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RESEARCH ARTICLE

Disability employment as a human resource with shared value: A multi-stakeholder systematic review (2000–2025)

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Abstract
People with disabilities represent a large, underutilized labor force, and while disability employment is increasingly recognized as a strategic human resource opportunity, reports on its value are fragmented. Existing research often emphasizes benefits for firms or employees with disabilities, overlooking other stakeholders and potential accompanying costs. This systematic review synthesizes 45 empirical studies published between 2000 and 2025, examining both benefits and costs across multiple stakeholders, value dimensions, and organizational positions. Findings reveal that most reported values were gain-related and firm-centered. Meanwhile, patterns of intra-stakeholder clustering and inter-stakeholder linkages highlighted the complex dynamics of shared outcomes. Four benefit–cost dynamics were identified, alongside evidence of occupational segregation in low-value job roles. By applying a multi-stakeholder framework, this review advances the human resource management literature, showing how disability employment can be leveraged strategically to create interconnected values, foster inclusion, and support sustainable workforce practices.

Keywords: disability employment; systematic review; creating shared value; multi-stakeholder; diversity and inclusion

Introduction

Since the early 2000s, disability employment has received increasing attention worldwide. In the United States, October 2000 was proclaimed National Disability Employment Awareness Month in the celebration of 10 years of the Americans with Disabilities Act (President of the United States of America, 2000). Around the same time, the European Union adopted the Council Directive 2000/78/EC of 27 November 2000 Establishing a General Framework for Equal Treatment in Employment and Occupation (2000), which mandates reasonable accommodation and emphasizes practical implementation in workplaces. These milestones reflect a shift from formal legal recognition toward meaningful inclusion. Today, around 1.3 billion people (16% of the global population) live with severe disabilities (World Health Organization [WHO], 2023). According to the International Classification of Functioning, Disability and Health, disabilities are defined as impairments resulting from an individual's health conditions that, in interaction with environmental barriers, substantially restrict activities and participation in key life domains (WHO, 2001). These impairments can be physical, intellectual, mental, or sensory (United Nations [UN], 2006). The International Classification of Functioning, Disability and Health serves as a global point of reference and facilitates standardized reporting of work disability, which occurs when impairments substantially limit individuals in performing socially expected work roles (Anner, Schwegler, Kunz, Trezzini & de Boer, 2012).

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Importantly, because the International Classification of Functioning, Disability and Health recognizes environmental constraints alongside body functions, it highlights that people with disabilities are not inherently unable to work (World Health Organization, 2001): many are actively seeking employment when provided inclusive opportunities, constituting a large untapped pool of human resource (Lindsay, Cagliostro, Albarico, Mortaji & Karon, 2018; Schloemer-Jarvis, Bader & Böhm, 2022; Suresh & Dyaram, 2025).

However, despite growing global efforts and supportive policies, people with disabilities continue to face persistent gaps in employment and income, particularly in developing countries (Abidi & Sharma, 2014; Colella & Boehm, 2026; Schloemer-Jarvis et al., 2022). Employees with disabilities are often concentrated in low-skilled, low-paid roles, limiting their well-being and societal development (Maroto & Pettinicchio, 2014; Suresh & Dyaram, 2025). Effective inclusion requires coordination across sectors, with businesses playing a central role as providers of jobs and inclusive environments (Colella & Boehm, 2026; Lindsay et al., 2018). Nonetheless, business engagement in disability employment is often framed primarily in terms of legal compliance or moral obligation, which alone may be insufficient to sustain meaningful inclusion. Developing countries often have no to weak legal mandates (Stephenson & Persadie, 2023), while developed nations may experience sudden unfavorable policy shifts, such as recent political pushback against diversity, equity, inclusion, and accessibility initiatives in the United States (Colella & Boehm, 2026). Likewise, purely ethical appeals are often weak against financial and operational concerns, resulting in limited progress (Choudhury Kaul, Alam & Sandhu, 2022; Nadai & Canonica, 2019; Schloemer-Jarvis et al., 2022). Thus, recognition of the strategic importance of disability employment is critical for human resource management (HRM) professionals. By approaching inclusion as a strategic workforce issue rather than a legal compliance or philanthropic activity, organizations can capitalize on a valuable and diverse labor pool while strengthening innovation, resilience, and long-term competitiveness (Lu, Moyle, Yang & Reid, 2024; Schloemer-Jarvis et al., 2022; Suresh & Dyaram, 2025).

Strategic, value-driven approaches to disability employment have therefore emerged as alternative arguments. Existing reviews document this trend yet offer relatively narrow and imbalanced portrayals of value. First, they mainly focus on a single stakeholder, commonly employers (Beyer & Beyer, 2017; Lindsay et al., 2018; Marín-Palacios, Márquez & Lohan, 2021) or employees with disabilities (Robertson, Beyer, Emerson, Baines & Hatton, 2019; Saunders & Nedelec, 2014), either omitting other value recipients or considering them 'secondary' (Lindsay et al., 2018). While employers and employees with disabilities are central in the hiring process, other stakeholders, such as co-workers and customers, also experience the outcomes of inclusive HRM and can influence organizations in return (McKinnon, Kennedy, Barraket & DeCotta, 2020; Nguyen, 2014; Tal-Alon & Shapira-Lishchinsky, 2021). Focusing on a single stakeholder therefore obscures the interdependencies through which disability employment generates consequences across organizational and social actors. Second, most existing reviews implicitly equate value with benefits, whereas value should be understood as benefits net of costs (Kotler & Keller, 2016) and can be negative (Menghwar & Daood, 2021). Compared to the wide range of tangible and intangible benefits reported (Lindsay et al., 2018; Marín-Palacios et al., 2021), costs are either overlooked or investigated from a monetary aspect only, which underplays noneconomic consequences (Beyer & Beyer, 2017; Jacob, Scott, Falkmer & Falkmer, 2015). As a result, current knowledge provides only a partial and potentially overly optimistic understanding of disability employment, limiting insights into how its outcomes are distributed across stakeholders and where potential synergies or trade-offs may arise.

Addressing these gaps, this paper systematically reviews empirical studies published between 2000 and 2025 that reported on the value of disability employment, including benefits, costs, or both. The review adopts a creating shared value (CSV; Porter & Kramer, 2011) perspective as its central analytical lens, examining how value emerges across multiple stakeholders, including the employees with disabilities themselves, rather than within a single group. To operationalize this perspective, the study integrates two complementary frameworks. Goal-Framing Theory (GFT; Lindenberg & Steg, 2007) is used to categorize reported outcomes into gain, hedonic, and normative dimensions,

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enabling identification of different types of value that may be mutually reinforcing or contested. In addition, Shih's (1996) smile curve is employed to map where value is generated across job positions, revealing how value creation and distribution vary across organizational roles and employment contexts. Together, these approaches advance the literature with an integrated, balanced understanding of disability employment as a strategic, multi-stakeholder HRM practice characterized by trade-offs, interdependence, and role-specific value dynamics.

Theoretical background

Disability employment from the creating shared value perspective

Disability employment extends beyond hiring employees with disabilities to include workplace accommodations necessary for meaningful participation, such as adjusted roles, flexible schedules, and accessible environments (O'Reilly, 2007). It takes multiple forms, mainly competitive employment, supported employment, sheltered workshops, and employment through social enterprises (O'Reilly, 2007; Taylor, Avellone, Wehman & Brooke, 2023). This review focuses on competitive employment, defined as work performed in integrated settings where employees with disabilities receive equitable pay, comparable working conditions, and opportunities similar to those without disabilities (O'Reilly, 2007; Taylor et al., 2023). This form of employment is widely recognized as the most sustainable and empowering model of labor market inclusion (Taylor et al., 2023; UN, 1993). While competitive employment typically occurs in open-market organizations, certain roles within social enterprises may also qualify when they operate under market-based conditions and provide integrated, fairly compensated employment (Gallo & Melé, 2025; Gürlek, Kılıç & Şenel, 2025; Schloemer-Jarvis et al., 2022). This approach ensures that competitive employment is treated as a form of work arrangement rather than one restricted to a particular organizational type.

Traditionally, disability employment has been framed from a humanistic perspective, emphasizing work as a human right in line with the UN Convention (Stephenson & Persadie, 2023; UN, 2006; Vornholt et al., 2018). Consequently, within organizational management, it is often considered a corporate social responsibility practice, which is essentially normative and weakly related to firms' performance (Prinz, 2017; Vishwanathan, van Oosterhout, Heugens, Duran & van Essen, 2020). However, purely moral motivations can be concerning, since they often depict employees with disabilities as inferior and dependent, prompting only short-term and shallow almsgiving rather than inclusive and sustainable HR practices (Schloemer-Jarvis et al., 2022; Xu, 2022). Moreover, while ethical motivations are typically sufficient components, business survivability is a necessary condition for corporate social responsibility practices, especially in developing countries (Hien & Hien, 2020). Emerging strategic, business-oriented perspectives address these limitations, emphasizing both diversity and inclusion generally (Roberson, 2019; Shore, Cleveland & Sanchez, 2018) and disability employment specifically (Lindsay et al., 2018). Yet, these approaches often focus narrowly on organizational performance, offering limited insight into broader social outcomes or the experiences of other stakeholders affected by inclusion practices (Vornholt et al., 2018).

To capture both organizational and societal outcomes, CSV provides a strategic framework that emphasizes synergies, rather than trade-offs, between business success and societal advancement (Menghwar & Daood, 2021; Porter & Kramer, 2011). Rather than viewing disability employment as philanthropy or compliance, CSV encourages firms to identify opportunities where addressing social issues, such as the exclusion of employees with disabilities, can also enhance competitiveness (Menghwar & Daood, 2021). Thus, this perspective offers significant potential for advancing disability employment, viewing it as not merely a moral imperative but a viable strategy for creating economic and social value simultaneously.

However, CSV has received little attention in research on disability employment. One of the few studies applying the CSV lens is Miethlich and Šlahor's systematic review (2018), yet it focuses on vocational rehabilitation. While their report on synergistic benefits for companies, their workforces, returning-to-work employees, and society is inspiring, the findings are not directly transferrable to

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disability employment. Vocational rehabilitation concerns episodic interventions to rebuild injured workers' workability, while disability employment practices focus more on barrier-removals and adaptations at the workplace (Miethlich, 2018). Recognizing the need for more comprehensive applications of the CSV perspective in disability employment research, this paper adopts this lens to examine how value is distributed across multiple stakeholders in employment settings. In doing so, the study also answers broader questions about CSV scholarship, namely how CSV applies to specific contexts, which stakeholder groups receive values, what specific values are there, and whether some of them are negative (Menghwar & Daood, 2021).

