

SDG5 Gender Balance Progress Implementation; A Comparative Study of Romania and the Netherlands

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Abstract: Gender balance is an important vector for the wellbeing of all societies. The objective of this paper is to determine how SDG5 is applied in Romania and The Netherlands from a legislation perspective and, at the same time to understand the evolution of the implementation of SDG5 gender balance. To achieve the objective, data provided by the United Nations annual reports Sustainable development Goals for a time span of 23 years (2000 to 2023) were analyzed for the selected countries and compared to the EU average. Moreover, the evolution of legislation was analyzed in a comparative manner. Our results show that Romania is still underperforming compared to The Netherlands in many aspects but at the same time the progress can't be denied, historically speaking. One of the values added to this paper is the cross-country comparison of the indicators based on which SDG5 is measured at EU level.

Keywords: SDG5; sustainable development; goals

JEL classification: K38, H51, J71, Q01

1. Introduction

Gender balance and achieving gender balance for countries that struggle with it is a crucial aspect for the health and prosperity of their societies. Studies have shown that unequal societies are less cohesive and are more prone to negative behaviours such as violence, discrimination, and antisocial behaviours in general. At the macro level, achieving gender equality and gender balance has a positive impact on performance in education, health, economic prosperity and other important functions of society (Cornwall and Rivas, 2015; Bendels et al., 2018; Scarborough et al., 2019; Chung and Van der Lippe, 2020). At the same time, societies that have achieved a decent level of gender equality are safer and healthier for both men and women. At the individual level, gender balance helps decrease the level of violence against women and girls and create a safer environment where they can thrive and enjoy the

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same rights as men (Grosser and Moon, 2008; Milner, 2019; Escamilla-Solano, 2022). After all, gender equality is a human right, so all people, regardless of their gender, should be able to benefit from it (England et al., 2020; Huang et al., 2020; Eaton; 2020; Griffin et al., 2021; Monteiro et al., 2022; Je and Yang, 2023).

Sustainable Goal 5 (SGD5) is part of the United Nations set of sustainable development goals to be achieved by 2030 that measure gender equality and, according to UN Women, aims for women and girls everywhere to have equal rights and opportunities and to be able to lead a life free from violence and discrimination. It also wants to eliminate all causes of discrimination against women in both private and public life by 2030. SDG 5 aims for all countries to achieve gender equality and considers gender equality to be a "fundamental human right" and the basis for a stable and prosperous world, since women represent half of the world's population, yet they still earn less than men (23% of them) and are still exposed to violence, exploitation, and discrimination around the world. Therefore, this importance of the topic is tremendous, given that it impacts society's progress.

SGD5 is also a topic of interest in the literature as research suggests and is associated with multiple domains of research throughout the world, from medicine, child rights, to labour market and economic aspects of society (Doherty, 2018; Binazzi, 2019; Drumea et al., 2020; ; Langnel et al., 2021; Roi and Xiaoling, 2021; Behera, 2023; Lucchese et al., 2022; Beloskaret et al., 2024 Muteesasira et al., 2024; Sharma and Behera, 2023; Saha, 2024; Saha and Singh, 2024; Showkat et al., 2024).

At the same time, one can assert that there is a gap in the literature regarding comparative crosscountry analysis, a gap that this article intends to cover (del Baldo et al., 2018; van Mensvoort et al., 2021). There are two main reasons for choosing Romania and the Netherlands. First, it is well known that Romania and the Netherlands are different in terms of their level of socioeconomic development, and these differences may influence the way gender equality is addressed (Gërxhani, 2020; Murphy et al., 2021). Therefore, it is a priority to identify the good practices Romania could adopt to combat inequality. Second, as will be presented in the subsequent analysis, progress in the Netherlands is more pronounced in achieving gender equality than in Romania, with the Netherlands achieving higher positions compared to Romania and the EU average in the SDG Sustainable Development Goals and, specifically, in SDG 5 (Henry et al., 2017). Therefore, it was found useful to compare the two countries to identify where Romania needs to make concrete improvements to achieve gender equality (Henry et al., 2017; del Baldo et al., 2018; van Mensvoort et al., 2021; Grxhani, 2020; Murphy et al., 2021).

To successfully meet these gender equality goals by each country, a series of targets and indicators have been introduced measuring progress toward social, economic, and political equality under Sustainable Development Goal 5. The purpose of this paper is to analyze how Romania and the Netherlands have scored for each of these five indicators using publicly available data in the Sustainable Development Report (Sachs et al., 2024) and how these two countries have implemented SDG5 at the country level by examining the legislative environment and the national strategy, but also the evolution of the indicators published by the United Nations.

The five indicators that were analyzed are the percentage of women aged 15-49 years who sought family planning using modern methods; ratio between women and men; labour force participation rate between women and men; number of seats held by women in the national parliament; pay gap between women and men. To analyze these indicators, we have used a qualitative approach based on the data available in the Sustainable Development Report (Sachs et al, 2024). The results indicated that Journal of Accounting and Management

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The paper is structured as follows. In the next section, a short introduction to sustainability and what the history of sustainable goals is presented; in the next section, the methodological approach is explained, followed by results and conclusions.

2. Theoretical Background

The environment, individuals, the well-being of the population, as well as the problems they face today, are the source of constant concern for researchers (Ionescu et al., 2020). Moreover, companies are being forced to shift their focus from what used to be entirely centered on profit generation to assessing non-financial performance (Bonini and Swartz, 2014). Moreover, society is demanding that firms be more competent in the work they do, urging them to be socially responsible and adopt more sustainable ways of working (Nichita et al., 2020).

Considered one of the most important documents on the ecological crisis and a pillar for environmental initiatives (Ian, 1991), the Brundtland Report (1987) argues that sustainable development, in the end, is not so easily achieved, but is a long process of change. Thus, sustainability has over time become a topic of major interest in practice, giving rise to a growing concern for the integration of sustainability principles into organizational practices. In line with the previous statement that companies are compelled to also consider the assessment of non-financial performance and not only profit generation, it is also important to understand and implement strategies that can reflect both economic performance and the social and environmental impacts of organizations in order to integrate sustainable principles into organizations (Todos, 2022).

