

**Assistive Technologies, Transformational Leadership, Corporate Governance, and
International Accounting Standards: Moderators of Workplace Well-Being for
Employees with Disabilities**

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Abstract

The enhancement of employee well-being at work among disabled employees is a matter of growing significance to organizations that want to maneuver social responsibility, meet legal requirements, and achieve sustainable competitive advantage. Despite the improvements in the international policy and the increased rates of awareness, disabled employees still face the endless barriers in their job security, remuneration and career development. The present research paper proposes a thorough theoretical framework where the concept of assistive technologies, transformational leadership, corporate governance, and International Accounting Standards (IAS/FRS) are conceptualized as mutually constitutive moderators of the well-being of employees with disabilities in the workplace. Based on contemporary empirical research and international policy reports, the analysis suggests that assistive technologies play an important role in enhancing accessibility and job satisfaction at the same time requiring supportive, direction-giving leaders and strong governance processes to yield the best outcomes. Transformational leaders will contribute significantly to the creation of an inclusive environment, power people with disabilities, and guarantee an efficient use of assistive technologies. Corporate governance would make sure disability inclusion and technological resources are strategic and across the enterprise monitored and maintained. Moreover, implementation of IAS/IFRS complements transparency and accountability through the requirement to reveal diversity and inclusion measures, thus providing the possibility of benchmarking and constant enhancement. In this synthesized model, interplay between technology, leadership, governance, and international standards has been highlighted as a crucial process to develop inclusive and prosperous working environments of every employee. The paper concludes with recommendations for researchers, policymakers, and practitioners to adopt holistic, system-level approaches that go beyond isolated interventions, emphasizing that only coordinated action across these domains can achieve true workplace well-being for employees with disabilities.

Keywords

Assistive Technology, Transformational Leadership, Corporate Governance, Workplace Well-Being, Disability Inclusion

1. Introduction

In the contemporary landscape of organizational management and global workforce development, the well-being of employees with disabilities is emerging as a fundamental concern, not just for its ethical implications, but for its strategic importance to organizational performance, sustainability, and reputation. Across public and private sectors, there is increasing recognition that promoting the inclusion and well-being of disabled employees is essential for social responsibility, legal compliance, and economic advancement (OECD, 2022;

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Ragmoun, 2019; Ragmoun & Alfalih, 2023; Ragmoun & Alwehabie, 2020; Wided & Abdulaziz, 2024). Despite advancements in legislation, awareness, and corporate social responsibility, research and practice continue to reveal significant gaps in employment outcomes, pay equity, and workplace satisfaction for employees with disabilities (Buettgen et al., 2024). As the global workforce diversifies and technological change accelerates, organizations are called upon to develop more sophisticated, multidimensional strategies for fostering truly inclusive workplaces.

Workplace well-being for employees with disabilities is shaped by a complex interplay of personal, organizational, and societal factors. At the individual level, well-being encompasses physical health, psychological safety, social inclusion, and a sense of purpose at work (Danna & Griffin, 1999; Wright & Cropanzano, 2000). For employees with disabilities, additional layers of complexity arise from the need for accommodations, the risk of stigma, and the challenge of overcoming both visible and invisible barriers in the work environment (Wided & Abdulaziz, 2024). While many organizations have adopted policies supporting diversity and inclusion, evidence suggests these are often insufficient to close the persistent gaps in job satisfaction, productivity, and advancement faced by disabled employees (Buettgen et al., 2024).

A growing body of literature points to the transformative potential of assistive technologies (AT) in reducing barriers for disabled employees and enhancing their participation, productivity, and well-being (Abdulaziz & Ragmoun, 2025; Cook & Polgar, 2014). Assistive technology (AT), which includes ergonomic devices and sophisticated digital platforms, have been reported to increase organizational access, communication, and expand the employment opportunities of disabled employees to make a valuable contribution to the workforce over the last few years. However, the AT effect continues to be unstable. Modern-day research points to ongoing concerns about the price, inadequate awareness, poor training opportunities, and a never-ceasing need to provide customized support (Deloitte, 2024). A systematic review by Dopp et al. (2019) emphasizes that effective implementation of AT depends on user-centered design, organizational readiness, and continuous validation. As a result, integrating AT into daily work practices requires not just technical solutions, but a supportive organizational culture.