Value categorization: a Goal-Framing Theory approach

To translate the concept of CSV into specific observable outcomes, this review applies GFT to differentiate the types of value generated in disability employment. GFT distinguishes three overarching goals pursued by individuals and groups – gain, hedonic, and normative – that correspond to specific value-related outcomes (Lindenberg, 2023; Lindenberg & Steg, 2007). Gain goals emphasize advancement, such as profitability, career growth, or performance efficiency. Hedonic goals center on affective experiences, including job satisfaction, pride, or well-being. Normative goals reflect moral and social obligations, such as fairness, inclusion, and ethical integrity.

While most often used in environmental behavior research, GFT is also applicable to organizational management (Lindenberg, 2023). Particularly, Birkinshaw, Foss and Lindenberg (2014) use GFT to address the tension between corporate (non-profit) purpose and profitability, proposing collective pro-social goals that override individual gains and hedonic goals as the solution. This aligns with the CSV perspective of reconciling social purpose and profitability (Porter & Kramer, 2011) but extends it by acknowledging that not all outcomes are synergistic, and that some stakeholders may experience negative values through goal trade-offs (Menghwar & Daood, 2021). Thus, categorizing value through GFT complements CSV by providing a theoretical lens for understanding value distribution. It also produces a practical set of value catego that can serve as cues to activate specific goals among stakeholders, guiding their evaluation and decision-making in disability employment.

Value disparities across occupational positions

From a CSV perspective, understanding how value is distributed across job positions is crucial, since different roles may generate and capture benefits for different stakeholders in distinct ways. To do so, this review employs Shih's (1996) smile curve, which maps work roles and tasks along an organizational value chain (i.e., the stages of a production or service process). The curve illustrates that value creation is highest at the two ends of the value chain, pre-production (e.g., R&D, design) and post-production (e.g., branding, marketing), and lowest in the middle, typically manufacturing and routine service operations (Mudambi, 2008; Shih, 1996). For employees with disabilities, work tends to be concentrated in low-wage, low-autonomy positions (e.g., manufacturing workers, retail clerks, or entry-level hospitality), which are generally situated toward the lower-value middle of the curve (Pettinicchio, Maroto & Brooks, 2022). This pattern reflects the prevalence of the so-called 4 F jobs – food, filth (cleaning), filling (packaging), and flowers (gardening) – which tend to offer limited benefits and can perpetuate tokenism (Kirsh, Krupa, Cockburn & Gewurtz, 2006; Schloemer-Jarvis et al., 2022; Suresh & Dyaram, 2025). By incorporating the smile curve into the analytical lens, this review examines how different gain, hedonic, and normative values are generated across job positions for different value recipients.

Taken together, the theoretical framework positions CSV as the overarching perspective, with GFT providing a structured categorization of value and the smile curve capturing occupational variation. This integrated approach allows a multi-dimensional understanding of how disability employment produces, distributes, and sometimes constrains value across stakeholders and job positions,

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Table 1. Key terms searched

Category	Terms searched[a]
Disability	disab*, impair*, neurodiver*, cognitive differen*, mental condition*, disorder*, ADHD, deaf, blindness, 'the blind', 'blind people', mute, 'equal employment'
Employment	employ*, hir*, job*, work*, labor*, labour*, workplace, vocation*, recruit*, occupation, profession
Value (Benefit & Cost)	benefi*, gain*, advantag*, 'return on investment', ROI, contribut*, profit*, improv*, inclus*, return*
	cost*, disadvantag*, challeng*, expens*, barrier*, burden*, stigma, value*, outcome*, impact*, efficien*, efficac*, effect*, productiv*, moral*, perform*, econom*, business*, cost-benefit, sustainab*

[a]Truncations (*) were used to capture word variants; within each category, terms were combined using AND logic, and across categories, OR logic was applied.

highlighting both opportunities for strategic shared value creation and areas where trade-offs may persist.

Methods

Search strategy

This review followed the PRISMA 2020 guidelines (Page et al., 2021). Searches were conducted in Scopus and Web of Science, limited to peer-reviewed articles published between 2000 and May 2025, a period that reflects the growing emphasis on implementing disability inclusion in workplaces and provides more than two decades of research for a comprehensive overview. Restricting the sample to peer-reviewed publications helped ensure greater consistency in methodological transparency, reporting standards, and accessibility. To maintain scholarly quality while ensuring coverage of core outlets in the field, the search focused on journals from established publishers, for example Springer Nature (e.g., *Journal of Business Ethics, Journal of Occupational Rehabilitation)*, Taylor & Francis (e.g., *Disability & Society)*, Emerald (e.g., *Personnel Review*), Cambridge University Press (e.g., *Journal of Management & Organization*), Sage (e.g., *WORK*), among others. The search targeted terms related to disability employment and its benefits or costs (Table 1), applied to titles and keywords. Backward reference searching was also conducted to identify additional relevant studies.

Screening and extraction

Predefined inclusion and exclusion criteria guided the study selection process. The studies included were as follows: (1) empirical; (2) focused on competitive employment of employees with disabilities, including social enterprises if the employment also served a business-oriented purpose; (3) reported at least one value (benefit or cost); and (4) stated or clearly described the job positions of employees with disabilities. Studies involving perceptions, attitudes, intentions, and/or simulations were included only if the findings reflected outcomes or values grounded in participants' real experiences. The sole inclusion of empirical studies helped capture practical benefits and tensions that could not be adequately inferred from purely conceptual or normative work. Excluded studies were non-empirical, focused on sheltered workshops, relied on hypothetical scenarios, addressed only retention/reintegration of existing employees, evaluated specific interventions, or involved self-employment outside structured organizations. Screening and selection were conducted collaboratively using Rayyan (Ouzzani, Hammady, Fedorowicz & Elmagarmid, 2016), with two authors independently screening each record. Conflicts were resolved by a third coder. Methodological quality was assessed using the Critical Appraisal Skills Programme (CASP Checklists – Critical Appraisal Skills Programme, n.d.) checklists relevant to each study design. Each article was independently appraised by three authors. In

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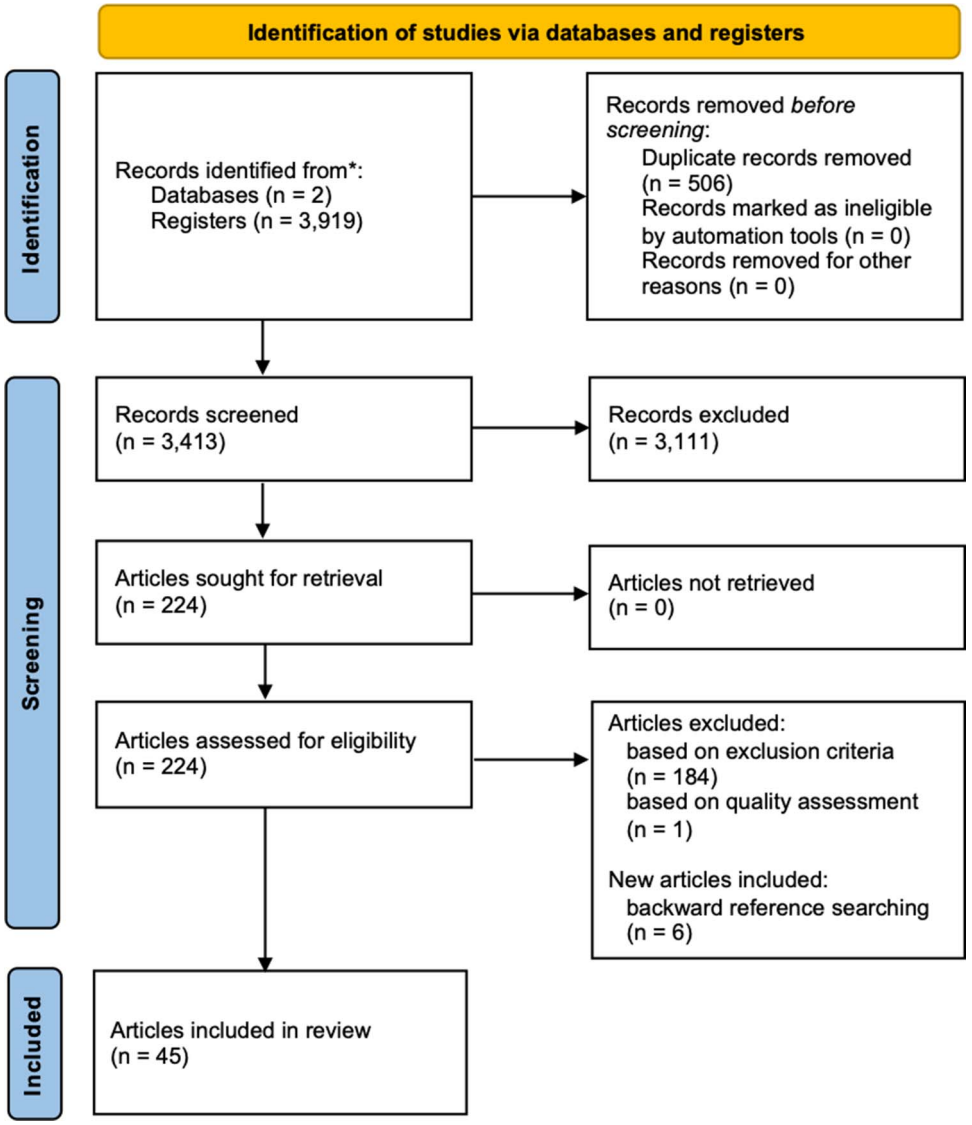


Figure 1. The screening process.

cases of discrepancy, the lower of the three scores (number of 'Yes' responses) was used. Only studies scoring at least 70% were included.

The search initially returned 3,919 records, which were de-duplicated (yielding 3,413 unique records) and screened by title and abstract. This resulted in 224 full-text articles for assessment, of which 184 were excluded based on pre-defined exclusion criteria and one for a quality score below 70%. Six additional studies were identified through backward reference searching, resulting in a final sample of 45 studies for synthesis (Fig. 1).

Thematic synthesis

Due to heterogeneity in study design and reporting, meta-analysis was not suitable. Instead, a structured thematic synthesis was conducted using a three-dimensional coding framework. First, the job

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positions of employees with disabilities were identified and mapped onto the smile curve to explore occupational segmentation. Ambiguous cases (e.g., teachers, social workers) were placed based on job task descriptions and author consensus. Second, the values generated through these roles were coded inductively following Braun and Clarke's (2006) five steps. In particular, for each study, two authors familiarized themselves with the data (step 1), generated initial codes from *in vivo* expressions (step 2), searched for sub-themes encompassing multiple codes (step 3), grouped these sub-themes into higher-order categories representing benefits and costs across gain, hedonic, and normative dimensions (step 4), then reviewed and finalized their names (step 5). Third, value recipients were coded (e.g., employees with disabilities, firms, co-workers, customers, society). Line-by-line coding was conducted using QualCoder version 3.6 to ensure transparency and consistency.