In this regard, international organizations, which aim to achieve "international cooperation, world peace, and respect for human rights" (De Coning, 2018), have taken steps to encourage the forces of nations in creating a more sustainable and equitable future for everyone. At the New York Summit on Sustainable Development "Transforming our world" held in 2015, the United Nations (hereafter UN) published the 2030 Agenda on Sustainable Development. The purpose of this published agenda is to urge the UN member states to follow a plan of action to achieve long-term sustainable global development (UN, 2015b). The 2030 Agenda is organized around 17 major goals to achieve the above-stated goal, more specifically called the Sustainable Development Goals (hereafter SDGs). These goals materialize into an elaborate strategic framework that is designed to promote and support the interests of humanity and the organization's membership. While aspiring to achieve prosperity for all countries of the world, the economic development of a country plays a less important role in measuring the SDGs, according to some authors (Vila et al., 2021). Moreover, this ambitious vision of the SDGs is at the same time also directed towards strengthening global peace while also encouraging access to impartial and effective justice systems (Vila et al., 2021).

The SDGs are the successors of the Millennium Development Goals (hereafter MDGs), which guided international development policies and financing between 2000 and 2015. According to Pizzi et al. (2021), the main difference between the SDGs and the MDGs is that the SDGs differ from their predecessor in that they explicitly call for an active contribution from both developing and developed states, and the SDGs have a novel element in a "call to action by the private sector". In the context of the adoption of these rules, according to Niestroy (2016), the European Union (hereafter the EU)

played a very important role in the process of publishing the 2030 Agenda and the SDGs in September 2015. This role can be motivated by the fact that the EU has a "close relationship with other administrative regions in terms of economic relations, social development, and the environment, but also due to policies and legal agreements between EU member states and non-EU member states." The European Parliament has also called for a budget at the EU level that prioritizes sustainable development and thus makes it a main objective (Widuto, 2020).

The United Nations has developed a set of sustainable development goals to be achieved by 2030, including Sustainable Development Goal 5, which measures gender equality. According to UN Women, SDG 5 is motivated by the fact that women and girls everywhere must have equal rights and opportunities and be able to lead a life free from violence and discrimination. It also aims to eliminate all causes of discrimination against women in both private and public life by 2030.

When analyzing the literature on SDG5, there are several articles from various domains of research that are dealing with this subject such as economics, business, environmental studies, management, sociology, public administration, etc. In the European context, there are a few authors investigating the subject of SDG5 in relation to different issues, trying to determine the possible impact. Although their number is much larger, in what follows a few of them are presented as they are most relevant for this topic.

For instance, a bibliometric review of the literature on SDG 5 through the management lens suggests that the most publications on the topic happened after 2016 mostly in countries such as UK, Australia and USA on subjects like board diversity, financial performance and firm value; women on boards and CSR strategies; and demographic diversity of corporate boards (Beloskar et al., 2024). At the same time, the analysis of the gender reporting guidelines was done in the Italian context and more precisely in Italian universities to determine whether the SGD5 guidelines are met or not (Lucchese et al., 2022). The findings suggest that the Italian association of all the professors, coaches and presidents of the university guidelines (CRUI) can be applied 'by universities to disclose gender policies that may be of interest to stakeholders, and can also be synthesised in the ranking, increasing university visibility. simultaneously, in the Romanian context, gender issues and SDG5 are investigated to determine if there is sustainability of gender balance in the higher education environment; the results show that "Romanian universities demonstrate sustainability under SDG5 through their institutional capacity to use either female majority or a statistically detected pro-female voting propensity to construct optimally gendered management structures through vote only" (Drumea et al., 2020). Exploring further, in the French context, using anthropology as a method, Binazzi, 2019 probes how girls' rights are respected in the context of migration in Europe and how much involvement institutions have in it. The results suggest that there is a discrepancy in Europe in how the states apply the guidelines and that discrimination exists both within and outside the ethnic groups.

At the same time, there are several articles placed in the African and Asian context that are researching the topic of SDG5 from different perspectives. The importance of SDG 5 in the African context by analyzing the evolution of 22 countries and the correlation between environment and the achievement of SDG5 is investigated by Langnel et al. (2021) and some of their findings suggest that "environmental degradation is likely to hinder the achievement of SDG 5 in sub-Saharan Africa."

Still placed in the African context, gender equality research goes further to Ghana and the study explores the achievement of SDG5 during a 20-year period, proposing through the findings a conceptual framework for improving gender quality and promoting women's empowerment, providing

at the same time valuable insights for other organizations that have included Sustainable Development Goal 5, which focusses on gender equality and women's empowerment, into their strategic initiatives (Doherty, 2018). From a medical perspective but still placed in the African context, the research on SDG5 in Uganda suggests through the results that here there is a need to improve access to increase the use of the Community Support Systems against Violence and in this way to help achieve SDG5 (Muteesasira et al., 2024).

Still, most of the articles that have been published are in the field of economics. For example, Sharma and Behera, 2023 are analyzing female political representation and its impact on the labour market in India; the findings of the empirical analysis indicate a positive correlation between increased political representation of women and positive results in female labour. The findings of our study suggest that there is a positive and statistically significant relationship between female political representation (FPR) and FLPR (male participation in the labour force).

The balance of gender and its impact on the energy sector and its evolution toward success is another topic of interest and the literature concludes that although the energy transition increases gender inequality, it is reduced in the presence of moderation, while the policy framework developed should help achieve SDG5 (Saha, 2024). In addition, cooperation in the economic sector, the labour market and its influence on the global participation of the female labour force is another topic of interest, research suggesting that the level of moderation in labour market factors has seen a notable increase in India because of the attainment of secondary and tertiary education and also facilitate the participation of the female labour market by offering potential opportunities. However, they also pose obstacles to female participation due to employer bias, despite their educational achievements (Saha and Singh, 2024).

