

Exploring the Costs & Benefits of Employing a Person with a Disability

By

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Accounting at Athlone Institute of Technology

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Declaration

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Executive Summary

The main purpose of this research project is to “Explore the Costs & Benefits of Employing a Person with a Disability”. The overall research aim that deals with this is as follows;

- What are the costs and benefits of employing a person with a disability?

There are three main research objectives with respect to this research project and the overall research aim. The research objectives are as follows;

- What are the Costs of Employing a Person without a Disability?
- What are the Extra Costs of Employing a Person with a Disability?
- What are the Benefits of Employing a Person with a Disability?

The main point of the literature was establishing the background or context which drove the need for this study to be done. It was largely obtained using the online library resources.

The methodology which was chosen to carry out this research was the Survey research strategy. Within that the author chose to use the questionnaire as the data collection method. The sample consisted of 167 companies in various different industries based all around the country. The author chose quantitative data in relation to this matter.

The most notable results were the low awareness of any grants which could be obtained to offset the costs involved with employing a person with a disability as will be subsequently highlighted in the conclusions; the size of the companies which employed people with disabilities, especially having a small company in their number and the contradicting responses in regards to costs and benefits involved with the employment of people with

disabilities, especially the benefits. There was also the major issue of quantifying certain costs and benefits.

The main conclusions were the following:

- The lack of awareness of grants which ought to be examined further with more specific studies
- The difficulty in quantifying certain costs and benefits

Chapter 1

Introduction

1.1 Introduction

This dissertation explores the costs and benefits which are involved in the employment of a person with a disability. The main purpose of this chapter is to give an introduction to the subject matter that will be explored in this dissertation. The chapter will discuss the main research aim and the research objectives which will need to be satisfied for the completion of this dissertation. It will also look at the rationale behind this particular research being undertaken and explore the background into the topic area. It will subsequently conclude with a brief outline of the structure of the remaining dissertation.

1.2 Research Question

As has already been discussed the main aim of this dissertation is to explore the costs and benefits of employing a person with a disability. The main question that needs to be answered in this dissertation is simply, what are the costs and benefits of employing a person with a disability?

1.3 Research Objectives

In order to answer the research question mentioned above it is necessary for this dissertation to pursue the following objectives:

- What are the Costs of Employing a Person without a Disability?
- What are the Extra Costs of Employing a Person with a Disability?
- What are the Benefits of Employing a Person with a Disability?

1.4 Rationale for Undertaking Research

As part of the Master of Arts in Accounting qualification, there is the need for candidates on the course to pursue the completion of a dissertation based on a topic of the candidates own choosing. In this case the author wanted to do a dissertation that looked at some aspect of disability but also wanted it to tie back to accountancy which is the discipline currently being studied by the author. This in turn led to the idea of some aspect of cost and disability. This pointed the author to the conclusion that an exploration of the costs and benefits of employing a person with a disability would be a worthwhile pursuance and would also maintain the author's interest.

Early research found a study that was carried out in America in 2010 on the costs and benefits of employment. This study however, focused more on other aspects as opposed to exactly what the costs and benefits of employing a person with a disability actually are. This dissertation seeks to explore exactly what the costs and benefits actually are.

Furthermore this dissertation seeks to look at this, alongside the typical costs of employing a person without a disability, rather than looking at the costs and benefits involved in isolation. This makes it quite different from other studies which have been carried out in this regard.

Another point which reinforced the author's belief in this particular course of research was the lack of similar research in an Irish context. All searches for literature on the topic lead to studies which were of international origin. No similar studies could be found on this matter in Irish studies. This highlights a gap in Irish research on the matter. The author believes that this would be relevant topic to research and a very worthwhile endeavour in the long run. The author is also of the opinion that this research is needed on the basis that not enough research has been done into this matter which needs to be remedied.

1.5 Background to the Study

1.5.1 The Costs of Employing a Person without a Disability

When it comes down to employing a person there are many factors which must be considered. First of all the costs should be broken down into the costs involved with hiring a person and the costs involved with employing a person.

Hiring costs can be further divided into recruitment costs, selection costs and training costs.

The types of things that potentially come under recruitment costs would be advertisement costs, marketing costs, PR costs, travel reimbursements and so on. Costs that are included with selection costs are the various checks to be carried out, applicant testing and review, interviews, verifying an applicant's credentials and so on. Lastly, the costs that would be associated with the necessary training are salaries of supervisors where required, costs associated with the review of an employee's salary and benefits, the costs associated with a review of company policies and procedures, costs associated with review of job duties and the subsequent training in those job duties, the costs associated with the administration side of hiring an employee, costs related to meeting the licencing documentation etc. (University of Minnesota, n.d.)

When it comes to the cost of actually employing a person there would of course be the obvious cost of an employee's salary that the employer has to pay on a regular basis. There are however, other costs involved, costs such as Employer PRSI and any benefits that the employee is entitled to. The benefits that could fall under this category could be sick pay, maternity leave and other such things. (Tolka Area Partnership, 2012)

1.5.2 Statistics

There are a significantly higher proportion of people of working age with a disability who are unemployed when compared to those without disabilities in Ireland according to the Quarterly Household National Survey 2004. 37% of people with disabilities in employment

compared to 63.8% for the total population or 67% of people without disabilities according to the International Disability Rights Monitor 2007 (Anon., 2007) and (United Nations Department of Public Information, 2007).

1.5.3 People with Disabilities and Employment

People with disabilities already have enough to deal with without problems seeking employment. They already face discrimination in the world as is highlighted by NDA Literature-Review on Attitudes towards Disability. Areas where they face discrimination are as follows:

- (a) Employment
- (b) Education

Within employment there has been little research done into the area, save to look at disability cases taken under the legislation since its introduction in 1998 through to September 2005. 31 cases relating to disability were taken during that period. Of these, 9 of them found occurrences of discrimination.(National Disability Authority, n.d.). Clearly they face difficulty during employment but as many as possible should have the opportunity to access and participate in gainful employment if they want to.

1.5.4 Employer Perceptions

Businesses have overheads to deal with and there is a perception that employing a person with a disability will cost more. With no studies being carried out into the matter, while there is nothing to agree with such a belief, there is also nothing to contradict it. These questions need to be answered one way or another.

1.5.5 Factors Affecting the Employment of People with Disabilities

From the research which has already been carried out into this area what is expected to be discovered from the primary research is that larger companies are more likely to employ people who have disabilities than smaller companies. This is based on various pieces of literature pointing to that conclusion and also the fact that it would seem to be the most logical way since it would be far easier for a larger company to absorb all of the additional costs that might be incurred as a result of such employment. Another thing that is expected to come out of the results is that the likelihood of people with disabilities being employed is also dependent on the type of business involved.

Greenwood tells us that structural changes to aid accessibility have been reported by larger organizations. The article also makes clear that multiple larger companies have adapted their plants in order to increase accessibility for people with disabilities. These self-same companies have also incorporated the consideration of access when developing plans for new facilities. Jobs are also available in situations where only very minor modifications are required

Another factor which impacts the employment of people with disabilities is workplace accommodations. Over the years there has been an increase in such modifications and they are generally not very expensive and require very minor changes or some simple restructuring of the job to accommodate.

The article also highlights the fact that the type of organisation involved is also a major factor. Certain studies have found that manufacturing companies would be the most likely to employ people with disabilities while other studies get mixed results and further studies still find no major variance in this regard. (Greenwood, 1987)

There will be more background/context as well as statistics regarding this matter elsewhere in the world presented in appendix A at the end of this dissertation

1.5.6 Why is the Research Needed?

There have been no studies into this matter in the Irish context and elsewhere the studies have focused more on performance in comparison to those without disabilities rather than what the costs involved actually are. There is a need to research what the costs involved actually are and more specifically in the Irish context.

1.5.7 Personal Interest

The personal interest of the author in this area is that the author herself has those research questions in mind with regard to employment equality and inclusion and is quite keen to attempt to discover the answers to these research questions.

1.6 Research Method Employed

The research method that will be used is a survey which would by far be the most suitable for this research. The main reasons for this is the amount of time in which the dissertation must be completed, the fact that a survey would allow the author to reach as many participants as possible and other methods of research could narrow the research too much.

1.7 Expected Results

What the author expects to come out of the results of the primary research is that larger businesses are more likely to employ people with disabilities. The reason that the author believes that this will happen is because larger companies are potentially better able to absorb any additional costs that could or would be incurred than a smaller company would. This in itself would make it more likely that they might employ people with disabilities. The results however had some unexpected factors.

1.8 Project Structure

1.8.1 Chapter 1 – Introduction

This chapter effectively outlines the research topic which will be looked at within the dissertation. It looks at what the research question is. It also looks at the research objectives that will need to be met to satisfy the requirements of the dissertation. It looks at the rationale behind undertaking the particular research and the background into the topic area which was further subdivided so as to give a clearer picture as to why the research was pursued in the first place. The chapter also outlines the structure that the dissertation will take which will consist of the chapters which follow this one.

1.8.2 Chapter 2 – Literature Review

This chapter gives a critical review of the literature on the topic. It discusses all the relevant areas of literature to the matter of disability, cost and benefits of employment and the costs of employing a person without a disability. The statistics regarding those people with disabilities and the unemployment rate in Ireland are included as well. All of the literature is critically reviewed in this chapter so as to give a clear picture of the situation while that literature which specifically deals with areas which deal with the research question and objectives is kept to the forefront of the author's mind and dealt with in the review.

1.8.3 Chapter 3 - Research Methodology

This chapter discusses the research methods which were employed in the pursuit of obtaining the primary data for the purpose of the dissertation. The chapter briefly looks at other research methods which could have been employed in the pursuit of this research.

Subsequently the author justifies the particular research methods chosen for use in this particular case. The chapter also discusses the ethical considerations associated with the specific research and any limitations which the author encountered while carrying out the primary research.

1.8.4 Chapter 4 – Presentation of Results

The data findings as a result of the research methods which were chosen in the third chapter are presented in this chapter. The data analysis shows all of the facts and findings which can be discovered by using the research techniques in question. The facts and findings are then analysed and explained in full.

1.8.5 Chapter 5 - Discussion

The main point of this chapter is to discuss and interpret the results from the previous chapter. The main concepts and correlations of this data will be presented while keeping in mind information contained within the literature review.

1.8.6 Chapter 6 – Conclusion

The main purpose of this chapter is to provide an overall conclusion to the research with respect to all of the work that has been carried out in the previous five chapters of this dissertation. Any further aspects of research that could be done will also be recommended in this chapter as well. Weaknesses or limitations with respect to the data are highlighted. The author then goes on to discuss how the research could have been done differently in hindsight. The author then goes on to give a personal reflection on doing the whole dissertation.

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Chapter 2

Literature Review

2.1 Introduction

The main purpose of this chapter is to identify, discuss and analyse the relevant literature on the chosen dissertation topic “Exploring the Costs and Benefits of Employing a Person with a Disability”. The National Disability Authority defines disability as “*a substantial restriction in the capacity of the person to carry on a profession, business or occupation in the State or to participate in social or cultural life in the State by reason of an enduring physical, sensory, mental health or intellectual impairment*” (National Disability Authority, 2006) With respect to the literature used in this dissertation it will all tie back to the main research question:

1. What are the Costs and Benefits of Employing a Person with a Disability?

The literature used in the dissertation also ties back to the research objectives:

- (a) What are the Costs of Employing a Person without a Disability?
- (b) What are the Extra Costs of Employing a Person with a Disability?
- (c) What are the Benefits of Employing a Person with a Disability?

Broadly the areas that are covered by this literature review, is literature on the background and context for the pursuit of this study, and previous studies which have been carried out regarding this whole issue. The main areas of literature regarding this research will be literature that establishes the background and context for this research such as factors affecting the employment of people with disabilities, the costs of employing a person without a disability, the costs of employing a person with disabilities, benefits of employing those with disabilities and any studies done into this area. An up to date review of the literature has been provided. The key areas of literature for this research are literature establishing the cost of employing those without disabilities, those with disabilities, benefits of employing those

with disabilities and the relevant studies. Unfortunately there were two main issues that the author encountered in obtaining literature on the topic concerned which were the following;

1. It was impossible to get more recent statistics than 2006 since surveys of this nature are not carried out with enough frequency in the Irish context
2. The majority of the literature used is not Irish in origin as there really has not been any previous studies on this particular matter

Clearly these are some major limitations. It is the author's hope that in the future more surveys and studies are carried out in the area of employment and disability in Ireland but at the present time the author has worked with what literature was available to her.

2.2 Method

The literature which is used in this dissertation has been gathered in several ways. The primary method of gathering the literature was carried out by means of the Athlone Institute of Technology online library resources, *Summon*, to obtain research articles. From there the author sought the relevant documents which were referenced within those documents from the online library database and other research databases where the relevant literature could not be sourced from the online library database *Summon*.

The author also used the *google* and *google scholar* search engines in order to identify further literature which could be used for the purposes of this dissertation before continuing on to obtain the identified literature from the appropriate places. For example several articles were obtained and downloaded from the IOS Press website.

Some of the literature was also gathered directly from the appropriate websites. Some of the websites which were used for this purpose are the 'FÁS' website, the 'Work support' website, the 'United Nations' website and the 'Think beyond the Label' website to name but a few.

The author used references from the initial literature which had been gathered to source more literature which was suited to the purpose for which it was gathered. This helped the author in the identification and subsequent acquisition of the most relevant as possible literature on the topic.

To identify relevant literature it was necessary to make use of key words. Here are some of the words that the author has made use of for this purpose, employment costs, disability, benefits, articles, studies, and so on. It was in this process where the lack of Irish literature was first identified.

2.3 Background

When it comes to literature relevant to this research, it's important to first establish the background/context for the study. Some of the literature covers a broader topic than is relevant for this particular research, in which case the review covers only what is relevant to this thesis.

2.3.1 People with Disabilities and Discrimination

People with disabilities face many life issues including problems seeking employment. They already face discrimination in the world as is highlighted by NDA Literature-Review on Attitudes towards Disability. Among the areas where they face discrimination are:

- (a) Employment
- (b) Education

Within employment there has been little research done into the area save to look at disability cases taken under the legislation since it was introduced in 1998 through to September 2005. 31 cases relating to disability were taken during that period. Of these, 9 of them found

occurrences of discrimination.(National Disability Authority, n.d.). Clearly they face difficulty during employment but as many as possible should have the opportunity to access and participate in gainful employment if they want to.

2.3.2 Factors Affecting the Employment of People with Disabilities

Greenwood tells us that structural changes to regarding accessibility have been reported by larger organizations. The article also makes clear that multiple larger companies have adapted their plants in order to increase accessibility for people with disabilities. These self-same companies have also incorporated the consideration of access when developing plans for new facilities. Jobs are also available in situations where only very minor modifications are required

Greenwood goes on to say another factor which impacts the employment of people with disabilities is workplace accommodations. Over the years there has been an increase in such modifications and they are generally not very expensive and require very minor changes or some simple restructuring of the job to accommodate.

The article also highlights the fact that the type of organisation involved is also a major factor. Certain studies have found that manufacturing companies would be the most likely to employ people with disabilities while other studies get mixed results and further studies still find no major variance in this regard. (Greenwood, 1987)

This would lead one to conclude that the most significant factors would be size and type of company. The factor of size seems unsurprising since larger companies are potentially more likely to be able to afford to make any necessary changes.

2.3.3 Statistics

One type of literature reviewed was documents establishing the situation regarding unemployment among those with disabilities. The International Disability Rights Monitor (2007) covers many issues relating to disabilities in many countries and consequently isn't all relevant to this study. The following points have been identified as relevant:

- 1) According to the Living in Ireland Survey (2000) (LIS) the percentage of people with disabilities in employment was 44.3%, while the figure for those without disabilities was 71.7%
- 2) According to the 2002 Census in Ireland, 25% of people with disabilities were in employment, while the figure for those without disabilities stood at 63.3%
- 3) The Quarterly Household National Survey (2002) (QHNS) puts the percentage of people with disabilities who are in employment at 40.1% with those without disabilities at 68.5%
- 4) The 2004 Quarterly House National Survey (QHNS) had the percentage of those with disabilities in employment dropping to 37.1% while those without disabilities had only dropped to 67%

These points highlight the significant differences in employment between those who have disabilities and those who don't, (International Disability Rights Monitor, 2007).

The figures that are presented in the International Disability Rights are reinforced by the figures reported by the UN, which puts the figures of those with disabilities in employment at 37% while the figure for the total population was 63.8% (United Nations, n.d.)

Bruton's report talks about the 2006 Census which put the number of people with disabilities in employment related to the total number employed at 4%. It also put 10.9% of all people of working age as have some kind of long-term health problem or disability in the first quarter of 2004 in comparison to 10.3% in the second quarter of 2002

This document also highlights some gaps in the research, one of which is the costs of disability in respect of support needs in the workplace. (Bruton, 2007)

2.3.4 Barriers to the Employment of People with Disabilities

While it is true that there are many vastly different barriers when it comes to barriers to people with disabilities getting employment one that consistently comes up is the need for workplace accommodations such as worksite features or special work arrangements. Within the category of people with disabilities, people who state the need for accommodations are less likely to be in employment than those who do not require any accommodations. (Loprest, 2001) Even within those employed accommodations are not always available to allow people with disabilities to meet their full potential. Where accommodations needed are not put in place it can make the job difficult for people to do and it would be next to impossible to progress further in their career. (ibid)

2.3.5 Does Cost Have an Impact?

While there are many factors which influence this matter, one which consistently recurs in employer's minds is the *cost* of employing people with disabilities. (Peck, 2001) Businesses have overheads to deal with and there is a perception that employing a person with a

disability will cost more. (ibid) With no studies being carried out into the matter, while there is nothing to support this belief, there is also nothing to contradict it. These questions need to be answered.

One of the factors outlined by Peck's article is the fear of cost, which is a very relevant issue. Employers believe that there will be a lot of unforeseen costs related to employing people with disabilities, one of these being the costs of necessary adaptations. Companies quite often jump to conclusions about how much they would be expected to invest to bring everything up to standard which prevents them from hiring people with disabilities. No company is going to make excessive investments to bring one employee on board. (ibid)

The International Labour Organization highlights that one of the major problems is fear and stereotyping and so on which also occurs among employers, which would pose a challenge to a person has some sort of disability who is seeking employment. Within the idea of fear is the fear of costs as being high and unreasonable which the ILO goes on to explain is completely unfounded. This is due to the fact that in America it has been found that most people with disabilities do not actually require any accommodations at all and when they do it is not very expensive. (International Labour Organization, n.d.) In fact the typical cost is usually less than \$500 (US). The article also discusses the financial costs of having people with disabilities excluded from the active labour market. The costs relating to this are to do with compensation system where vocational rehabilitation and return to work services are either just not there or not adequate. There are also the costs of having a separate training site and work space for those with disabilities. On a national level, there is also lost revenue and taxes from the government's point of view in circumstances where these people would otherwise be part of the labour force. (ibid)

Graffam highlights that previous studies carried out have focused on matters such as cost effectiveness cost of adjustments, or employer subsidies and incentives. It also highlights how little attention has been given to the area of costs and benefits from the point of view of the employer when it comes to employing a person with a disability. The article also suggests that when it comes to costs it should be taken into account the fact that costs don't remain static over time. It is possible that high initial costs can sometimes distort how much it will actually cost to employ a person with a disability. Oftentimes these initial costs tend to be once-off costs and will not reoccur. It is also often the case that costs aren't being considered in relation to other factors such as job retention etc. which also distorts results (Graffam, 2002)

FAS highlighted the fact that employers worry about it costing more and if it will increase their insurance liability. In truth there quite often aren't any extra costs involved, sometimes nothing extra is needed. Where changes are needed however, FAS gives funding to help with necessary adaptations and as far as increased insurance liability goes, Irish insurers are prepared to give insurance at normal rates where a safe workplace has been provided. (FAS, n.d.) There are also business benefits to employing a person with a disability as well such as, better productivity, developed skillsets, better staff morale, more customer loyalty and an improved public image. The state also provides assistance such as a Disability Awareness Training Support Scheme, a Job interviewer interpreter grant, workplace/ equipment adaptation grant, employment support scheme, personal reader grant, employee retraining grant, and Employer's PRSI exemption scheme. (FAS, n.d.)

2.3.6 What are the costs of employing a person with a disability?

Since there are as of yet no Irish studies on this matter it is necessary to look at information from other countries in this case America due to the numerous studies which have been carried out there to get a better idea of the types of costs that could be involved with employing a person with a disability.

Cimera examined the financial costs and benefits which are associated with hiring supported employees. His study explained that although an employer would have to pay a salary or wage to a supported employee, it is not considered to be either a cost or a benefit to the employer in this regard. Whether a supported employee was employed or a person without a disability, that wage or salary would still have to be paid. The study explains that this doesn't mean that wage costs cannot be reduced. However no matter what method is used to achieve this it would have no influence or impact on whether an employer would choose an individual without a disability or instead employ a supported employee. Fringe benefits are not considered to be relevant costs or benefits to the employer for the purposes of this study as; again, it is irrelevant what individual is chosen for the position as the fringe benefits will have to be paid regardless. One cost that most definitely is a consideration when it comes down to a decision on whether to hire a supported employee or an employee without a disability is any necessary supervision costs. The employer would be far more likely to employ a person that requires less supervision as opposed to an employee that would require more supervision. (Cimera, 2002) In order for them to choose wisely they first need to understand whether supported employees require more or less supervision than employees without a disability in order to make a fully informed hiring decision. Another cost that is a factor is worker compensation claims. In order to assess the difference between supported employees and people without disabilities in this respect it is necessary for employer's to research how many claims were filed by supported employees in this matter and on the other

hand how many claims were filed by employees who did not have disabilities in order to make the best decision. A third cost associated with the choice to hire a supported employee or a person without a disability would be the issue of Employee Turnover. This leads to the need to determine whether supported workers have longer or shorter tenure than their counterparts without disabilities to decide whether to hire a supported employee or not. Another consideration that would have to be taken into account is the tax credits that would result in savings for the company and whether such savings exceed the potential costs of hiring a supported employee. It would also be necessary to take into account the necessity of any accommodations that might come along with the employment of a supported employee. One last variable outlined in the article was the whole issue of public relations and whether the hiring of supported employees would positively or negatively impact the bottom line. The article also examines how to calculate the various variables involved in the decision to employ a person without a disability or a supported employee. For example let's look at Supervision Costs. This can be estimated by calculating the supervision costs associated with people without disabilities and the supervision costs associated with supported employees in a business that employs both and then to specifically do a similar calculation process for people without disabilities from a business that does not employ supported employees. However to get a more accurate comparison of the actual supervisory costs for supported employees versus employees without disabilities it would be necessary to carry out this type of study numerous times. (ibid)

In a follow up article four years later Cimera outlined the issue of reliability and the costs that could be incurred should an unreliable employee be employed. It would have to be considered whether a supported employee would be considered to be more or less reliable than a person without a disability, (Cimera, 2006).

2.3.7 The Costs of Employing a Person without a Disability

When it comes down to employing a person there are many factors which must be considered. First of all the costs should be broken up into the costs involved with hiring a person and the costs involved with employing a person.

Hiring costs can be further divided into recruitment costs, selection costs and training costs. The types of things that would come under recruitment costs would be advertisement costs, marketing costs, PR costs, travel reimbursements etc. Costs that would be included with selection costs would be the various checks to be carried out, applicant testing and review, interviews, verifying an applicant's credentials etc. Lastly the costs that would be associated with the necessary training would be salaries of supervisors where required, costs associated with the review of an employee's salary and benefits, the costs associated with a review of company policies and procedures, costs associated with review of job duties and the subsequent training in those job duties, the costs associated with the administration side of hiring an employee, costs related to meeting the licencing documentation and so on, (University of Minnesota, n.d.).

When it comes to the cost of actually employing a person there would of course be the obvious cost of an employee's salary that the employer has to pay on a regular basis. There are however, other costs involved, costs such as Employer PRSI and any benefits that the employee is entitled to. The benefits that could fall under this category could be sick pay, maternity leave and other such things, (Tolka Area Partnership, 2012).

2.4 Studies

The author will be relying to some degree on past studies which have been carried out in the area.

2.4.1 Costs & Benefits of Employing People with Disabilities

Employers are concerned that the costs involved might outweigh the benefits and impact on the bottom line. (Hernandez, 2010) This is despite earlier studies showing that people with disabilities were seen as reliable, loyal and responsible. They were also seen as equivalent or better when it came to production, accuracy and overall job performance. (ibid)

Studies such as this which outline the costs and benefits involved with such an endeavour could educate potential employers on the matters which must be considered.

2.4.2 Costs of Accommodations

According to administrators, the costs of putting accommodations in place for the people with disabilities were minor costs. (Hernandez & H E. Velcoff, 2008) The average cost was calculated as being less than \$500. Even still perception of higher costs remains stubbornly in place even though studies have shown the costs to be quite reasonable. Accommodations that cost in excess of \$1,000 were rare and benefited all employees not just those with disabilities. There were also benefits found to be associated with employing people with disabilities. Characteristics such as *hardworking* and *loyal* were used as descriptors for people with disabilities in employment. Another benefit was the diversification of the work settings which generally had a company-wide positive impact, (ibid).

Understanding whether or not accommodations are necessary in each individual case and how much it would cost to put the accommodations in place can be significant factors in any decision whether to employ a person with a disability or not.

2.4.3 The Implications of Monetary Benefits & Costs of Hiring Supported Employees

The first study looked at regarding the Monetary Benefits & Costs of Hiring Supported Employees highlights the fact that if it can be shown that hiring supported workers would produce a good return then employers would be far more likely to employ supported workers.

