

Article

Socially Responsible Human Resource Management and Employee Perception: The Influence of Manager and Line Managers

Macarena López-Fernández ^{1,*} , Pedro M. Romero-Fernández ¹ and Ina Aust ²

¹ Facultad de Ciencias Económicas y Empresariales, University of Cádiz, C/Enrique Villegas Vélez, n° 2, 11002 Cádiz, Spain; pedrom.romero@uca.es

² Louvain Research Institute in Management and Organizations (LouRIM), UCLouvain, Place des Doyens, 1, 1348 Louvain-la-Neuve, Belgium; ina.aust@uclouvain.be

* Correspondence: macarena.lopez@uca.es; Tel.: +34-956-015407

Received: 27 October 2018; Accepted: 2 December 2018; Published: 5 December 2018



Abstract: The aim of this article is to contribute to understanding the importance of considering the effect of employees' perceptions of Socially Responsible Human Resource Management (SR-HRM) on employee commitment. Results, applied to different levels of the organization (HR managers, line managers and employees) show, on one hand, that there is a relationship between a SR-HRM and employee commitment, and on the other hand, that employees' perceptions have an influence on the extent to which these relationships are developed. HR managers and line managers perceived SR-HRM in a similar way and line managers and non-managerial employees generally did too. The frequency with which line managers disagree with employees' perceptions about socially responsible practices was low. Suggestions for HRM practice and future research are provided.

Keywords: corporate social responsibility; employee commitment; employees' perceptions; HR practices; socially responsible HRM

1. Introduction

For some time now, the number of companies which design and carry out a battery of Corporate Social Responsibility initiatives, strategies and practices has been increasing [1]. Companies are encouraged to show Socially Responsible (SR) behavior by pursuing their economic goals by controlling their impacts on societies. Their position in the market and their organizational success rely, to a great extent, on the way they respond to the institutional pressures typical for their environment and the degree of compliance with these requirements [2].

As far as Human Resource Management (HRM) is concerned, it has not remained away, adapting its HRM system to this new reality [3]. In this sense, over the past few years, a debate has emerged about the link between CSR and HRM, in particular, around three main lines of research:

- (1) The effect of an HRM based on a SR orientation on organizational performance (e.g., References [4–7]). How developing an HRM, labelled as appropriate and desirable for the institutional environment, can help organizations to respond to the expectations of society and, as a result, to survive in the current competitive environment.
- (2) The impact of a “Socially Responsible” HRM (SR-HRM) on employee behavior (e.g., References [8–13]). HRM that addresses CSR initiatives allow the organization to extract the potential benefits derived from its human capital, since this approach to HRM has an impact on such variables as the degree of creativity among the employees, rotation, motivation, and levels of commitment.

- (3) In addition, more recently, what pattern of SR human resources practices combine to allow the most effective building of a SR-HRM system (e.g., References [14–16]).

This article focuses on the second one, specifically trying to explain how SR-HRM activities are related to employees' behavior. Under the assumption that HR policies are transmitted through management (often line management) practices and those practices are experienced or perceived by employees [17]. How employees understand the policies and practices implemented by the company, i.e., employee perception is a variable that determines how those policies and practices affect employees' behavior. In this sense, the objective of this paper is to study the importance that employee perception has for the relationship between SR-HRM and employee behavior, specifically, for employee commitment. The paper makes two contributions to progressing and updating of the lines of research described above. First, clarifying how SR-HRM-employees' behavior works, an aspect that contributes to ensuring the business success and the organizational competitiveness in the long-term; and, second, contributing to the existing literature testing the configuration of SR-HRM, more recently, developed by academic researchers and not yet treated by the SR-HRM literature to analyze the effect on employee behavior.

In order to address the objective, we will first examine how SR-HRM might facilitate employees' behavior. Specifically, we will underline the contribution of SR-HRM to the degree of commitment of employees to the organization. Subsequently, employee perception will be introduced as a variable that will illustrate how this process occurs.

2. Literature Review and Hypotheses

Over a long period of time, organizations, in carrying out their activities, have assumed an important role in the economy, contributing actively in the distribution of goods and services, and to the creation of wealth and jobs. However, in recent decades, the interest groups affected by decisions and organizational results—stakeholders—require companies to take greater responsibility for their actions [18].

Due to these requirements and relying on institutional theory, which argues that companies must legitimize their performance if they want to survive in the market, organizations adapt their behavior to the demands of society [19]. Thus, companies have complemented their economic role with another of a more social nature, focused on achieving an improvement in the quality of life and well-being of the people and groups involved in their operations [20]. They adapt their strategies, policies and practices to meet the socially responsible criteria demanded by society.

The Human Resource Management (HRM) area has not remained unaffected by this concern. The relationship between Corporate Social Responsibility (CSR) and HRM has captured the interest of many researchers in recent years (i.e., References [21–23]), which has resulted in what is known in the literature as Socially Responsible HRM (SR-HRM). This concept encompasses those policies and practices that contribute to improving the work and quality of life of employees, in accordance with the principles of CSR. These principles include, among others, objectivity, fairness, transparency, non-discrimination, and empowerment [24].

According to Reference [25], most of the empirical studies on SR-HRM have focused on demonstrating the strategic value of SR-HRM through the improvement of organizational performance and employee behavior. However, there is also a specific research line that tries to determine what specific policies and practices define SR-HRM [22].