In the financial sector, research is done on how aggregate and sectoral disbursement of aid for trade (AFT) facilitates the achievement of the SDG5 benchmarks in developing countries, and it is found that AFTs contribute immensely to achieving women's empowerment by reducing gender inequalities in many aspects of society (Roi and Xiaoling, 2021), while other financial studies focus on how digital finances can help with the achievement of SDG5 (Showkat et al., 2024). The results suggest that there is a notable and positive correlation between the adoption of digital financial services and the enhancement of women's ability to make informed financial choices. None of the articles mentioned analyses all indicators that are included in SDG5 at the country level or cross-country; they focus mainly on one specific country and/or indicator.

However, speaking from a perspective of the Romanian context on how the country is performing relative to the achievement of the SDG5 goals, a comparative expert study divided the member countries into several subdivisions based on their progress toward meeting the sustainability goals, and the result showed that Romania, ranked in the same subdivision together with Bulgaria, performed the worst compared to the subdivision consisting of the Benelux countries, of which the Netherlands is a member (Jančovič, 2022). Furthermore, according to the 2023 Sustainable Development Report (Sachs et al, 2024), Romania still faces great challenges to meet the SDG 5 indicator, with an insufficient score to achieve the target. This is even worse, since SDG target number 5 has the highest number of positive correlations with other SDG targets according to Kuc-Czarnecka et al. (2023). As the performance of SDG indicator 5 decreases, other indicators related to SDG 5 will be negatively affected, and vice versa. Kuc-Czarnecka et al. (2023) conclude that the gender equality goal is "crucial" in achieving the other sustainable goals.

3. Methodology

The research design of the article includes two stages.

In the first stage of our investigation, we separately analyzed each of the two selected countries in terms of how SDG5 has been implemented at the country level by analyzing local regulations. The objective of this first stage was to assess how gender equality is framed in national legislation and how both states are encouraging it.

Data concerning gender balance implementation in national regulations were collected from national laws. For Romania Law. No. 202/2002 on equal opportunities and equal treatment between women and men contains the main normative acts regulating gender equality was analyzed. The law was amended and supplemented by Law No. 178/2018, which introduced the definition of gender-based violence. At the same time several other online sources such as Gender Mainstreaming Approach (2022) and Combating Violence against Women (2016) issued by European Institute for Gender Equality and the ESF+ in Romania (2022) issued by the European Union, have been used.

For the Netherlands Chapter 1 of the Constitution, the 1994 General Equal Treatment Act (Algemene Wet Gelijke Behandeling), The Policy on Gender Equality in the Netherlands issued by the European Parliament and the National Action Plan for Greater Diversity and Inclusion in Higher Education and Research issued by the Dutch Government, were analyzed. The ESF+ in the Netherlands (2022) issued by the European Union was also used.

Results suggests that local governments have taken measures to implement the EU directives and that though the above laws are striving to progress in the area of gender equality. The Netherlands has a better evolution compared to Romania, but at the same time Romania has put into practice many changes that show a notable evolution.

The second stage includes a comparative analysis of the evolution of SDG5 indicators in the EU with a specific focus on Romania and the Netherlands for a 23-year period (2000-2023). Data was collected from the Sustainable Development Report (Sachs et al, 2024) based on which the authors made their own projections by analyzing how each of the two countries scored in the Sustainable Development Report (Sachs et al, 2024). The objective of the second stage is to analyze the performance of Romania vs. the Netherlands on SDG5 using the EU average as a benchmark.

SGD5 is measured at the Sustainable Development Report level using five sub indicators, and each of them is further analyzed separately. These five indicators, together with their definitions and measurement according to the Sustainable Development Report (Sachs et al, 2024) are:

a) Percentage of women aged 15 to 49 years who sought family planning using modern methods.

Definition and measurement: "The percentage of women of reproductive age whose demand for family planning has been met using modern methods of contraception."

b) Education ratio between women and men.

Definition and measurement: "The mean years of education received by women aged 25 and older divided by the mean years of education received by men aged 25 and older."

c) Labour force participation rate between women and men.

Definition and measurement: "Modelled estimate of the proportion of the female population aged 15

years and older that is economically active, divided by the same proportion for men."

d) Number of seats held by women in the national parliament.

Definition and measurement: "The number of seats held by women in the single or lower chambers of national parliaments, expressed as a percentage of all seats occupied. Seats refer to the number of parliamentary mandates or the number of members of parliament."

e) Pay gap between women and men.

Definition and measurement: "The difference between the median wages of full-time male and female employees and those who are self-employed, divided by the median wage of male"

For each of the indicators presented above, the score compared to the EU average and by country was presented as follows: family planning for the year of 2024, education for the year of 2022, labor force participation for the year 2023, seats in the Parliament for the year 2024, while pay-gap for 2022. This was followed by a projection for the time span of 23 years (between 2000 and 2023) just for Romania and the Netherlands.

4. Results

4.1. Legislative Framework in the EU, Romania, and the Netherlands

4.1.1. Legislative Framework in the EU

The European Union's gender equality policy for the period 2020-2025 recognises the pressing need to guarantee the safety and absence of gender-based violence for all individuals within their households, intimate partnerships, professional environments, public thoroughfares, and digital platforms. Despite the persistence of inequities, the European Union (EU) has achieved notable advances in gender equality over recent decades. The outcome can be attributed to the implementation of legislation, the practice of gender mainstreaming, which involves incorporating the gender perspective into all other policies, and the implementation of targeted initiatives aimed at empowering women. Promising developments include the increasing presence of women in the workforce and their progress toward better educational and training opportunities. However, there are still gender disparities within the labor market. There continues to be a disproportionate representation of women in lower-paying industries and a lack of representation in positions of decision-making authority.

The European Union gender equality strategy aligns with the stated objective of the European Commission to establish a Union of Equality. The strategy outlines the policy objectives and corresponding activities aimed at achieving substantial advances toward gender equality in Europe by 2025. The objective is to establish a Union in which individuals of all genders, including women, men, girls, and boys, are afforded the freedom to pursue their own life trajectories, are provided with equitable opportunities for success, and can actively engage in and assume leadership roles within our European community.