(Cimera, 2002) The opposite case would also be true. If the latter were the case then it would be necessary for advocates of supported employment to revise the training strategies and best practise used in order to make it more advantageous for employers to employ supported employees. This would be necessary as otherwise employers would feel justified in not hiring supported employees due to higher employment costs and reduced return. (ibid)

A follow-up study revisited the matter four years later. Cimera highlighted the fact that the use of the match-sample cost accounting methodology which was used in this study developed a fresh and untried area within economic research with respect to supported employment. This would in effect open new doors for more research to be carried into the area. It also went on to explain the merits of carrying out this type of study.

1. It could provide valuable data to aid with supported employment programs.
2. Help give a boost to the employment of people with disabilities
3. Help employers make better informed hiring decisions with respect to hiring supported employees or not
4. Encourage future research
5. The progress of supported employment matters
6. The enhancement of people who have disabilities

(Cimera, 2006)

Perhaps if further studies of this nature were to be carried out in Ireland it would improve the employment situation of more people with disabilities in Ireland.

2.4.4 Grants Available

It's important to understand that in the Irish context there are grants available to aid in certain costs. Conway lists them as being;

- 1) Adaption Grants – financial assistance provided to adapt the workplace for a disabled employee
- 2) Recruitment Grants – wage subsidies are provided when companies employ a disabled person
- 3) Retention Grants – grant provided to assist employers to retain at work employees who became disabled during their employment through illness or injury

However, simply because they exist does not mean that they are known about or availed of.

In Ireland it has been shown that a very low percentage of companies even know that such grants exist and even fewer avail of them.

(Conway, 2007)

2.4.5 Supports for the Employers who employ people with Disabilities

The Citizens information website lists the supports available to employers who employ people with disabilities as being the following;

- The Workplace/ Equipment Adaption scheme to offset the costs to a certain extent where an employer must incur costs to adapt premises or buy special equipment to facilitate such employment
- The Employee Retention grant scheme where an employee develops some kind of condition which impacts on their ability to do the functions of their particular job
- The Disability Awareness Training scheme which would aid staff in providing the best possible service to customers or clients who have disabilities. It would also aid the staff in dealing with co-workers who have disabilities. This scheme is open to companies in the private sector

- Finally the Wage Subsidy scheme gives financial encouragement to employers outside of the public sector to employ certain individuals with disabilities who work around 20 hours per week

(Citizens Information Board, n.d.)

It can be clearly seen that there are several supports both those of a financial nature and otherwise which would encourage employers to engage in the hiring and employment of people with disabilities by reducing the overall cost of employing people with disabilities.

2.4.6 Reasons to Employ People with Disabilities

Another area that was explored was reasons to employ people with disabilities which are connected to the whole idea of benefits of employing a person with a disability. Think beyond the label highlights the reasons as being;

- A. Return on Investment
- B. Companies employing people with disabilities can turn social issues into business opportunities
- C. Opportunities translate into lower costs, higher revenues and increased profits
- D. Increase Revenues
- E. Improve productivity through innovative and effective ways of doing business
- F. Reduce Costs
- G. Enhance shareholder value
- H. Increasing opportunity to gain lasting customer base
- I. Capitalize on new market opportunities
- J. Develop new products and services
- K. Employees with disabilities bring unique experiences and understanding that transforms a workplace and enhance the product and service

L. Workplace Innovation

M. Product & Service Innovation

N. Define the Future

(Think Beyond the Label, n.d.)

International Labour Organization highlights the benefits of having an employee with a disability are the following,

- That people with disabilities tend to be very reliable employees
- They tend to have a longer tenure than their colleagues thus reducing labour turnover in the company
- There is a higher morale among staff associated with hiring a person with a disability
- People with disabilities tend to have a different skill set than people without disabilities. This generally arises from the simple fact of having to do typical tasks in a different manner. This could transfer well in the labour market.
- Such employees would in all likelihood have a better understanding of the market of people with disabilities and their families. To overlook this segment of the market could prove to be a costly mistake. (International Labour Organization, n.d.)

Work without limits highlights the following advantages of employing people with disabilities;

- Represent an underutilized labour candidate pool
- A significant percentage of people with disabilities have some type of third level qualification
- Employees with disabilities can help their company to succeed in the following ways:

- New insight into resolving issues
- Completing work
- Carrying out policies inhouse
- Aids in reaching out to the disability market
- Improved loyalty
- Better morale amongst other employees
- Increased Productivity amongst other employees
- Decreased employee turnover

(Work Without Limits, 2013)

Uniting Care Community outlines the benefits of employing a person with a disability as being the following:

- People with disabilities tend to have less workplace based accidents than their counterparts resulting in lower worker compensation costs being paid out by the company
- It has been shown that people with disabilities miss less work than their co-workers
- Hiring costs for people with disabilities can frequently come to less than hiring costs for people without disabilities
- The improvement of staff morale
- Increased management awareness of workplace practises
- Improved management awareness of working conditions
- Better customer loyalty
- Improved staff loyalty
- Studies have shown the aforementioned benefits to be true

This document also highlights the fact that it isn't just a business case that would encourage employers to employ a person with a disability; there is also a strong ethical case for doing so, (Uniting Care Community, n.d.).

Clearly there are many significant reasons why employers, their employees and the company itself could benefit from the decision to employ a person with a disability.

2.5 Conclusion

Up to this point the author has identified, discussed and analysed to some degree many areas of literature which are relevant to each of these three elements of the study:

- The Costs of Employing a Person without a Disability
 - The Extra Costs associated with Employing a Person with a Disability
- And
- The Benefits which are associated with Employing a Person with a Disability

Unfortunately with the limitations of a small study such as this the author was unable to discuss all of the literature which was found on this topic in the main body of this dissertation. The author has included the literature which was not mentioned in this chapter in appendices at the end of this dissertation, such as statistics from other countries, further background and context for the dissertation topic which help to provide a clear picture of the employment situation for people with disabilities. To conclude, there are several reasons why the author believes that the choice of topic was appropriate for the purpose and they are as follows;

- The lack of similar studies having been carried out in Ireland previously meant that there was a gap in the research which the author was keen to exploit

- The author intended to approach the study topic from a different angle than had been previously researched not singularly looking at the costs and benefits of employing a person with a disability in isolation but rather looking at these elements in relation to the costs of employing a person without a disability
- The author's belief that this particular choice of dissertation would be a very relevant, timely and worthwhile topic to pursue

It can be clearly seen why the chosen topic was a relevant choice. It is not only a topic of particular interest to the author but the literature and studies available on this matter in an Irish context would support the need for such a study to be carried out

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Chapter 3

Research Methodology

3.1 Introduction

The main purpose of this chapter is largely to look at the research aims and objectives of this research, the research methodology and all of its components the layers of the research onion, the ethical considerations with respect to this particular research and the limitations that were posed by this research. This chapter also outlines the methodology which was used by the author for this research.

3.2 Research Aims

As has already been discussed the main aim of this dissertation is to explore the costs and benefits of employing a person with a disability. The main question is what are the costs and benefits of employing a person with a disability.

3.3 Research Objectives

In order to answer the research question mentioned above it is necessary for this dissertation to pursue the following objectives;

- What are the costs of employing a person without a disability?
- What are the extra costs of employing a person with a disability?
- What are the benefits of employing a person with a disability?

3.4 Research Methods

The research methodology that was employed by the author can be divided into various elements or layers which will be looked at in more detail. The layers themselves are as follows;

1. The Research Philosophy
2. The Research Approaches
3. The Research Strategies
4. The Research Choices
5. The Time Horizons
6. The Data Collection Method

These layers or elements are based primarily on the Saunders Research Onion which is so frequently used for the purposes of research and is shown below

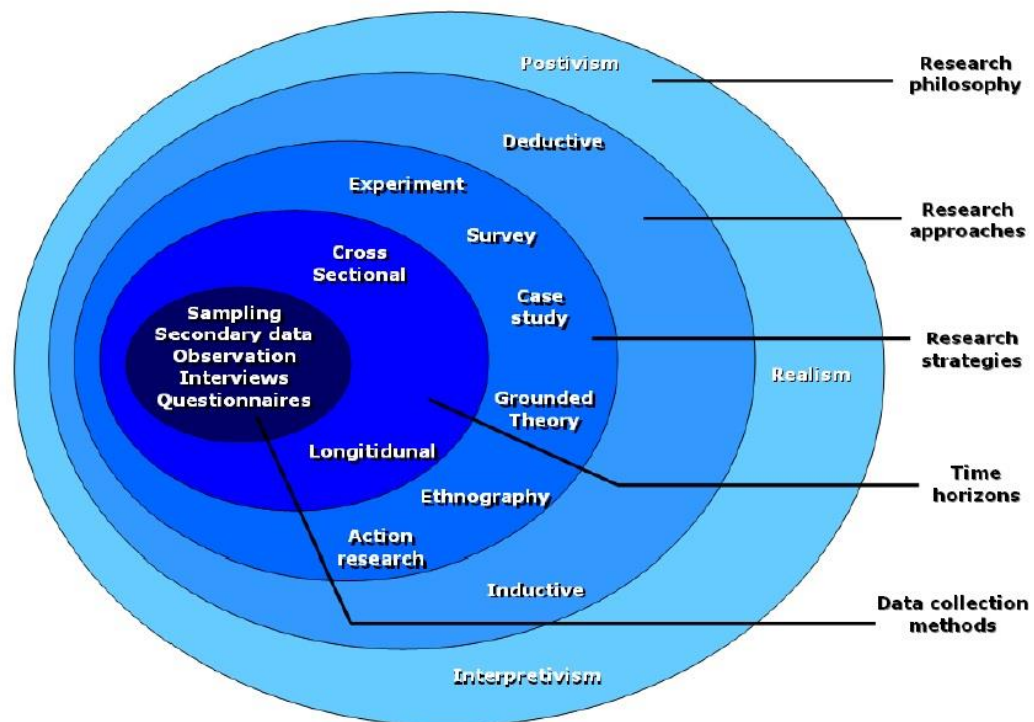


Figure 3.1 The Research Onion (Saunders, 2011)

Each of these layers will be explored in turn to have a better understanding of what this dissertation is about.

3.5 The Research Philosophy

There are four main philosophies which come into play and they are as follows;

- Positivism
- Realism
- Interpretivism
- Pragmatism

3.5.1 Positivism

This philosophy operates on the premise of objectivity and independence from individuals with the ability to influence their world in many ways by considering the particular scenario and the options available. Credible data can only be obtained from observable phenomena which largely focus on the issue of cause and effect and generalizability. With respect to the author, the author is independent of the data in question and takes an objective stance in other words the research is carried out as much as possible in a value free manner. The research is highly structured and the samples used tend to be large. The measurement used under this philosophy is more of a quantitative nature however qualitative measures can also be used. (Saunders, 2012)

3.5.2 Realism

This philosophy is based to some extent on objectivity. It is independent of people's thoughts, beliefs or the knowledge of its existence however it can also be interpreted through social conditioning introducing subjectivity. Credible data and facts are provided by observable phenomena. Insufficient data could potentially mean inaccuracy in sensations however it could also mean that the sensations which are created by phenomena are exposed to misinterpretation. In this philosophy there is a focus on a contextual or contents based explanation. The research which is carried out is open to bias on the author's part which will have a significant impact on the research which is carried out. The research methods which

are used are based on the best fit for the subject matter whether it is quantitative or qualitative. (ibid)

3.5.3 The Philosophy of this Dissertation

Based on literature around research methodologies, the author dismissed both *Interpretivism* and *Pragmatism* as being wholly and completely unsuitable for the purposes of this dissertation. Therefore they will not be looked at in the main body of this dissertation but rather will be looked at in the appendices at the end of this dissertation. The options of Positivism and Realism appeared more suited to this study. The author believed that based on the topic of the study, that it would fall into Positivism as of the two options Positivism is highly objective where Realism is far more subjective. The subject matter being studied is highly objective so therefore a Positivist philosophy was better suited to the research.

3.6 The Research Approaches

The next factor which was considered was the research approach which will be used in the dissertation either deductive or inductive. We will look at each of these in turn.

3.6.1 Deductive Approach

With respect to a deductive inference where the presumption is found to be true it is assumed that the conclusion must also be true. It is generally generalizable from the general to the specific. The data which is collected is used for the purpose of evaluating a proposal or motion which is related to an existing theory. It is connected with theory falsification or verification. It is mostly associated with quantitative approaches to research, (Saunders, 2012).

3.6.2 Inductive Approach

Under this type of inference known hypotheses are used in order to generate new and untested conclusions. It can be generalised from the specific to the general. The data which is

collected can be used to explore phenomena, identify patterns and develop conceptual frameworks. It can be useful for theory generation and building. It is mostly associated with qualitative data, (Saunders, 2012).

3.6.3 The Approach used in this Dissertation

Based upon the fact that the data in the dissertation is of a quantitative nature the author believes that the most appropriate approach would be the deductive approach.

3.7 The Research Strategies

The next layer that will be looked at is the Research Strategy employed in the dissertation.

There are several research strategies that could be employed and they are as follows:

- Survey
- Experiment
- Ethnography
- Action Research
- Case Study
- Archival Research
- Grounded Theory

Each of these strategies will be looked at in turn.

3.7.1 Survey

The main purposes of this strategy are as follows:

- Gather large-scale data suitable for generalisations
- Generate data which is statistically manipulable
- Collecting data which is context free

Characteristics of the Survey strategy are the following:

- Economical and efficient as a result of the one-shot basis of gathering data
- Produces descriptive, inferential and explanatory data
- Collects standardised data results
- Represents wide population
- Collects numerical data
- Uses questionnaires
- Uses assessment/test data
- Establishes links in the data results
- Supports or disputes specific hypothesis regarding population

(Cohen, 2010)

3.7.2 Experiment

The main purposes of the Experiment strategy are the following:

- Comparison under controlled conditions
- Generalisations are made regarding efficacy
- Measuring treatment objectively
- Establishment of causality

The major characteristics of the experiment strategy are as follows:

- Use of control and experimental groups
- Situations are treated like a laboratory
- Experimental interventions bring about causes
- Doesn't judge worth
- It's quite simplistic

An essential element of this strategy is the ability of the researcher to control and manipulate conditions that impact the events in which they are investigating however this was incompatible with the type of study that the author was carrying out making it unsuitable.

(Cohen, 2010)

3.7.3 Case Study

The prevailing purposes of this type of strategy are those that follow:

- Portrayal, analysis and interpretation of the differences of real people and situations by means of accessible accounts
- Catch the complicatedness and situatedness of different behaviours
- Chip in to action and intervention
- State and embody reality

The major characteristics which are involved here are to follow:

- In depth data gathered from wide source
- Observation of those who are participating and those who are not
- No intervention
- Sympathetic
- The holistic treatment of the phenomena
- Information gathered from particular case

This type of strategy would be more suited to an Interpretivist philosophy as opposed to the Positivist strategy that was employed in this study therefore making it completely unsuitable.

(Cohen, 2010)

3.7.4 Archival Research

This type of strategy is based primarily on the gathering, using and analysis of secondary data. It is therefore very confined and since for a thesis students are required to gather primary data not very appropriate (Saunders, 2012)

3.7.5 Research Strategy of this Dissertation

The author dismissed Ethnography, Action Research and Grounded Theory on the basis of the time factor. It would be impossible to complete them within one academic year. As this was the case the author decided to exclude information relating to them from the main body of this dissertation. Instead information relating to these strategies will be dealt with in appendix H at the end of this dissertation. The author was also quickly able to disregard the Archival Research strategy as well on the basis that there was no element of primary research in its use. That left three options survey, experimental or case study. What the author understood about the experiment strategy was incompatible with the research objectives of this dissertation as was the case study strategy which left the Survey strategy. The author deemed that this strategy was the most appropriate for several reasons;

1. It maintains the collection of objective data
2. It facilitates author independence with respect to the research
3. Appropriate for the research objective
4. It allowed the research to represent a wide population in a short space of time

3.8 The Research Choices

The next point to consider is the research choices, in terms of being quantitative or qualitative

3.8.1 Quantitative Data

Quantitative data is in the form of numbers. It is primarily associated with the experiment and survey strategies and questionnaires and observation research methods though not

necessarily always the case. The type of research method used is not the most important thing when it comes to defining quantitative data. (Denscombe, 2010)

3.8.2 Qualitative Data

Qualitative data takes the form of words and visual images. It is primarily associated with grounded theory, ethnography, and phenomenology research strategies and interview, document and observation research methods though not necessarily so. The type of research method used doesn't provide the defining characteristics of qualitative data, (Denscombe, 2010).

3.8.3 Research choice in this dissertation

The author deemed that the most suitable choice would be quantitative data. The main reasons for this are that the study is dealing with costs, it ensures that the research data remains objective and reduces the likelihood of bias.

3.9 The Time Horizons

There are two options here:

- Cross-sectional
- Longitudinal

3.9.1 Cross-sectional

This is the study of different phenomena at a specific point in time. It is frequently used in conjunction with the survey research strategy, (Saunders, 2012).

3.9.2 Longitudinal

This allows a researcher or author to study change and development over time, (Saunders, 2012).

3.9.3 Time Horizons in this Dissertation

Based upon the fact that this dissertation must be completed within one academic year the time horizon that will come into play will be the cross-sectional time horizon.

3.10 The Data Collection Method

The two types of research methods which would be appropriate for this type of research are:

- Interviews
- Questionnaires

3.10.1 Interviews

Interviews draw on an author's ability to conduct a conversation. However they also involve a set of assumptions and understanding of situations not normally connected with a casual conversation. There are three elements that are associated with interviews:

- Participant consent
- Interviewees' words can be treated as on the record and for the record
- Interview agenda is determined by the author

(Denscombe, 2010)

3.10.2 Questionnaires

There are many different types of questionnaires. In order to qualify as a research questionnaire the following elements must be present

- Designed to collect information which can be later used for analysis
- Consists on a list of written questions
- Information gathered by asking people directly

3.10.3 Data Collection Method of this Dissertation

The author chose to pursue the use of a questionnaire for the purposes of this dissertation.

The author considered the use of interviews in association with the questionnaire, which the concept of triangulation would have argued for; being that it might provide different perspectives which would enhance the validity of the results of the dissertation. However the author felt that there were too many disadvantages to be ignored. The disadvantages of doing an interview would be the following:

- Difficult to get access
- Time consuming
- Objectivity
- Data Analysis
- Reliability
- Inhibitions
- Invasion of privacy
- Strain on resources
- The bias factor either actual or perceived as a consequence of the author's disability

The author felt that there were too many negative implications as a result of the disadvantages outlined above to pursue using the interview as an appropriate data collection method. (Denscombe, 2010)

3.11 Questionnaire Design

The questionnaire was designed over a lengthy period of time.

- First the author composed questions and sent them to the supervisor.
- Then the supervisor critiqued the questionnaire.
- Next the author made appropriate changes and sent the revised questionnaire questions to the supervisor

- The supervisor again critiqued the questionnaire questions
- Eventually a point was reached where both the author and supervisor were sufficiently happy to proceed
- After this the author designed the questionnaire using the survey monkey tool
- Before distributing the questionnaire the author piloted the questionnaire
- Based upon the feedback obtained from the pilot test the author made some final necessary changes to the questionnaire

At all times the author ensured the questions asked in the questionnaire were relevant and appropriate with respect to the research question and the research objectives. It was made up of 22 close ended questions in two sections section 1 and 2. When it was finished to the author's satisfaction it was distributed to the relevant parties by the author's chosen distribution methods. The questionnaire questions can be found in appendix F

3.12 Population

The population was from Irish companies which were further subdivided in the following ways:

- Small Companies
- Medium Companies
- Large Companies

Originally when the author was developing a plan for dealing with this topic there was a consideration that the population might be better reduced to companies within the midlands. That was not necessary which meant that the analysis of the results would be more applicable to the whole country than it would otherwise have been.

3.13 Sample

When it came to sample size it was the author's intention to incorporate as much of the population which was being used as was feasible to. The author felt that this would allow for

non-response and error margin while still maintaining as much accuracy in the results as was possible. The sample was obtained from the IDA Ireland website and the top 1,000 Irish companies list. Where the author was able to acquire the email contact information the company in question became part of the sample. In total the author was able to obtain the relevant contact information from 126 companies.

3.14 Data Analysis

When it came to data analysis the author first used the basic Microsoft Excel spreadsheet to analyse the data obtained. It would have been possible to just use the analysis done by the Survey Monkey tool however the author felt that this was not sufficient and would be potentially prone to error in the analysis. Nor could the author guarantee the quality of the analysis using Survey Monkey. It was analysed by means of content analysis which is a method of summarising content by counting different aspects of the content. (Audience Dialogue, 2012)

3.15 Ethical Considerations

The main ethical considerations with respect to the research had to do with obtaining consent, more particularly informed consent, in other words ensuring that all of the relevant elements which were required for informed consent were adequately conveyed to the potential participants. The elements which are being referred to are the following:

- The purpose of the study
- The procedure
- Privacy during data collection
- Data confidentiality
- Obligation/ Voluntary participation
- Author's contact information

Further to that there were no risks to inform potential participants of nor was it applicable in this case to bring up the issue of resources as there really were none to speak of. The relevant elements were clearly and explicitly explained in the cover letter accompanying the link to the survey which can be found in Appendix C. The author articulated it so that actually taking part in the questionnaires acted as an agreement to accept the terms and conditions with respect to the issue of consent.

The highest priority was also placed on ensuring the following;

- That full consent for participation was acquired
- That the participants in the study remained anonymous
- Data gathered was stored carefully
- Data gathered was handled with sensitivity and care

3.16 Limitations of the Research

As with any type of research there were some limitations when it came to the actual research;

- The time factor limited the options available when it came down to actually doing the research
- The response rate impacted on the accuracy
- The non-response limits what can be ascertained from the results to some extent
- If those surveys which were not full completed had been may have had huge impact on the results as well
- The issue of asking about cost may have been too sensitive which may have contributed to the non-response
- There were no points of reference to go on when designing the questionnaire questions so there would be questions over the suitability of them for the purpose of this research

3.17 Conclusion

This chapter looked at the methodology, research strategy, data collection, ethical considerations and limitations of this particular piece of research and the justifications of why the author chose certain methods over others.

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Chapter 4

Presentation of Results

4.1 Introduction

The main purpose of this chapter is to present the results which were obtained from the primary data collection by the research methods which were discussed in the previous chapter, namely the online questionnaire. This chapter will attempt to relate the results which were obtained from the primary data collection back to the research objectives:

- What are the costs of employing a person without a disability?
- What are the extra costs of employing a person with a disability?
- What are the benefits of employing a person with a disability?

The questionnaire along with further information relating to the results is included in the appendices at the end of this dissertation. (Appendix F & appendix I)

It is timely to recall that the overall research aim of this dissertation is “Exploring the Costs & Benefits of Employing a Person with a Disability”. This will be attained by examining the results obtained from the primary data collection with regards to the three research objectives mentioned above.

4.2 Response Rate

The response rate which was obtained by the author was 41 responses out of 127 questionnaires distributed or an approximate percentage of 32.28% response. Out of those responses some were incomplete. However the author found them to be sufficiently complete to be included in results for the purposes of this dissertation (excluding questions which

would have been deemed not applicable based on previous answers given by the respondent).

The response rate is shown below in a pie chart.

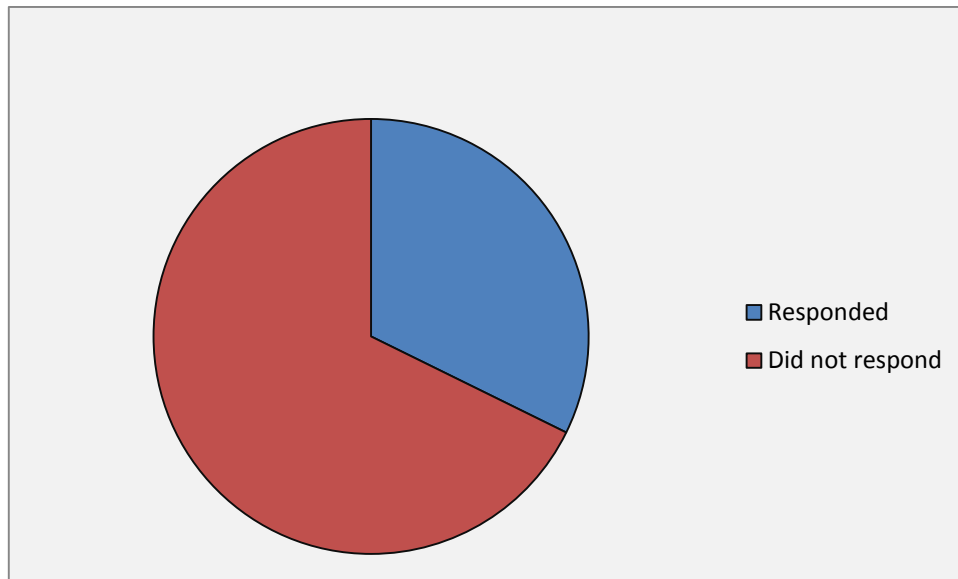


Figure 4.1 Questionnaire Response Rate

4.3 Breakdown of the Questionnaire

For the purposes of analysis the questionnaire questions were broken down as follows?

- Company Sector
- Company Size
- Objective 1 - What are the Costs of Employing a Person without a Disability?
- Filter Questions
- Objective 2 - What are the Extra Costs of Employing a Person with a Disability?
- Objective 3 - What are the Benefits of Employing a Person with a Disability?

4.4 Company Sector

The first matter that will be dealt with is company sector. The question which sought to establish what sector the responding companies were involved in was question 1, *what sector is your organisation involved in?*

4.5 Question 1

4.5.1 Overall Results

All forty one respondents answered this question which will be divided up into overall results and the “other” category results. Nine respondents out of the forty one selected “other” sector. This was followed by manufacturing which had eight responses out of the forty one. The third highest was technology and IT with seven out of forty one responses. Retail and travel and transportation were the next highest, with five responses a piece out of the forty one. After that there was the financial services sector with four responses out of the forty one. Finally the education sector had three responses out of the forty one. There were no respondents from the construction sector. These results are illustrated in the chart shown below.