This is where the role of transformational leadership becomes paramount. Transformational leaders—defined by their vision, empathy, individualized consideration, and commitment to ethical values—are essential for creating organizational environments where inclusion is not only prioritized but practiced (Bass & Riggio, 2006). Leaders set the tone for organizational culture, model inclusive behaviors, and ensure that resources such as AT are available and accessible to those who need them (Bai & Vahedian, 2023; Seijts & Milani, 2022). Abdulaziz and Ragmoun (2025) found that transformational leadership significantly enhances both the self-efficacy and workplace satisfaction of disabled employees, particularly when coupled with access to appropriate assistive technologies. In essence, leaders can bridge the gap between policy and practice by inspiring commitment, addressing individual needs, and championing continuous improvement.

Yet, leadership alone is insufficient without strong corporate governance structures. Corporate governance provides oversight, strategic direction, and accountability necessary to embed inclusion into the fabric of the organization (Ahmed et al., 2024a, 2024b; Tricker, 2019). Good governance ensures that diversity and inclusion are not just slogans, but are reflected in resource allocation, monitoring, and evaluation. Recent case studies in the financial sector

demonstrate that robust governance—manifested in transparent pay-gap reporting, visible support from senior leaders, and systematic tracking of disabled employees’ advancement—yields substantial benefits in both well-being and organizational performance. Conversely, weak governance leads to tokenism, neglect, and ultimately, disengagement among disabled staff.

Finally, the adoption of International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) has brought new levels of transparency and accountability to diversity, equity, and inclusion practices worldwide. These standards mandate not only the accurate reporting of financial outcomes but also the disclosure of human capital and diversity metrics, including those related to disability (Ahmed et al., 2024a; IFRS, 2023). By aligning organizational reporting with IAS/IFRS, companies are incentivized to measure, benchmark, and publicly communicate their progress in disability inclusion, fostering a culture of continuous improvement and external accountability (Global Disability Summit, 2025).

The urgency of an integrated approach is further reinforced by recent global policy initiatives and empirical research. Reports by the OECD (2022) and the Global Disability Summit (2025) highlight the necessity of cross-sectoral and cross-disciplinary strategies that bridge technological, leadership, and institutional dimensions. In countries such as Saudi Arabia, context-specific challenges—including cultural perceptions of disability, sectoral norms, and variations in policy enforcement—further complicate the path toward inclusion (Ahmed et al.; Ragmoun & Alfalih, 2024b). Therefore, a one-size-fits-all solution is inadequate; instead, a holistic framework is needed—one that recognizes the interdependence of assistive technologies, leadership, governance, and transparency mechanisms.

This paper responds to this need by developing a comprehensive theoretical model in which assistive technologies, transformational leadership, corporate governance, and international accounting standards act as interdependent moderators of workplace well-being for employees with disabilities. By synthesizing the latest research and policy insights, the paper aims to guide scholars, practitioners, and policymakers toward more effective, evidence-based strategies for creating inclusive, healthy, and high-performing workplaces for all.

2. Literature Review

The well-being of the employees, in particular, the well-being of employees with disabilities has become a bright instance of research in the spheres of organizational behavior, human resources, and corporate governance. This discussion evaluates the current literature on workplace well-being among disabled employees critically, focusing on four interdependent moderating variables viz. assistive technologies, transformational leadership, corporate governance and international accounting standards. Specific focus is dedicated to how these variables interact to promote inclusion, engagement, and psychological health, and what gaps exist currently and where future research must go.

Work well-being is commonly accepted as a multidimensional construct which embraces physical health, psychological safety, job satisfaction, social inclusion, and the perceived ability to provide meaningful contribution to the organization (Danna & Griffin, 1999; Ragmoun & Alfalih, 2024b; Wright & Cropanzano, 2000). In the case of employees with disabilities, the construct also includes the concepts of accessibility, organizational support, accommodations, and stigma mitigation (Wided & Abdulaziz, 2024). Although awareness and policy formulation activities have been on the rise, figures according to the International Labor

Organization (ILO) and the Organization for Economic Co-operation and Development (OECD) still show that there is a big disparity. The employment gap between people with disabilities in many areas is more than 27 percent and their pay gaps are at a level of just around 12 percent. Disabled workers face a significant degree of discrimination in high-profile industries even, e.g., in the sphere of finance despite visible progress being made to this day (Buettgen et al., 2024).