Findings

Overview of included studies

There is increasing attention to inclusive employment and value-driven management, with scholarly interest in disability employment values growing considerably since 2017. Particularly, 33 of the 45 included studies (73.3%) were published between 2020 and 2025. Additionally, the topic is highly interdisciplinary: 23 studies were published in journals classified by Scimago as Business, Management, and Accounting, including 9 in HRM. The remaining studies appeared in journals spanning health and medicine, sociology, public policy, and geographical planning.

To provide a structured overview of this body of work, we draw on the Theory–Context–Characteristics–Method framework (Paul & Rosado-Serrano, 2019). Table 2 summarizes the reviewed studies across these dimensions, covering the empirical contexts of employment, the theoretical and methodological approaches, and the key value-related findings.

In terms of context, the profiles of disabled employees varied across studies, with most involving individuals with intellectual (30), physical (18), sensory (6), or mental disabilities (4) as categorized by the UN (2006); 16 studies included multiple types. Manufacturing (11) and multi-sector settings (11) accounted for nearly half of the sample, alongside service-oriented industries such as food and beverage (7) and hospitality (3). Other settings included both traditionally associated roles (e.g., janitorial service, landscaping) and less examined contexts (e.g., creative and cultural industries, military). The studies spanned both developed and developing countries across Europe, Asia, North America, Oceania, and other regions, with no clear regional clustering in disability profiles or industry contexts.

Regarding theory, 60% (27/45) of studies did not employ explicit theoretical frameworks, limiting analytical depth. Among the remaining studies, no dominant perspective emerged, as most relied on a single, distinct theory or framework. One exception is Takeshita's (2025) study, which drew on implicit person theory to propose a new fit and utility of process theory. Approaches broadly fell into two categories: normative or social-value perspectives emphasizing well-being and inclusion (e.g., spaces of well-being theory, humanistic-personalist framework) and organizational or economic lenses (e.g., transaction cost economics, skill-bias technological and organizational change theory).

Methodologically, qualitative approaches dominated the sample, with only four quantitative and three mixed-method studies. This likely reflects the inclusion criterion requiring explicit job roles, more commonly addressed in qualitative designs. Most qualitative studies used case-based approaches with in-depth interviews, while quantitative studies relied on simulations or optimization models without hypotheses or strong theoretical grounding.

In terms of study characteristics, 17 studies offered balanced accounts of benefits and costs. Sixteen reported only benefits, and seven were benefit-dominant. In contrast, only three focused exclusively on costs, and two were cost-intensive. This indicates a general bias toward highlighting benefits, potentially overlooking important trade-offs and the complexities of value realization across stakeholders. The following sections build on these patterns to examine the specific values reported for each stakeholder group, their interdependencies, and variations across job roles.

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Table 2. Overview of included studies ($n = 45$)

Study	Profile of employees with disabilities	Industry/Sector (Country/Territory)	Method (Theory/Framework)	Value-related findings[a]
Studies with a balanced account of benefits and costs (n = 17)				
Wolffe and Candela (2002)	Call center staff with visual impairments	Business process outsourcing (United States)	In-depth interviews (Theory: n/a)	Employees with disabilities have positive qualities as workers; accommodation costs are typically negligible.
				FGb13, SuGc1, CoNc1
Bitencourt and de M. Guimarães (2012)	Production workers in a footwear manufacturing plant with diverse disabilities	Manufacturing (Brazil)	Case study; in-depth interviews (Theory: n/a)	Employees with disabilities generally do not reduce firm productivity when there is enough flexibility.
				FGb10, FGb13, FGc7, FHb1, CoNc1, DHb1
Meacham et al. (2017)	Hotel staff with intellectual and developmental disabilities	Hospitality (Australia)	Case study; in-depth interviews (Social exchange theory)	Inclusive HRM practices help disability employment create benefits for all workers, with or without disabilities.
				SuGc1, SuGc3, SuGc4, SuHb1, SuNb3, CoHb1, CoNb7, DGb7, DHb1, DHb2, DNb1, DNb2, DNb4, DNb5, DNb6, DNb7, DNb8
Werner and Hochman (2017)	Soldiers with intellectual and developmental disabilities	Military (Israel)	Semi-structured interviews (Simplican et al.'s (2015) model for social inclusion)	Inclusion within a military employment setting provides important psychological benefits for employees with disabilities.
				FGb10, FGb13, FGc11, FHb1, FHb2, FNb1, SuGb1, SuGc1, SuGc4, SuNb1, SuNb3, CoNb2, CoNb7, SoNb1
McKinnon et al. (2020)	Manufacturing, cleaning, maintenance, kitchen staff, logistics operations with different disabilities	Manufacturing (Australia)	Multiple case studies; semi-structured interviews (Diverse economies framework)	There exist both moral and business cases for disability employment; occasional costs for firms and employees with disabilities may arise.
				FGc5, FGc10, CoNb5, CoNb7, DGb5, DGb6, DGb7, DHb1, DHc2, DNb4, DNb1, DNb2, DNb7, DNb8, SoNb1
Pellicena et al. (2020)	Administrative assistants, service assistant, warehouse assistant, cleaning assistant, lab assistant with intellectual and developmental disabilities	Diverse (Spain)	Semi-structured interviews (Theory: n/a)	Disability employment generally provides benefits, yet puts some burdens on supervisors and co-workers.
				FGb12, FGc8, CoGc4, CoHc1, CoNb4, SuGc4

(*Continued*)

Table 2. (*Continued.*)

Study	Profile of employees with disabilities	Industry/Sector (Country/Territory)	Method (Theory/Framework)	Value-related findings[a]
Wright et al. (2020)	Hospital support staff with unspecified disabilities	Health care (United States)	In-depth interviews (Theory of planned behavior)	Both perspectives advocate disability employment, but the charity-oriented perspective relies on a moral case while the HR-oriented uses a business case.
				FGb13, FGb15, FGc4, FNb1, SuGc1, SuGc2, SuNb3, CoGb1, CoGc1, CoGc2, CoGc3, CoHb1, CoNb3, CoNb7, DNb6
Hui et al. (2021)	Cleaning staff in a hotel with intellectual and developmental disabilities	Hospitality (Hong Kong)	Case study; in-depth and focus-group interviews (Theory: n/a)	Managers are more concerned with economics value and firm benefits, while employees without disabilities mostly care about personal consequences.
				FGb10, FGb11, FGb8, FGc2, FGc7, FGc8, FHb2, FHc1, FNb1, SuGc1, SuGc3, SuGc4, CoGc4, CoGc5, CoNc1, CuGc1, CuHc2
Kiesel et al. (2022)	Social workers in education and employment with different disabilities	Public sector (United States)	Semi-structured interviews (Theory: n/a)	Disability employment generally provides benefits with occasional costs.
				FGb13, FGc8, CoGc4, CoNb7, DNb7, DNb6, CuGb1, CuGc1
Litwin et al. (2022)	Production workers in a manufacturing line with diverse disabilities	Manufacturing (Poland)	System Dynamic and Discrete Event Simulation (Theory: n/a)	Disability employment leads to productivity loss, which can be compensated by increased demand and government subsidies.
				FGb1, FGb7, FGc1, FGc7
Tabares (2022)	Production workers doing packing & folding, with walking impairments; Bakery hosts/hostesses, most with hearing impairments, some with intellectual and developmental disabilities	Manufacturing; Food & Beverage (Colombia)	Cross-case qualitative analysis (Theory: n/a)	The CSR perspective uses a moral case to prioritize social benefits over private costs, while the CSI perspective identifies both private and social benefits.
				FGb12, FGb13, FGb8, FGc10, FGc8, FNb1, FNb2, DNb4

(*Continued*)

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Table 2. (*Continued.*)

Study	Profile of employees with disabilities	Industry/Sector (Country/Territory)	Method (Theory/Framework)	Value-related findings[a]
Efeoğlu and Kılınçarslan (2023)	Production workers (packaging) with autism and/or intellectual and developmental disabilities	Manufacturing (Turkey)	Case study; in-depth interviews (Theory: n/a)	Disability employment generates costs pre-adaptation but leads to benefits post-adaptation.
				FGb6, FGb10, FGb13, FGb14, FGc4, FGc6, FGc7, FGc11, FHb2, FNb1, CoGc5, CoHb1, CoHc2, CoNb4, CoNb6, CoNb7, SuGc4, SuHb1, SuNb2, SuNb3, SuNb4, DNb4, SoNb1
Zhang et al. (2023)	Production workers in apparel manufacturing with diverse disabilities	Manufacturing (United States)	Deterministic and stochastic maximization (Theory: n/a)	Disability employment can increase productivity if employees with disabilities have several types of disabilities; otherwise, it decreases productivity.
				FGb10, FGc7
Alborno and Kalaji (2024)	Handicraft workers and salespeople with intellectual and developmental disabilities	Artisan (UAE)	Case study; semi-structured interviews (Theory: n/a)	Disability employment provides similar organizational and individual benefits along the smile curve; legal risks and accommodation are some challenges.
				SuGc1, SuNb3, CoNb7, DGb1, DGb4, DGb5, DGb7, DHb1, DHb4, DNb4, FGc6, SoNb1
Litwin et al. (2024)	Production workers (manufacturing line) with physical & intellectual and developmental disabilities	Manufacturing (Poland)	System Dynamic and Discrete Event Simulation (Theory: n/a)	Disability employment can lead to benefits or costs depending on the number of employees with disabilities and government subsidies.
				FGb1, FGc1, FGc7, FGc8
McFarland and Tran (2024)	Restaurant frontline employees with physical disabilities and intellectual and developmental disabilities	Food & Beverage (United States)	In-depth interviews (Social identity theory)	Customers can have positive/negative attitudes and actions which create benefits/costs for restaurants, depending on affect and internal influences.
				FGb3, FGb4, FGb6, FGc3, CuHb1, CuHb2, CuHc1, CuNb1

(*Continued*)

Table 2. (*Continued.*)