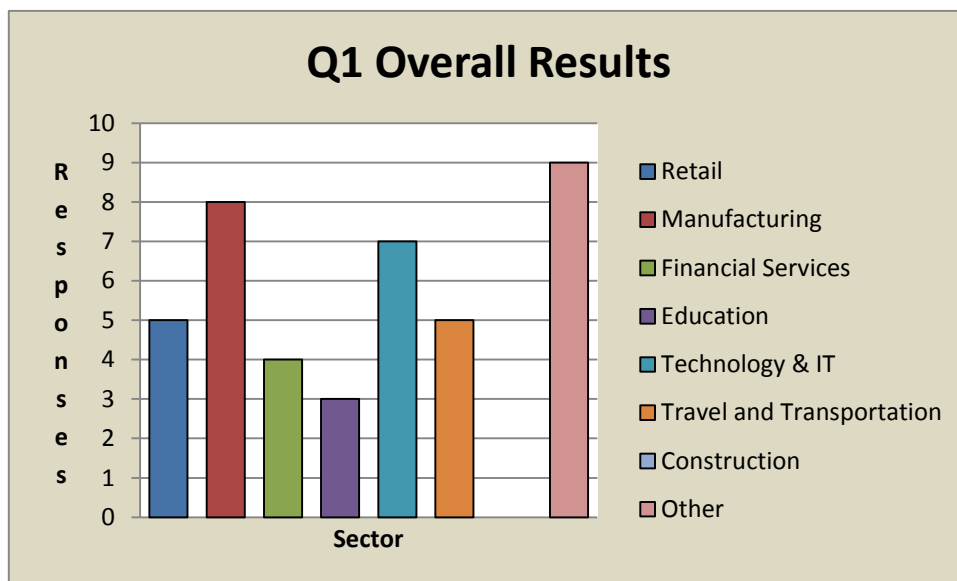


Figure 4.2 Q1. What sector is your organisation involved in? (Overall Results)

4.5.2 “Other” Category Results

As already stated there were nine respondents who selected other in question 1. The sectors which were mentioned by these respondents were as follows:

- Service Industry

- Recruitment
- Pharmaceutical
- Aviation
- Hospitality
- Hotel & Tourism
- Financial Services and Postal Industry
- Bunker fuel trading
- Services (Supply Chain Management)

The responses mentioned above are illustrated in the chart shown below.

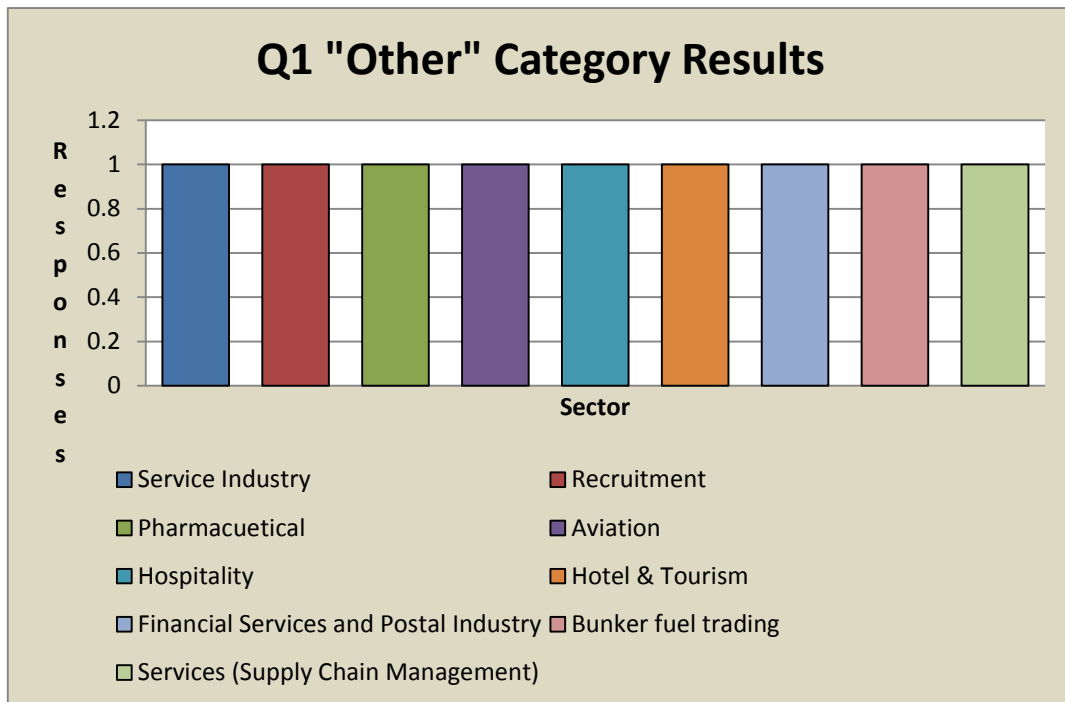


Figure 4.3 Q1. What sector is your organisation involved in? (“Other” Category Results)

4.6 Company Size

The next issue that was looked at was company size. This relates to question 2, *how many employees do you have?*

4.7 Question 2

Again all forty one respondents answered this question. The highest response was for 51-250 employees which had sixteen of the forty one responses. The second highest response was for less than 50 which had ten responses out of the forty one. In third with eight of the forty one responses came more than 1,000. Finally was 251-1,000 which had seven out of forty one responses. These results have been illustrated in the chart shown below.

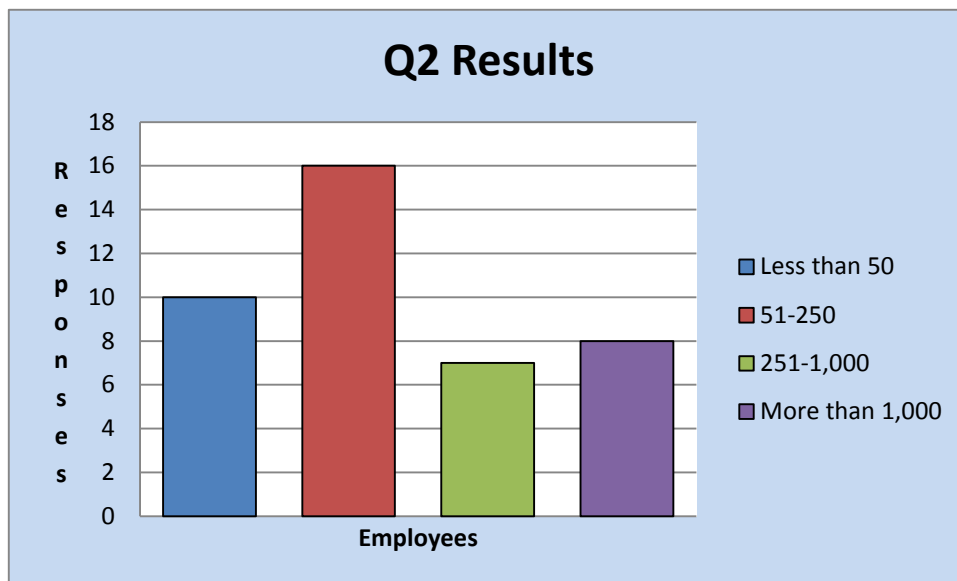


Figure 4.4 Q2. How many employees do you have? (Results)

4.8 Objective 1 – What are the Costs of Employing a Person without a Disability?

The next issue that was examined was the first research object – What are the costs of employing a person without a disability? The questions related to this matter were question 3, 4, 5, 6, 7, 8, and question 9. The results which correspond to each of these questions will be looked at in turn.

4.9 Question 3

The first question that was looked at with respect to the first research objective was question 3, *what are the typical costs of hiring a person?* The results related to this question are divided into overall results and “other” category results.

4.9.1 Overall Results

All forty one respondents answered this question as well. Thirty one out of forty one respondents indicated that Salaries of HR staff or Recruiters in recruitment was a typical cost involved in their company. Twenty four respondents stated that advertising costs were a typical cost experienced in hiring a person. Five respondents indicated other costs were involved. Finally four respondents stated that postage and supplies necessary for endeavour were also involved. No respondent indicated that community outreach was involved. The overall results can be seen in the chart below.

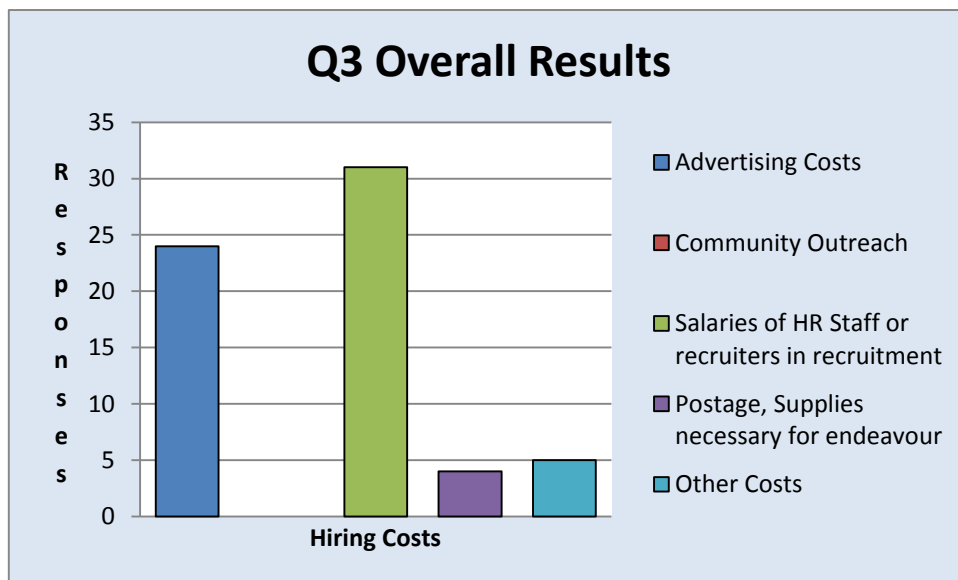


Figure 4.5 Q3. What are the typical costs of hiring a person? (Overall Results)

4.9.2 "Other" Category Results

As has already been mentioned five respondents out of the forty one indicated other costs were involved. The other costs outlined were as follows:

- Centralised Recruitment function
- Recruiter fees
- Travel Costs
- Teleconferencing costs
- Recruitment agency fees

- Agency fees
- Coats
- Shoes
- Hats
- Locker
- Psychometric Testing

The results which were outlined above are illustrated in the chart below.

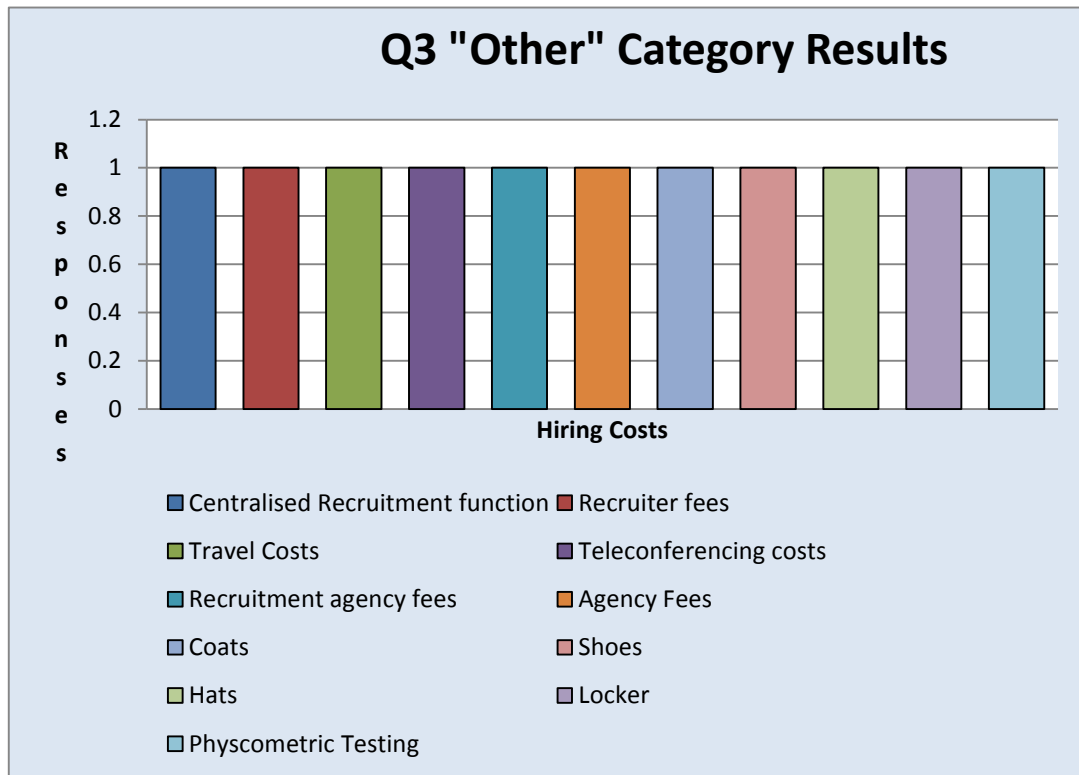


Figure 4.6 Q3. ("Other" Category Results)

4.10 Question 4

As previously discussed question 4 also deals with the first research objective. The question is *what are the approximate costs of recruiting and selection per employee?* As previously all forty one respondents answered the question. Sixteen respondents reported that the costs came to €4,001 or more. In contrast, twelve respondents stated that the costs came to less

than €1,000. A further nine respondents said that the costs involved were up to €4,000. The final four respondents indicated that the costs came to up to €2,500. The results are shown in the chart below.

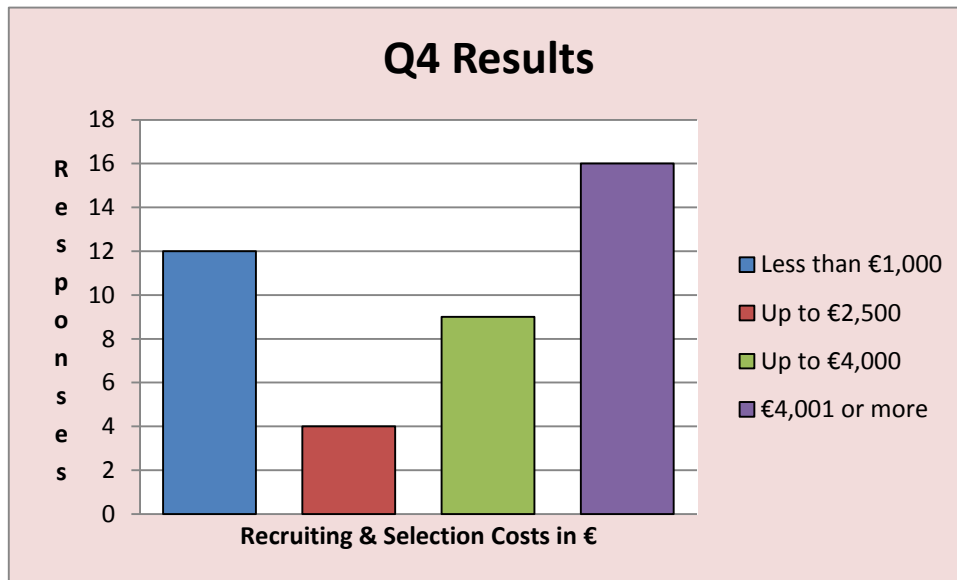


Figure 4.7 Q4. What are the approximate costs of recruiting and selection per employee? (Results)

4.11 Question 5

The next question related to the first research objective was question 5, *what is the typical time frame for the recruitment and selection process?* All respondents answered this question too. Twenty three respondents indicated that the whole process took up to 2 months. Fourteen respondents reported that the process took 3-6 months. The final four respondents stated that the process took less than one month. No respondents who participated reporting it taking 6-12 months. The results are illustrated below.

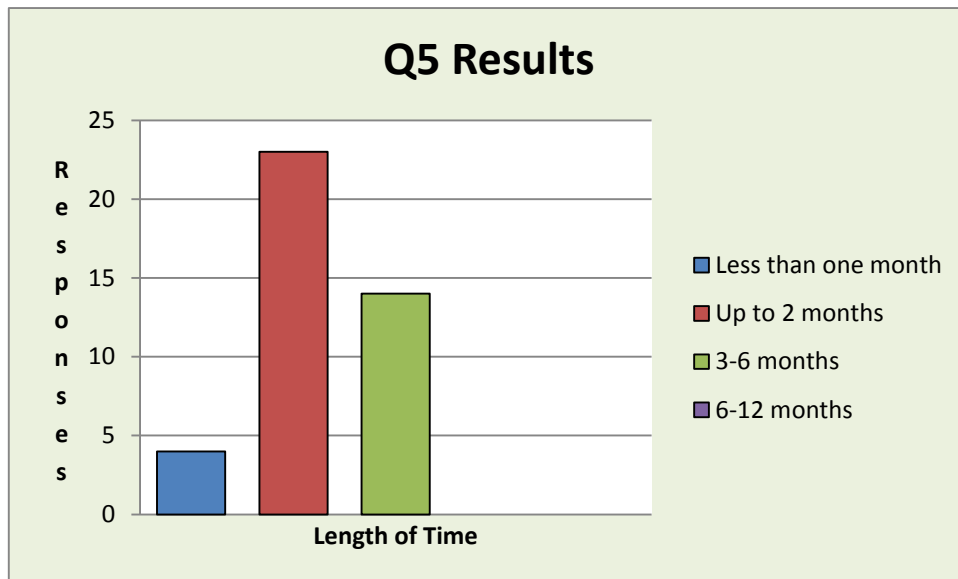


Figure 4.8 Q5. What is the typical time frame for the recruitment and selection process? (Results)

4.12 Question 6

The next question to be dealt with on the matter was question 6, *what are the approximate training costs for each new employee?* Forty one responses were received in total for this question as well. The most responses were for up to €500 and €501-€1,000 which received twelve responses each. The next highest response was for €2,501 or more, which had ten responses. Finally, the last seven responses were for €1,001-€2,500. These results have been clearly illustrated in the chart which appears below.

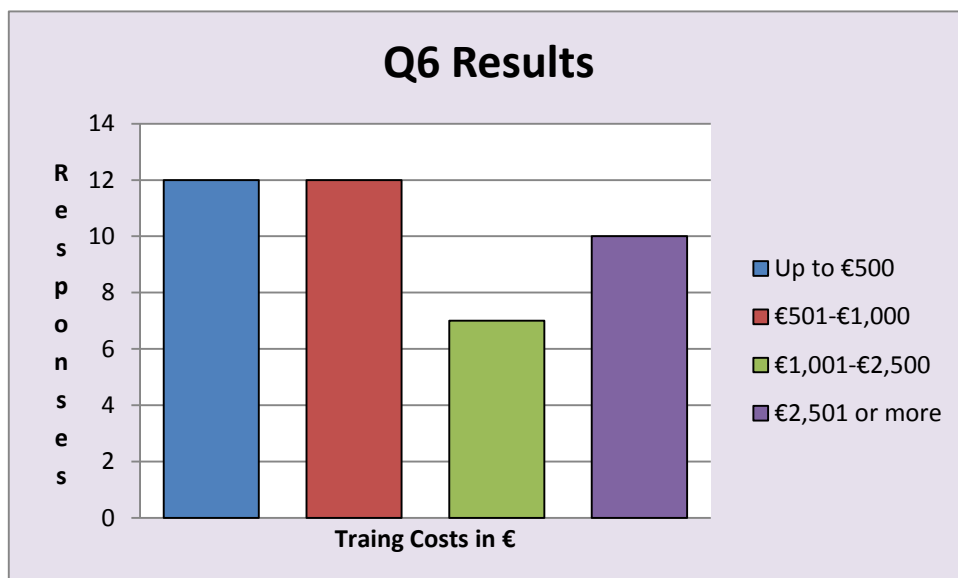


Figure 4.9 Q6. What are the approximate training costs for each new employee? (Results)

4.13 Question 7

The next question looked at was question 7, *how long would training take for new employees?* Eighteen respondents reported that it 2-4 weeks to train new employees. Thirteen respondents indicated that it took 4-8 weeks to train new staff members. Nine respondents stated that it took 8-20 weeks to train new employees. One respondent even said that it took more than 20 weeks to train in new staff. All of these facts are illustrated in the chart shown below.

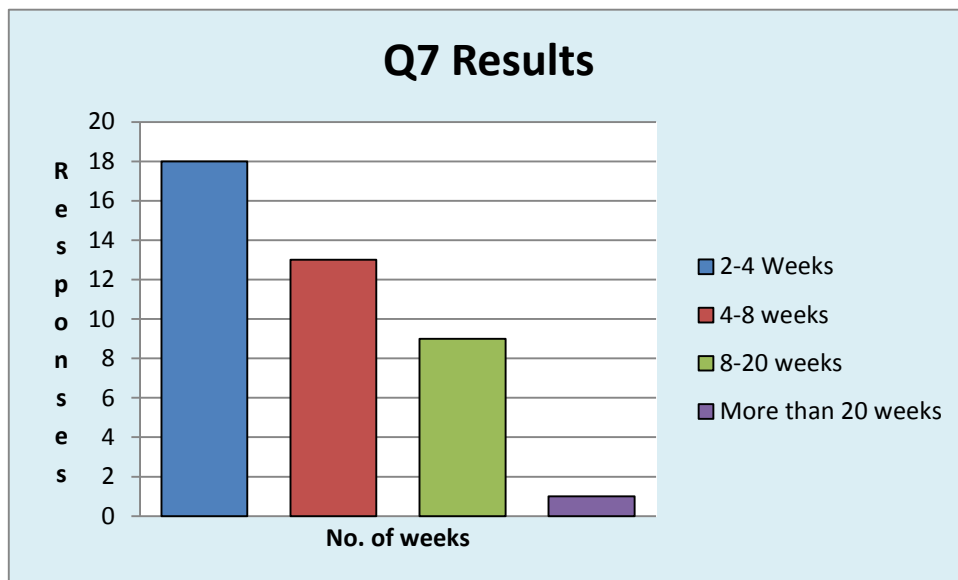


Figure 4.10 Q7. How long would training take for new employees? (Results)

4.14 Question 8

The next question dealt with was question 8, *what are the typical costs associated with employing a person?* Forty one responses were received on this question to boot. This question was also divided up into overall results and “other” category results. Each of these elements will be looked at in turn.

4.14.1 Overall Results

With respect to overall results the highest response was for Basic Salary which all forty one responses selected. Second to that was Employer PRSI with forty responses. The next highest response was for Benefits which was selected by twenty seven respondents. After that came Equipment on twenty five responses. Next was Space, which was chosen by sixteen respondents. Finally, the lowest amount of responses was for “other” which had five responses. Again these results are illustrated in the chart below.

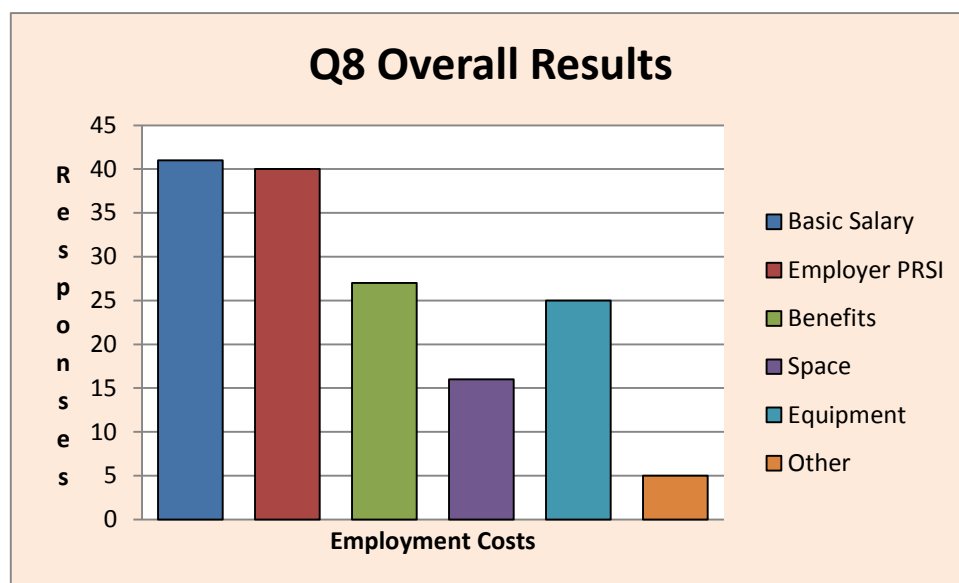


Figure 4.11 Q8. What are the typical costs associated with employing a person? (Overall Results)

4.14.2 “Other” Category Results

As already explained in the previous section five of the forty one respondents selected other as one of their selections. Here were the other costs outlined by these:

- Bonus
- Uniform
- Training
- Protective footwear

These other costs are illustrated in the chart below along with the relevant number of responses for each of them.