Primary goals include stopping gender-based violence, questioning gender stereotypes, reducing gender disparities in the labour market, achieving equitable participation in various sectors of the economy, resolving gender-based wage and pension disparities, bridging the gender care gap and establishing gender equilibrium in decision-making processes and political spheres. The strategy employs a mixed methods approach, incorporating both gender mainstreaming and targeted initiatives. The execution of the strategy is guided by the notion of intersectionality, which emphasizes a horizontal perspective. The strategy primarily centers on initiatives within the European Union (EU),

aligning with the EU's external policy goals pertaining to gender equality and the empowerment of women.

On 4 March 2021, the Commission put forward a proposal for the implementation of mandatory pay transparency measures as a first outcome of the strategy. In May 2023, the Pay Transparency Directive was officially adopted. The implementation of these new regulations will contribute to the actualization of the concept of equal pay for equal effort or work of equal value, which has been established in the Treaty since 1957.

On 8 March 2022, the European Commission finalized a novel proposal for a regulation aimed at addressing violence against women and domestic violence across the European Union. Political consensus was achieved by the co-legislators on 6 February 2024 over the plan. The directive represents the first comprehensive legal instrument at the European Union (EU) level aimed at addressing the widespread issue of violence against women. It makes specific manifestations of physical violence, whether in offline or on-line contexts, criminal offences. The directive also includes provisions for the implementation of comprehensive measures aimed at safeguarding victims, facilitating their access to justice, and offering support through the establishment of shelters, rape crisis centers, and helplines.

Another significant achievement is the implementation of the Directive on gender balance in corporate boards, aimed at enhancing the female representation in key decision-making roles inside the largest listed firms in the European Union. Following an extensive decade-long discussion process, the Directive was ultimately ratified on 22 November 2022. This newly enacted legislation within the European Union aims to address the issue of gender inequality on corporate boards, providing women who possess the necessary qualifications for high-level positions with a genuine opportunity to secure them.

On 20 August 2022, the implementation of the new work-life balance rights for parents and caregivers in the European Union began. The European Care Strategy was introduced by the Commission in September 2022, which includes proposed objectives pertaining to early child education and care with the aim of improving women's engagement in the labour market.

On 8 March 2023, the European Commission launched a campaign aimed at challenging gender stereotypes. The #EndGenderStereotypes campaign, which was widely distributed throughout 2023, addressed gender stereotypes that affect individuals of both genders in various domains, such as profession selection, caregiving co-responsibilities, and decision-making processes.

The Commission ratified the Istanbul Convention, a Council of Europe Convention aimed at preventing and eliminating violence against women and domestic abuse, in October 2023. The European Union (EU) is currently obligated to adhere to ambitious and comprehensive norms aimed at preventing and addressing violence against women in the domains of judicial cooperation in criminal cases, asylum, and nonrefoulement protection, as well as general public administration. This includes financial funding, policy formulation, and legislative actions.

In autumn 2023, the European Commission initiated the establishment of an EU network dedicated to the prevention of gender-based violence and domestic abuse. This network facilitates the opportunity for Member States and stakeholders to participate in deliberations on novel and developing topics related to violence prevention, as well as sharing knowledge and exemplary approaches.

4.1.2. Legislative Framework in Romania

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As the main objective of the European Union's Equalities Strategy for 2020-2025 is to promote gender equality in all member states, including Romania and the Netherlands, it is important to highlight the key steps each of the two countries has taken to end gender-based violence, challenge gender stereotypes, close gender gaps in the labour market, as well as integrate a gender perspective into all policy areas.

Firstly, in the case of Romania, its laws on gender-based violence, labour market participation, and antidiscrimination policies have been revised, to align with its national legislation with the EU directives on gender equality. More concrete, Law. No. 202/2002 on equal opportunities and equal treatment between women and men contains the main normative acts regulating gender equality in Romania. This legal framework has been amended and supplemented by Law No. 178/2018, which introduced the definition of gender-based violence, which clearly states that gender-based violence is understood as any act of violence directed at an individual, whether a woman or a man, that is based on the gender the person has (Law No. 178/2018). However, gender-based violence (further GBV) remains a significant challenge in Romania. The government, with the support of the European Union, has implemented several measures to combat GBV, which are coordinated by the National Agency for Equal Opportunities (ANES). These measures are designed to improve the legal framework for prosecuting offenders, establish shelters for victims of gender-based violence, and promote awareness campaigns (Gender Mainstreaming Approach, 2022).

For example, the Romanian government, in collaboration with non-governmental organizations, created shelters for victims of domestic violence throughout the country, which can be a tremendous aid in their societal reintegration (Combating Violence against Women, 2016). However, despite these coordinated efforts, underreporting of GBV and low conviction rates remain a critical issue in Romania, according to World Bank blogs (Wes and Chilera, 2023). Finally, in 2023, the Network to Prevent and Combat Violence against Women produced an independent monitoring report that evaluated progress and challenges in achieving SDG 5 (Shadow Report SDG, 2023). Among the main challenges identified in the report are limited access to abortion on demand, lack of sexuality education, gender gaps in financial resources, gender-based violence, and low representation of women in leadership positions. This report provides recommendations on how to improve these identified problems by adopting inclusive policies and providing adequate funding.

Furthermore, another measure encouraged by the European Union's Equality Strategy for 2020-2025 is the promotion of gender equality in the workforce. To address this topic, Romania has implemented policies that encourage companies to adopt gender equality plans and programs in the form of incentives, while also focusing on reducing the gender pay gap by encouraging transparency in pay structures (Gender Mainstreaming Approach, 2022). Furthermore, Romania is working to integrate a gender perspective in all areas of policy making to align with the EU strategy. This involves gender mainstreaming, which ensures that gender equality is considered in all policy areas such as budgeting, health, and education. For this, the National Agency for Equal Opportunities between Women and Men has written a Plan of Actions to implement the National Strategy to promote equal opportunities between men and women and prevent domestic violence for 2021-2027. The action plan has yet to be adopted (Gender Mainstreaming Approach, 2022). In addition to this action plan, Romania has developed the 2030 National Strategy for Sustainable Development, which provides a national framework for the implementation of the 2030 Agenda. The SDG5 strategy emphasises the importance of including young people and women in sustainable development policies and promotes the elimination of social exclusion. Furthermore, Romania established in 2017 a Department of

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Sustainable Development that is under the direct coordination of the Prime Minister. This department is responsible for the implementation of the 2030 Agenda, which includes SDG 5.