Study	Profile of employees with disabilities	Industry/Sector (Country/Territory)	Method (Theory/Framework)	Value-related findings[a]
Aksnes and Breit (2025)	Employees with unspecified disabilities in various sectors	Diverse (Norway)	Interviews (Theory: n/a)	Vacancy-oriented and ability-oriented employer engagement mostly focusses on business benefits, while growth-oriented engagement focuses on moral and social benefits.
				FGb11, FGb13, SuHc1, SuGc1, SuNb3, DNb6
Benefit-intensive studies (n = 7)				
Moore et al. (2017)	Back-end and front-end staff with physical and intellectual and developmental disabilities	Retail (Australia)	Embedded case study; in-depth interviews (Theory: n/a)	Back-end employees with disabilities are employed mostly for moral reasons, while front-end employees with disabilities provide business benefits such as enhanced reputation.
				FGb6, FGb8, FGc7, FNb1, FNb2, SuNb3, SoGb1, SoNb1
Voermans et al. (2021)	Employees with intellectual and developmental disabilities in different sectors	Diverse (Netherlands)	Interpretative phenomenological analysis (Theory: n/a)	Disability employment is valuable for both firms and employees with disabilities; co-workers can occasionally feel the burden of accommodation.
				FGb10, CoGc1, DGb7, DNb2, DNb4, DNb5, DNb6, DNb8
Clube and Tennant (2022)	Production workers in denim manufacturing with different disabilities	Manufacturing (Vietnam)	Case study; semi-structured interviews (Human-scale development)	Disability employment provides several individual, organizational, and social benefits, which complement environmental sustainability initiatives in creating a circular economy.
				FGc4, FNb1, DGb3, DGb4, DGb5, DGb6, DGb7, DHb2, DNb1, DNb2, DNb4, DNb5, SoGb1, SoNb1
Dibben et al. (2023)	Shopfloor workers in automotive companies with different disabilities (mostly physical)	Manufacturing (South Africa; Brazil)	In-depth interviews (Transaction cost economics theory)	Disability employment can provide both moral and business benefits. Either motivation prevails depending on specific situations.
				FGb6, FGb7, FGb9, FGb13, FGc4, FNb1, FNb2, DNb5, DNb6, SoNb1

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Table 2. (*Continued.*)

Study	Profile of employees with disabilities	Industry/Sector (Country/Territory)	Method (Theory/Framework)	Value-related findings[a]
Grenawalt et al. (2025)	Swatch specialist, expeditor in special orders, information technology (IT) specialist, and stock associate in an apparel manufacturing plant with autism	Manufacturing (United States)	Case study; semi-structured interviews (Theory: n/a)	Employees with disabilities are hard-working and productive workers which offer both internal and external organizational benefits.
				FGb6, FGb10, FGb13, FGb14, FHb2, FNb1, SuGc4, SuHb1, SuNb3, CoHb1, CoNb1, CoNb7
Johansson et al. (2025)	Deaf performing artists and artist directors	Culture and creative industries (Scandinavia)	Case study; observation and interviews (Theory: n/a)	Acknowledging differences of employees with disabilities without providing them differentiated treatment can provide both tangible and symbolic benefits, especially when employees with disabilities hold managerial positions.
				FGb15, FGc4, FNb1, SoNb1, DNb6
Lee et al. (2025)	Designers with autism	Culture and creative industries (South Korea)	Case study; in-depth interviews (Multi-perspective Interpretive Phenomenological Analysis Framework)	Autistic employees can be empowered by employment experiences, contributing to the company and improving their well-being.
				FGb13, FGb15, DGb1, DGb2, DGb3, DGb6, DGb7, DGc2, DHb1, DHb3, DHb4, DNb1, DNb2, DNb4, DNb5
Benefit-only studies (n = 16)				
Williams et al. (2010)	Cleaners with psychiatric disabilities	Janitorial and cleaning services (Australia)	Case study; semi-structured interviews (Model of human occupation)	The current occupation provides tangible and intangible benefits, especially compared to past jobs, making employees with disabilities want to sustain employment.
				DGb1, DGb2, DGb4, DGb5, DGb7, DHb2, DHb4, DNb1, DNb2, DNb4, DNb5, DNb6, DNb7, DNb8
Kuznetsova and Yalcin (2017)	Employees with intellectual and developmental disabilities in food & beverage and retail sectors	Food & Beverage; Retail (Norway; Sweden)	Multiple case studies; in-depth interviews (Neo-institutional theory)	Swedish companies implicitly discuss the business case of disability employment as utilizing government subsidies.
				FGb7

(*Continued*)

Table 2. (*Continued.*)

Study	Profile of employees with disabilities	Industry/Sector (Country/Territory)	Method (Theory/Framework)	Value-related findings[a]
Rosenbaum et al. (2017)	Deaf servers in restaurants and cafes	Food & Beverage (Nepal; Israel)	Word cloud methodology, survey of online reviews, quantitative customer survey (DINESERV model)	Disability employment provides customers with emotional and moral satisfaction, which leads to favorable attitudes and behavioral intentions towards firms.
				FGb3, FGb4, FGb5, FGb6, FGb8, CuHb1, CuNb2
Elraz (2018)	Employees with psychiatric disabilities in different sectors	Diverse (United Kingdom)	In-depth interviews (Theory: n/a)	Employees with disabilities demonstrate unique skills and personalities that can shift public discourse about value and identity, promoting inclusion norms.
				FGb8, FGb13, FGb14, FNb1, SoNb1
Castañeda et al. (2019)	Packing & landscaping staff with different disabilities	Manufacturing; Landscaping (United States)	Case study; in-depth interviews (Theory: n/a)	Employment has several positive impacts on employees with disabilities.
				DGb4, DGb5, DGb7, DHb2, DHb4, DNb2, DNb4, DNb5, DNb7
Werner and Hochman (2019)	Soldiers with intellectual and developmental disabilities	Military (Israel)	Semi-structured interviews (Theory: n/a)	Employees with disabilities provide benefits for the military, other soldiers, commanders, and society; a few accommodation and management costs.
				DGb5, DHb2, DNb2, DNb4, DNb5, DNb6, DNb8
Farmer et al. (2020)	Workers in gardening, light manufacturing, fleet car-washing, mailing, and packaging services with different disabilities	Diverse (Australia)	Case study; relational micro-geography (Spaces of well-being theory)	Integration spaces can span outside the social enterprise, benefitting employees with disabilities.
				DGb5, DHb2, DNb4, DNb5
Walkowiak (2021)	High-skilled IT workers (AI, software development, etc.) with autism	Diverse (United States; Australia; Canada)	Phenomenology; in-depth interviews (Skill-bias technological and organizational change theory; Productive complementaries theory)	Autistic employees contribute to organizational learning with their specific skills and knowledge, allowing companies to capitalize on digital transformation.
				FGb10, FGb13, FGb15
Choudhury Kaul et al. (2022)	High-skilled IT employees with different disabilities	IT (India)	Multi-level, multi-site field research; in-depth interviews, observation, document analysis (Theory: n/a)	Focusing on the abilities instead of disabilities of employees with disabilities can reveal various organizational benefits.
				FGb6, FGb10, FGb12, FGb13, FGb15, FHb2, FNb1

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Table 2. (*Continued.*)

Study	Profile of employees with disabilities	Industry/Sector (Country/Territory)	Method (Theory/Framework)	Value-related findings[a]
Westoby and Shevellar (2022)	Support staff in cafe and landscaping cooperatives with intellectual and developmental disabilities	Food & Beverage; Landscaping (Australia)	Action research; narrative interviews (Theory: n/a)	Cooperatives can provide a holistic model of employment for employees with disabilities, creating meaningful work for them.
				DGb1, DHb1, DNb1, DNb4, DNb5, DNb6, DNb8
Tromans et al. (2023)	Police force employees with ADHD and/or autism	Public sector (United Kingdom)	Descriptive and qualitative survey (Theory: n/a)	Employees with disabilities fulfill their motivations and receive reward but may face challenges.
				DGb5, DNb8, DNb7
Annor et al. (2024)	Employees with limb impairments from various sectors	Diverse (Ghana)	Semi-structured interviews (Ecological systems theory)	Employment generally increases psychological well-being of employees with disabilities.
				DGb3, DHb4
Hiemstra et al. (2024)	Foresters with diverse disabilities	Public sector (Netherlands)	Longitudinal case study; semi-structured interviews (Salutogenic model of health)	Occupations with nature-based settings can increase employees with disabilities' well-being.
				DGb2, DGb5, DHb1, DHb4, DNb3, DNb4, DNb6, DNb8
Chui and Cui (2025)	Back-end and front-end staff in a tourism company with visual impairments	Hospitality (Hong Kong)	Case study; in-depth interviews (Theory: n/a)	When disability-inclusive employment is co-produced, several benefits can arise.
				DGb5, DGb6, DHb3, DNb1, DNb2, DNb5, DNb6, FGb15, FNb1, SoNb1
Gallo and Melé (2025)	Production workers in a yogurt manufacturing factory	Food & Beverage (Spain)	Case study; semi-structured individual and focus-group interviews (Humanistic-Personalist framework)	The integration of employees with disabilities benefits both them and employees without disabilities, fulfilling both social and economic goals; businesses should start with human needs and try to make them economically viable.
				CoGb1, CoGb2, CoHb2, CoNb7, DGb5, DGb6, DGb7, DHb1, DNb1, DNb2, DNb4, DNb5, DNb6, SoNb1
Gürlek et al. (2025)	Restaurant staff with intellectual and developmental disabilities, various units	Food & Beverage (Turkey)	Exploratory sequential mixed-method design (Empathy-Attitude-Action model)	Customers' empathy increases pro-disabled attitudes, which enhances their experience and leads to favorable behavioral intentions, ultimately benefiting the restaurants.
				FGb2, FGb3, FGb5, FGb6, CuHb1, CuNb2

(*Continued*)

Table 2. (*Continued.*)

Study	Profile of employees with disabilities	Industry/Sector (Country/Territory)	Method (Theory/Framework)	Value-related findings[a]
Cost-intensive studies (n = 2)				
Tal-Alon and Shapira-Lishchinsky (2021)	Teachers with physical disabilities	Education (Israel)	In-depth interviews (Theory: n/a)	Disability employment can cause ethical dilemmas as principals trying to balance the interests of stakeholders.
				FGc2, FGc10, CoGc4, SuGc4, SuHc1, SuNb3, CoNc1, CuGc1, CuHc2, SoNb1
Takeshita (2025)	Employees with visual impairments from diverse sectors	Diverse (Japan)	Grounded theory (Implicit person theory, Fit and utility of process theory – newly developed)	Disability employment can provide benefits or trigger significant costs, depending on EWDs' proactivity and management practices.
				FGb13, FGc11, FGc5, FGc8, FHc1, DGb5, DGc1, DHc1, DHc2, SuGc1
Cost-only studies (n = 3)				
Bryan et al. (2022)	Employees with physical and intellectual and developmental disabilities in several sectors	Diverse (United Kingdom)	Pooled and CRE probit models (Theory: n/a)	Disability employment causes dysfunctional presenteeism, especially in low-skilled occupations. *FGc7*
Frøyland et al. (2025)	Employees with disabilities as nurses, kitchen staff, store assistant, low-skilled IT workers	Diverse (Norway)	Multiple case studies; in-depth interviews (Theory: n/a)	Resistance can arise due to several costs to the workplace. *FGc7, FGc8, FGc9, FGc10, FHc1, CoGc4, CoHc2, SuGc4*
Jupille et al. (2025)	Employees with physical and intellectual and developmental disabilities in several sectors	Diverse (France)	Semi-structured interviews (Theory: n/a)	Disability employment can trigger several costs for companies, especially those in the private sector. *FGc9, FGc10, FHc1, SuGc4, CoNc1*

[a]Refer to Table 3 for detailed code definitions; CSR: corporate social responsibility.