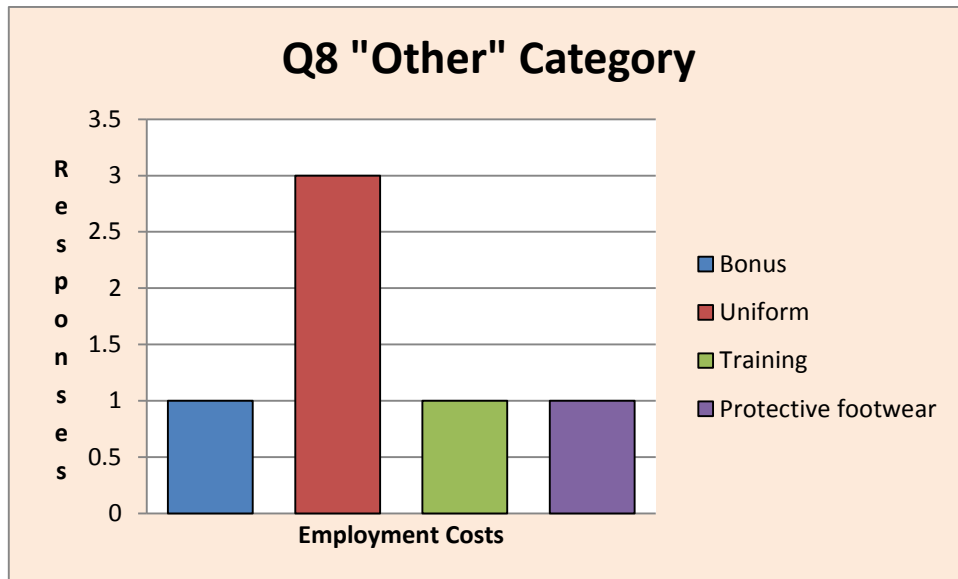


Figure 4.12 Q8. (“Other” Category Results)

4.15 Question 9

Finally it is time to look at the results for the final question which is related to the first research objective of this dissertation, question 9, *what approximately would be the percentage of employment costs over total costs?* Once again, all forty one respondents answered this question. Twenty respondents stated that employment costs were up to 50% of total costs. Eleven respondents reported that employment costs were 51% or more of the total costs. Finally, the last ten respondents indicated that the employments costs represented less than 20% of the total costs. All of these are illustrated in the chart below.

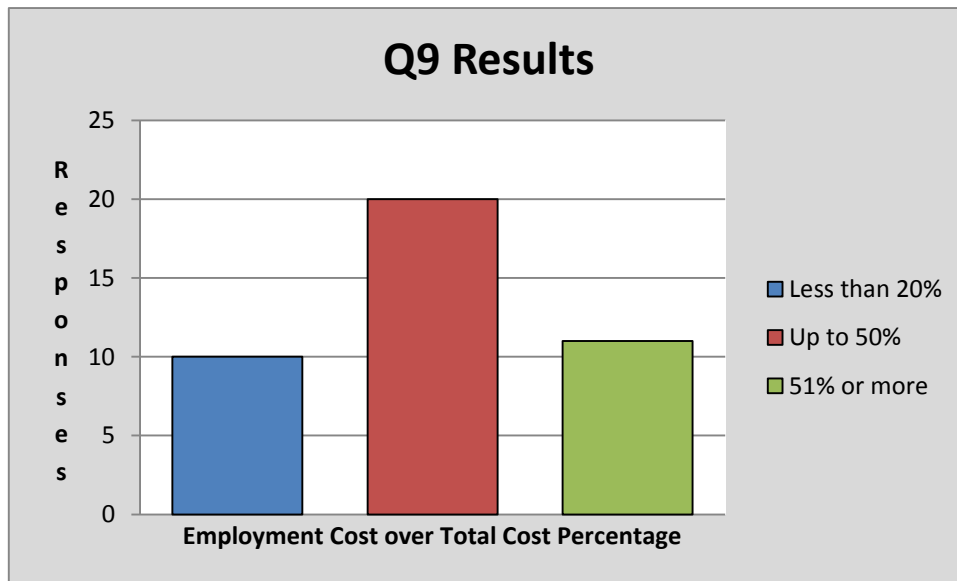


Figure 4.13 Q9. What approximately would be the percentage of employment costs over total costs? (Results)

4.16 Filter Questions

The next matter to be dealt with was the filter questions. The main purpose of these questions was to determine whether a respondent was eligible to continue on with the questionnaire or not. Since the remainder of the questionnaire dealt with matters which relate specifically to disability, these were important elements of this particular questionnaire. The questions involved were question 10 and 11.

4.17 Question 10

Question 10 was *does the company currently employ people with disabilities?* All forty one respondents answered this question. Seventeen respondents replied yes to the question while the remaining twenty four respondents answered no to the question. The results are to be seen in the chart below.

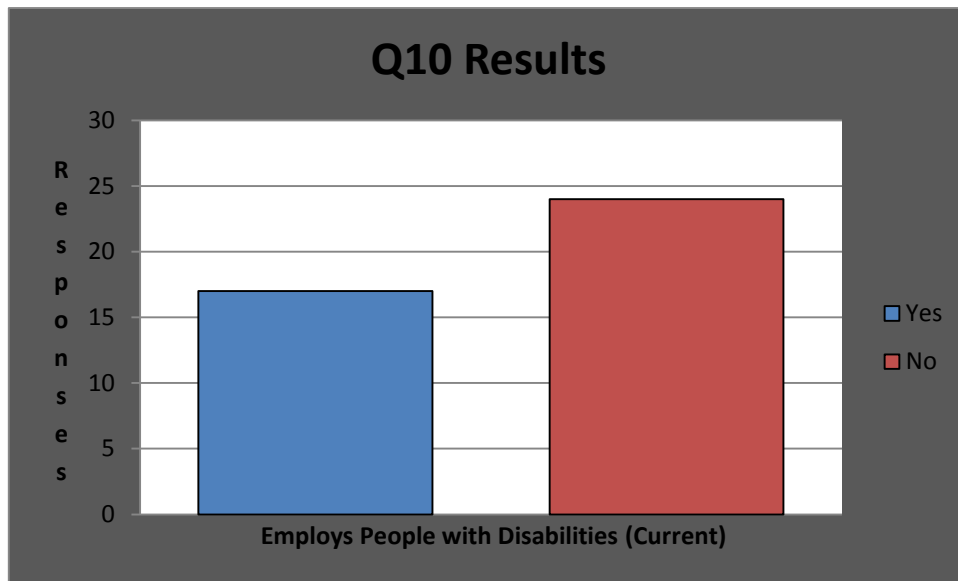


Figure 4.14 Q10. Does the company currently employ people with disabilities? (Results) 4.18 Question 11

The second and final filter question is question 11, *have you employed a person with a disability in the last five years?* This question was not applicable for the seventeen respondents who had answered yes to the previous question which left the twenty four respondents who had answered no to the previous question. Twenty of these respondents responded no to having employed a person in the last five years with the remaining four respondents answering yes to having employed a person with a disability within the last five years. The results can be seen in the chart below.

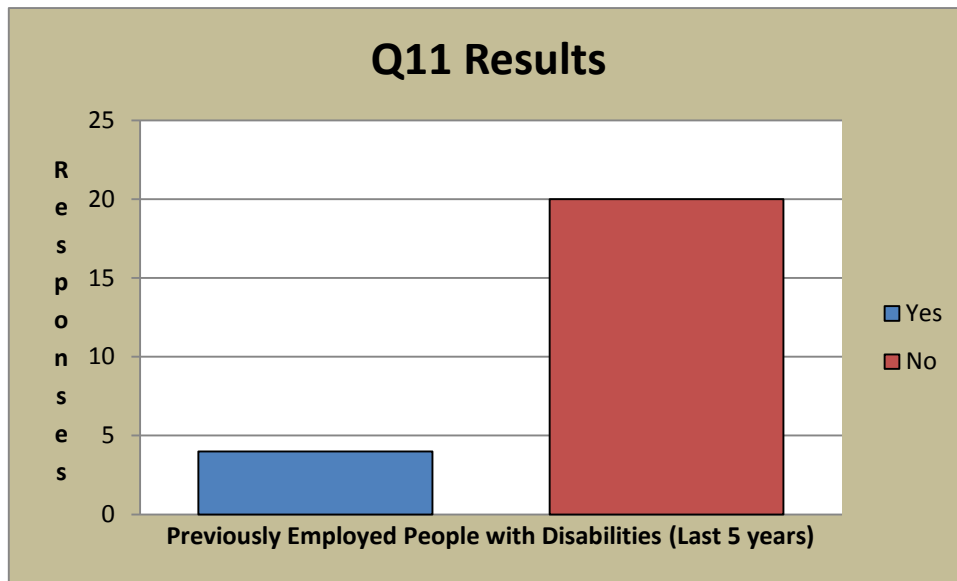


Figure 4.15 Q11. Have you employed a person with a disability in the last five years? (Results)

4.19 Objective 2 – What are the Extra Costs of Employing a Person with a Disability?

The next matter that was examined was the second research objective – *What are the extra costs of employing a person with a disability?* The questions which deal with this matter are question 12, 13, 14, 15, 16, 17, 18 and question 19. The results which relate to this matter will be looked at individually in turn. The first question that will be looked at in this regard is question 12.

4.20 Question 12

As previously discussed, the first question examined with relation to the second research objective was question 12, *what (if any) were the additional financial costs of employing people with disabilities?* Similar to previous questions, this question was also divided into overall results and “other” category results. However there was one additional element which had not been seen in previous questions. This new element was additional comments which were made by respondents. In total twenty one respondents answered this question.

4.20.1 Overall Results

The most cited cost from the respondents was modified workspace which had eight responses. The next highest were handrails, ramps and special needs bathrooms with seven responses apiece. After that came accessible parking, lift, job redesign and extra training with six responses each. The next highest was changes in work hours with four responses. The next highest were automatic doors and changes in type of work with three responses respectively. The next cost was use of a job coach which had two responses. The final costs which were stated were transport stop, special office supplies, enlarged print, technical device and “other” which individually each had one response. The remaining options got no responses. All of this information is clearly depicted in the chart shown below.

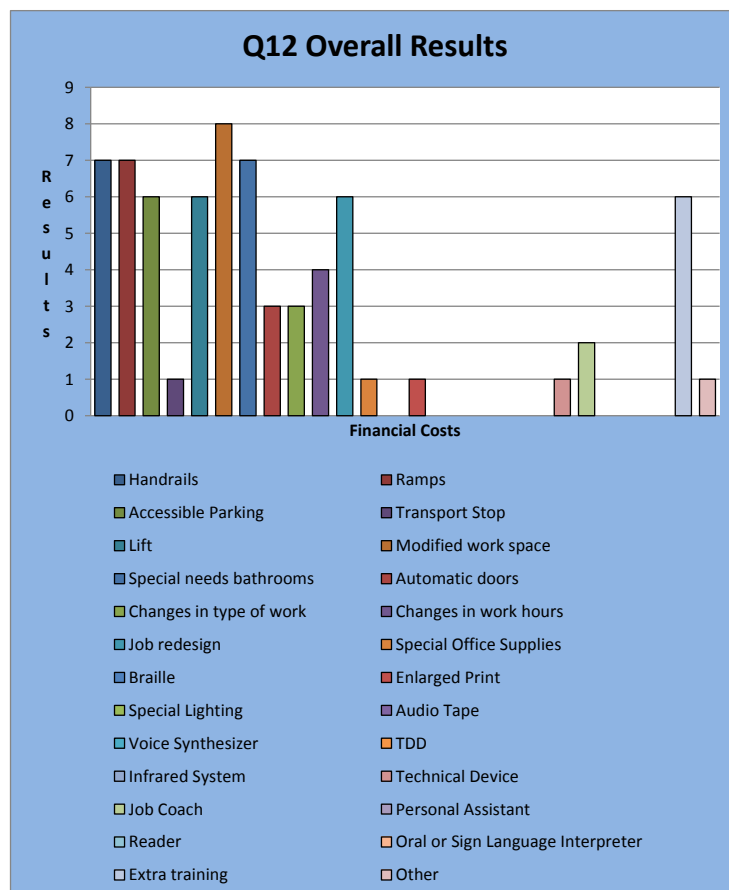


Figure 4.16 Q12. What (if any) were the additional financial costs of employing people with disabilities? (Overall Results)

4.20.2 “Other” Category Results

As stated in the overall results one respondent selected other. The cost indicated in this was the following;

- Additional supervision costs

Since there was only one other cost mentioned it is not illustrated in a chart.

4.20.3 Additional Comments

This was the first question where there were additional comments provided by the respondents in the questionnaire. The additional comments in this question are as follows:

- Depends on type of disability
- Depends on department or function of the person
- In specific instance of intellectual disability
- It is a broad question and depends on the degree of handicap
- The employees with disabilities that were employed by one company required some additional supervision to which time was allocated.
- The costs would depend on the role. In one company an office based role would have minimal costs attached as they have ground floor offices. On the other hand a production role would incur considerable costs depending on what was required. For example specialist doors are expensive and space is always at a premium
- Only two items were selected in the overall results. Most other items are required in any event for students and were not specifically installed or acquired for employees
- Most buildings are adapted to special needs

These comments will be discussed in more detail in the next chapter of this dissertation.

4.21 Question 13

The next question to be dealt with is question 13. Twenty one respondents answered this question which was *what do these costs come to per employee?* Eleven of the twenty one respondents stated that it cost up to €5,000 per employee. Eight respondents reported that it cost less than €500 per employee. The last two respondents indicated that is cost €5,000-€150,000 per employee. No respondents reported it costing €150,001 or more. These results have been illustrated in the chart below.

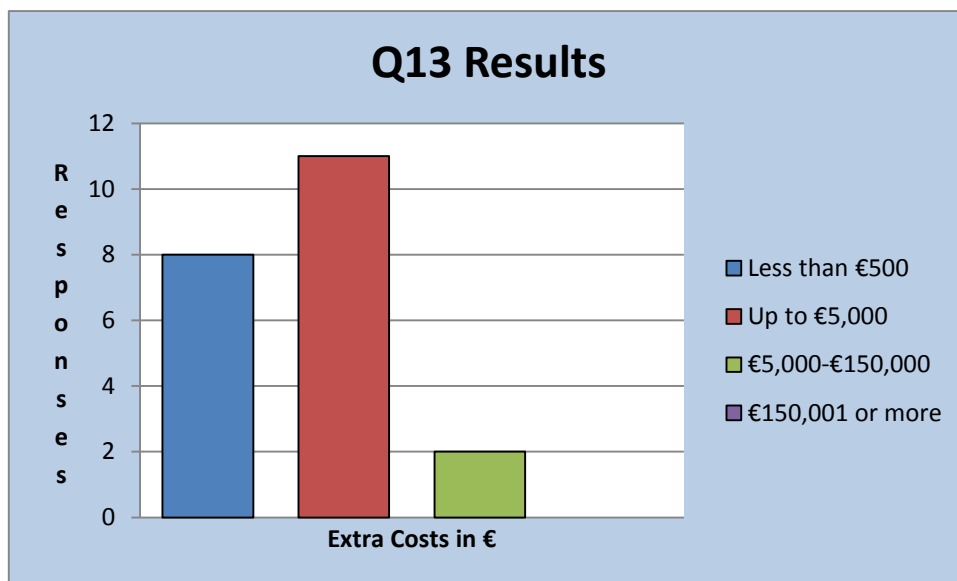


Figure 4.17 Q13. What do these types of costs come to per employee? (Results)

4.22 Question 14

The next question which is to be dealt with is question 14. Twenty one respondents answered this question which was *would these costs be considered to be:* Ten respondents stated that the extra costs would be considered to be once off costs. Seven respondents indicated that the extra costs were a combination of the two meaning both once off costs and continuous costs. Finally the last four respondents reported that the costs involved would be considered to be continuous costs. The results are shown in the chart below.

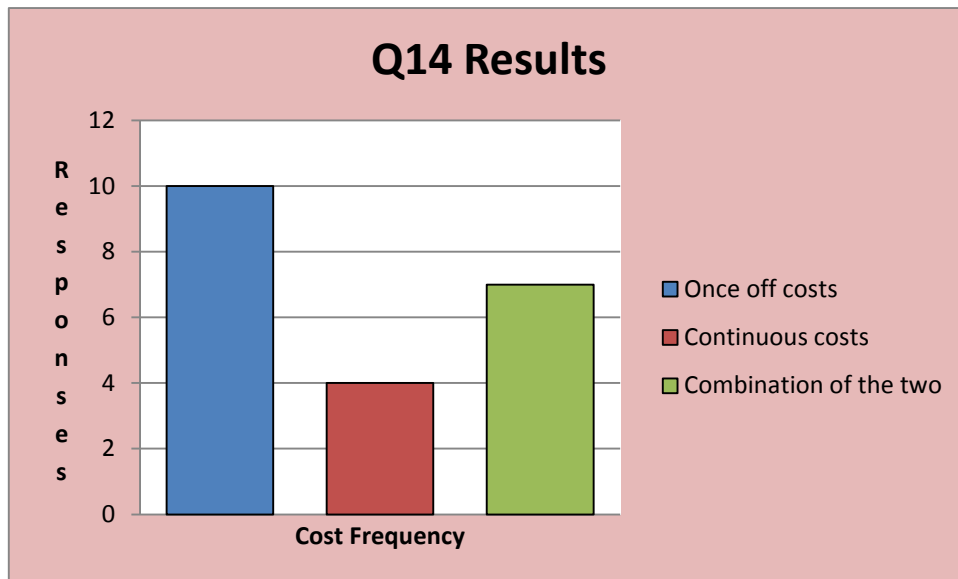


Figure 4.18 Q14. Would these costs be considered to be: (Results)
4.23 Question 15

Twenty one respondents again answered Question 15, *are you aware of any grants that could offset some of the costs involved with employing a person with a disability?* Six respondents indicated that yes they were aware of grants which could offset the costs involved. On the other hand fifteen stated no that they did not know of any grants which could offset the costs involved. The results can be seen in the chart below.

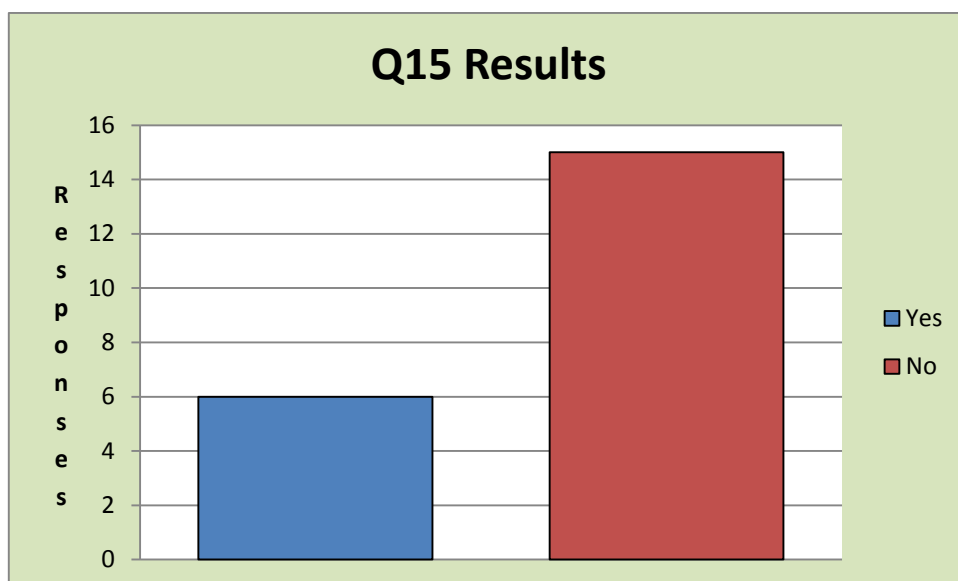


Figure 4.19 Q15. Are you aware of any grants that could offset some of the costs involved with employing a person with a disability? (Results)

4.24 Question 16

The next question to be dealt with is question 16. This is a follow on question from question 15 and was only applicable to the six respondents who answered yes to question 15. Question 16 is this *If the answer to question 15 was yes then do you avail of any?* All six responded no to this question as can be seen in the chart below.

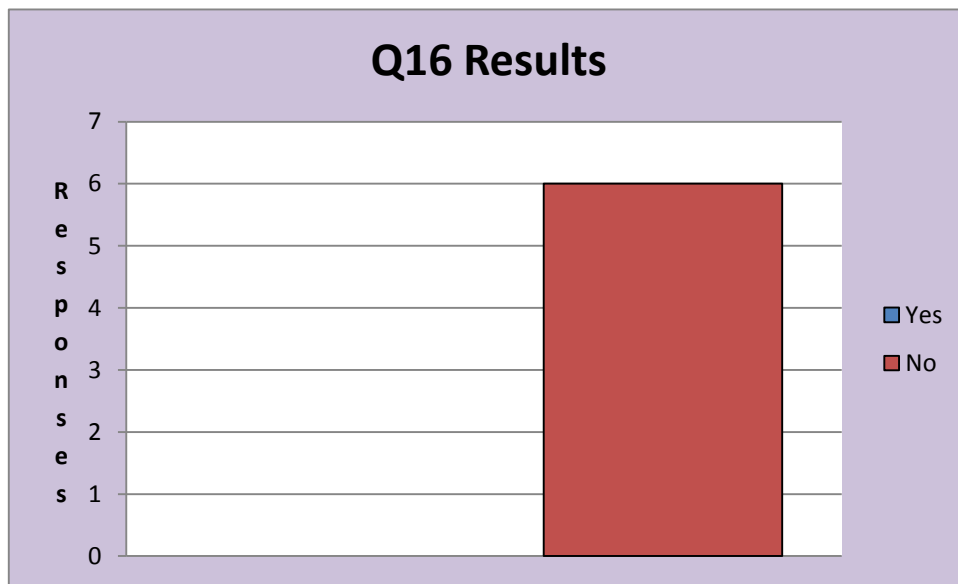


Figure 4.20 Q16. If the answer to question 15 was yes then do you avail of any? (Results)

4.25 Question 17

The next question looked at was question 17, *if the answer to question 16 was yes then what type?* This question was not applicable to the fifteen respondents who indicated that they did not know of any grants in question 15. Nor was it applicable to the six respondents who answered no in question 16. This left a total number of eligible respondents at zero.

4.26 Question 18

The penultimate question looked at with respect to the second research objective was question 18. Seventeen respondents answered this question. Question 18 was divided up into overall results, "other" category results and additional comments. Question 18 was simply

what (if any) were the challenges associated with employing people with disabilities?

Essentially this is in regard to the non-financial costs which could be attributed to employing a person with a disability.

4.26.1 Overall Results

Lack of knowledge was the most common challenge selected with seven responses. The second highest was customer interaction which had five responses. After that was “other” with four responses. Finally, there came negative attitudes with two responses. No respondents reported difficulties in integration. This information is clearly illustrated in the chart below.

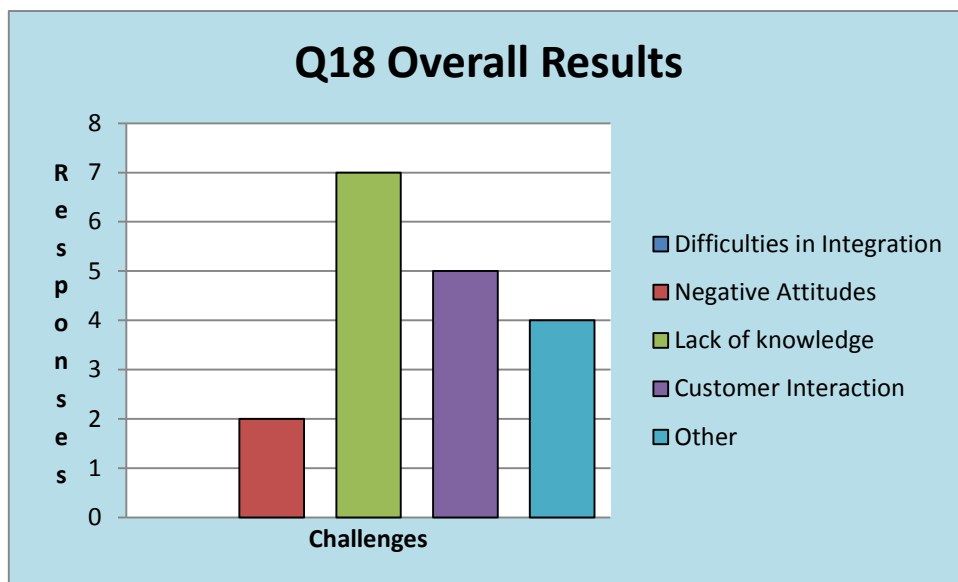


Figure 4.21 Q18. What (if any) were the challenges associated with employing people with disabilities? (Overall Results)

4.26.2 “Other” Category Results

As mentioned in the previous section other was selected by four respondents. Here are the challenges outlined by these respondents:

- Departmental Interaction
- Supervisory Interaction
- Managerial Interaction

- Time available to coach
- Speed of process
- None

These results are depicted in the chart below.

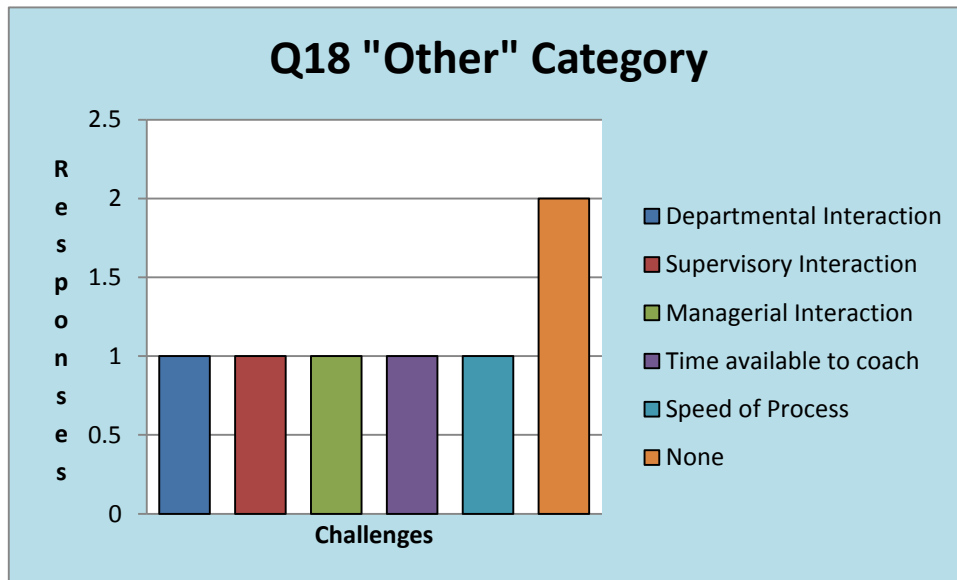


Figure 4.22 Q18. (“Other” Category Results)

4.26.3 Additional Comments

There was one additional comment with respect to this question. The additional comment was as follows:

- It may depend on the person. That company’s employees are largely supportive of colleagues which the company tries to promote.