Assistive technologies (AT) have taken the part of a major tool in the reduction of these gaps and the increase in the employment of individuals with disabilities in the labor force. AT is a massive package of tools, devices, software, and systems that could be used to make additional accessibility, communicate more effectively, and perform more actively (Cook & Polgar, 2014; Ragmoun & Alfalih, 2024a, 2025b). The empirical literature confirms the finding that effective deployment of AT results in improved job satisfaction and enhanced autonomy and broader well-being outcome (Abdulaziz & Ragmoun, 2025; Lindsay et al., 2018). Specifically, Abdulaziz and Ragmoun (2025), in their study aimed at strictly investigating the connection between AT and employee well-being through a regional study within the Gulf, indicate that employee well-being is influenced by AT since it mediates between organizational support and employee well-being, in turn leading to greater inclusion and self-efficacy of disabled workers. Similarly, Ragmoun and Alfalih (2025a) demonstrate that green technology innovation and the hiring of disabled people have mutually positive effects one on the other, raising inclusive and sustainable organizational cultures (Ragmoun & Alfalih, 2025a, 2025b).

Transformational leadership is another key factor that has been discovered to profoundly affect the welfare of employees. This construct was initially proposed by Bass and Avolio (1994) and it focuses on the behaviors of leaders who involve a dedication to sound ideals, moral uprightness and inspiring vision, in effect, spurring employees to achieve a high level of performance. Empirical research has proved that, in transformational leadership, employees with disabilities said they feel more included, engaged, and psychologically healthier (Abdulaziz & Ragmoun, 2025; Wideda & Alfaliha, 2023). As an example, Abdulaziz and Ragmoun (2025) conclude that transformational leadership moderates the positive association between AT use and employee well-being.

Lastly, international accounting standards, or to be more precise International Financial Reporting Standards (IFRS), are an element that can contribute to understanding of employee well-being. Under the standards of IFRS, companies should report on amounts of human resource like employee turnover, compensation practices, and the age characteristic of the workforce (Pinto et al., 2014). Such information contributes towards the evaluation by investors of employee wellbeing and subsequent organization performance. Such disclosure requirements, though not explicitly cast in the form of employee well-being metrics, do yield transparent, comparable data, which facilitate managerial responsibility and accountability in human-capital outcomes (Mohammad, 2015; Pinto et al., 2014; Ragmoun & Ben-Salhab, 2024).

Summarily, the concept of workplace well-being in disabled employees is a multidimensional variable and expanded with the other aspects of accessibility, organizational support, accommodations, mitigated stigma, and lowered discrimination. Although there has been an improvement in awareness building and policy formulation, the statistics remain dismal globally as offered by ILO and OECD that disability employment and gap between equal or comparable wages remain high. Researches like the one conducted by Buettgen et al. (2024) indicate that industries like finance (which are already considered prestigious) are still

quagmires characterized by biases and a low probability of promotion and betterment. The various interacting factors include assistive technology, transformational leadership, inclusive governance, and the existence of IFRS such that they contribute to more inclusion, engagement, and psychological health on one hand and reduce stigma and discrimination on the other. Nonetheless, there still exist a variety of considerable gaps such as a representation of growing economies and the absence of comprehensive longitudinal data. Future studies should address these limitations and investigate how these moderating variables interact and individually influence the results of employee well-being among populations with disabilities over long-term periods.

Although there are obvious advantages linked with the use of assistive technologies (AT), there are still a few barriers. Out of these, a lack of quality technical assistance and cost is identified, in addition to organizational sluggishness as some of the hurdles, particularly in the emerging economies and the conventional industries (Deloitte, 2024; Ragmoun, 2023). As the systematic review by Verma et al. (2024) highlights further, there is a lack of validated and user-centered tools towards workers with disabilities, and the emphasis on continuous evaluation, training and customization is explained. Combined, these studies suggest that AT might have the significant potential to increase well-being, but the effectiveness of AT is strongly dependent on the situational contexts, leadership strategies, and the organizational preparedness to support the practice.

Transformational leadership is at center stage as a moderator of this triadic display between disability, inclusion, and well-being. Transformational leaders inspire and motivate the followers, encourage innovation, provide individualized consideration, and are ethical role-models (Bass & Riggio, 2006; Ragmoun & AlMoshageh, 2020; Walumbwa et al., 2008). In the area of disability inclusion, research indicates that transformational leadership facilitates psychological safety, reinforces the select, and weakens prejudice in the workplace. Transformational leadership ability is specifically related to competency improvement and decreasing the prejudice toward disabled workers. Additionally, Abdulaziz and Ragmoun (2025) unveil that transformational leadership is a robust predictor of inclusion and well-being at work among employees with disabilities, especially in circumstances where organizational leaders promote AT and encourage organizational learning on inclusion.