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The value of disability employment

Table 3 synthesizes the benefits and costs of disability employment across four stakeholder groups: firms (employers), employees with disabilities, employees without disabilities (including supervisors and co-workers), and external stakeholders (customers and society). Most studies reported value for firms (35), followed by employees with disabilities (25), reflecting the focus of current literature on these two parties that are directly involved in the hiring process. Some studies also discussed value for co-workers (17), supervisors (15), society (12), and customers (5). GFT's value dimensions (gain, hedonic, normative) spanned all groups but were unevenly explored, particularly for external stakeholders, where empirical evidence remained comparatively fragmented and indirect.

Across groups, the gain dimension was most reported, reflecting the dominance of performance- and efficiency-oriented perspectives in the literature. Hedonic and normative values appeared more frequently in people-focused stakeholders, such as employees with and without disabilities, where emotional experiences and moral evaluations are more salient. All dimensions encompassed both benefits and costs, except normative value, which was overwhelmingly positive – only one cost was noted (co-workers' perception of procedural injustice). This asymmetry helps explain the appeal of moral arguments for disability employment, although overreliance on such framing risks short-lived, superficial practices (Nadai & Canonica, 2019; Xu, 2022).

For firms

Gain-related outcomes dominated the discussion of value for firms, with all studies (35/35) addressing this dimension, compared to 13 for normative and 9 for hedonic values. This underscores the centrality of the business case: organizations tend to evaluate disability employment primarily through its implications for performance and resource use. Framing disability employment as a CSV win–win opportunity, rather than a purely moral or corporate social responsibility obligation, may therefore resonate more strongly with decision-makers.

Several advantages emerged consistently. Many studies reported **enhanced brand and reputational benefits**, as inclusive hiring could differentiate firms and attract socially conscious consumers and job seekers (Dibben, Wood, Crockett & Bakalov, 2023; Efeoğlu & Kılınçarslan, 2023; Gürlek et al., 2025). Others highlighted **organizational learning**, with employees with disabilities contributing new perspectives and skills to work teams (Chui & Cui, 2025; Johansson, Risberg & Kvitvær, 2025; Lee, Kim, Lee, Sim & Park, 2025). All reported normative values were positive, with disability employment reinforcing organizational values and aligning internal practices with broader societal expectations. Consequently, firms could achieve **strengthened inclusive organizational cultures** and **social legitimacy** (Dibben et al., 2023; Moore, McDonald & Bartlett, 2017).

In contrast, several other areas remained contested. **Productivity and efficiency** was the most debated issue. More studies described performance constraints, such as slower task completion or additional coordination demands (Bryan, Bryce & Roberts, 2022; Frøyland, Breit & Spjelkavik, 2025; Kiesel, Dezelar & Lightfoot, 2022), than productivity gains by performance efficiencies and fulfilled labor needs (Bitencourt & de M. Guimarães, 2012; Walkowiak, 2021), often hinging on task-role alignment. By contrast, **workforce quality** was more positively framed. Many studies emphasized the unique competencies and interpersonal strengths of disabled employees (Lee et al., 2025; Wright et al., 2020), although some reported challenges related to workplace discipline or behavioral expectations (Tabares, 2022; Takeshita, 2025). These findings highlight a key HRM question: how to design roles and support systems that enable this workforce to perform effectively.

Market and economic outcomes similarly displayed mixed patterns. Disability employment could improve market performance when inclusive practices attracted price-sensitive (Litwin, Antonelli & Stadnicka, 2022, 2024) and socially conscious consumers (Gürlek et al., 2025; McFarland & Tran, 2024), yet negative reactions occurred when perceived quality declined (Hui, Tsui & Tavitiyaman, 2021; Tal-Alon & Shapira-Lishchinsky, 2021). These mixed findings suggest that market responses are contingent on not only inclusion itself but also industry context, customer expectations, and

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Table 3. Values of disability employment ($n = 45$)

		Value	
Stakeholder	Value type	Benefit	Cost
Firm (35)	Gain (35)	***Improved market outcomes (6)***	***Worsened market outcomes (7)***
		FGb1. Increased demand (2)	FGc1. Reduced demand (2)
		FGb2. Improved customer retention (1)	FGc2. Customer dissatisfaction (2)
		FGb3. Increased customer satisfaction (3)	FGc3. Reduced customer confidence (1)
		FGb4. Increased customer tolerance (2)	
		Enhanced brand reputation (9)	
		FGb5. Differentiation advantage (2)	
		FGb6. Enhanced brand reputation (8)	
		Economic gains (8)	***Economic losses (7)***
		FGb7. Economic incentives (3)	FGc4. Financial investment (5)
		FGb8. Economic profits (5)	FGc5. Unexpected expenses (2)
		Legal compliance (1)	***Legal and compliance risks (2)***
		FGb9. Legal compliance (1)	FGc6. Legal and compliance risks (2)
		Increased productivity & efficiency (9)	***Reduced productivity & efficiency (14)***
		FGb10. Increased productivity (9)	FGc7. Productivity loss (9)
		FGb11. Fulfilled labor needs (2)	FGc8. Lower performance quality (7)
			FGc9. Time loss (2)
		Increased workforce quality (17)	***Reduced workforce quality (8)***
		FGb12. Loyal workforce (3)	FGc10. Attendance issues (5)
		FGb13. Skilled and task-fit workforce (15)	FGc11. Problematic behaviors (3)
		FGb14. Workforce with strong work ethics (3)	
		Enhanced organizational learning (6)	
		FGb15. Enhanced organizational learning (6)	
	Hedonic (9)	***Enhanced workplace climate (6)***	***Worsened workplace climate (4)***
		FHb1. Improved organizational climate (2)	FHc1. Workplace tensions (4)
		FHb2. Improved team morale (5)	
	Normative (13)	***Promoted organizational culture (13)***	
		FNb1. Promoted organizational inclusive culture and values (13)	

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Table 3. (*Continued.*)

		Value	
Stakeholder	Value type	Benefit	Cost
		Social legitimacy (3)	
		FNb2. Social legitimacy (3)	
Employee with disabilities (25)	Gain (17)	***Improved health (5)***	***Worsened health (1)***
		DGb1. Improved mental health (4)	DGc1. Worsened mental health (1)
		DGb2. Improved physical health (3)	
		Improved self-confidence (6)	
		DGb3. Increased self-confidence (3)	
		DGb4. Increased self-efficacy (4)	
		Skill development (13)	***De-skilling (1)***
		DGb5. Professional development (12)	DGc2. Decreased talent (1)
		DGb6. Soft skills development (5)	
		Economic benefits (9)	
		DGb7. Strengthened financial security (9)	
	Hedonic (16)	***Positive emotions (15)***	***Negative emotions (2)***
		DHb1. Satisfaction (8)	DHc1. Discomfort (1)
		DHb2. Joy (6)	DHc2. Emotional strain (2)
		DHb3. Comfort (2)	
		DHb4. Sense of accomplishment (6)	
	Normative (22)	***Intrapersonal growth (12)***	
		DNb1. Increased autonomy (8)	
		DNb2. Increased self-esteem (10)	
		DNb3. Individual reflection (1)	
		Increased social inclusion (21)	
		DNb4. Improve social relations (15)	
		DNb5. Sense of belonging (12)	
		DNb6. Social recognition (13)	
		Strengthened life purpose (10)	
		DNb7. Sense of purpose (6)	
		DNb8. Make social contribution (8)	
Employee without disabilities: Supervisor (15)	Gain (14)	***Skill development (1)***	
		SuGb1. Soft skills development (1)	
			Resource & Managerial burdens (14)

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Table 3. (*Continued.*)

Stakeholder	Value type	Value	
		Benefit	Cost
			SuGc1. Accommodation efforts (8)
			SuGc2. Accommodation resources (1)
			SuGc3. Time loss (2)
			SuGc4. Managerial difficulty (9)
	Hedonic (5)	***Positive emotions (3)***	***Negative emotions (2)***
		SuHb1. Satisfaction (3)	SuHc1. Emotional strain (2)
	Normative (9)	***Intrapersonal growth (2)***	
		SuNb1. Ethical growth (1)	
		SuNb2. Increased awareness about disabilities (1)	
		Moral alignment (9)	
		SuNb3. Moral satisfaction (9)	
		Social inclusion (1)	
		SuNb4. Sense of belonging (1)	
Employee without disabilities: Co-worker (17)	Gain (9)	***Skill development (2)***	
		CoGb1. Professional development (2)	
		CoGb2. Soft skills development (1)	
			Increased workload & Reduced performance (8)
			CoGc1. Accommodation efforts (2)
			CoGc2. Accommodation resources (1)
			CoGc3. Time loss (1)
			CoGc4. Increase workload (5)
			CoGc5. Affected work performance (2)
	Hedonic (7)	***Positive emotions (5)***	***Negative emotions (3)***
		CoHb1. Satisfaction (4)	CoHc1. Discomfort (1)
		CoHb2. Joy (1)	CoHc2. Emotional strain (2)
	Normative (15)	***Intrapersonal growth (5)***	
		CoNb1. Ethical growth (1)	
		CoNb2. Individual reflection (1)	
		CoNb3. Increased work ethics (1)	
		CoNb4. Increased awareness about disabilities (2)	

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Table 3. (*Continued.*)

Stakeholder	Value type	Value	
		Benefit	Cost
		Social inclusion (2)	
		CoNb5. Improved social relations (1)	
		CoNb6. Sense of belonging (1)	
		Moral alignment (9)	***Moral dissonance (5)***
		CoNb7. Moral satisfaction (9)	CoNc1. Perceived procedural injustice (5)
External: Customer (5)	Gain (2)	***Higher-quality products/services (1)***	***Lower-quality products/services (3)***
		CuGb1. Higher-quality products/services (1)	CuGc1. Lower-quality products/services (3)
	Hedonic (2)	***Positive emotions (3)***	***Negative emotions (3)***
		CuHb1. Joy and impression (3)	CuHc1. Discomfort (1)
		CuHb2. Satisfaction (1)	CuHc2. Dissatisfaction (2)
	Normative (3)	***Intrapersonal growth (1)***	
		CuNb1. Individual reflection (1)	
		Moral alignment (2)	
		CuNb2. Moral satisfaction (2)	
External: Society (12)	Gain (2)	***Socioeconomic development (2)***	
		SoGb1. Reduced unemployment rate among employees with disabilities (2)	
	Normative (12)	***Social values development (12)***	
		SoNb1. Enhanced inclusion norms (12)	

Note: The number of studies reporting each value is given in round brackets. One study can report multiple values. Aggregated values are shown in bold italics above associated specific values.

how initiatives are communicated. Similarly, financial benefits from operations or public incentives (Kuznetsova & Yalcin, 2017; Litwin et al., 2022; Rosenbaum, Baniya & Seger-Guttmann, 2017; Tabares, 2022) might be offset by costs related to implementation and adaptations (Dibben et al., 2023; Johansson et al., 2025; McKinnon et al., 2020; Takeshita, 2025).