However, the Romanian government has leveraged funds from the European Union, especially through the European Social Fund (ESF), which finances various gender equality initiatives. According to their website (The ESF+ in Romania, European Union, 2022) €7.3B will be invested in Romania, money that will be redirected, among other initiatives, to promote social inclusion. Another example of Romania's good practice in promoting gender equality is the Women Entrepreneur Programme, funded by the European Union, which encourages women to start and grow their businesses (The Women Entrepreneur Programme, 2024). This programme aims to provide essential resources to women-led companies, such as financial support, business training, and networking opportunities.

Romania has made significant progress towards adopting and implementing the EU's gender equality strategies and, therefore, making a step forward to achieve SDG5, but challenges such as gender-based violence persist. Therefore, the ongoing efforts of the government, supported by EU policies and funding, are crucial in driving further progress toward gender equality in Romania.

4.1.3. Legislative Framework in the Netherlands

The Netherlands demonstrated its active implementation of EU gender equality strategies through a series of national policies, targeted programs, and institutional reforms. It has been noted that the approach of the Dutch government to gender equality is multifaceted, involving different sectors such as education, healthcare, and corporate governance (Gender Mainstreaming Approach, 2022).

In terms of dedicated support structures that support and enhance gender equality, the responsibility of the Netherlands for gender equality lies within a separate unit of the Ministry of Education, Culture and Science (Minister Onderwijs, Cultuur en Wetenschap, OCW). However, the OCW has concluded cooperation agreements with other ministries in cases where cases of gender equality fall within the scope of the policy of those ministries. The statutory law that prohibits discriminations against gender is the Equal Treatment Act for Men and Women, which came into force in 1980. The policy (later amended in line with the EU law) ensures equal rights between men and women in private and public employment (The Policy on Gender Equality in the Netherlands, 2015). Furthermore, the legal basis against disparities in most forms, based on religion, political beliefs, race, ethnicity, gender, and sexual orientation, is set out by the 1994 General Equal Treatment Act (Algemene Wet Gelijke Behandeling) (Gender Mainstreaming Approach, 2022). The Dutch Ministry of Foreign Affairs is also responsible for coordinating policies and actions to achieve the goals of the 2030 Agenda and SDG 5 (Report on the Implementation of Sustainable Development Goals, 2017). These actions are aimed at protecting women's rights and gender equality, such as promoting women's leadership; creating a better economic climate for women; preventing and eliminating all forms of violence against women; protecting women and girls in conflict situations.

For example, an action towards achieving gender equality and SDG 5 is the adoption of the Diversity Law effective January 1, 2022. It stipulates that organizations listed on the Dutch stock exchange must have at least 33% women on supervisory boards and executive committees (Netherlands Spencer Stuart Board Index, 2022).

In terms of integrating other measures encouraged by the European Union that support gender equality, The Netherlands has made significant progress toward gender equality in academia and

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STEM (Science, Technology, Engineering and Mathematics) fields. In academia, the government has developed an initiative called the Aspasia Programme, managed by the Netherlands Organization for Scientific Research (NWO) (Gender Equality in Academia and Research - GEAR tool). The Aspasia Grant provides financial incentives to universities if they promote fellow female researchers to higher academic grades, such as associate or full professorship. Therefore, the grant encourages the representation of women in high academic positions. The National Action Plan for Greater Diversity and Inclusion in Higher Education and Research (National Action Plan for Greater Diversity and Inclusion in Higher Education and Research, 2020) is another programme that aims to strengthen gender balance. This plan mandates that Dutch universities must develop and implement gender equality plans as part of their strategic objectives to create a more inclusive academic environment. Furthermore, education for women is promoted not only in academia. To encourage young girls to pursue careers in STEM, the Netherlands organizes and promotes annual events such as Girls' Day (Gender Equality in Academia and Research - GEAR tool). The event involves more than 300 companies and research institutions that open their doors to young girls aged between 10 and 15 years of age in primary and secondary education. The event is organized after hands-on activities between female professionals and young girls to stimulate their interest in STEM fields.

Unlike Romania, the Netherlands also took advantage of the European Social Funds. The European Union invested €414M funds which will be redirected, among other action plans, to combat discrimination, generate equal opportunities and promote gender equality (The ESF+ in the Netherlands, 2022). Furthermore, the Dutch government has allocated substantial resources to achieve SDG5 and, as a consequence, the Netherlands currently has one of the largest funds in the world dedicated to promoting gender equality and supporting women's rights. This is called the SDG5 Fund and totals 500 million euros to be used between 2021 and 2025 (International Women's Day: What is the Netherlands doing to improve the position of women worldwide?, 2024). These funds are directed toward several needs such as women's activities in politics, economic life, and stopping violence against women; support for women's rights; easy access to reproductive health information; women's organizations.

The Netherlands has demonstrated a strong commitment to address gender disparities through its active role in implementing national policies, targeted programmes, and institutional reforms. Although challenges remain, as can be seen in this research document, the approach of the Netherlands serves as a model for other countries that strive to achieve gender equality.

4.2. A Comparison Between the EU Evolution of the SDG5 Indicators in the Netherlands and Romania

The following presents the situation on SDG 5 by indicators at the European Union level, according to the Sustainable Development Report (Sachs et al, 2024), while also making a comparison between Romania and the Netherlands. We have analyzed the 5 indicators that were mentioned in the methodology, indicators that are used to determine the applicability of SGD5 in each Country.