Bai and Vahedian (2023) support this observation by showing the significance of ethical and transformational leadership within the workplace in the digital world. In their study, they indicate that the beneficial results of technology on employee well-being depend on an ethical climate along with favorable leadership, which can lessen the stressors/challenges of technology change that is quick. The literature, collectively, views transformational leadership as a critical leadership style in ensuring that policies and available resources in an organization are efficiently marshaled to meet the needs of the disabled workers.

Corporate governance operates as the structural framework of the inclusion endeavors in organization. The way organizations are led, governed, and kept in check by systems, processes, and internal policies is also known as governance (Tricker, 2019). Proper governance is thus needed to make certain that inclusion goals are brought to life. Good governance ensures that diversity and inclusion are prioritized at the strategic level, resources are allocated to support these priorities, and progress is continuously monitored. Ahmed et al. (2024a) and Ahmed et al. (2024b) argue that robust corporate governance structures are essential for reducing information asymmetry, fostering transparency, and ensuring that inclusive policies are not merely symbolic. Their research in both emerging and developed

markets found that organizations with strong governance and oversight mechanisms were more likely to implement and sustain inclusive practices for employees with disabilities.

Sectoral evidence reinforces the importance of governance. Buettgen et al. (2024) reports that in the finance sector, visible commitment from senior leaders, systematic pay-gap monitoring, and accountability mechanisms are strongly associated with improved well-being, promotion rates, and job satisfaction for disabled professionals. In contrast, organizations lacking governance and accountability often fail to deliver on inclusion promises, resulting in tokenism and disengagement among disabled staff. Global Disability Summit (2025) further recommends integrating disability metrics into environmental, social, and governance (ESG) frameworks to strengthen the institutionalization of inclusive practices.

The final moderator International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) have become increasingly relevant as organizations strive for transparency and global comparability in their diversity and inclusion efforts. IAS/IFRS provide a structured framework for financial and non-financial reporting, requiring organizations to disclose key metrics related to human capital, diversity, and disability inclusion (Ahmed et al., 2024a; IFRS, 2023). This shift toward greater transparency has been reinforced by investor and regulatory pressures to include disability and inclusion data in ESG and integrated reports. As a result, organizations are now benchmarked not only on financial performance but also on their progress toward building inclusive workplaces (Global Disability Summit, 2025). By making disability inclusion visible and measurable, IAS/IFRS strengthen both internal accountability and external stakeholder trust.

Recent global policy initiatives and comparative studies call for a holistic, integrated approach to workplace well-being for employees with disabilities. The OECD (2022) highlights the persistent employment and wage gaps for disabled workers and advocates for comprehensive strategies that link technology, leadership, governance, and policy. Similarly, the Global Disability Summit (2025) emphasizes the importance of cross-sectoral and cross-disciplinary collaboration, particularly in low- and middle-income countries where access to resources and policy enforcement can be inconsistent. Research from Saudi Arabia and other Gulf countries reveals the influence of cultural norms, sectoral differences, and policy frameworks in shaping both the barriers faced by disabled employees and the effectiveness of interventions (Ragmoun & Alfalih, 2024b).

Despite considerable progress, significant gaps remain in both research and practice. There is a need for more empirical studies that examine the interactive effects of AT, leadership, governance, and international standards on the well-being of disabled employees. Much of the current literature is fragmented, focusing on single factors rather than integrated models. Furthermore, there is limited understanding of the unique challenges faced by disabled workers in specific regions, sectors, or organizational contexts, highlighting an opportunity for future research to explore intersectional and comparative perspectives.

In summary, the literature supports the view that assistive technologies, transformational leadership, corporate governance, and IAS/IFRS are critical, interdependent moderators of workplace well-being for employees with disabilities. When thoughtfully integrated, these elements can transform organizational cultures, enhance employee engagement, and promote sustainable inclusion. However, their effectiveness is contingent on context, continuous evaluation, and a genuine commitment to systemic change. The next section of this paper

presents a theoretical framework that synthesizes these insights and proposes directions for future research and practice.