Workplace climate and **legal consideration** implications were also mixed. Inclusion could strengthen workplace morale and atmosphere (Choudhury Kaul et al., 2022; Werner & Hochman, 2019), yet tensions arose from increased workload or resistance to change (Hui et al., 2021; Jupille, Deloffre, Leguay & Chirio-Espitalier, 2025). Furthermore, while disability employment supported regulatory compliance (Dibben et al., 2023), improper or inadequate implementation might create legal risks (Alborno & Kalaji, 2024; Efeoğlu & Kılınçarslan, 2023). Together, these findings suggest that clear reputational and normative benefits coexist with operational trade-offs, reinforcing the importance of effective HRM practices in realizing firm-level value.

For employees with disabilities

Overall, the findings reinforced the importance of competitive employment for employees with disabilities (Taylor et al., 2023; United Nations, 1993), with numerous benefits and relatively few reported

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costs. Positive values spanned all three dimensions, indicating a wide range of functional (17 studies), emotional (16), and normative (22) effects for employees with disabilities.

In the gain dimension, employees with disabilities often reported both **objective and subjective improvements in work-related competencies** (Farmer, De Cotta, Kamstra, Brennan-Horley & Munoz, 2020; McKinnon et al., 2020), **interpersonal skills** (Clube & Tennant, 2022), and **self-confidence** (Annor, Nyarko & Mensah, 2024), which tended to accumulate overtime. Employment also contributed to **financial independence and security**, even in low-wage roles (Castañeda, Chiappetta, Guerrero & Hernandez, 2019; Meacham, Cavanagh, Shaw & Bartram, 2017). **Health-related gains** were noted, particularly when supportive work environments were present. For instance, nature-based work improved physical health (Hiemstra, Naaldenberg, de Jonge & Vaandrager, 2024), while social interactions fostered mental wellness (Westoby & Shevellar, 2022; Williams, Fossey & Harvey, 2010).

The hedonic dimension highlighted the emotional significance of employment, with many disabled employees reporting **positive emotions** such as pride and satisfaction (Chui & Cui, 2025; Farmer et al., 2020). Such emotional experiences often stemmed from meaningful participation in organizational life and recognition of one's contributions, suggesting that employment could strengthen well-being alongside functional outcomes.

Normative outcomes were also prominent. Employment enhanced **social inclusion**, enabling relationship-building, social recognition, and societal participation (Castañeda et al., 2019; Werner & Hochman, 2017). It also fosters **intrapersonal growth** with higher autonomy, self-esteem, and opportunities for reflection on personal goals and identity (Hiemstra et al., 2024; McKinnon et al., 2020; Pellicena, Ivern, Giné & Múries, 2020). Some studies also mentioned **strengthened life purposes** (Hiemstra et al., 2024; Kiesel et al., 2022; Tromans, Drewett, Lee & O'Reilly, 2023), reflecting deeper existential impacts beyond the workplace.

Occasional costs were nevertheless reported. These included **de-skilling** and **worsened health**, such as when standardization threatened creative expression among autistic designers (Lee et al., 2025), or when repetitive or poorly adjusted tasks caused significant stress (Takeshita, 2025). A few employees also experienced **negative emotions** tied to workplace exclusion or stress (McKinnon et al., 2020; Takeshita, 2025). Overall, however, such costs appeared relatively infrequent compared to the wide range of benefits associated with employment.

For employees without disabilities

Employees without disabilities include supervisors (15 studies) and co-workers (17 studies). Across both groups, disability employment was frequently associated with gain-related burdens offset by normative benefits, reflecting the interpersonal and ethical dimensions of inclusion. Notably, co-workers constituted the only group reporting negative normative outcomes, particularly perceptions of procedural injustice.

Key normative benefits included **intrapersonal growth** (Grenawalt et al., 2025; Werner & Hochman, 2019), **moral alignment** (Alborno & Kalaji, 2024; Moore et al., 2017), and **stronger social inclusion** (Efeoğlu & Kılınçarslan, 2023; McKinnon et al., 2020). Through collaboration, non-disabled employees could develop empathy, ethical awareness, and appreciation of diversity, suggesting that inclusive workplaces could shape employees' values and identities over time. However, normative outcomes were not uniformly positive. Co-workers sometimes faced **moral dissonance** when inclusion practices appeared procedurally unfair, such as unequal work-to-pay ratios or disability accommodations (e.g., flexible schedules, reduced workloads) seen as unjustified benefits (Bitencourt & de M. Guimarães, 2012; Jupille et al., 2025).

Meanwhile, instrumental costs were widely reported. Supervisors frequently experienced **resource and managerial burdens**, such as time demands (Hui et al., 2021; Wright et al., 2020), accommodation requirements (Alborno & Kalaji, 2024; Voermans, Taminiau, Giesbers & Embregts, 2021), and managerial challenges (Frøyland et al., 2025; Pellicena et al., 2020). Notably, supervisory strain might persist beyond initial implementation through established inclusion settings.

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Co-workers often absorbed additional responsibilities without sufficient task redistribution or structural adjustments, **increasing workload and reducing performance** (Hui et al., 2021; Kiesel et al., 2022; McKinnon et al., 2020). Although some studies noted **professional and soft skills development** as compensatory benefits (Gallo & Melé, 2025; Werner & Hochman, 2019; Wright et al., 2020), such gains were less frequent and context-dependent, emerging only in teams with frequent interaction and interconnected roles.

The hedonic dimension further highlights tensions. Supervisors reported **a wide emotional spectrum**, ranging from personal satisfaction (Grenawalt et al., 2025) to stress and fatigue (Aksnes & Breit, 2025). Similarly, some co-workers expressed enjoyment (Gallo & Melé, 2025; Grenawalt et al., 2025), while others experienced frustration and discomfort (Frøyland et al., 2025; Pellicena et al., 2020). Together, these findings suggest that disability employment for non-disabled employees often entails practical burdens, emotional ambivalence, and meaningful normative rewards, reflecting the complex interpersonal dynamics of inclusive workplaces.

For external stakeholders

Customer experiences were relatively underreported. Normatively, like other individual stakeholders, customers got **moral satisfaction** and **self-reflection opportunities** from interacting with disabled employees. These interactions often brought them **positive emotions**, such as joy or emotional uplift, from interacting with employees with disabilities and witnessing inclusive practices (Gürlek et al., 2025; Rosenbaum et al., 2017). Other customers, however, experienced **negative emotions or dissatisfaction**, particularly when service quality was perceived as lacking (McFarland & Tran, 2024; Tal-Alon & Shapira-Lishchinsky, 2021). These emotional responses were closely tied to **product and service quality**, with some reporting higher-quality experiences (Kiesel et al., 2022), while others perceived lower-quality service (Tal-Alon & Shapira-Lishchinsky, 2021). Nonetheless, quality perception often depended on communication ease and perceived competence rather than disability status per se.

On a macro-level, society benefited from **socioeconomic and social values development**, reflecting broader systemic impacts. Reducing unemployment rate in the disabled community could help realize socioeconomic goals such as poverty reduction, decreased dependency on welfare systems, and enhanced economic participation among marginalized groups (Clube & Tennant, 2022; Moore et al., 2017). Social values development captures shifts in societal norms, including increased public acceptance, normalization and appreciation of disability, and growing support for inclusive policies and practices (Efeoğlu & Kılınçarslan, 2023; Elraz, 2018; Johansson et al., 2025). These findings point to the potential of disability employment to contribute to long-term structural change and social transformation beyond firm-level or individual outcomes.

Value synergies and tensions

The stakeholder value network

To assess the potential of disability employment to generate shared value rather than isolated trade-offs, it is necessary to examine how different benefits and costs appear together in practice. Accordingly, the authors analyzed the synergies and tensions among reported values by mapping their co-occurrence across studies. A network diagram was constructed in Gephi 0.10.1 based on a filtered threshold (cut-off = seven co-occurrences; maximum = 12 occurrences) to emphasize meaningful associations and reduce interpretive noise (Fig. 2). Each node represents a specific aggregated value, with node size proportional to its reported frequency across 45 studies. Edge thickness reflects the Jaccard index (Jaccard = co-occurrence/sum of occurrences), capturing the strength of co-occurrence relative to how often either value appears. The resulting network reveals patterns of value clustering both within stakeholder groups and across them, providing insight into how disability employment generates interconnected benefits and costs in practice.

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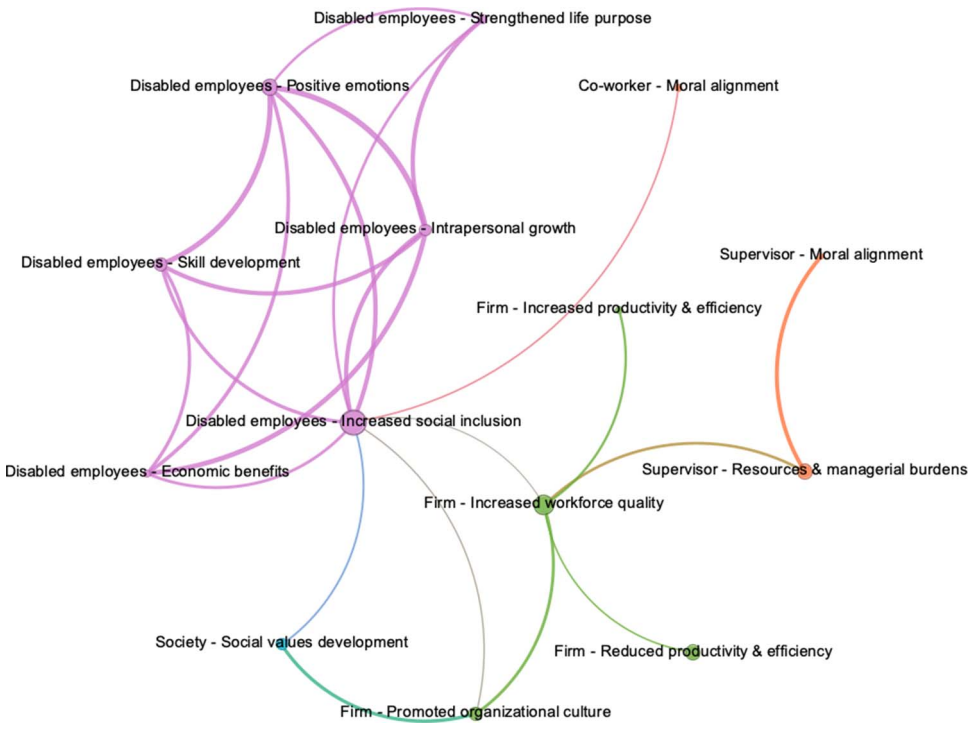


Figure 2. Filtered co-occurrence network of aggregated values across stakeholders.