This will be discussed in more detail in the next chapter.

4.27 Question 19

The last question to be dealt with regarding the second research objective was question 19. This question was not applicable for two respondents which left fifteen respondents. Question asks *are there any procedures in place to reduce these?* Nine respondents indicated that yes there were procedures in place. The remaining six respondents indicated that no there were no procedures in place. This information is shown in the chart below.

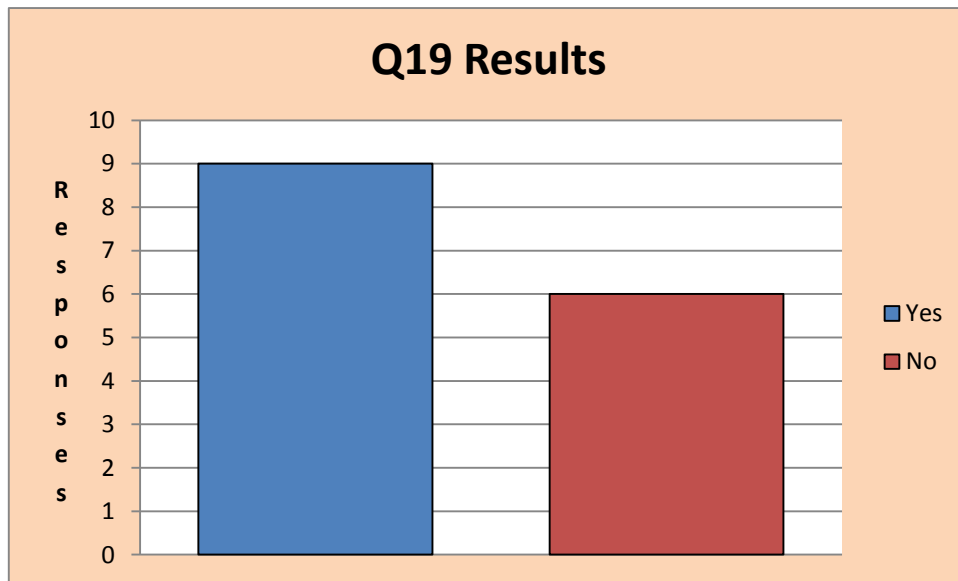


Figure 4.23 Q19. Are there any procedures in place to reduce these? (Results)
4.28 Objective 3 – What are the Benefits of Employing a Person with a Disability?

The last matter to be looked at was objective 3 – *what are the benefits of employing a person with a disability?* The questions involved were question 20, 21 and question 22. The results of each will be examined in turn. First will be question 20.

4.29 Question 20

The first question on this issue looked at was question 20. There were seventeen respondents to this question, which was *what (if any) were the financial benefits associated with employing people with disabilities?* This was divided into overall results, other category results and additional comments.

4.29.1 Overall Results

Nine respondents stated longer tenure as a financial benefit. Five respondents indicated that there was greater productivity. Four respondents said that there was a lower rate of absenteeism. Three respondents also indicated there were other costs. These results are charted below.

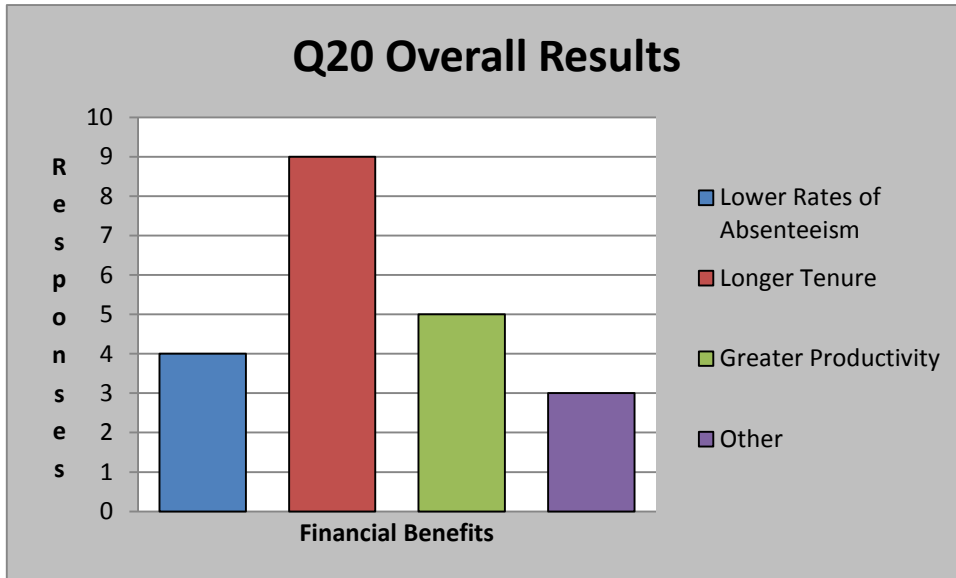


Figure 4.24 Q20. What (if any) were the financial benefits associated with employing people with disabilities (Overall Results)

4.29.2 "Other" Category Results

As already indicated three respondents selected "other". The "other" costs indicated by these respondents were the following;

- None
- Improved culture
- Innovative thinking

These have been depicted in the chart below.

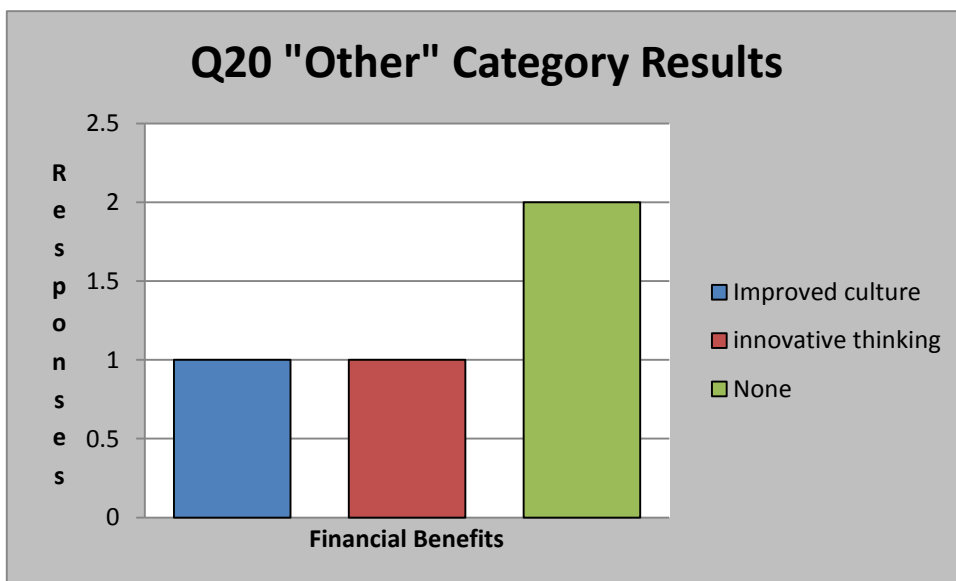


Figure 4.25 Q20. ("Other" Category Results)

4.29.3 Additional Comments

There were a couple of additional comments in connection with this question. They were as follows:

- No further benefits captured to date
- Difficult to quantify the financial benefits apart from reduced Employers PRSI

These will be discussed in the next chapter.

4.30 Question 21

This is the penultimate question covered in this chapter. Fifteen respondents answered this question. Question 21 is *what would the costs saving of these benefits be?* Again it is broken into three, overall results, “other” category results and additional comments.

4.30.1 Overall Results

The two highest costs savings were reported to be the recruitment, screening and training cost savings and greater employee efficiency with six responses each. After that came less sick pay and cover costs with 4 responses. There were also two responses indicating other costs.

The results are shown below.

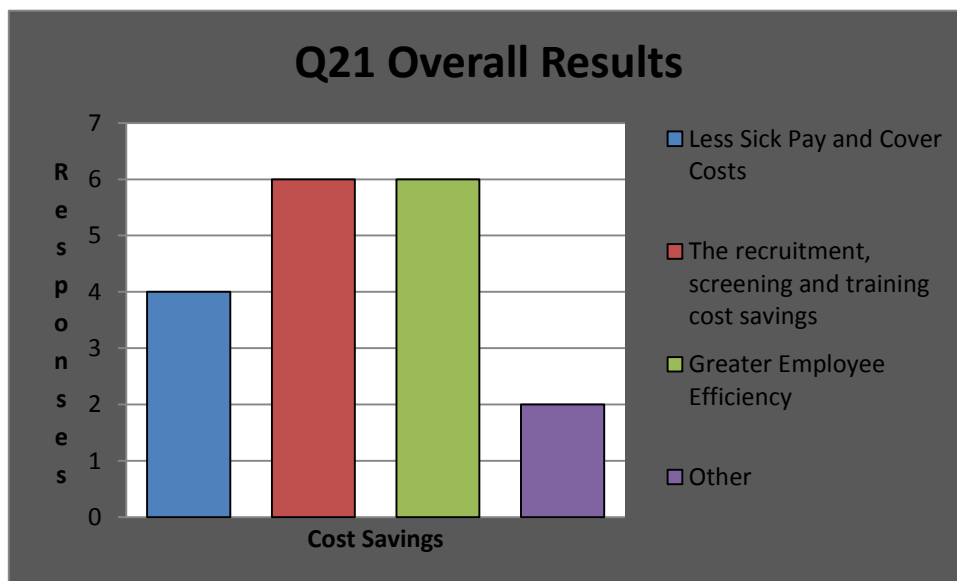


Figure 4.26 Q21. What would the costs saving of these benefits be? Overall Results)

4.30.2 "Other" Category Results

Again there were other costs saving indicated in the responses. The new savings mentioned are;

- None
- Positive Impact on morale
- Reduce attrition

These are all depicted below.

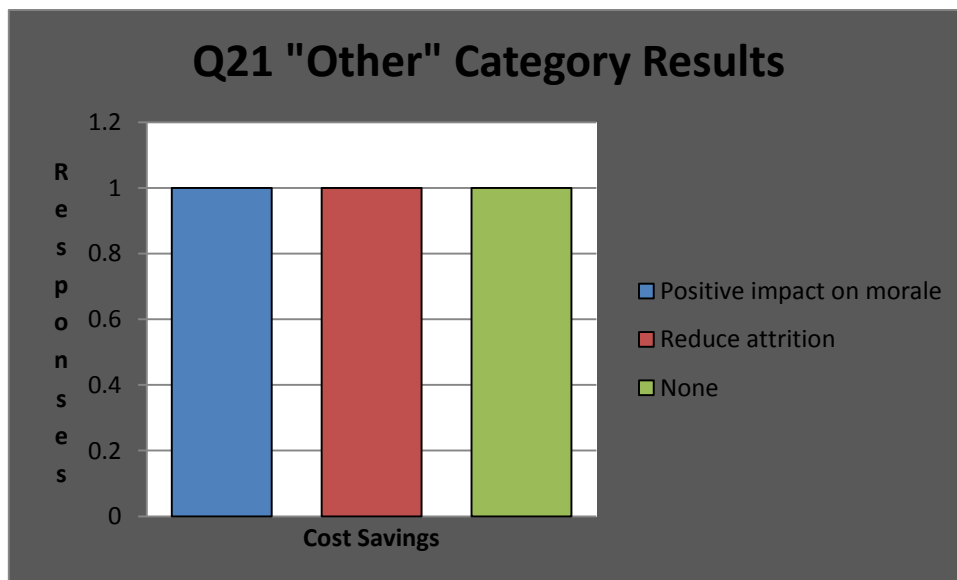


Figure 4.27 Q21. ("Other" Category Results)

4.30.3 Additional Comments

The additional comments mentioned with relation to this question were as follows;

- Difficult to quantify
- Options in question were limited

These will be discussed in the next chapter.

4.31 Question 22

The final question to be dealt with in this chapter is question 22. Seventeen respondents answered this question which was *what (if any) were the non-financial benefits associated with employing people with disabilities?* Thirteen respondents indicated that social awareness was a non-financial benefit associated with it. Ten respondents stated the diversity of the work environment. Loyalty and reliability were reported by eight respondents each. The lowest response was for hard-working with six responses. Nobody selected other as a choice in this question. The results can be seen in the chart below.

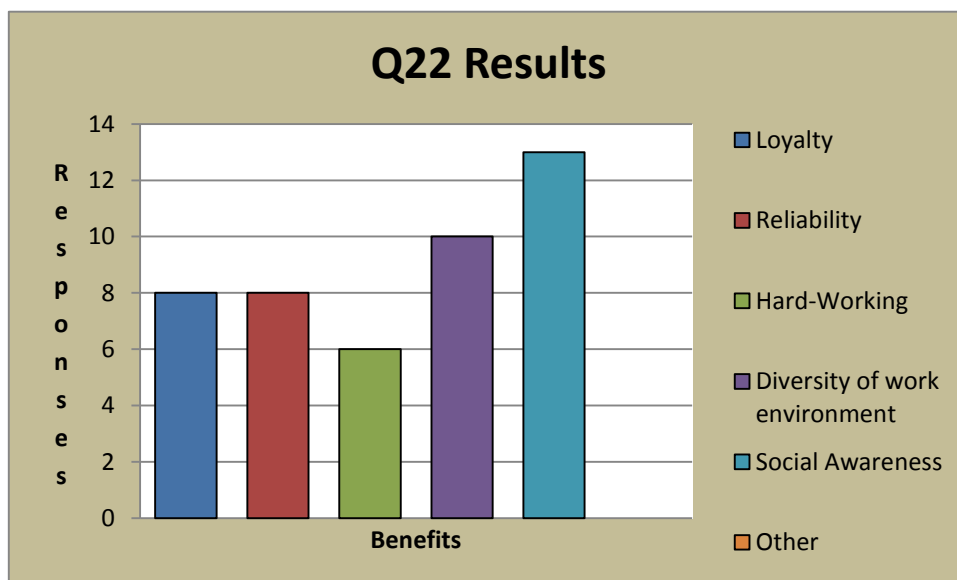


Figure 4.28 Q22. What (if any) were the non-financial benefits associated with employing people with disabilities? (Results)

4.32 Conclusion

The main purpose of this chapter was to present the results obtained from the primary research data and give a basic analysis of them. Further data is included in the appendices at the end of this dissertation. The next chapter will look at some of these results in more detail. It will also look at some of the additional comments in more detail. Finally it will try to relate the results obtained in the primary research back to results from prior studies in the literature review.

Chapter 5

Discussion

5.1 Introduction

The previous chapter focused on presenting the results obtained from the primary research and a basic analysis of these results. This chapter will look in more detail at these results in relation to the literature from Chapter 2 as regards the three research objectives. It will also discuss some of the additional comments which were made. Finally it will analyse the size of companies that reported employing or having employed people with disabilities.

5.2 Objective 1 – What are the Costs of Employing a Person without a Disability?

This matter was covered by both the literature and the primary research carried out by the author. However the research covered it more extensively than did the literature. According to the literature employment costs can be divided up into hiring costs and employment costs.

5.3 Hiring Costs

5.3.1 What are the hiring costs?

Hiring costs could then be broken up into recruitment, selection and training costs. The literature mentioned the following costs as recruitment costs:

- Advertisement costs
- Marketing costs
- PR Costs
- Travel Reimbursements

The literature indicated the following selection costs:

- Multiple checks
- Applicant testing
- Applicant review

- Interviews
- Verification of applicants credentials

In terms of training the following costs were mentioned

- Supervisor salary
- Review of employees package
- Review of company policy and procedure
- Review of and training in job duties
- Licencing costs

(University of Minnesota, n.d.)

For the purposes of the primary research the hiring costs were looked at as one. The costs reported were the following:

- Advertising Costs
- Salaries of HR staff or recruiters in recruitment
- Postage, supplies necessary for endeavour
- Centralised recruitment function
- Recruiter fees
- Teleconferencing costs
- Recruitment agency fees
- Agency fees
- Coats
- Shoes
- Hats
- Locker
- Psychometric Testing

While there are some common costs mentioned, for example advertising costs the majority of the costs mentioned in each case are very different. One likely reason for this is that the literature is sourced from America while this study relates to Irish based companies. The lack of Irish literature to speak of on the matter resulted in discrepancies between the American literature and the Irish primary research.

5.3.2 Monetary Cost of Hiring Costs

The literature did not cover this aspect. In the case of the primary data however it was found that the recruitment and screening costs ranged from less than €1,000 up to more than €4,001. The training costs ranged from up to €500 to €2,501 or more.

5.4 Employment Costs

The next matter to be dealt with is employment costs. The literature outlines three main employment costs which are:

- Employee's basic salary
- Employer PRSI
- Benefits

(Tolka Area Partnership, 2012)

On the other hand the results from the primary research show the following costs:

- Basic Salary
- Employer PRSI
- Benefits
- Space
- Equipment
- Bonus
- Uniform
- Training

- Protective

All of the items that were mentioned in the literature are mentioned as costs in the primary research however there were other items of costs mentioned in the research which didn't appear in the literature. In this case the author believes that the difference is down to the fact that in an Irish context the only literature regarding employment costs is an information document about hiring employees which is not very comprehensive.

5.4.1 Employment Cost over Total Cost Percentage

The same issue that occurred with hiring costs arose here where there isn't any literature expressing employment costs over total costs. That being the case the attention will be turned to the research which showed that the percentage ranged from less than 20% to 51% or more. The majority of responses however fell into the category of up to 50% with twenty of the forty one responses.

5.5 Objective 2 – What are the Extra Costs of Employing a Person with a Disability?

The next matter which requires examination is the extra costs that are involved with employing a person with a disability. These can be subdivided into financial costs and non-financial costs or challenges.

5.6 Financial Costs

5.6.1 What are the financial costs?

Greenwood states two major areas of financial costs. They are the following;

- Accessibility costs
- Workplace accommodations

(Greenwood, 1987)

The financial costs which were analysed from the data in this study are as follows:

- Handrails
- Ramps
- Accessible Parking
- Transport stop
- Lift
- Modified work space
- Special needs bathrooms
- Automatic doors
- Changes in type of work
- Changes in work hours
- Job redesign
- Special office supplies
- Technical Device
- Job Coach
- Extra training
- Additional Supervision costs

What can be learned from this is that all of the structural changes are encompassed by the two aforementioned areas of financial costs. However costs such as changes in work and hours are not. It all points to the need for more literature in this country to facilitate like for like comparisons in order to get a better picture of the situation. The author is in agreement however with the costs which are mentioned. She just doesn't believe there were enough mentioned.

5.6.2 Monetary Costs of the Extra Costs involved with employing a Person with a Disability

This is looked at both by the literature and the primary research which was carried out for this dissertation. According to the literature there is little or no cost involved and that cost ranges

from 0 to \$500 to make the necessary changes to facilitate the employment of people with disabilities and costs exceeding \$1,000 were very rare occurrences. (Hernandez & H E. Velcoff, 2008) While the primary research did have some respondents claiming costs were below €500, (38%), there were also respondents claiming that costs were between €5,000 and €150,000, (10%), so there is a vast difference. However the majority of respondents fell into the category between €500 and €5,000, (52%). Why would the costs be so different? The answer lies in the fact that according to the literature either there are no changes at all to make or they are very minor changes which would be inexpensive. In Ireland the changes are far more frequently major changes thus leading to more time and money to be spent.

5.6.3 Grants to reduce the financial costs

The financial costs could be offset by grants which are available in this country. The literature that outlines this is one of the only areas where the author was able to obtain Irish literature. Conway made it very clear that very few companies in this country are even aware of the existence of such grants, meaning that even fewer avail of it. According to the results from the primary research only six of the twenty one respondents were even aware of the existence of these grants and none of these six respondents actually made use of them. This being the case, the literature will be relied upon to explain what types of grants are available.

The grants available are as follows:

- Adaption Grants
- Recruitment Grants
- Retention Grants

(Conway, 2007). The primary research has clearly concurred with the Irish literature that was available with respect to this matter. Companies have a very low awareness of the grants that are available.

5.7 Non-financial costs or challenges associated with the employment of a person with a disability

The literature which the author was able to gather does not touch on this at all. The non-financial costs which came up in the primary research are as follows:

- Negative attitudes
- Lack of knowledge
- Customer Interaction
- Departmental Interaction
- Supervisory Interaction
- Managerial Interaction
- Time available to coach
- Speed of process

A possible reason why they are not really mentioned in the literature has something to do with the difficulty in quantifying them. It is not as easy to assess such costs in useable and understandable ways. This being said it should also be noted that there were some respondents reporting no challenges. This would require further investigation in the author's point of view. Lastly it is time to look at the benefits which are associated with employing a person with a disability.

5.8 Benefits

Here is probably the only area where there is a lot of literature to work with. Hernandez outlines that previous studies have shown people with disabilities were seen to be reliable, loyal and responsible. The article went on to state that people with disabilities had been found to be equivalent or better in terms of production, accuracy and overall job performance.

(Hernandez, 2010) Some of the benefits which have been outlined in the literature are as follows;

- Turn Social Issues into business opportunities
- Lower costs
- Higher revenues
- Improved productivity
- Increased opportunity to gain lasting customer base
- Capitalize on new market opportunities
- Workplace innovation
- Product and service innovation
- Reliable Employees
- Longer tenure
- Higher morale
- Different skill set
- Better understanding of the disability market
- New insight into resolving problems
- New insight into work completion
- New insight into carrying out policies inhouse
- Decreased employee turnover

(Think Beyond the Label, n.d.), (International Labour Organization, n.d.) And (Work Without Limits, 2013)

So what did the primary research indicate with respect to the benefits of employing people with disabilities. Here are the benefits which were reported in the primary research;

- Lower rates of absenteeism

- Longer tenure
- Greater productivity
- Improved culture
- Innovative thinking

Clearly this is one area where the literature was more extensive and comprehensive than was the primary research. The discrepancies could be down to different countries for the information source or indeed it could be due to differing cultures.

All in all, the literature was a bit of a mixed deal, with some areas like benefits well researched. On the other hand some areas which were covered in the primary research had no literature which corresponded to it. The whole issue of costs and benefits of a person with a disability was quite contentious. There were quite opposing views with respect to these issues. 29% of respondents reported many costs associated with employing people with disabilities while 71% reported very few extra costs were involved. The same thing occurred with benefits. 12% of respondents indicated that there were lots of benefits involved with employing people with disabilities. In stark contrast 12% indicated that there were no benefits associated with the employment of people with disabilities. Clearly further research needs to be carried out in the future to learn more perhaps over a longer period of time in order to get the most relevant results. It would probably be most beneficial to focus more specifically on obtaining companies that currently employ people with disabilities or have done so in the last five years on a much larger scale for the best results. On the whole the literature was quite lacking in many areas and non-existent in some areas. Clearly more literature is required particularly in the Irish context which had very little or no relevant literature to speak of in this area. The shortage of relevant literature makes discussing the results in terms of how they

relate to literature quite difficult. The next matter that needs to be discussed in this chapter will be the additional comments which were made by respondents in the questionnaire.

5.9 Additional Comments

First of all the most important thing to do is to identify the relevant questions. They are question 12, 18, 20 and question 21

Question 12, regarding the additional financial costs of employing people with disabilities will be dealt with first. There were a fair few additional comments made with respect to this question.

- One comment indicated that the majority of features that were in place were for the use of students as well as staff. This would therefore mean that they would not be considered to be extra costs of employing a person with a disability. This a very important distinction as in reality many changes that could be made could be used by all people not just the employee(s) in question
- Another comment, made multiple times, stated that it is related to the type and degree of disability which is a very relevant point. Some types of disability would require very little aid. Yet others would require significant investment to get the most out of the employee in a workplace environment. The author agreed with this view point
- The department or function which the person is to be employed in would also play a role in the extent of the cost for the company as in some roles a person may require little or no extra help but yet in other roles the need for aid could be considerable. It is quite dependent and the differences in cost could be quite considerable
- Another comment stated that most buildings are adapted to special needs. While in many buildings they are adapted it still doesn't apply to all buildings. The fact is that people tend to believe that if it is the situation in one place that it is the same everywhere which isn't always true. While there are improvements being made in that

regard the goal hasn't quite been reached yet. Added to that is the fact that just because they are adapted does not necessarily mean that they are adequate.

The next question to be dealt with is question 18, regarding challenges of employing a person with a disability. There was only one additional comment made with respect to this question;

- According to that respondent they promote a culture where company employees are supportive of their colleagues. This type of culture would be far more likely to aid and facilitate the employment of people with disabilities. It is a culture that companies should aspire to in the author's opinion

The penultimate question in this section is question 20, regarding financial benefits of employing a person with a disability.

- The main issue raised here is the difficulty in quantifying any benefits aside from the reduced employers PRSI. This can prove to be quite a tricky matter when trying to interpret what if any financial benefits there actually are. It can be quite difficult to determine if there are any at all

Finally question 21, regarding the cost saving of the benefits, has been reached.

- Question 21 made reference to the difficulty in quantifying the benefits again. This time it would limit the ability to determine what actual costs savings could be achieved.
- The limited options in the question were also pointed out. This essentially was due to the fact that there were no previous Irish studies which the author could base the questionnaire design on. The author would hope that any future attempts might have more Irish based literature to work with so as to make it more focused on the Irish situation. In this case however that was not possible. Another factor that would have contributed to this was the fact that the author had no personal knowledge of

The last matter that needs to be examined in this chapter is the size of the companies that currently employ people with disabilities or have employed people with disabilities within the last five years.