4.2.1. Percentage of Women Aged 15 to 49 Years Who Sought Family Planning Using Modern **Methods**

For the indicator measuring the percentage of women aged 15 to 49 years who sought family planning using modern methods, a score below 60 indicates major challenges and a score above 80 indicates that the target has been met. At the Romanian level, family planning data are from 2004, indicating that there may have been no recent updates or improvements. As the score is below the 60 thresholds,

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this indicates poor performance. In the case of the Netherlands, the data are updated to 2024. The score is above the upper threshold of 80, indicating a high level of performance and access to family planning services (Senderowicz and Maloney, 2022; Jordan and Wilson, 2023; Hellwig et al., 2024). At the European Union level, as seen in Figure 1, Romania ranks last in this indicator, while the Netherlands ranks 5th out of the 25 EU member states that have data available for this indicator (Luxembourg and Cyprus do not present data for this indicator). Furthermore, Romania is below the EU average, while The Netherlands is above the EU average.

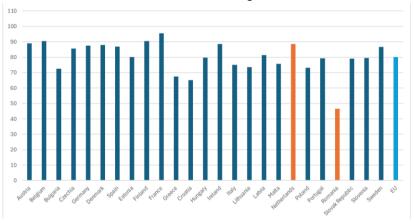


Figure 1. Family planning

Source: Self-research based on data from the Sustainable Development Report (Sachs et al., 2024)

Regarding family planning in Romania and the Netherlands data are available only for 2024, no data for previous periods are available.

4.2.2. Education Ratio Between Women and Men

For the indicator measuring the ratio of education between women and men, a score below 75 indicates major challenges, and a score above 98 indicates that the target has been met. Both countries present data for 2022. Both Romania and the Netherlands scored below the threshold of 98 but above the minimum threshold of 75, thus the scores indicate moderate performance (Zhan et al., 2023; Salinas-Rodriguez et al., 2024). This suggests that while progress is being made, there are still areas for improvement in terms of equality in education (Bertocchi and Bozzano, 2015; Pantelopoulos, 2022; Zhan et al., 2023; Salinas-Rodriguez et al., 2024).

At the European Union level, as visible in Figure 2, Romania is in the second-last place for this indicator, while the Netherlands is in the 23rd place out of the 27 EU member states. Furthermore, it can be seen in Figure 2 that both the Netherlands and Romania are below the European Union average in terms of gender education, suggesting that there are problems in progressing on this indicator compared to the rest of the member states (Bertocchi and Bozzano, 2015; Salinas-Rodriguez et al., 2024).

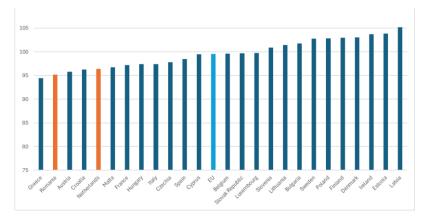


Figure 2. Education

Source: Self-research based on data from the Sustainable Development Report (Sachs et al., 2024)

Regarding the evolution of education between women and men in Romania between 2000 and 2023, we observe a steady increase in this indicator, as seen in Figure 3, with a slight stagnation in recent years. This is caused by the impact of the COVID-19 pandemic on women, as also demonstrated by Eden and Wagstaff (2021). However, in all years with available data, the score obtained is below the upper threshold of 98; therefore, this indicator is still not met, and directing efforts towards this indicator is essential in accelerating educational progress by supporting various socioeconomic policies (Neagu et al., 2016; Roibu and Roibu, 2016; Del Baldo, 2018).

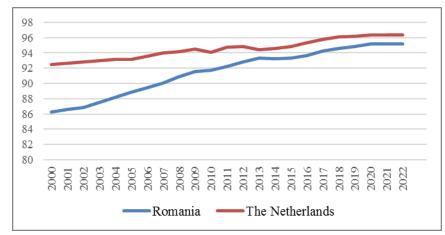


Figure 3. Education: A comparison between Romania and The Netherlands

Source: Self-research based on data from the Sustainable Development Report (Sachs et al., 2024)

Regarding the evolution of education between women and men in the Netherlands between 2000-2022, as can be observed in Figure 3, there is a steady increase in this indicator, with a slight stagnation in recent years, like Romania (Chu and Westerheijden, 2018; del Baldo, 2018; Pinxten et al., 2020). The impact of the COVID-19 pandemic on women's education was also felt in the Netherlands, as also shown by Eden and Wagstaff (2021). However, in all years with available data, the score obtained is below the upper threshold of 98; thus, this indicator is still not met, and directing efforts towards this indicator is essential in accelerating educational progress by supporting various socioeconomic policies.

4.2.3. Labour Force Participation Rate Between Women and Men

For the indicator measuring the female to male labour force participation rate, a score below 50 indicates major challenges and a score above 70 indicates that the target has been met. Both countries present data for 2023 as shown in Figure 4. In Romania, the female to male labour force participation rate was below 70 but above the minimum threshold of 50. Therefore, Romania performs moderately well, suggesting that there are continuing challenges to achieving gender equality in participation in the labour force. In the case of the Netherlands, the score is above the upper threshold of 70, indicating a high level of performance (Dutta and Malick, 2018; Anderson and Braunstein, 2018; Kern et al., 2024; Bade and Goyal, 2024).

At the EU level, Romania ranks last on this indicator, while the Netherlands ranks fifth out of the 27 EU member states. Furthermore, it can be seen from Figure 4 that Romania is below the EU average in terms of labour force participation, while the Netherlands is above the EU average (Anderson and Braunstein, 2018; Kern et al., 2024).

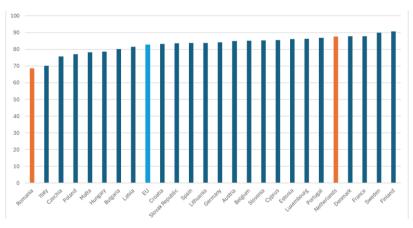


Figure 4. Labour force

Source: Self-research based on data from the Sustainable Development Report (Sachs et al., 2024)

Regarding the evolution of the female labour force in Romania between 2000-2023, this indicator shows a steady downward trend (Figure 5). This trend can be explained by the trend towards labour migration to Western Europe, the glass ceiling phenomenon, the global crisis that affected Romania at the end of 2007, but also the adverse effects of the COVID-19 pandemic that affected sectors dominated by women, such as services and education. However, in all years with available data, the score is below the upper threshold of 50, so this indicator is still not met, and investment in policies to encourage women's participation in the labour force is essential (Istrate et al., 2016, Roibu and Roibu, 2016).