From an intra-stakeholder perspective, the network illustrates how values are bundled within specific groups. A dense cluster of interrelated values for employees with disabilities forms around increased social inclusion, which connects frequently to intrapersonal growth, positive emotions, skill development, and economic benefits. This indicates that social inclusion is often experienced not in isolation, but as part of a broader pattern of psychosocial and functional empowerment. Such clustering reflects the relative holistic treatment of employee-level outcomes in the reviewed literature. In contrast, values associated with firms, supervisors, and co-workers are more sparsely connected, forming smaller sub-clusters. This suggests that organizational and managerial value creation remains fragmented or underreported in current studies, particularly with respect to how different value dimensions interact.

The diagram also highlights inter-stakeholder links, showing how complementarities or trade-offs can arise from the intersection of values across groups. Specifically, the tie between promoted organizational culture and social value development demonstrates the broader societal impact of inclusive business practices. Additionally, the inclusion of employees with disabilities benefits not only themselves but also their main socialization partners (co-workers) and environments (firms and society). Notably, supervisors must bear resources and managerial burdens in exchange for their moral alignment and firms' workforce quality, reflecting the complex role of middle management in mediating personal and organizational benefits. These links illustrate both CSV's promise of shared value and its limits, as synergies are uneven and tensions surface when goals diverge. Nonetheless, inter-stakeholder links were reported less frequently than intra-stakeholder connections. Moreover, no study explicitly discussed the connections; instead, they often presented them as separate, isolated benefits, and/or costs, leaving relational dynamics largely implicit rather than analytically foregrounded.

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Typical benefit–cost configurations

While 26 of 45 studies reported both benefits and costs, their relationship varied substantially. They presented four portrayals of value realization: (1) co-existing (benefits and costs exist simultaneously), (2) temporally progressive (initial costs give way to benefits over time), (3) mutually exclusive (different scenarios lead to one or the other), and (4) context-dependent (objective attributes vary across subjective perceptions). These portrayals reflect not only empirical variation but also differences in analytical focus across studies. These distinctions are critical for evaluating whether values function synergistically or offset one another, a point central to CSV's synergy claims and to understanding how different goal frames interact in practice.

The majority (22/26) recognized the co-existence of benefits and costs. For example, firms may experience early productivity losses that are tolerated or offset by normative or hedonic value (Moore et al., 2017; Pellicena et al., 2020). Supervisors and co-workers often accept emotional or workload burdens in exchange for moral satisfaction (Kiesel et al., 2022; Tal-Alon & Shapira-Lishchinsky, 2021). Only a few studies noted material compensation, such as government subsidies to offset reduced efficiency (Litwin et al., 2022, 2024). This pattern suggests that trade-offs are frequently normalized rather than explicitly managed. Here, values operate synergistically, but only through compensatory balancing across goal dimensions.

Temporally progressive patterns were reported in four studies, which showed early costs may be mitigated or replaced by later benefits after adaptation (Efeoğlu & Kılınçarslan, 2023; Takeshita, 2025; Werner & Hochman, 2019; Wolffe & Candela, 2002). Specifically, Efeoglu and Kılınçarslan (2023) explicitly distinguished pre- and post-adaptation phases, while Takeshita (2025) cautioned that adaptation is not guaranteed and may expose further difficulties. This temporal framing demonstrates the importance of longitudinal perspectives. Furthermore, this pattern highlights synergy through sequencing: tensions are real at the outset, but integration over time can shift the balance toward shared value.

Four studies addressed mutual exclusivity. Litwin et al. (2024), for example, presented two divergent outcomes: firms may either incur additional costs (e.g., lower product quality and reduced demand) or benefit from increased customer acquisition, depending on factors such as the number of employees with disabilities employed in the production line and the value of available salary subsidies (Litwin et al., 2022, 2024). Zhang, Narayanan, Soun, Deb and Cole (2023) emphasized the importance of diversity configuration, noting that broad disability representation can enhance productivity, whereas overly homogeneous profiles may hinder it. Likewise, Takeshita (2025) highlighted the role of subjective factors, such as disabled employees' proactivity and the presence of appropriate managerial practices, in determining whether outcomes are beneficial or costly. These studies showed how sensitive value realization was to design and implementation choices. This pattern underscores the fragility of value creation, where misaligned conditions can invert expected benefits into costs.

Finally, context-dependent experiences were reported in four studies, where objectively similar attributes may produce subjectively different outcomes. Customer perceptions of employees with disabilities, for instance, can vary significantly: some customers appreciate their presence, while others respond less positively (Hui et al., 2021; McFarland & Tran, 2024). Productivity outcomes may also depend on the interaction between disability type and job role, as seen in cases where physical disabilities among production workers are perceived to impact efficiency more than in other roles (Bitencourt & de M. Guimarães, 2012). Additionally, organizational orientation plays a role – firms that approach disability employment as a moral obligation may face workforce challenges, whereas those driven by a business case may achieve more sustainable success (Tabares, 2022). These findings illustrate how stakeholder interpretations shape value realization. In this case, whether value types become synergistic or conflicting depends less on the practice itself and more on how stakeholders frame and interpret it.

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Figure 3. Study coverage of curve positions ($n = 45$).

Occupational segregation and value disparities

Occupational segregation remains prevalent in disability employment, which impacts value creation and distribution. Twenty of the 45 included studies focused on '4 F jobs' (Kirsh et al., 2006) – food, filth (cleaning), filling (packaging), and flowers (gardening). These jobs are typically midstream or downstream, aligning with the broader distribution of studies: 34 included midstream positions, 14 concerned downstream jobs, and only 8 mentioned upstream roles (Fig. 3). This reflects the continued concentration of employees with disabilities in operational and service-based roles, with limited visibility or participation in upstream, strategic positions.

This occupational sorting maps closely onto patterns of value realization. As summarized in Table 4, midstream positions account for the highest number and diversity of reported values, especially those relating to disabled employees' development, interpersonal dynamics, and managerial burdens. The concentration of accommodation and managerial burdens here indicates the downside of charity-oriented and tokenistic practices, as low-wage and low-autonomy roles are not practically desirable. Downstream roles, while less diverse, are rich in customer-facing emotional and normative benefits and often shape public impressions. By contrast, upstream positions are sparsely populated in terms of volume but show qualitative distinctiveness. For example, while all positions contribute to values such as enhanced inclusion norms, the nature of this differs. Midstream roles tend to reinforce societal acceptance by proving that employees with disabilities can integrate and perform like others (Efeoğlu & Kılınçarslan, 2023; McKinnon et al., 2020), whereas upstream roles begin to challenge structural ableism by positioning employees with disabilities as decision-makers, creators, and experts (Johansson et al., 2025; Lee et al., 2025). Notably, Chui and Cui (2025) note that true inclusion only happens when employees with disabilities are employed at all positions along the curve.

While there are noticeable patterns of occupational segregation, the limited number of studies, especially for up- and down-stream positions, prevents generalizable statistical inferences. Future in-depth investigations of role disparities are therefore encouraged, not only to identify values exclusive to a position but also to examine how the same value may be interpreted differently along the smile

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Table 4. Values across curve positions ($n = 45$)

	Upstream ($n = 8$)	Midstream ($n = 34$)	Downstream ($n = 14$)
Number of values reported	24 benefits, 2 costs	52 benefits, 29 costs	35 benefits, 15 costs
Most common values	Firm: Enhanced organizational learning (5)	Employee with disabilities: Improved social relations (12)	Society: Enhanced inclusion norms (5)
	Firm: Skilled and task-fit workforce (5)	Employee with disabilities: Professional development (11)	Firm: Enhanced brand reputation (4)
	Firm: Promoted organizational inclusive culture and values (4)	Employee with disabilities: Sense of belonging (10)	Firm: Promoted organizational inclusive culture and values (4)
		Employee with disabilities: Social recognition (10)	
Stakeholder coverage	Firm (8), Employee with disabilities (3), External: Society (3)	Firm (24), Employee without disabilities: Supervisor (13), Employee without disabilities: Co-worker (14), Employee with disabilities (20), External: Customer (1), External: Society (9)	Firm (13), Employee without disabilities: Supervisor (4), Employee without disabilities: Co-worker (4), Employee with disabilities (5), External: Customer (5), External: Society (5)
Exclusive values	Strongly influenced organizational learning and inclusion norms	Most accommodation and managerial burdens	Most customer-related benefits

curve. Such findings would strengthen the business case for inclusive employment by highlighting the need to consider both the quantity and quality of job opportunities provided.

Overall, the findings reveal that disability employment generates interconnected benefits and costs that vary across stakeholders and job roles. Figure 4 synthesizes these dynamics, providing an integrated overview of the value of disability employment.

Discussion and conclusions

This review pioneers a systematic synthesis of the value of disability employment, accounting for both benefits and costs across multiple stakeholder groups. Unlike previous reviews that focused primarily on benefits for either employers or employees with disabilities, this study adopts a holistic and strategic lens that incorporates social, economic, and business dimensions. Academically, it advances the CSV framework (Porter & Kramer, 2011) as a central perspective for understanding disability employment as a strategic HRM initiative, demonstrating how inclusive practices can generate value across the three motivational dimensions proposed by GFT (Lindenberg & Steg, 2007). At the same time, by mapping reported outcomes across job positions using Shih's (1996) smile curve, the review also illustrates how shared value creation may vary along the organizational value chain.

Additionally, by presenting a stakeholder value network, the review reconceptualizes disability employment as an interdependent system rather than a set of isolated outcomes, thereby underscoring the 'shared' dimension of CSV. The network illustrates both intra-stakeholder clustering (bundles of mutually reinforcing values, particularly for employees with disabilities) and inter-stakeholder linkages (synergies and trade-offs between groups). This highlights that value should not be separated into primary and spillover effects but rather conceptualized as deliberately created, negotiated, and shared across interdependent actors.