3. Theoretical Framework and Propositions

This study advances a multidimensional theoretical framework to examine the workplace well-being of employees with disabilities, situating assistive technologies, transformational leadership, corporate governance, and international accounting standards as interdependent moderators. Drawing on the integrative literature and empirical findings, the framework is grounded in social exchange theory, resource-based view, and institutional theory. It recognizes that employee well-being is shaped not only by direct organizational practices but also by the interactions among technological, leadership, governance, and regulatory systems.

The first component of the framework highlights assistive technologies as essential resources that mediate and moderate the effects of organizational support on well-being. When AT is accessible, user-centered, and embedded in work processes, it amplifies employees' sense of autonomy, job satisfaction, and engagement (Abdulaziz & Ragmoun, 2025). However, the effectiveness of AT is moderated by organizational culture and readiness, making its potential contingent on other contextual factors.

The second component emphasizes the pivotal role of transformational leadership. Transformational leaders—through vision, individualized support, and ethical behavior—create psychologically safe climates where disabled employees are empowered to utilize available resources, including assistive technologies. They help overcome stigma, foster inclusion, and promote learning and adaptation at all organizational levels (Bass & Riggio, 2006). The positive influence of leadership is particularly salient in settings where technological and policy interventions are still evolving.

The third element, corporate governance, ensures that inclusive practices, resource allocation, and monitoring are institutionalized within the organization. Good governance translates strategic intent into operational reality, holding leaders accountable and providing oversight to prevent tokenism and neglect (Ahmed et al., 2024a; Buettgen et al., 2024). Governance structures thus moderate the translation of policy and resource investments into tangible well-being outcomes.

Finally, the framework integrates International Accounting Standards (IAS/IFRS) as external institutional moderators. By mandating transparency and public reporting on diversity and inclusion, IAS/IFRS create pressures for continuous improvement, benchmarking, and accountability (Global Disability Summit, 2025; IFRS, 2023). These standards not only enhance internal discipline but also elevate organizations' reputations and stakeholder trust.

Within this theoretical framework, four key propositions are advanced. First, it is proposed that assistive technologies serve as critical moderators, amplifying the positive relationship between organizational support and the workplace well-being of employees with disabilities by enabling greater autonomy, accessibility, and engagement. Second, transformational leadership is posited to moderate the link between workplace resources—such as assistive technologies—and employee well-being, as inclusive and visionary leaders foster psychological safety, empowerment, and a climate of acceptance. Third, effective corporate governance is suggested to moderate the implementation and sustainability of inclusive practices, ensuring that strategic intent translates into meaningful action, accountability, and

oversight, thereby strengthening the impact of all interventions on employee well-being. Finally, the adoption of International Accounting Standards (IAS/IFRS) is theorized to moderate the influence of governance by institutionalizing transparency, benchmarking, and public accountability, further motivating organizations to sustain and continuously improve their disability inclusion and well-being outcomes. Together, these propositions highlight the interdependent roles of technology, leadership, governance, and regulatory standards in shaping inclusive and healthy workplaces for employees with disabilities.

4. Discussion

The theoretical framework advanced in this study offers a holistic understanding of the complex factors that shape workplace well-being for employees with disabilities. Integrating assistive technologies, transformational leadership, corporate governance, and international accounting standards as interdependent moderators reveals that sustainable inclusion is only achievable through coordinated and systemic interventions. The literature consistently demonstrates that while assistive technologies can enhance job satisfaction, autonomy, and engagement for disabled employees, their true impact depends on the broader organizational context (Abdulaziz & Ragmoun, 2025). Without a supportive culture and adaptive policies, even the most sophisticated technologies may go underutilized or fail to address users' real needs.

Transformational leadership emerges as a critical catalyst for maximizing the benefits of assistive technologies and fostering psychological safety. Leaders who champion diversity and inclusion, offer individualized support, and model ethical behavior can bridge the gap between policy and practice. These leaders not only inspire employees to leverage available resources but also actively dismantle attitudinal and systemic barriers, cultivating climates of acceptance and belonging. However, leadership alone is insufficient. The literature affirms that strong corporate governance structures are necessary to institutionalize inclusion and ensure that resources, policies, and performance monitoring align with stated organizational values (Ahmed et al., 2024a; Buettgen et al., 2024). Effective governance translates strategic commitments into operational realities, guards against tokenism, and sustains long-term progress.