5.10 Further analysis of the companies that employ or have employed in the last five years people with disabilities

It is now time to discuss the size of the companies that currently employ or have in the last five years employed a person with a disability. The sizes indicated in this study were:

- Less than 50
- 51-250
- 251-1,000
- More than 1,000

In total there were twenty one respondents who currently employ or have employed in the last five years people with disabilities. Six respondents (29%) had more than 1,000 employees. Six more respondents (29%) reported having 251-1,000 employees. Eight respondents (38%) had 51-250 employees. One respondent (5%) even had less than 50 employees. This information is presented in the table below.

Number of Employees in Company						
Respondent	No. of employees		Respondent	No. of employees	Respondent	No. of employees
1	251-1,000		8	251-1,000	15	More than 1,000
2	51-250		9	51-250	16	51-250
3	Less than 50		10	251-1,000	17	51-250
4	251-1,000		11	More than 1,000	18	More than 1,000
5	More than 1,000		12	More than 1,000	19	251-1,000
6	More than 1,000		13	51-250	20	51-250
7	51-250		14	51-250	21	251-1,000

Table 5.1 the number of employees in companies which currently employ or have employed within the last five years people with disabilities

Division into small, medium and large companies will primarily be based on the accounting reporting sizes. In other words it will be as follows;

- Less than 50 employees would constitute a small company
- 51-250 would constitute a medium sized company

- 251-1,000 and more than 1,000 would constitute a large sized company

On this basis twelve responses constituted large sized companies. Eight responses indicated medium sized companies. Perhaps most surprisingly of all there was even one response which reported a small sized company. This information is depicted in the chart which appears below.

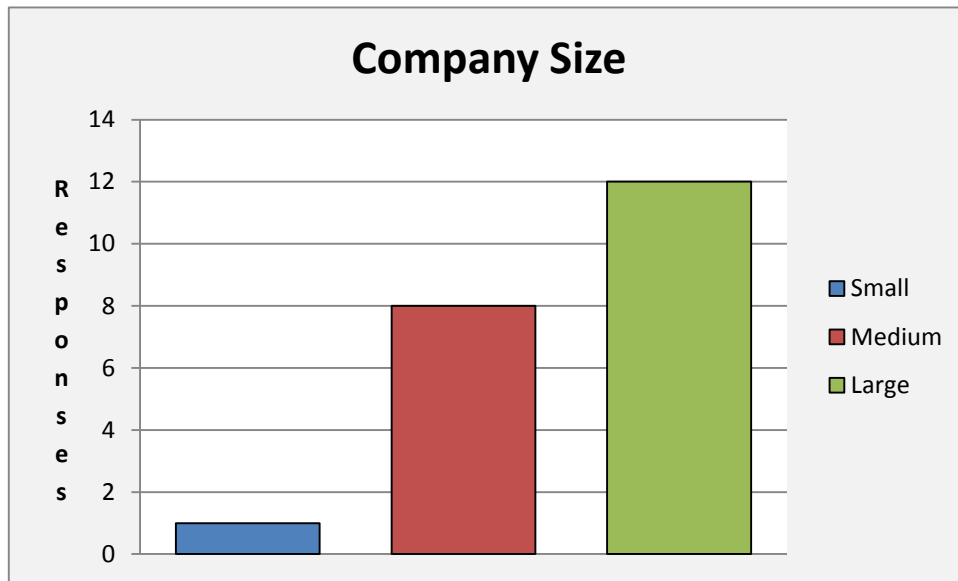


Figure 5.1 – The company size of companies who employ or have employed in the last five years people with disabilities

The percentages of this information can be seen in Appendix J of this dissertation.

5.11 Conclusion

This chapter has looked at the results which were presented in Chapter 4 with relation to the research objectives of this dissertation and any literature which could be obtained which related to these. It highlighted the need for more literature on the different matter particularly in the Irish context. The chapter also looked in more detail at the additional comments which were made by respondents on certain questions and discussed them further. The final matter which was dealt with in this chapter was the size of the companies who employed or have employed in the last five years people with disabilities. The next chapter will outline the author’s main conclusions. It will give her personal reflection on doing the dissertation. It will present her recommendations on further action and areas of future research. Finally it

will look at the limitations which were experienced by the author while doing the dissertation.

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Chapter 6

Conclusion

6.1 Introduction

The main purpose of this final chapter is to give conclusions based on the results of this dissertation. It will also allow the author to reflect on her own personal experience of doing the research. The chapter outlines the limitations of the research, recommendations for further actions and recommendations for future research to be carried out whether by the author or by another researcher.

6.2 Conclusions

6.2.1 Objective 1: What are the Costs of Employing a Person without a Disability?

- There are an extensive number of costs which can be involved with the employment of a person
- There needs to be more research done in the Irish context as there is scant literature with respect to employment costs

6.2.2 Objective 2: What are the Extra Costs of Employing a Person with a Disability?

- Extra costs can range from minimal to quite costly
- Serious lack of knowledge with respect to grants available

6.2.3 Objective 3: What are the Benefits of Employing a Person with a Disability?

- Contrasting views presented in the results on this matter
- Longer Tenure is a recurring benefit in the results
- Can be difficult to quantify the benefits

6.3 Author's Reflection

Doing the dissertation was quite an enjoyable endeavour for the author. It gave her the opportunity to work independently and in-depth on a task which would be far more difficult in other areas due to her disability. It is her belief that there is a need to carry out a longer term study in the future.

6.4 Limitations of the Research

- The time factor limited the options available when it came down to actually doing the research
- The response rate impacted on the accuracy
- The non-response limits what can be ascertained from the results to some extent
- If those surveys which were not full completed had been may have had huge impact on the results as well
- The issue of asking about cost may have been too sensitive which may have contributed to the non-response
- There were no points of reference to go on when designing the questionnaire questions so there would be questions over the suitability of them for the purpose of this research

6.5 Recommendations and Future Research

- People should be made more aware of the grants facilities as in the results it has been shown that there is low awareness of them
- Information regarding the grants should be more readily available

The author believes that there is a lot of scope to carry out research in this area:

- A study regarding knowledge of the grants focusing solely on companies who do or have employed people with disabilities

- A study with respect to the adequacy of the grants
- A follow-up study to this study in years to come

6.6 Conclusion

In brief this chapter looked at five main things:

- The author's conclusions
- The author's personal reflection
- Limitations of the research
- Recommendations
- Future Research

Further conclusions, limitations and recommendations will be included in the appendices of this dissertation.

Appendix A

Disability Employment Statistics

The author has already looked at some disability employment statistics from Ireland in the main body of this dissertation. The statistics used in the main dissertation were Irish statistics. The author will now look at some disability employment statistics from other countries to gain a better understanding of the situation as a whole. The first country that will be looked at is Australia.

Australia

As of 2009 it was believed that just about 55% of people with disabilities participated in the Australian labour force in comparison to 83% participation from people without disabilities. The employment rate for people with disabilities at that time was 39.8%. The employment rate for people without disabilities at that time was nearly double that at 79.4% (Australian Network on Disability, 2014)

The second country we will look at is Brazil.

Brazil

The current situation in Brazil is that there are 9 million people of working age with some type of disability. Of that 9 million there are only approximately 1 million or 11% currently in the labour force and only around 200,000 or 2% have signed working papers. (Disabled World, 2014)

The next country whose statistics will be looked at is Canada.

Canada

As of 2006 of the pool of people with disabilities 51.3% were in employment, a further 5% were unemployed and the final 44% were not involved in the labour force at all. In contrast to

this 75% of people without disabilities were in employment, 5% were unemployed while only 20% was not actively involved in the labour force. (Statistics Canada, 2008)

Next to be examined on this matter is the United Kingdom.

United Kingdom

The situation in the United Kingdom as of 2012 was this; the employment rate of people with disabilities was at 46.3%. On the other hand the employment rate for people without disabilities was 76.4% meaning that the employment rate for those without disabilities was 30.1% higher than the employment rate for people with disabilities. (Department for Work and Pensions, 2014)

The final statistics that will be looked at here are from the USA.

United States of America

The statistics here are quite recent; in fact they are from May 2014. According to the statistics the labour force participation rate for people with disabilities is 19.5% compared to 68.7% for people without disabilities. The unemployment rate for those with disabilities stands at 12.7% in contrast to 5.8% for people without disabilities. (United States Department of Labor, 2014)

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Appendix B

Further Background/ Context for this Dissertation

This dissertation has already looked at this matter in some detail however due to word count constraints it became necessary for the author to make use of appendices to look at the remaining literature.

The first article that will be looked highlighted the fact that previous articles on this issue have demonstrated the fact that workers with disabilities have proven to be productive and successful staff members. The article also showed that there are employers willing to hire people with disabilities. However the article also demonstrates the lack of relevant data regarding any matter related to disability and employment. Clearly unemployment figures with respect to people with disabilities indicate employers and people with disabilities represent a small minority of companies and population of people with disabilities. (Parent, 1986)

With respect to employer's attitudes towards people with disabilities it remains up to this point obscure what extent the role each cause played in each individual case. This is examined by the second article. Was it from personal experience? Was it due to lack of information? Etc. If people were better able to understand then perhaps it would allow for the development of more appropriate strategies to bring about change. There have been no recent studies regarding the hiring practises of employers which will need to be studied more in the future. Due to the types of studies which have been carried out it is uncertain whether positive attitudes towards workers with disabilities are from contact with such workers or whether they existed previously. The article also highlights the positive impact that has resulted from vocational and supported employee programs on employer attitudes and job opportunities for people with disabilities. (Hernandez, 2000)

A third document highlights some factors which could negatively impact the employment people with disabilities. These are as follows;

- The extra costs associated with work eg. Transport
- Education and training
- Flexibility requirements in job
- Disability Income and healthcare
- Employer Discrimination
- Reluctance to hire
- Corporate culture

(National Council on Disability, 2007)

Another study highlights some things that companies can do to improve the disability employment situation. They would be as follows;

- Look at how human resource orientation relates to people with handicaps
- Changing executive personnel's thoughts regarding accommodations for the purposes of employing people with disabilities
- Significant effort
- Significant commitment

(McFarlin, 1991)

The final article that will be discussed essentially highlights the barriers which are faced by people with disabilities when trying to get into employment according to employees and individuals with disabilities. The barriers are the following;

- Negative attitudes by employers with regard to hiring people with disabilities

- Inadequate transportation
- Inadequate levels of education to compete in workplace on equal footing

(Hernandez, 2007)

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Appendix C Cover Letter

To Whom It May Concern,

I am a student attending Athlone Institute of Technology on the Masters of Arts in accounting programme. As part of my masters I am currently doing a dissertation on “Exploring the Costs and Benefits of Employing a Person with a Disability”. My research is focused on finding three main things;

- What are the Costs of Employing a Person without a Disability?
- What are the Extra Costs of Employing a Person with a Disability?
- What are the Benefits of Employing a Person with a Disability?

As part of the primary aspect of my dissertation it is necessary for me to survey a number of businesses.

In order for me to complete my research could I ask that you take time to complete the questionnaire? It will take no more than ten minutes to complete. Participation is completely voluntary. I can assure you the information will remain completely anonymous and confidential and will only be used for the purposes of my dissertation.

To access the survey simply double click on the link below;

<https://www.surveymonkey.com/s.aspx>

I would like to take this opportunity to thank you for assisting in my educational pursuits. If you would like any further information on the study, have any questions about the study or would like me to send on a copy of my findings do not hesitate to contact me at the email address listed below

Yours Sincerely,

Katie Martin

A00203597@student.ait.ie

Please note: If you do not wish to receive further emails from us, please click the link below, and you will be automatically removed from the mailing list.

<https://www.surveymonkey.com/optout.aspx>

Appendix D
Follow-up Email

To Whom It May Concern,

This is an email in connection with the dissertation survey that I recently distributed. This is a gentle reminder for those of you who have not yet completed the survey. I would like to stress the importance of this survey for my research. I would greatly appreciate it if you would take some time to complete it on the link below

<https://www.surveymonkey.com/s.aspx>

I would again like to take this opportunity to thank you for assisting in my educational pursuits. Again if you would like any further information on the study, have any questions about the study or would like me to send on a copy of my findings do not hesitate to contact me at the email address listed below

Yours Sincerely,

Katie Martin

A00203597@student.ait.ie

Please note: If you do not wish to receive further emails from us, please click the link below, and you will be automatically removed from the mailing list.

<https://www.surveymonkey.com/optout.aspx>

Appendix E

Invitation to contacts

To X,

Here's the link <https://www.surveymonkey.com/s/8QY6DN3>

Thanks in advance for completing my survey and aiding in my educational pursuits.

Yours Sincerely,

Katie Martin

Appendix F

Dissertation Questionnaire

Exploring the Costs & Benefits of Employing a Person with a Disability

1. What sector is your organisation involved in?

- Other
- Manufacturing
- Retail
- Construction
- Education
- Financial Services
- Travel and Transportation
- Technology & IT

Other (please specify)

2. How many employees do you have?

- Less than 50
- 51-250
- 251-1,000
- More than 1,000

3. What are the typical costs of hiring a person?

- Other
- Advertising Costs
- Community Outreach
- Salaries of HR Staff or recruiters in recruitment
- Postage, Supplies necessary for endeavour

Other costs (please specify)



4. What are the approximate costs of recruiting and selection per employee?

- Less than €1,000
- Up to €2,500
- Up to €4,000
- €4,001 or more

5. What is the typical time frame for the recruitment and selection process?

- Less than one month
- Up to 2 months
- 3-6 months
- 6-12 months

6. What are the approximate training costs for each new employee?

- Up to €500
- €501-€1,000
- €1,001-€2,500
- €2,501 or more

7. How long would training take for new employees?

- 2-4 weeks
- 4-8 weeks
- 8-20 weeks
- More than 20 weeks

8. What are the typical costs associated with employing a person?

- Other
- Basic Salary
- Employer PRSI
- Benefits
- Space
- Equipment

Other (please specify)

9. What approximately would be the percentage of employment costs over total costs?

- Less than 20%
- Up to 50%
- 51% or more

10. Does the company currently employ people with disabilities?

- Yes
- No

11. Have you employed a person with a disability in the last five years?

- Yes
- No

12. What (if any) were the additional financial costs of employing people with disabilities?

- Other
- Handrails
- Ramps
- Accessible Parking
- Transport Stop
- Lift
- Modified work space
- Special needs bathrooms

- Automatic doors
- Changes in type of work
- Changes in work hours
- Job redesign
- Special Office Supplies
- Braille
- Enlarged Print
- Special Lighting
- Audio Tape
- Voice Synthesizer
- TDD
- Infrared System
- Technical Device
- Job Coach
- Personal Assistant
- Reader
- Oral or Sign Language Interpreter
- Extra training

Other (please specify)

13. What do these types of costs come to per employee?

- Less than €500
- Up to €5,000
- €5,000-€150,000
- €150,001 or more

14. Would these costs be considered to be:

- Once off costs
- Continuous costs

- Combination of the two

15. Are you aware of any grants that could offset some of the costs involved with employing a person with a disability?

- Yes
- No

16. If the answer to the question 15 was yes then do you avail of any?

- Yes
- No

17. If the answer to question 16 was yes then what type?

- Adaption Grants
- Recruitment Grants
- Retention Grants
- Other

Other (please specify)

18. What (if any) were the challenges associated with employing people with disabilities?

- Other
- Difficulties in Integration
- Negative Attitudes
- Lack of knowledge
- Customer Interaction

Other (please specify)

19. Are there any procedures in place to reduce these?

- Yes
- No

20. What (if any) were the financial benefits associated with employing people with disabilities?

- Other
- Lower Rates of Absenteeism
- Longer Tenure
- Greater Productivity

Other (please specify)

21. What would the costs saving of these benefits be?

- Other
- Less Sick Pay & Cover Costs
- The recruitment, screening and training cost savings
- Greater Employee Efficiency

Other (please specify)

22. What (if any) were the non-financial benefits associated with employing people with disabilities?

- Other
- Loyalty
- Reliability
- Hard-Working
- Diversity of work environment
- Social Awareness

Other (please specify)

Appendix G

Research Philosophies

Interpretivism

This philosophy is socially constructed and highly subjective and could change multiple times. There are subjective meanings and social phenomena. There is a greater focus on the particular details of a situation, the reality behind the situation, the subjective meaning behind the situation and the motivating actions behind the situation. The research carried out under this philosophy is highly subjective as the author is part of the research. Only small samples are used requiring in depth investigation and the use of qualitative methods. (Saunders, 2012)

Pragmatism

This philosophy is external and comprises multiple viewpoints which best aid in the answering of the research question. Acceptable knowledge can be obtained from either observable phenomena or subjective meanings depending on the research question. The main focus is on practical research which allows the integration of different perspectives in order to aid with the interpretation of the data. Values have an important role in the research carried out. The author must adopt both objective and subjective perspectives for the purposes of the research. Mixed or multiple methods designs are used incorporating both quantitative and qualitative methods. (Saunders, 2012)

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Appendix H

Research Strategies

Ethnography

The main purposes of the Ethnography strategy are the following;

- Events are portrayed in subjects' terms
- Subjective
- Reporting multiple perspectives
- A description, understanding and explanation of a particular situation

The following are the characteristics of the Ethnography strategy;

- It's context specific
- Developmental and budding
- Allows for subjective judgement and multiple view points
- Broad databases over extensive period of time
- Tends to be very time-consuming to process data

(Cohen, 2010)

Action Research

Here are the main purposes of the Action Research strategy:

- Planning, implementing, reviewing and evaluation of an intervention which is designed to shape up practises or resolve local issues
- To capacitate the participants by means of involvement in the actual research process and critiquing of the theory
- Establishment of more suited practises
- To advocate the concept of equality democracy

- The connection of research and practise
- Encourage joint research

The characteristics which can be associated with action research are the following;

- Specific to a particular context
- Use of participants as researchers
- Consideration of practise
- Intervention – leading to resolving real issues
- Entrusting the participators
- Group orientated
- Encouraging praxis and equality
- Stakeholder type of research

(Cohen, 2010)

Grounded Theory

Grounded theory is used in the study of a concept as opposed to a descriptive study of descriptive problems. It is mostly used when:

- There is a need for broad theory or explanation of a particular process
- Current theories are insufficient or there are none
- When you want to study a process

It is important to remember however that it is more suited to a long term research project and therefore unsuited to this study. (Bugday, n.d.)

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Appendix I

Presentation of Results in Percentage

In the main body of this dissertation the results from the online questionnaire were presented in terms of the number of responses. In this appendix the same results will be presented in percentage terms.

Question 1

Overall Results

- 12.19% of respondents are in the Retail sector
- 19.5% are in the Manufacturing sector
- 9.75% are in the Financial Sector
- 7.32% are in Education
- 17% are in Technology & IT
- 12% are in Travel and Transportation
- 22% are in Other sector

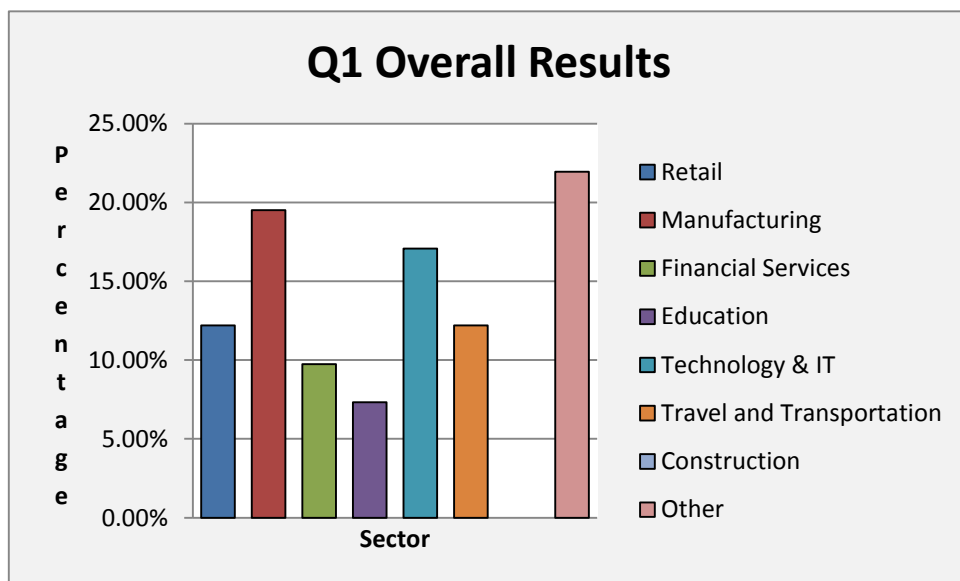


Figure I.1. Q1 (Overall Results)

“Other” Category Results

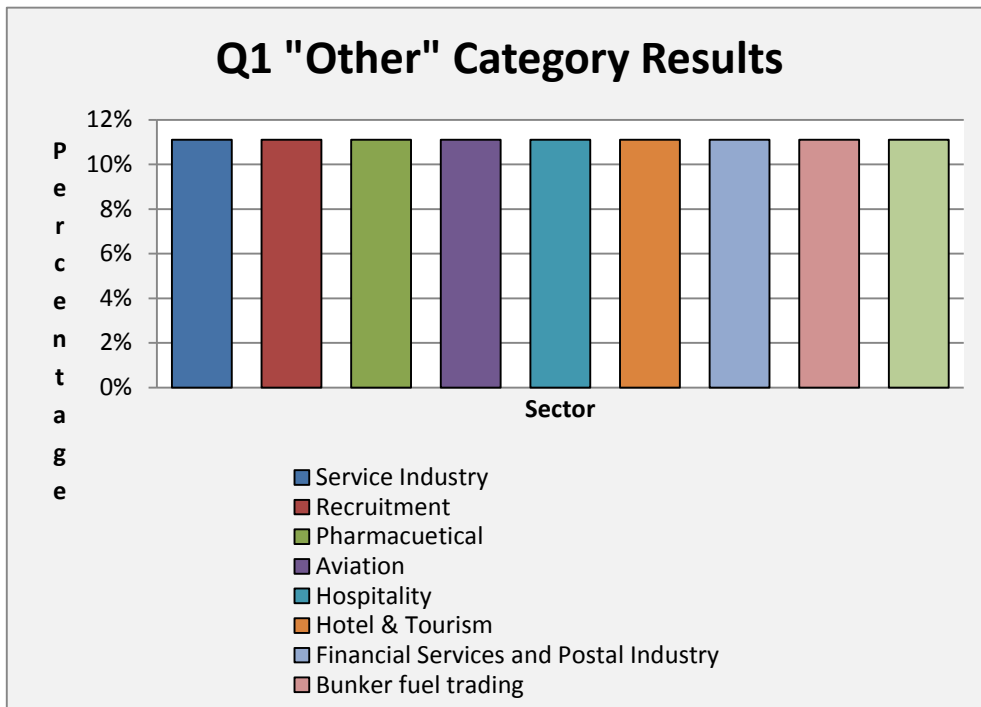


Figure I.2. Q1 (“Other” Category Results)

Question 2

- 24% have less than 50 employees
- 39% have 51-250 employees
- 17% have 251-1,000 employees
- 20% have more than 1,000 employees

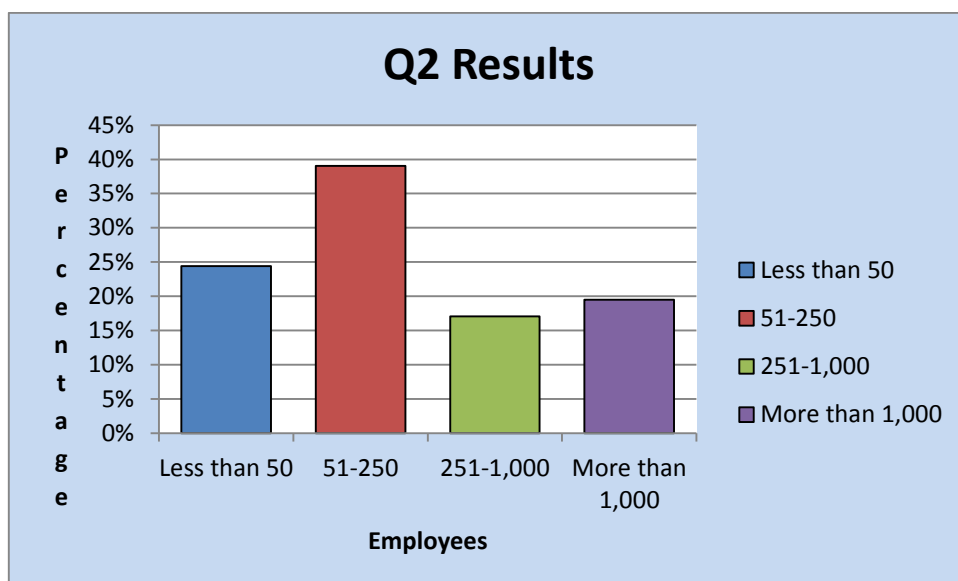


Figure I.3 Q2. (Results)

Question 3

Overall Results

- 59% have advertisement costs
- 76% have Salaries of HR staff or recruiters in recruitment
- 10% have postage, supplies necessary for endeavour
- 12% have other costs

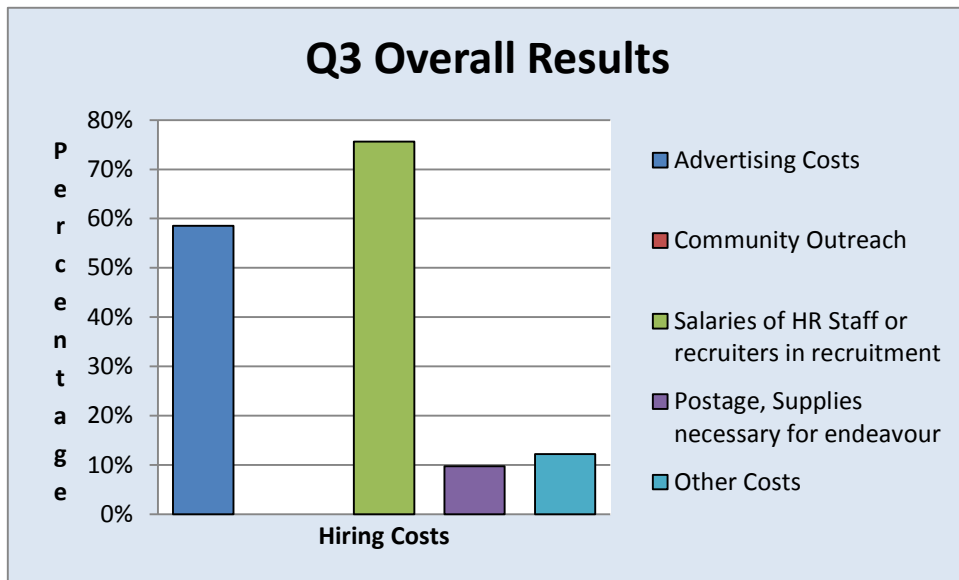


Figure I.4 Q3. (Overall Results)

