and economic value.

2.3 Globalisation and diffusion

In the context of international strategy, globalisation has long been debated through the tension between global efficiency and local responsiveness (Prahalad and Doz, 1987; Bartlett and Ghoshal, 1989). The concept of glocalisation (Robertson, 1995) provides a useful middle ground, emphasising adaptation to both global and local contexts. Diffusion of innovations theory (Rogers, 2003) remains influential in explaining how new practices spread, while critical perspectives warn that not all innovations are embraced equally, with organisations sometimes adopting fads without long-term benefit (Abrahamson, 1991). These insights are relevant to accessibility, which often spread unevenly: while some sectors adopt accessibility measures quickly due to regulation or reputational pressure, others lag.

2.4 Accessibility in the recent literature (2020–2025)

Recent work shows that accessibility is mentioned in ESG, HR, digital transformation, and public services, but rarely institutionalised as a formal strategy. In ESG, compliance is often limited to compliance, such as adherence to reporting standards or accessibility guidelines, rather than being treated as a driver of stakeholder value (Dyllick and Muff, 2016). In HR, accessibility tends to be embedded within diversity and inclusion frameworks, with emphasis on recruitment but less on workplace design, retention, or culture (Yeo, Van de Walle, and Kim, 2023). Digital transformation initiatives mention accessibility, yet it is frequently treated as an add-on to user experience or as an additional cost rather than as a principle of universal design that benefits all users (Krok, 2024). Public services provide a mixed picture: Romania’s SMS-113 service has improved inclusion for people with hearing and speech impairments, but challenges such as limited awareness, low digital literacy, and fragmented implementation remain (Sava, Bokor, Botiș, and Nen, 2025). Similar gaps are noted across Europe, where the European Accessibility Act aims to create harmonisation, but where institutional uptake has been uneven.

This review suggests that, while accessibility is visible in contemporary discourse, it lacks the characteristics of a fundamental strategy. Unlike innovation or sustainability, accessibility has not yet been given a clear scope, defined objectives, or performance indicators. Its current treatment as a compliance requirement reflects a missed opportunity to reframe it as a strategic asset capable of driving competitive advantage, organisational resilience, and long-term social value.

3 Methodology

This study employs a narrative literature review combined with a theoretical gap analysis. The review was designed to map how accessibility is currently addressed in the management strategy literature and to assess whether it has the characteristics of a fundamental strategy. The scope covered works published between 1980 and 2025, beginning with the consolidation of classical strategy frameworks and extending to modern extensions such as ESG, digital transformation, and human resources. To ensure relevance to current debates, accessibility-related studies were limited to the period 2020–2025.

Source selection was conducted in three major databases: Scopus, Web of Science, and Google Scholar. The inclusion criteria comprised peer-reviewed journal articles, academic books, and relevant European policy reports with a clear link to management and strategy. Excluded were

highly technical or engineering-focused publications that lacked management implications, as well as grey literature without academic review. This approach ensured both scholarly rigour and practical relevance to the policy.

The review process followed three steps. First, publications were selected for references to accessibility within contexts of ESG, HR, digital transformation, or the public sector. Second, insights were thematically coded, with a distinction made between compliance-orientated treatments and references that framed accessibility as a driver of strategic value. Third, a comparative thematic analysis was conducted. The analysis applied the definitional criteria of fundamental strategies - scope, objectives, performance measures, and long-term orientation - to the collected evidence.

This process revealed that although accessibility is frequently mentioned, it consistently falls short of these criteria. Instead, it is treated as a compliance requirement or technical adjustment. The findings of this analysis form the basis for proposing accessibility as a candidate for institutionalisation as a distinct management strategy.

4 Findings and Discussion

4.1 Accessibility in ESG strategies

Accessibility is predominantly framed within the Social (S) dimension of Environmental, Social and Governance (ESG) reporting, where it is treated largely as a compliance obligation. This reflects a shareholder primacy mindset, in which ESG is approached as risk mitigation rather than as a stakeholder-driven value proposition (Eccles, Ioannou and Serafeim, 2014; Dyllick and Muff, 2016). In practice, organisations frequently restrict their efforts to meeting minimum legal standards, such as compliance with the Web Content Accessibility Guidelines (WCAG) or the Americans with Disabilities Act (ADA). Although such compliance is necessary, it does not ensure the integration of accessibility into long-term strategic planning or value creation (Pritchard and Roulstone, 2018).

In contrast, stakeholder theory emphasises that creating value for all groups, particularly under-served ones, is central to sustainable success (Freeman et al., 2010). From this perspective, accessibility should be seen not only as risk avoidance, but as a driver of legitimacy, reputation, and trust. Despite this, few organisations have gone beyond disclosure-based approaches to position accessibility as a competitive advantage within ESG strategies.

4.2 Accessibility in HR strategies

Within human resources, accessibility is typically embedded within broader diversity, equity, and inclusion (DEI) frameworks. However, Yeo et al. (2023) show that a persistent gap exists between declared inclusion goals and actual implementation, with systemic integration still in its infancy. Practices often remain limited to recruitment initiatives, while strategic dimensions such as workplace design, digital accessibility, and organisational culture receive limited attention.

This narrow focus underutilises human capital as a strategic resource. From the lens of the resource-based view (Barney, 1991), accessibility constitutes a capability that can be valuable, rare, and non-substitutable. A truly inclusive workplace not only improves employee well-being, but also enhances innovation, resilience, and adaptability. By treating accessibility as a marginal HR issue, organisations lose the opportunity to transform it into a sustainable competitive advantage.