Equally important is the external pressure and guidance provided by International Accounting Standards and IFRS, which require organizations to disclose diversity and inclusion metrics, including those related to disability (IFRS, 2023). This transparency not only enables benchmarking and continuous improvement but also strengthens stakeholder trust and reinforces the business case for sustained investment in disability inclusion (Global Disability Summit, 2025).

Collectively, these findings reinforce the importance of moving beyond isolated, ad hoc interventions and embracing a systems-level approach. Only by addressing the interplay between technology, leadership, governance, and standards can organizations fully realize the benefits of workplace diversity and ensure the well-being of employees with disabilities. There is a necessity to do further empirical research that can validate the interaction between the axis of workplace inclusion, organizational resilience, and workforce performance. Similar studies have mostly used correlational evidence to prove they are all related, but using a tight experimental research design would provide better evidence supporting the ties. Understanding how exactly these moderators interact to influence outcomes in organizations is an open

question and, to understand the process, is critical to the creation of not only inclusive, resilient and high performing workplaces but also workplaces that are equitable in practice.

5. Conclusion

Promoting health and wellness among disabled workers does not only represent an equity issue but also a competitive organizational need in achieving sustainable growth, competitive edge, and a robust reputation in the modern age. The theoretical framework presented in the article outlines the need for a complex, systemic approach that involves unification of technological, human, structural and regulatory aspects.

The combination of the new empirical research shows a possible transformative impact of assistive technologies. Such technologies, when appropriately staffed, implemented with care and periodically refreshed, can break down accessibility obstacles and multiply both work thorough enjoyment and access to independence and efficiency. However, the use of technology cannot solely replace weaknesses of organizational culture; its potential advantages will only be realized in those scenarios where inclusive leadership, lifelong training, and user-driven design have been put in the foreground. The existence of enduring barriers such as inadequate support, a lack of customization, and a resistance to change at the workplace highlights the urgency of establishing a culture that will stimulate constant feedback and adjustment.

Vast literature reiterates the power of transformational leadership to affect psychological safety, empowerment and inclusion. Leaders who embrace diversity promote equal access to assistive technologies, influence institutional norms, eliminate stigma, and make sure that employers perceive and listen to disabled employees as valued staff members. These kinds of leaders translate strategic intent into daily actions and foster environments where the cultivation of both well-being and inclusion are anticipated and achieved. On the other hand, an irresponsible form of leadership must face, at best, short-lived, good-hearted yet inadequate efforts.

Corporate governance is, therefore, a key tool for institutionalizing disability inclusion. Well-educated governance models can provide the organizational infrastructure to integrate inclusion activities within strategic and operational procedures. Governance tools that provide adequate funding, put in place effective monitoring mechanisms, and put in place penalties associated with poor performance can protect inclusion against variation in the face of organizational change and maintain continuity through leadership changes.

All these efforts are strengthened by the International Accounting Standards (IAS/IFRS), which requires the transparent reporting of diversity and inclusion developments, including disability-related metrics. Besides motivating ongoing advancement, external standards support inter-organizational benchmarking, learning and comparisons, as well as reinforcement of institutions. Internal governance and external oversight in combination transform inclusion into a long-term organizational offering (Alfalih & Ragmoun, 2019).

These four dimensions taken together (assistive technologies, transformational leadership, corporate governance and the IAS/IFRS constellation) brings out the importance of organizations moving beyond ad hoc or fragmented remedial measures. Integrated, systems-level approach alone can help firms reduce persistent disparities in the well-being of employees with disabilities in the workplace, as well as unlock the potential of their talent. The framework

thus provides a pragmatic path that can guide researchers, policymakers, and practitioners, who wish to plan, achieve and measure adoption of strategies of inclusion.

Despite all the mere theoretical qualities of the current debate, it urges a powerful agenda of subsequent empirical research. Due diligence and context sensitive research will be needed to provide testing of the propositions that are articulated, to understand the mechanisms through which the mentioned moderators can be correlated and shall be needed to evaluate the contribution of the regional, sector and cultural factors to the outcome. Further, the result demonstrates the need of continual dialogue and cooperation between players in the business, government, civil society. Overall, the care of the employees with disabilities should not be viewed as a compliance issue or based on good intentions; instead, it presents a multidimensional problem which its effective resolving can bring benefits to organizations and our society.

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