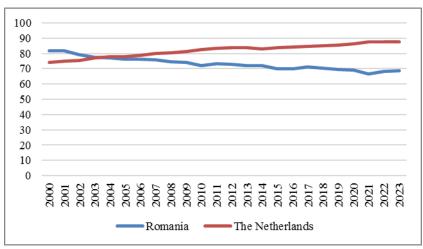


Figure 5. Labour force: A comparison between Romania and the Netherlands

Source: Self-research based on data from the Sustainable Development Report (Sachs et al., 2024)

The evolution of the labour force between women and men in the Netherlands between 2000 and 2023 is on a steady upward trend, as can be seen in Figure 5 (Ala-Mantila and Fleischmann, 2018; Poortman, A.R. and Kalmijn, 2022; Dilli and Boter, 2024). Also, in all years analyzed, the indicators have reached the upper threshold of 75, which means that the target had already been reached and is even improving compared to Romania. When these results are related to political and economic factors, significant progress has been made in the Netherlands in integrating women into the labour market. The Dutch government is also taking measures to encourage women to participate in the labour market, supporting them through legislative initiatives and projects (Khoudja and Platt, 2018; Dilli and Boter, 2024).

4.2.4. Number of Seats Held by Women in the National Parliament

For the indicator measuring the number of seats held by women in the national parliament, a score below 20 indicates major challenges, and a score above 40 indicates that the target has been met. Both countries present data from 2024. At the Romanian level, the representation of women in parliament was below the 20 threshold (Figure 6), indicating a significant gender gap in parliamentary representation. In the case of the Netherlands, the score is above the lower threshold of 20 but below the upper threshold of 40. This indicates that there are challenges in achieving gender equality in parliamentary representation (Stabile et al., 2019; Jakešević and Lusa, 2021; Salvagni et al., 2023; Gariba and Prokop, 2024).

At the European Union level, Romania ranks 25th in this indicator (Figure 6), while the Netherlands ranks 7th out of the 27 member states of the EU. Moreover, it can be seen from graph. no. 5 that Romania is below the European Union average in terms of the number of seats held by women in the national Parliament, while the Netherlands is above the EU average (Jakešević and Lusa, 2021; Salvagni et al., 2023).

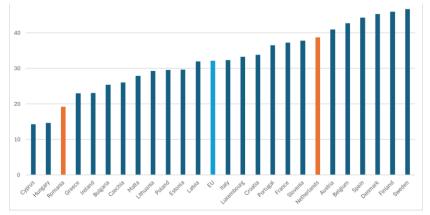


Figure 6. Seats in the Parliament

Source: Self-research based on data from the Sustainable Development Report (Sachs et al., 2024)

Regarding the evolution of women's representation in Parliament in Romania between 2000-2023, significant fluctuations in this indicator can be observed in Figure 7 (Iancu, 2021; Bărbieru, 2023). First, in all available years, the representation rate of women is below the lower threshold of 20, suggesting major problems and the need for targeted measures to increase the number of women in the national parliament. The decrease in 2010-2017 is due to a gap in the data provided, since a decrease in the same time frame was also observed for The Netherlands. However, since 2018 a significant increase in this indicator can be observed, suggesting significant progress in achieving gender equality in politics. This is also demonstrated by the national strategies developed on gender equality, but also by the campaigns carried out at the international level to encourage women in politics (Roibu and Roibu, 2016; del Baldo, 2018).

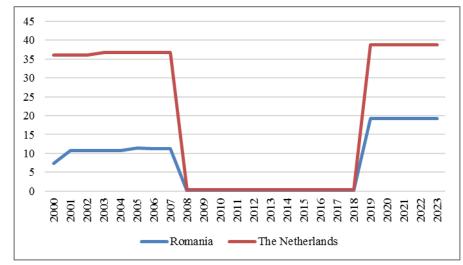


Figure 7. Seats in the Parliment: A comparison between Romania and the Netherlands

Source: Self-research based on data from the Sustainable Development Report (Sachs et al., 2024)

Regarding the evolution of women's representation in Parliament in the Netherlands between 2000 and 2023, significant fluctuations in this indicator are shown in Figure 7. First, in all available years, the representation rate of women is below the upper threshold of 40, but above the lower threshold of 20, suggesting that targeted measures are needed to increase the number of women in the national parliament (Mügge and Erzeel, 2016; Pas et al., 2022; Persson et al., 2024). The drop in 2008-2018 is due to a gap in the data provided. However, since 2019 a significant increase in this indicator can be

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observed, suggesting significant progress in achieving gender equality in politics since 2007. These results are because the Netherlands is a pioneer in promoting gender equality and has many nongovernmental and civil organisations promoting women's rights. The latter could have played a crucial role in increasing women's representation in Parliament (Aizenberg and Hanegraaff, 2020).

4.2.5. Pay Gap Between Women and Men

For the indicator measuring the gender pay gap, a score above 20 indicates major challenges, and a score below 8 indicates that the target has been met, while a low score indicates a small gender pay gap. For both Romania and the Netherlands, the data are updated to 2022. The scores obtained are below the lower threshold of 20 but above the upper threshold of 8. This indicates that while there are challenges, there is room for significant improvements in closing the gender pay gap (Fernandes and Ferreira, 2021; Fuchs et al 2021; Gawel and Mroczek-Dąbrowska, 2022; Huston et al., 2023).

At the EU level, the Netherlands ranks 20th and Romania 16th out of the 22 EU member states that have data available for this indicator (Malta, Croatia, Cyprus, and Bulgaria do not provide data for this indicator). So, Romania performs better than the Netherlands in gender pay. However, both countries performed worse than the EU average (Fuchs et al., 2021; Gawel and Mroczek-Dąbrowska, 2022).