“Other” Category Results

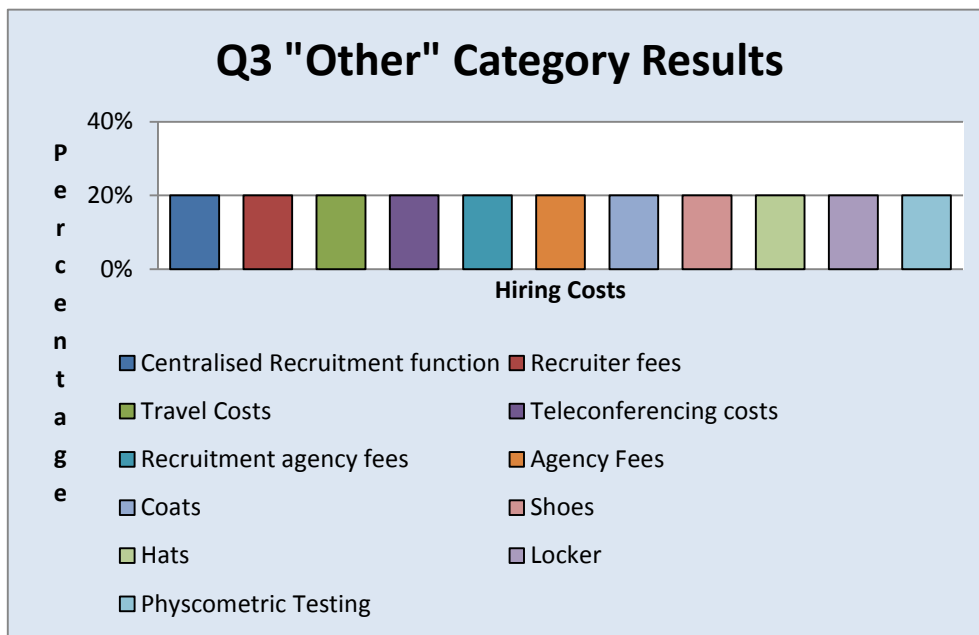


Figure I.5 Q3. (“Other” Category Results)

Question 4

- 29% of respondents recorded these costs at less than €1,000
- 10% reported up to €2,500
- 22% indicated up to €4,000
- 39% stated €4,001 or more

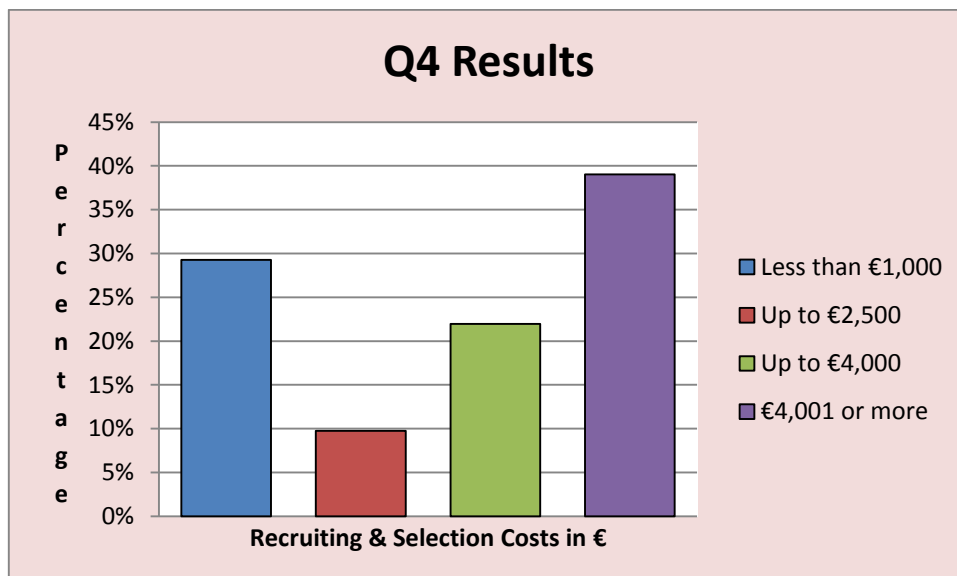


Figure I.6 Q4. (Results)

Question 5

- 10% of respondents reported recruitment and selection takes less than one month
- 56.1% indicated it takes up to 2 months
- 34.15% stated it takes 3-6 months

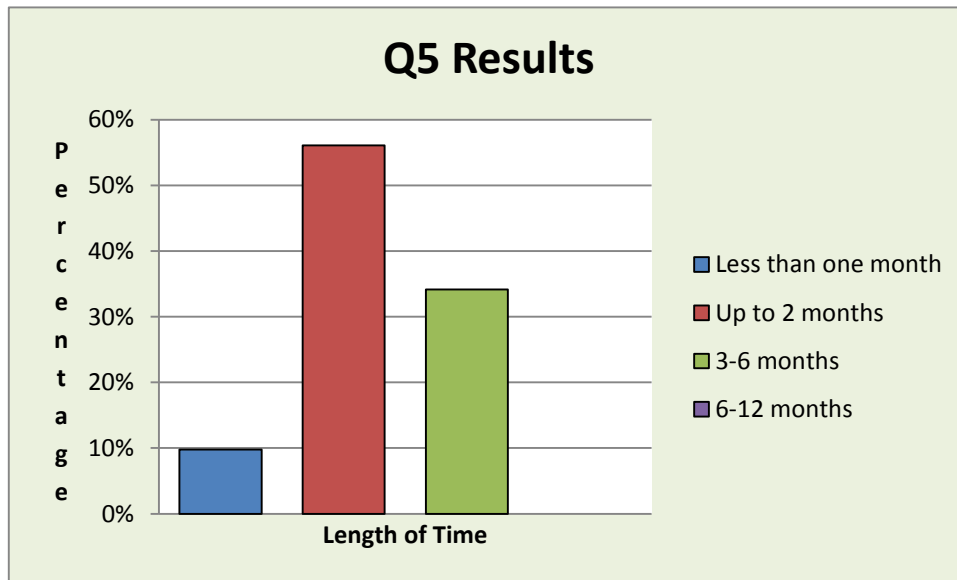


Figure I.7 Q5. (Results)

Question 6

- 29% of respondents indicated training costs would be up to €500
- 29% report it's €501-€1,000
- 17% states it costs €1,001-€2,500
- 24% report it being €2,501 or more

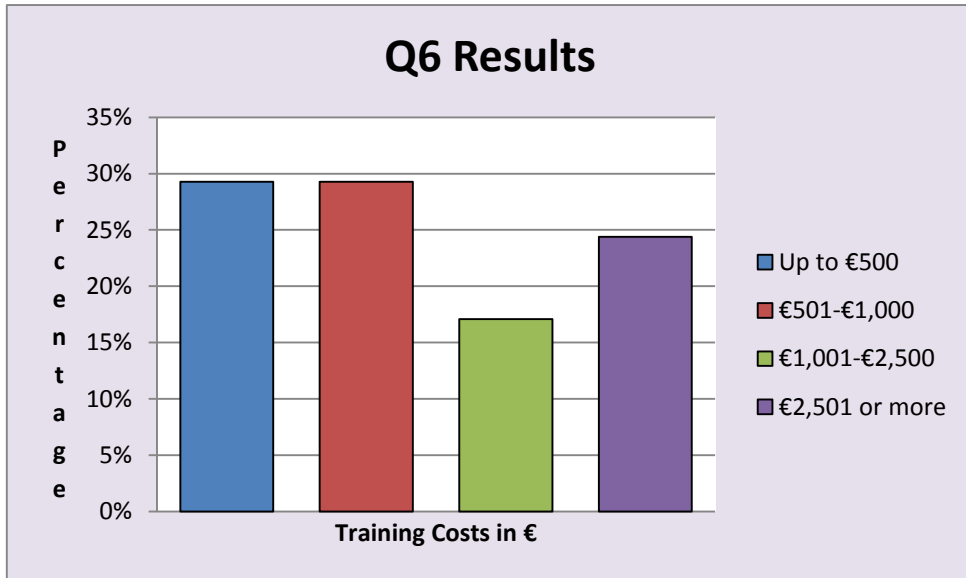


Figure I.8 Q6. (Results)

Question 7

- 44% of respondents reported training took 2-4 weeks
- 32% stated it took 4-8 weeks
- 22% indicated it took 8-20 weeks
- 2% reported it took more than 20 weeks

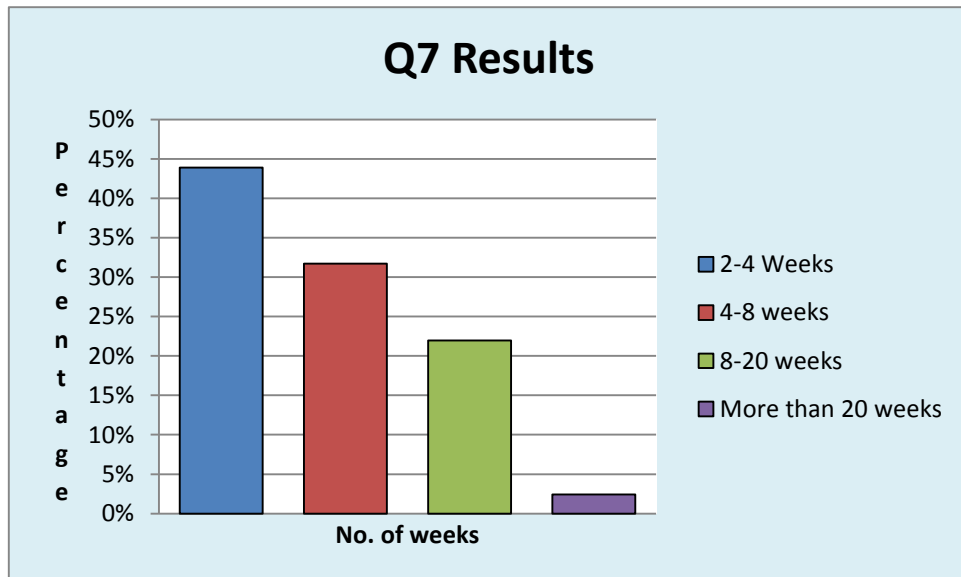


Figure I.9 Q7. (Results)

Question 8

Overall Results

- 100% of respondents have basic salaries as employment costs
- 98% indicate Employer PRSI
- 66% also reported Benefits as a cost
- 39% imply Space as a cost
- 61% pin point Equipment
- 61% pin point Equipment
- 12% show Other costs

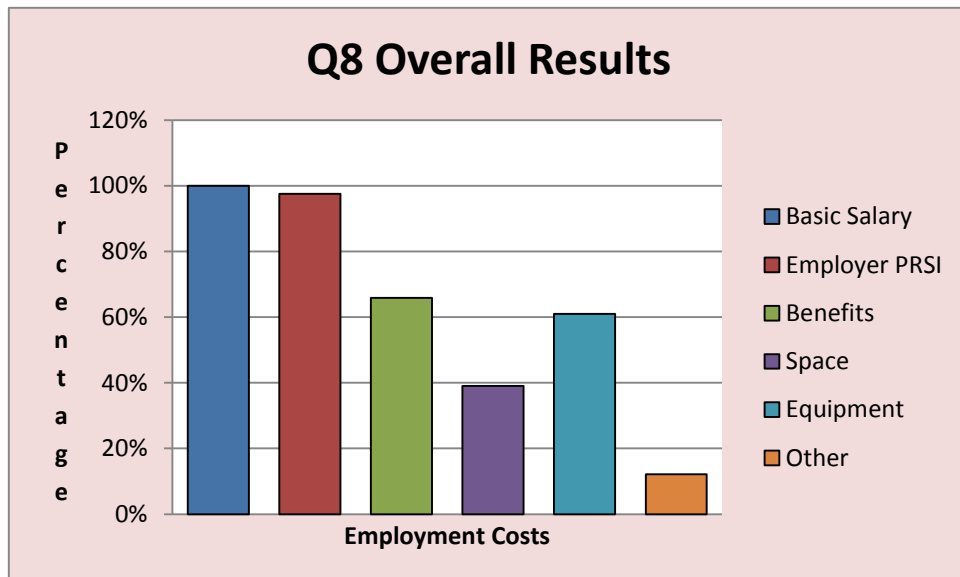


Figure I.10 Q8. (Overall Results)

“Other” Category Results

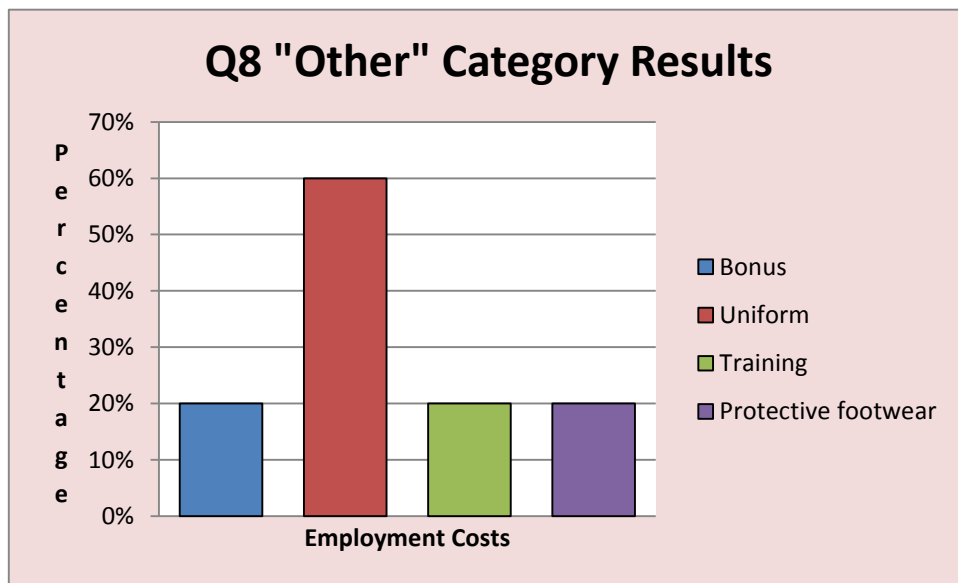


Figure I.11 Q8. (“Other” Category Results)

Question 9

- 24% of respondents reported that employment costs were less than 20% of total costs
- 49% indicated it would be up to 50%
- 27% stated it would be 51% or more

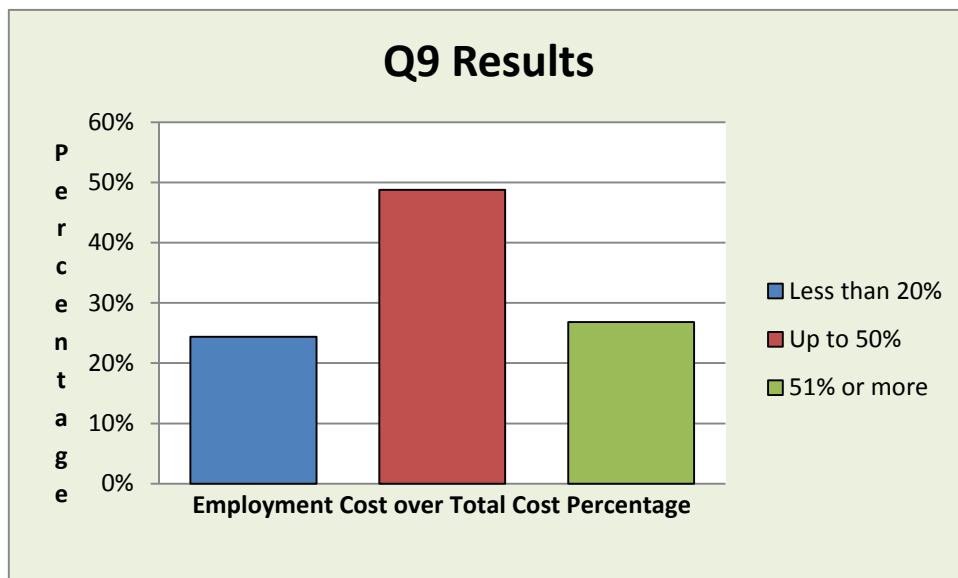


Figure I.12 Q9. (Results)

Question 10

- 41% of respondents currently employ people with disabilities
- 59% do not

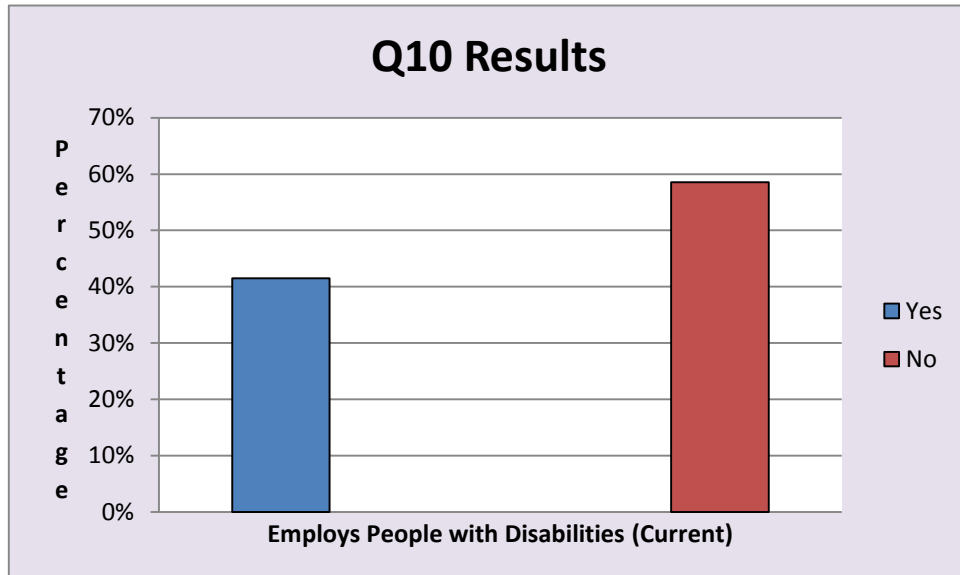


Figure I.13 Q10. (Results)

Question 11

- 17% had employed people with disabilities in last 5 years
- 83% had not

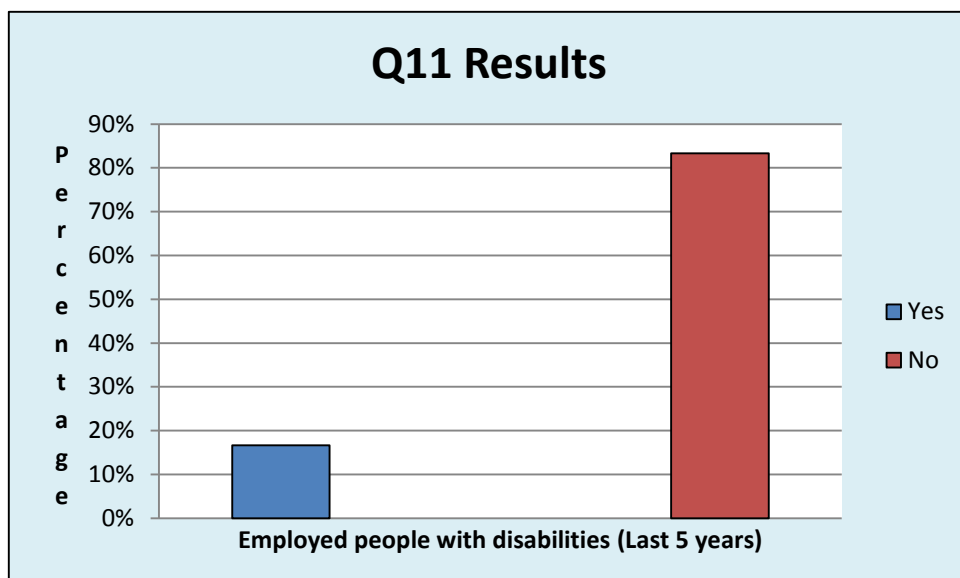


Figure I.14 Q11. (Results)

Question 12

- 33% of companies required handrails
- 33% needed ramps
- 29% use accessible parking
- 5% had need of a transport stop
- 29% required lift
- 38% required modified workspace
- 33% needed to bring in special needs bathrooms
- 14% had need of automatic doors
- 14% indicated the need for changes in type of work
- 19% reported changes in work hours
- 29% stated need for job redesign
- 5% required special office supplies
- 5% reported needing enlarged print
- 5% required technical device
- 10% stated the need for a job coach
- 29% indicated the need for extra training
- 5% reported other costs

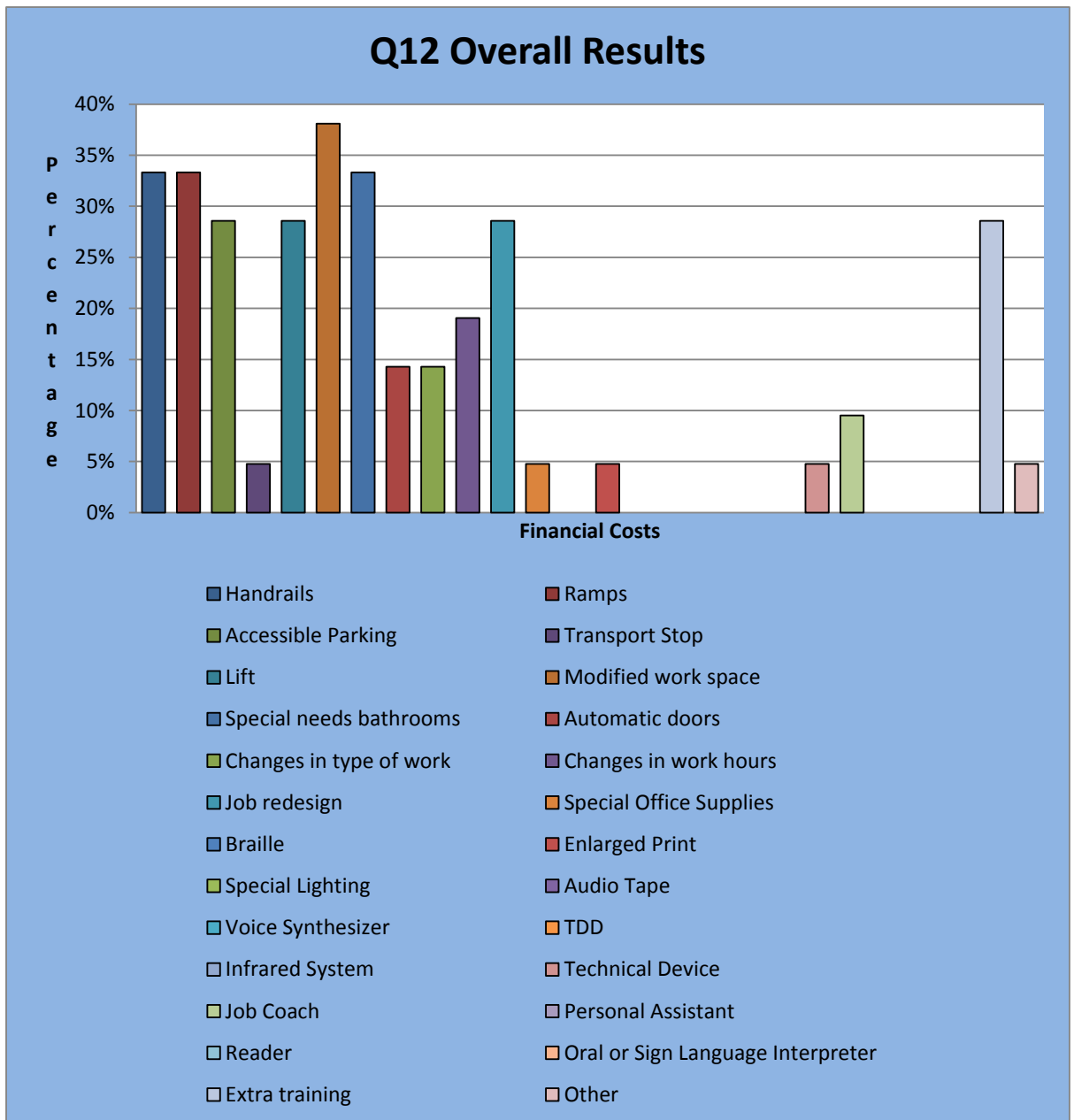


Figure I.15 Q12. (Overall Results)

Question 13

- 38% of companies reported it costs less than €500
- 52% indicate it costs up to €5,000
- 10% stated it cost €5,000-€150,000