Furthermore, the review theorizes four distinct patterns of benefit–cost dynamics, namely coexisting, mutually exclusive, temporally progressive, and context-dependent, offering a novel typology for understanding how value is experienced, negotiated, and sometimes contested. This typology

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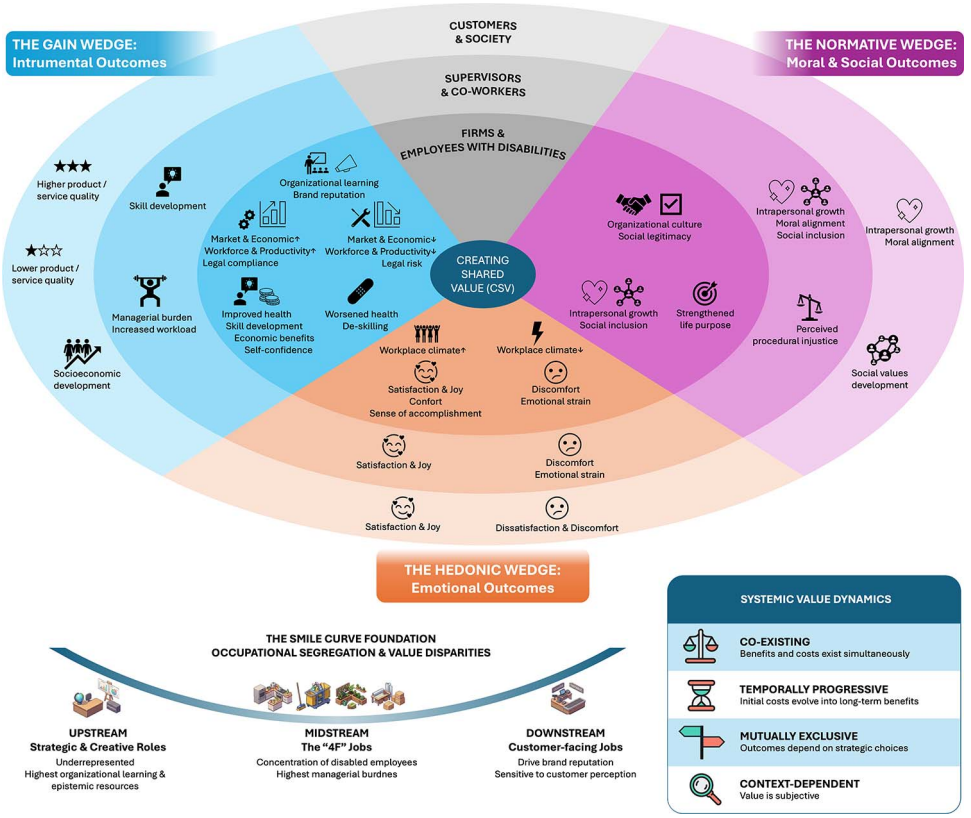


Figure 4. The systemic value of disability employment: a multi-stakeholder perspective.

opens promising avenues for future research: scholars can build on it to design more rigorous benefit–cost evaluation frameworks, move beyond descriptive reporting toward inferential and predictive analyses, and identify the boundary conditions that explain why and when specific configurations arise, persist, or shift.

Theoretical implications

First, this review contributes to the CSV perspective by clarifying who the value is shared among in organizational contexts. Although CSV emphasizes the alignment of business and societal value (Porter & Kramer, 2011), scholars have noted that the concept can remain vague if the specific actors involved in value creation and distribution are not clearly identified (Menghwar & Daood, 2021). The findings address this limitation by mapping how disability employment generates value for multiple stakeholders, including firms, employees with disabilities, employees without disabilities (supervisors and co-workers), and external stakeholders (customers and broader society). These stakeholders are interconnected in shaping the overall value of inclusion initiatives (Järlström, Saru & Vanhala, 2018; McKinnon et al., 2020; Tal-Alon & Shapira-Lishchinsky, 2021), yet their experiences are often eclipsed by organizational performance indicators and disabled employees' beneficial outcomes (Lindsay et al., 2018; Vornholt et al., 2018). By systematically examining value across stakeholder groups, this review makes the 'shared' dimension of CSV more explicit and positions disability employment as a multi-stakeholder process. Acknowledging different stakes helps foster a sense of fairness and shared responsibility, which is critical for HRM and organizational sustainability (Hayibor, 2017; Järlström et al., 2018).

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Second, the review also contributes to the conceptualization of value within CSV by integrating insights from GFT. By categorizing outcomes into gain, hedonic, and normative value dimensions, GFT provides a theory-driven basis for systematically comparing different types of benefits and costs. This framework helps move current discussions on disability employment beyond purely moral idealizations, which may obscure the complexity of inclusion efforts or even backfire (Vishwanathan et al., 2020; Vornholt et al., 2018; Xu, 2022), by offering a more balanced account of potential outcomes. Applying GFT to value categorization also reveals multi-faceted benefit–cost configurations that vary across stakeholders and contexts. This multi-dimensional perspective therefore advances HRM scholarship by providing a more analytically grounded understanding of how inclusion initiatives produce both synergies and trade-offs, facilitating the development of evidence-based, sustainable inclusion strategies.

Third, the integration of the smile curve extends HRM theory by linking shared value creation to job roles along the organizational value chain. By connecting value outcomes with occupational positions, this review shows how micro-level HRM practices, such as job design, task allocation, and supervisory demands, shape the types of value generated and experienced by different stakeholders. This integration bridges strategic HRM and shared value perspective, demonstrating how workforce design can influence not only organizational performance but also the distribution of social and experiential value within and beyond the workplace (Järlström et al., 2018; Vornholt et al., 2018). Overall, with these theoretical contributions, the review provides a conceptual foundation for future research that positions disability employment at the intersection of strategic HRM, organizational behavior, and social policy.

Practical implications

Practically, this review equips business leaders, HR professionals, and policymakers with evidence to inform inclusive workforce strategies. It promotes a more balanced understanding of both benefits and costs, enabling firms to align social responsibility with competitive priorities (Porter & Kramer, 2011). The comprehensive and equal assessment of main stakeholders allows hiring strategies that deliberately consider how value is generated and distributed across organizational and social actors. Empirical evidence suggests that this explicit accounting of both private and social value in strategic planning helps firms achieve more sustainable outcomes (Aksnes & Breit, 2025; Disability:IN, 2018; Tabares, 2022). Accordingly, disability employment should not be treated as a stand-alone initiative but integrated into workforce planning, job design, and talent development systems. Organizations may also benefit from external expertise and institutional support, such as partnerships with specialized organizations, or participation in public initiatives like New Zealand's High-Performing Work Initiative or Norway's Centres for Work Coping (Colella & Boehm, 2026; Disability:IN, 2018; OECD, 2022). Such professional support can help firms use initial investments more efficiently and reduce the transitional burdens often experienced by supervisors and co-workers during the adoption stage of inclusive employment practices.

In addition, the mapping of value across curve positions offers guidance for strategic talent allocation and helps avoid tokenistic acts (Nadai & Canonica, 2019). Firms should diversify job placements beyond routine roles by identifying the unique skills of disabled employees, supporting their development through skilling or reskilling programs, and fostering inclusive environments where these capabilities can be expressed (Disability:IN, 2018). Practices such as employee resource groups and awareness-building grass-root initiatives can further strengthen inclusive workplace cultures (Colella & Boehm, 2026; Disability:IN, 2018; Vornholt et al., 2018). Furthermore, policymakers may use these findings to design targeted incentives and support mechanisms that better bridge policy intentions and enterprise realities. For example, mainstreaming workplace accommodations can improve perceived procedural fairness while supporting sustainable integration. Several OECD countries have already adopted broader policies such as flexible working arrangements that benefit all employees, reducing stigma and facilitating inclusive employment practices (OECD, 2022).

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Limitations

While offering valuable insights, this review is subject to some limitations. First, database selection restricted studies to peer-reviewed English-language articles. This choice was made to ensure comparable quality, methodological transparency, and reporting standards across studies, although the highly contextual nature of disability employment (Lindsay et al., 2018) means that some locally grounded evidence, such as in market reports or media publications, may not be captured. Second, the review focuses on studies that explicitly reported job roles and value outcomes, so it may overlook implicit or generalized findings. Nonetheless, these inclusion criteria help provide a clear and systematic overview of how value is generated and experienced in specific employment positions, establishing a foundation that future research may operationalize more directly as variables in quantitative or mixed-method designs. Third, the included studies display substantial methodological heterogeneity and varied conceptualizations of value and stakeholders, which may introduce interpretive variability (Lorenc et al., 2016). To accommodate this diversity while maintaining analytical coherence, the review employed a broad, integrated framework combining CSV, GFT, and the smile curve. This allows the systematic, multi-stakeholder examination of value within a common conceptual structure, providing academic insights for future research to build upon.

Future research directions

Following the Theory–Context–Characteristics–Method framework (Paul & Rosado-Serrano, 2019), several avenues for future research emerge. From a theoretical standpoint, the review reveals a limited use of explicit theoretical frameworks or models in the existing literature. Future studies should draw more systematically on established theories to explain the mechanisms underlying disability employment outcomes. Scholars may adopt perspectives grounded in social or normative value creation, such as the humanistic-personalist framework, or approaches rooted in organizational and economic analysis, such as transaction cost economics. These existing approaches can further serve as foundations for theory development, as seen in Takeshita's (2025) proposal of the fit and utility of process theory based on implicit person theory. Broader integrative perspectives, such as the CSV lens complemented by GFT and the smile curve proposed in this review, may also help capture the multi-stakeholder and role-specific nature of disability employment.

In terms of context, although the literature spans a geographically diverse set of countries, contextual influences remain underexplored. Future research could conduct intra- or inter-regional comparisons to examine how legal frameworks, sociocultural norms, and institutional environments shape disability employment outcomes. Greater attention is also needed to job contexts. Studies could investigate upstream and downstream roles along the organizational value chain, as well as different hierarchical levels, to better understand how value creation varies across occupational positions. Emerging forms of work, such as remote arrangements, platform-based employment, and AI-supported tasks, may further reshape employment opportunities (Colella & Boehm, 2026; Lu et al., 2024). In addition, future studies should adopt intersectional perspectives that consider how disability interacts with gender, race, age, and other forms of marginalization (Colella & Boehm, 2026; Suresh & Dyaram, 2025).

Regarding characteristics, future research could deepen the understanding of disability employment value by examining less visible or underreported benefits and costs, particularly those affecting stakeholders beyond firms and employees with disabilities. Greater attention should also be given to interdependencies among different types of value and among stakeholders, including how benefits for once group reinforce or offset outcomes for another. In addition, scholars could explore the temporal dynamics of value creation, distribution, and contestation, recognizing that benefits and costs may evolve or diminish over time.

Methodologically, longitudinal research designs would be particularly valuable for examining how value configurations change as organizations mature in their inclusion practices. Multi-level quantitative methods, social network analysis, and mixed-method approaches could also assess how outcomes

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experienced by one stakeholder group interact with those of others. Finally, comparative analyses across job positions and organizational contexts may reveal how occupational diversity influences the range and distribution of value outcomes, supporting more inclusive and organization-wide HRM strategies.

In sum, this review reframes disability employment not only as a moral imperative but as a site of systemic, multi-stakeholder value creation, where business goals and ethical commitments can align when organizations reimagine inclusion beyond tokenism.

Data availability statement. The articles included in this review are available in the Scopus and Web of Science databases. The data regarding coding of the articles are presented in the manuscript.

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Conflict(s) of interest. The authors declare no competing interests.

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