4.3 Accessibility in digital transformation strategies

In digital transformation, accessibility is most often discussed as part of user experience (UX) or universal design (UD). Krok (2024) observes that policy frameworks frequently treat accessibility as an additional cost or secondary requirement rather than as a catalyst for innovation. However, digital technologies clearly have strong potential to expand inclusion when accessibility is embedded from the outset.

Research on emergency services highlights this potential. AI-based tools such as real-time transcription, chatbots, and multimodal interfaces have been piloted to improve accessibility in 112 call management (Bokor, Sava, Stănilă, and Nen, 2025a). Broader technological adoption, including Advanced Mobile Location (AML) and automated captioning, initially targeted people with hearing impairments but has since become mainstream, benefiting all users (Bokor, Lățea, Sava, and Nen, 2025b). These cases illustrate the diffusion of accessibility-driven innovation to the wider population.

Viewed through the dynamic capabilities’ framework (Teece, 2007), such initiatives demonstrate the capacity of organisations to *sense* unmet needs and *seize* inclusive innovations. However, without embedding accessibility into long-term strategic planning, these initiatives remain incremental improvements rather than transformative change.

4.4 Accessibility in the public sector and policy management

In the public sector, accessibility remains underdeveloped as a strategic dimension. Institutions, including emergency services, have a mandate to serve all citizens, yet strategic planning frequently prioritises administrative efficiency over universal access. This omission undermines the creation of public value. As Moore (1995) stresses, public value arises not only from effective outputs but also from equitable access to those outputs.

The Romanian National Unique Emergency Call System (SNUAU-112) illustrates this tension. While technically efficient, it lacks long-term accessibility objectives such as video relay services (VRS) for deaf users or real-time text (RTT) for speech-impaired callers. The introduction of SMS-113 was an important step forward, providing an assistive channel for people with hearing and speech impairments. However, adoption remains low due to barriers such as pre-registration requirements and digital literacy challenges (Sava, Bokor, Botiș, and Nen, 2025). Recent research further highlights Romania’s progress in caller location technologies, with significant improvements in geolocation accuracy through Advanced Mobile Location (AML) and the Apel 112 mobile application; however, accessibility gaps remain due to the absence of real-time text, video relay services, and universally designed interfaces (Bokor et al., 2025d). This underscores the risk of treating accessibility as a one-off technical fix rather than embedding it into a comprehensive strategy.

4.5 Comparative summary across strategies

Table 1 synthesises findings across the four domains. It shows that accessibility is generally framed as compliance, whether through ESG reporting, DEI recruitment practices, additional digital design features, or partial assistive measures in the public sector. In none of these domains does accessibility currently meet the definitional criteria of a fundamental strategy: clear scope, objectives, performance measures, and long-term orientation.

Table 1. Accessibility in ESG, HR, digital transformation, and public sector strategies

Strategy Domain	Current Framing of Accessibility	Evidence (2020–2025)	Strategic Gap Identified
ESG	Compliance within the social (S) pillar; risk mitigation	Eccles, Ioannou and Serafeim (2014); Dyllick and Muff (2016)	Not treated as stakeholder-driven value
HR	Embedded in DEI, focus on recruitment	Yeo et al. (2023)	Workplace design, culture, and digital access secondary
Digital	UX/UD add-on, often extra cost	Krok (2024); Bokor, Sava, Stănilă, and Nen (2025a); Bokor, Lățea, Sava and Nen (2025b)	Lacks integration into strategic innovation planning
Public Sector	Technical efficiency prioritised; partial assistive tools (SMS-113)	Moore (1995); Sava, Bokor, Botiș & Nen (2025c)	Fails to create public value through universal and equitable access

Source: Authors’ elaboration based on literature review.

Across all four domains, accessibility remains fragmented and reactive, treated as an obligation rather than as a proactive driver of long-term value. Unlike innovation or sustainability, it is not institutionalised as a distinct strategy with defined objectives and performance indicators. This systemic absence provides a compelling rationale for developing an Accessibility Strategy as a fundamental component of modern management. By reframing accessibility from a compliance burden into a strategic asset, organisations and public institutions can achieve competitive advantage, foster innovation, and contribute to enduring social value.

5 Conclusion

This study aimed to examine why accessibility, although increasingly mentioned within ESG, HR, digital transformation, and public sector strategies, has not yet been recognised as a distinct fundamental strategy in management. The findings confirm that accessibility is still largely fragmented and compliance-orientated, treated as a legal or technical obligation rather than as a proactive driver of long-term value. Although there are positive examples, exist - such as Romania’s SMS-113 service in emergency communications or AI-based accessibility tools in digital transformation - these remain incremental improvements that are not yet integrated into strategic planning.

The analysis highlights a clear conceptual gap. Unlike innovation or sustainability, accessibility lacks institutionalisation with defined scope, objectives, performance measures, and long-term orientation. Addressing this gap requires reframing accessibility as a strategic asset, capable of generating competitive advantage, strengthening organisational resilience, catalysing digital innovation, and enhancing public value.

The contribution of this paper is twofold. Academically, it introduces accessibility as a candidate for institutionalisation alongside established fundamental strategies. Practically, it underscores that both organisations and public institutions can move beyond compliance by embedding accessibility into governance, culture, and digital transformation. Doing so enables not only greater inclusion but also greater innovation and legitimacy.

Future research should focus on developing a formalised Accessibility Strategy Framework that integrates insights from stakeholder theory, resource-based view, and public value management. This framework would provide managers and policy makers with the conceptual and operational tools to institutionalise accessibility as a long-term strategic priority.

Ultimately, accessibility is not only a matter of compliance or technical design. It is about ensuring that no voice is left unheard, no citizen is excluded, and no opportunity for innovation is overlooked when it matters most.

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