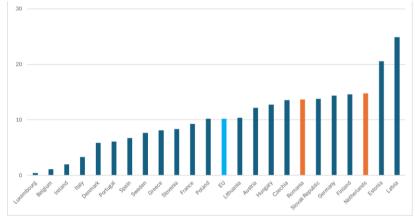


Figure 8. Pay gap

Source: Self-research based on data from the Sustainable Development Report (Sachs et al., 2024)

Romania is last in the European Union at SDG 5 achievement according to the Sustainable Development Report (Sachs et al, 2024) (as it can be seen in Figure 8), while the Netherlands is eighth. Progress in Romania on SDG 5 is stagnating and is accompanied by significant challenges. Romania ranks the worst at the indicators measuring the number of seats held by women in parliament and family planning but outperformed the Netherlands in the indicator measuring the gender pay gap.

However, the progress in the Netherlands is better than in Romania, as indicated in the Sustainable Development Report (Sachs et al., 2024) (Figure 8). The score for the Netherlands has moderately improved, but challenges remain in SDG 5, particularly in the gender pay gap.

Regarding the evolution of the gender pay gap in Romania (Figure 9), it can be seen that the data are only available for the years 2018-2022 and the general trend is for an increase in the pay gap (Andren and Andren, 2015; Pereira, 2019). Currently, in Romania, the Labour Code regulates the prohibition of wage discrimination. There are also new policies and rules at the EU level that regulate pay transparency. Also, the score obtained is above the lower threshold of 8, so that this indicator has not yet been met; however, the value in 2022 increases significantly compared to the previous year, which

suggests that in recent years there have been significant increases in the wage gap between women and men. Thus, to reverse this trend, it is essential to implement and monitor measures to promote transparency and pay equity.

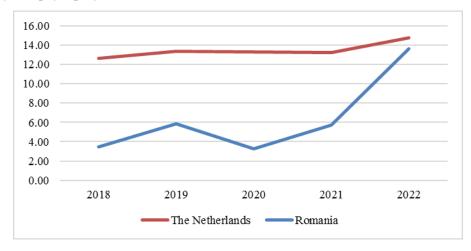


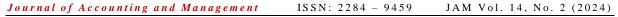
Figure 9. Pay gap: A comparison between Romania and the Netherlands

Source: Self-research based on data from the Sustainable Development Report (Sachs et al., 2024)

Finally, in terms of the evolution of the gender pay gap in the Netherlands, the data are only available for the years 2018-2022 and the general trend is for an increasing pay gap, as seen in Figure 9 (Black et al., 1999; Fransen et al., 2012; Papenfuß et al., 2018). At the EU level, there are new policies and rules regulating pay transparency, which also apply to the Netherlands. Also, the score obtained is above the lower threshold of 8, so this indicator has not yet been met; however, the value in 2022 increases steeply compared to the previous year, suggesting that in recent years there has been a significant increase in the gender pay gap. Thus, to reverse this trend, it is essential to implement and monitor measures to promote transparency and pay equity (de Ruijter et al., 2003; Jung et al., 2022).

At the same time, according to the Sustainable Development Report (Sachs et al., 2024) (Figure 10), Romania is in the lowest rank within the European Union when speaking of SDG5, while the Netherlands holds the eighth position. Romania's progress toward SDG 5 is at a standstill and facing substantial obstacles. Romania exhibits the lowest performance in terms of the indicator that evaluates the representation of women in parliament and family planning. However, it surpasses the Netherlands in terms of the indicator that evaluates the gender pay gap.

On the contrary, the Netherlands has shown a more pronounced level of improvement compared to Romania, as indicated in the Sustainable Development Report (Sachs et al., 2024). Although there has been a moderate improvement in the Netherlands' score, there are still issues related to SDG 5, namely in relation to the gender pay gap.



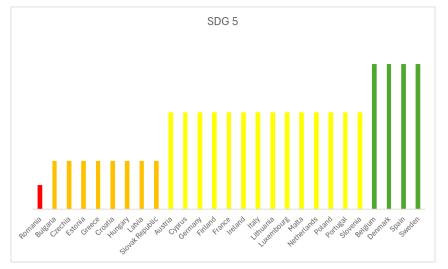


Figure 10. SDG5: How Romania and the Netherlands compare at the EU level

5. Conclusions

As general conclusions, after analyzing the SDG 5 subindicators measuring gender equality, multiple differences can be found between the two countries. First, in terms of family planning, Romania ranks last in the EU on this indicator, while the Netherlands ranks fifth. Therefore, Romania must facilitate access to family planning. In terms of women's educational attainment compared to men, both countries perform moderately well, even below the EU average, so further progress is needed to meet this target. In terms of women's participation in the labour force, Romania is in the last place, while the Netherlands is in the fifth place.

Therefore, in this regard, Romania must also implement measures to encourage women to participate in the labour market. In terms of the number of women's seats in the national parliament, Romania is in 25th place in the EU, while the Netherlands is in 7th place. Therefore, Romania must take concrete measures to increase the proportion of women's representation in Parliament. Last but not least, when it comes to the gender pay gap, Romania ranks 16th in the EU, while the Netherlands is 20th. Although Romania has achieved more favourable results on this sub-indicator, both countries need to make efforts to achieve gender pay transparency and pay equity.

However, at the macroeconomic level and in terms of socioeconomic development, the Netherlands shows a higher level of development than Romania; thus, this may be one of the reasons why it has achieved more positive results in most of the SDG 5 indicators. Moreover, Romania can adopt good practices from the Netherlands, such as allocating funds dedicated to promoting gender equality, supporting women's rights, and promoting female leadership. However, the COVID-19 pandemic has had an impact on progress in achieving the SDG 5 indicators in both countries, but also at the EU level. Thus, additional efforts are needed to "compensate" for this period of underdevelopment and stagnation.

Source: Self-research based on data from the Sustainable Development Report (Sachs et al., 2024)

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