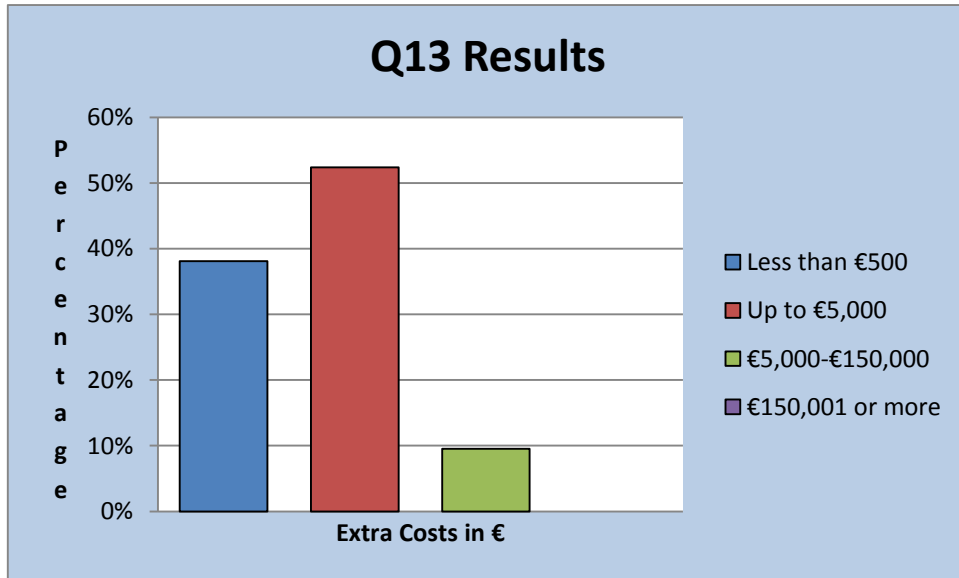


Figure I.16 Q13. (Results)

Question 14

- 48% of respondents reported costs were once off costs
- 19% indicated they were continuous costs
- 33% stated they were a combination of the two

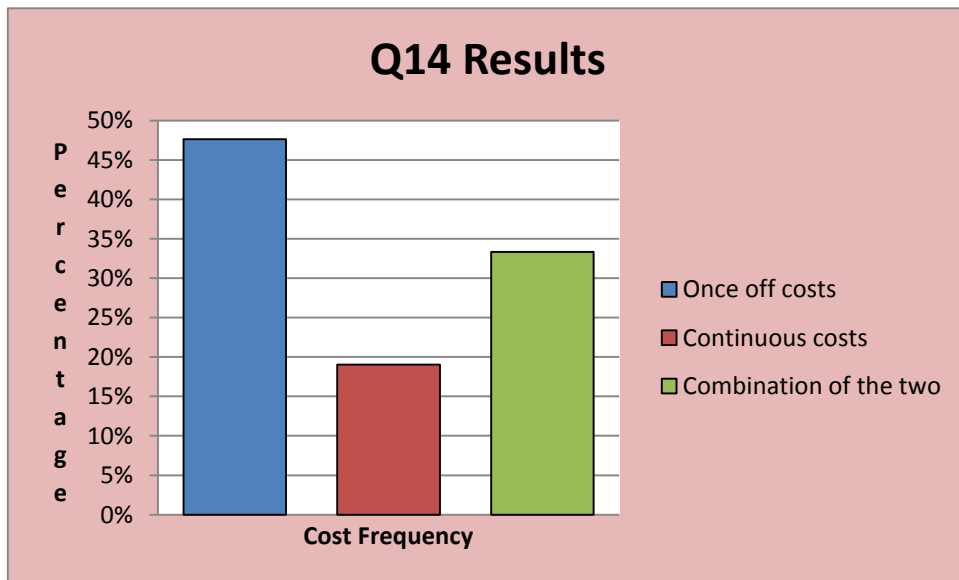


Figure I.17 Q14. (Results)

Question 15

- 29% had knowledge of grants
- 71% had no knowledge of grants

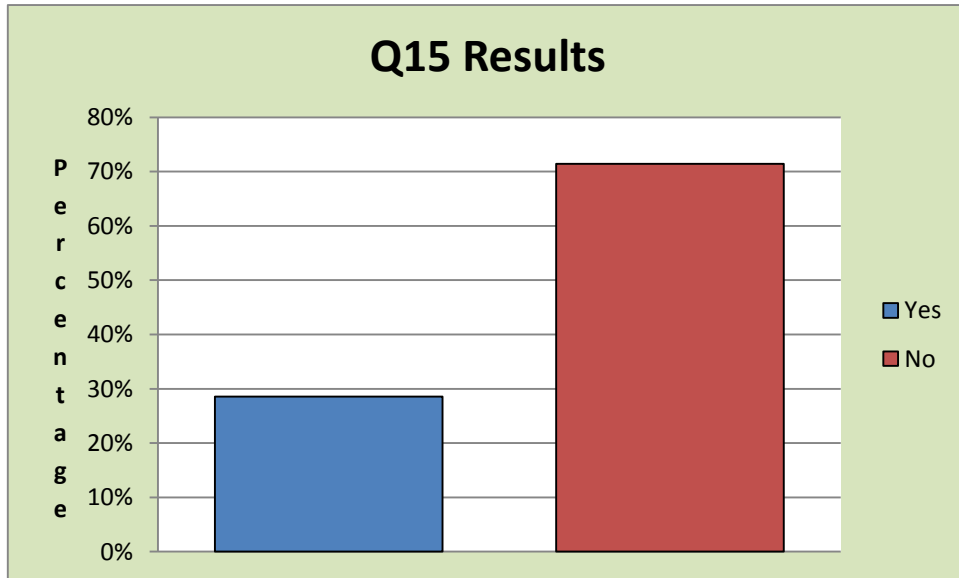


Figure I.18 Q15. (Results)

Question 16

- 100% of respondents indicated that they didn't use any grants

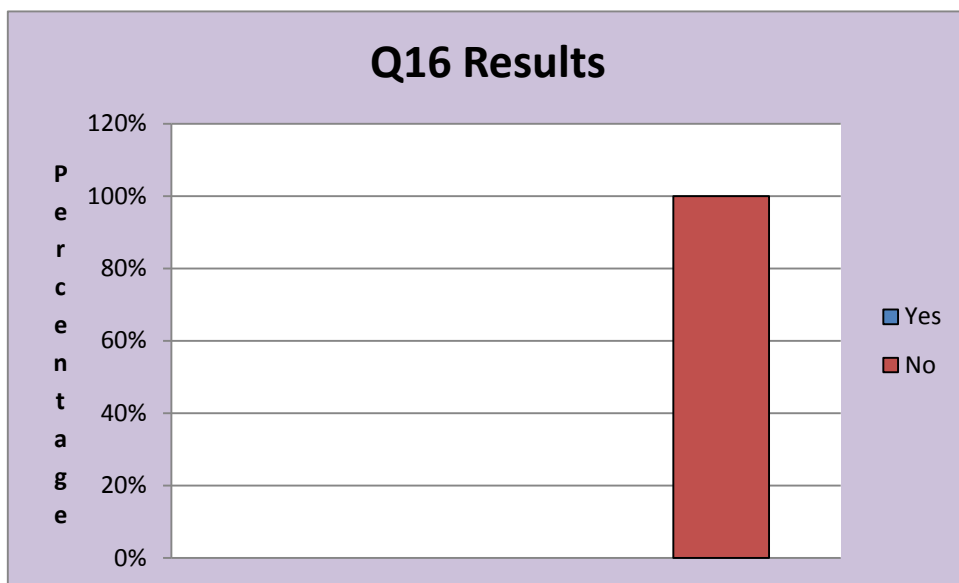


Figure I.19 Q16. (Results)

Question 18

Overall Results

- 12% of responses indicated negative attitudes as a challenge of employing a person with a disability
- 41% stated lack of knowledge as a challenge

- 29% reported customer interaction as a challenge
- 24% indicated other challenges

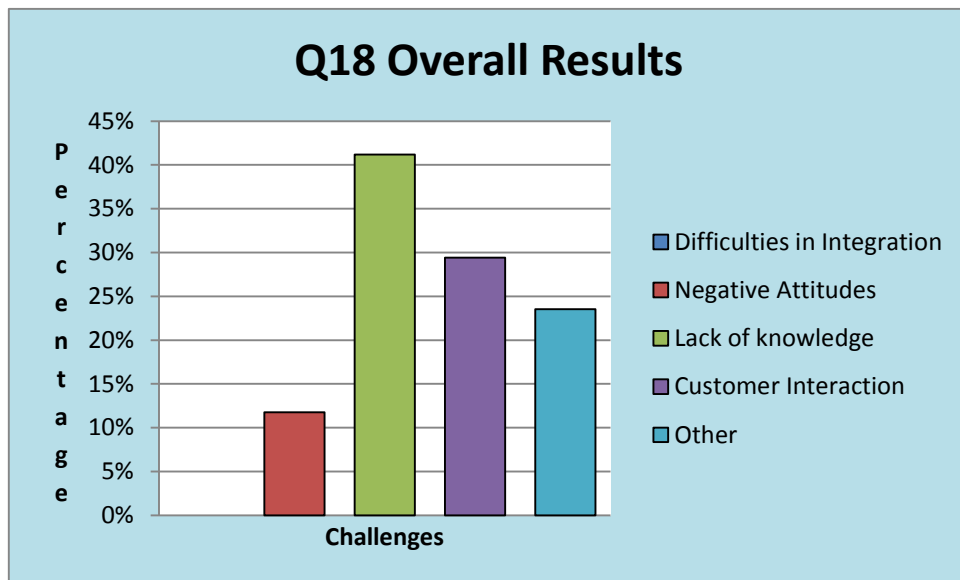


Figure I.20 Q18. (Overall Results)

“Other” Category Results

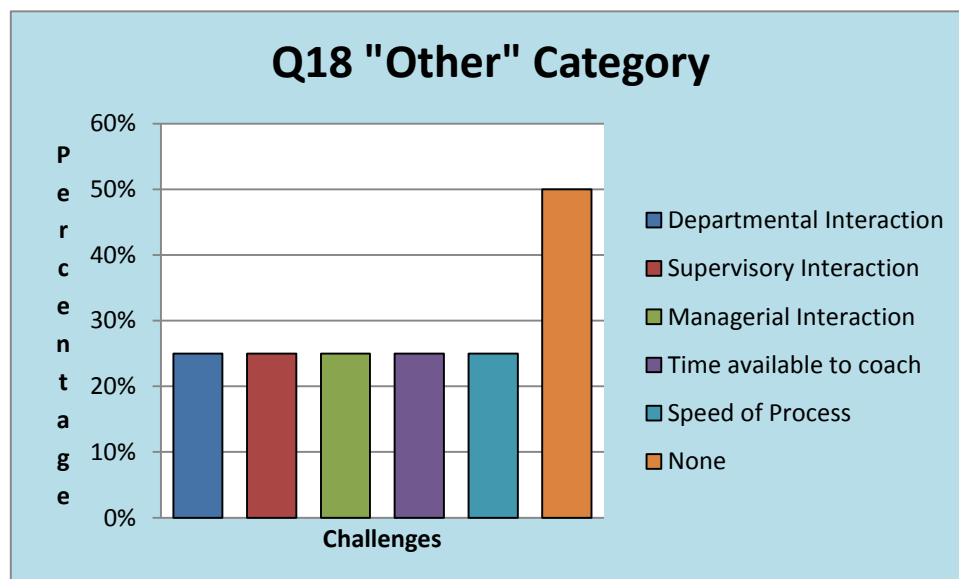


Figure I.21 Q18. (“Other” Category Results)

Question 19

- 60% of respondents reported there are procedures in place to reduce challenges
- The remaining 40% indicated there were no procedures in place

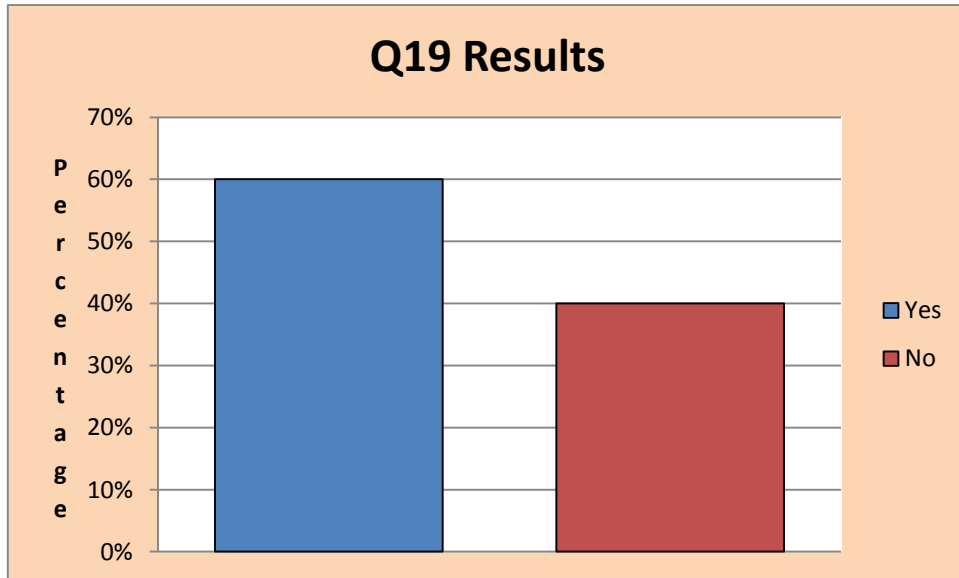


Figure I.22 Q19. (Results)

Question 20

Overall Results

- 24% of respondents reported lower rates of absenteeism as a result of employing people with disabilities
- 53% indicated longer tenure
- 29% indicate greater productivity
- 18% indicated other benefits

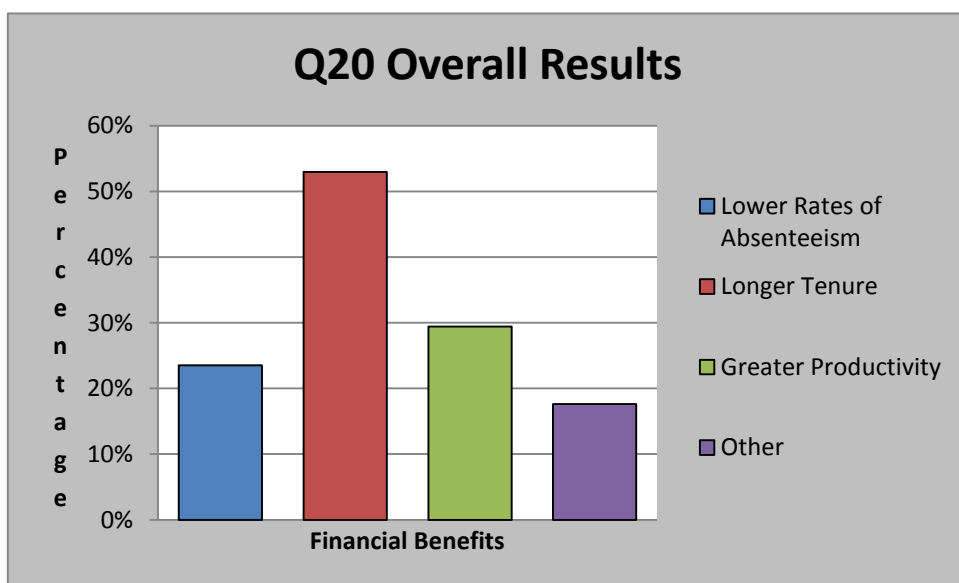


Figure I.23 Q20. (Overall Results)

“Other” Category Results

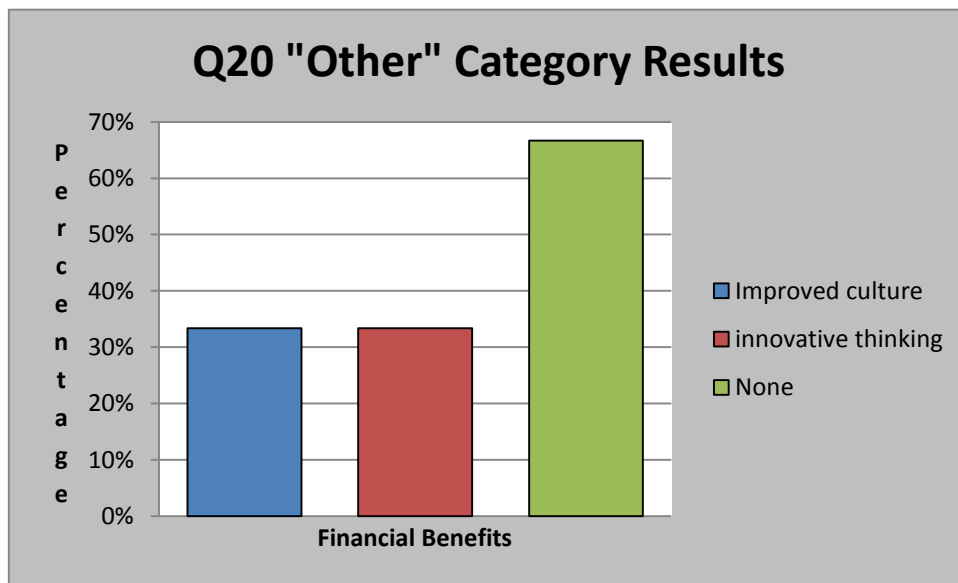


Figure I.24 Q20 (“Other” Category Results)

Question 21

Overall Results

- 27% of respondents reported a cost saving of less sick pay and cover costs
- 40% indicate the recruitment, screening and training cost savings
- 40% state greater employee efficiency
- 13% indicated other cost savings

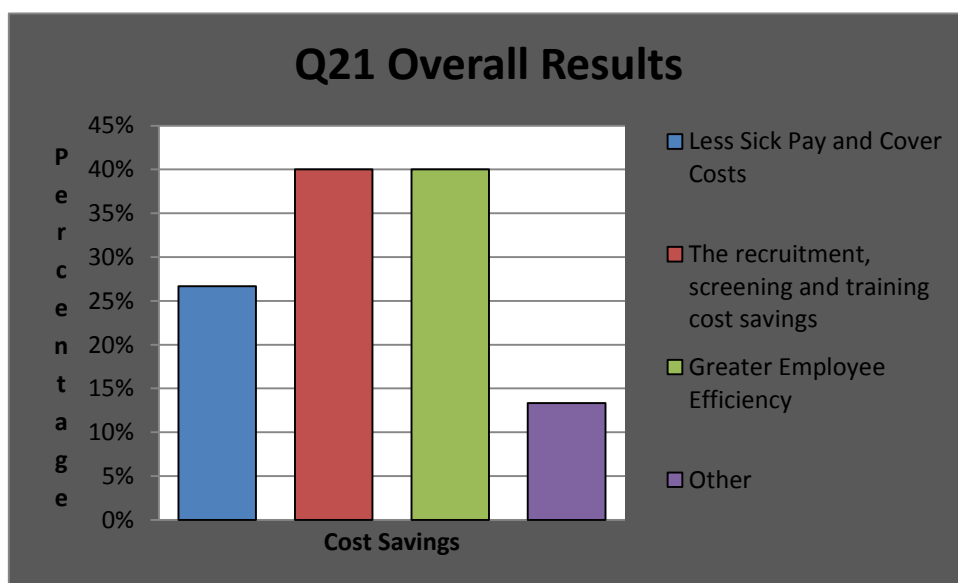


Figure I.25 Q21 (Overall Results)

“Other” Category Results

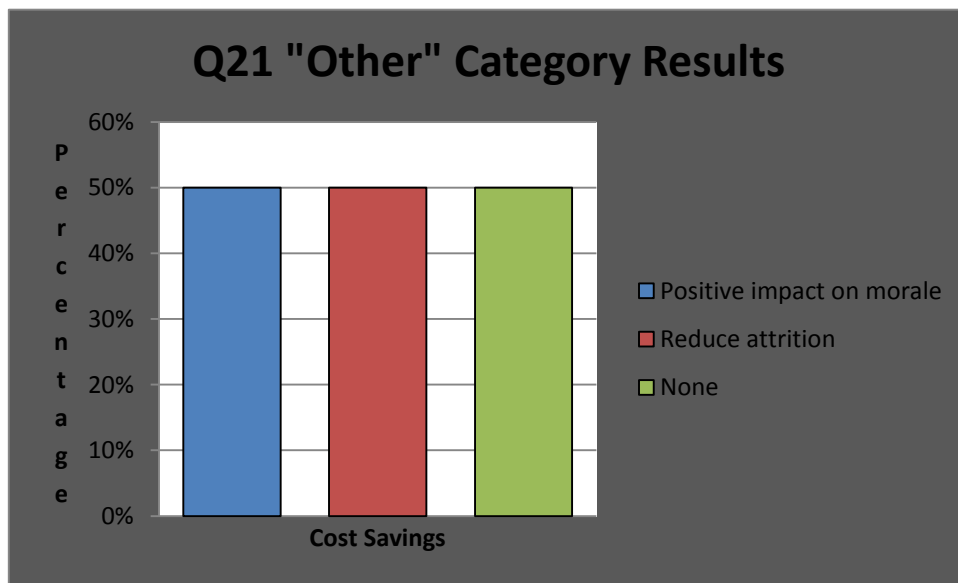


Figure I.26 Q21 (“Other” Category Results)

Question 22

- 47% of respondent’s cite loyalty as a non-financial benefit of employing a person with a disability
- 47% report reliability
- 35% indicate hard-working
- 59% state diversity of work environment
- 76% report social awareness

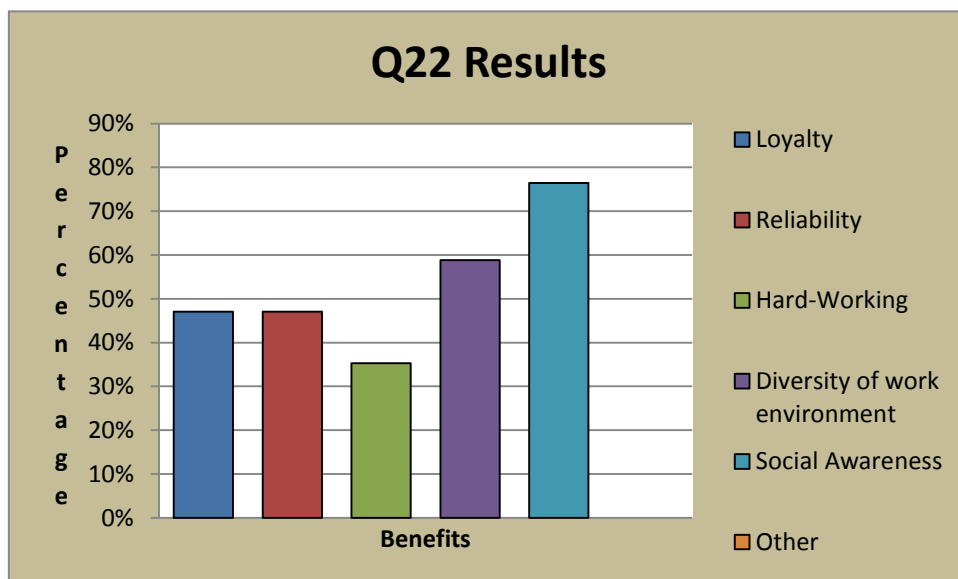


Figure I.27 Q22. (Results)

Appendix J

Further analysis of the companies that employ or have employed in the last five years people with disabilities in percentage

In the main body of this dissertation the company size was analysed in terms of responses. In this appendix the company size will be looked at in terms of percentage.

- 5% of responses are small companies
- 38% are medium companies
- 57% are large companies

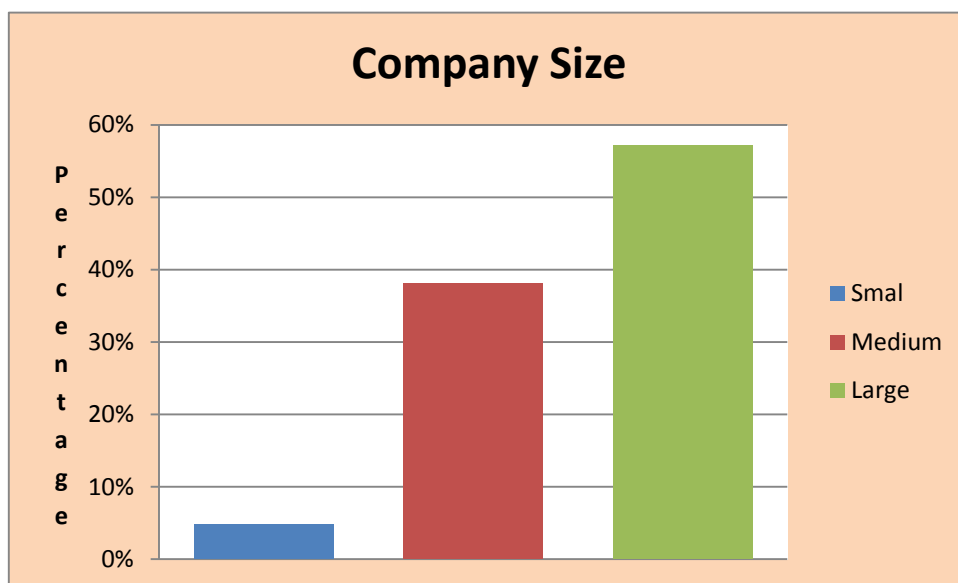


Figure J.1 Company Size of companies who employ or have employed people with disabilities in percentage

Appendix K

Further Conclusions

- Higher response rate than was expected to achieve
- There is very little information to go on when it comes to establishing employment costs in the Irish context
- According to most companies employment costs over total costs comes to up to 50%
- There were more employers involved with employing people with disabilities than expected
- The majority of companies who employ or have employed people were large companies however there was one small company as well as many medium sized companies
- Not every company who experiences challenges with employing a person with a disability has systems in place to reduce these
- These questions and their results could potentially be used to aid in future research

Appendix L

Further limitations on primary research

- The author's inexperience in doing projects of this nature and time scale
- The author's lack of experience in the workplace limited her knowledge when determining the most appropriate questions in the questionnaire

Appendix M

Further Recommendations & Future Research

- More Irish research and literature needs to come out in the various areas to facilitate a like for like comparison between them so as to allow a more realistic picture
- Culture of acceptance should be encouraged across the board
- There should be systems in place where challenges arise with the employment of people with disabilities
- Studies should be done into employment costs

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