The literature on this last topic highlights a wide variety of policies, for example, staffing, training, performance evaluation, remuneration, work-family balance, and the promotion of diversity and health and safety at work [26]. More specifically, SR-HRM involves: (i) The development of transparent and impartial processes of recruitment and selection, expatriation and dismissal [24]; (ii) objective, transparent and non-discriminatory training practices aimed at developing skills in the workforce [27]; (iii) a systematic evaluation of employee performance and professional careers management that follows the principles of objectivity, transparency and non-discrimination [28]; (iv) a transparent and non-discriminatory reward system according to employee performance, in which employees have a certain degree of participation [27]; (v) an adequate balance between work and the personal lives of

employees [22]; and, (vi) a set of activities that establish adequate levels of physical and psychological well-being of workers, beyond the legal requirements [15]. In other words, SR-HR policies are a set of activities that create value for employees, increasing their level of commitment to the organization and, consequently, contributing to the achievement of competitive advantages [29]. In this sense, developing SR-HRM is key not only to meeting the personal and professional expectations of employees, but also to long-term organizational success.

2.1. SR-HRM and Employee Commitment

It has been widely established that HRM contributes to firm performance, specifically by shaping employee behaviors and attitudes, such as employee commitment [30,31]. These studies have indicated that HRM increases organizational effectiveness by creating conditions where employees become highly involved in the organization and work hard to accomplish the organization's goals. A human resource system based on commitment creates a kind of psychological contract between the organization and the employee, by allowing employees to act autonomously to fulfil the organization's objectives [30]. Companies with a human resource system based on commitment had higher performance and lower turnover than those companies with a human resource system based on control [30].

A similar relationship can be seen between CSR, HRM and employee commitment. The evidence shows that a social orientation on HRM, in general, is positively associated with employee commitment. For example, considering the components of organizational commitment [32]; the positive feeling about ethical treatment [33]; the employee-oriented CSR practices [34]; the role of the psychological contract [35]; and the creation of organizational health [36]. These studies are of great significance because they show that achieving a competitive advantage depends on the ability of the company to respond in a balanced manner to different stakeholders, prioritizing those that are more relevant to employees due to the important role that they play in the proper functioning of the company [22,37]. In this sense, it is demonstrated that the SR-HRM has benefits at the individual level since it improves the welfare of employees, as is indicated by the definition of SR-HRM [24].

The focus of this study lies in this same line, but with the adoption of those advances that have been made in the definition of SR-HR policies and practices. The objective is to explore whether an SR-HRM improves employee commitment, taking into consideration the set of SR-HR policies defined by Reference [15]: SR-Job analysis, SR-Egalitarian, SR-Collaborative, SR-Developmental, SR-Work-Family Balance, and SR-Occupational Health and Safety.

2.2. SR-Job Analysis Policy on Employee Commitment

Job analysis is a policy that has been central in HRM literature because it encompasses many aspects that need to be carefully specified—information about the job and worker data—to create workplaces that are both highly productive and which offer employees high levels of satisfaction [38,39]. Worker's skills, flexibility, task identity or autonomy are some of the common themes in this policy. Relying on these elements, authors like those in Reference [15] and Reference [40] have shown agreement about how to design more appropriate workplaces by considering managerial styles based on more decentralization, variety of skills, feedback and more equitable, non-discriminating organizational structures—including flexible working tasks are important practices to be considered in an HRM with a socially responsible orientation.

With the general notion that the greater the autonomy enjoyed by the employee in performing his/her duties, the greater the variety of skills, feedback or participation in decision-making, the more responsible will that particular employee feel about his/her own results and, consequently, an increased complicity will be established with the organizational objectives, we predict a significant relationship between the SR-Job analysis policy and employee commitment so that:

Hypothesis 1 (H1). *SR-Job analysis policy defined by practices based in autonomy at work, participation in the decision-making process and the variety of tasks performed is significantly correlated with employee commitment.*

2.3. SR-Egalitarian and SR-Collaborative Policies on Employee Commitment

Similarly, SR-HRM literature shows that establishing HR policies and practices with a sense of social responsibility requires a form of egalitarianism [27,41,42]. Ensuring that selection, promotion and treatment of individuals is on the bases of merit and ability; developing a set of actions oriented to increasing awareness of heterogeneity or promoting the skills of minority groups are considered vital policies and practices of HRM for a company committed to social responsibility [14,15,40,43]. The same is true of HRM policies and practices which promote co-operation, communication and encouraging shared objectives, and those could be described as SR-Collaborative policy [30,43]. Tackling in an equitable way all the discriminatory measures, regardless of whether these relate to race, sex, age or social origins, and improving internal communication channels or maintaining a healthy work climate, are some of the initiatives that will encourage feelings of identity, ties, belonging and commitment to the organization.

Hypothesis 2 (H2). *SR-Egalitarian policy defined by practices that value the idea of providing a fair treatment to the workers is significantly correlated with employee commitment.*

Hypothesis 3 (H3). *SR-Collaborative policy defined by practices that promote cooperation and interdependence among the workers is significantly correlated with employee commitment.*

2.4. SR-Developmental Policy on Employee Commitment

As References [44–46] pointed out, undertaking supportive training programmes, within a certain threshold, can reduce rotation and labor absenteeism to a certain extent, as well as generate internal labor markets that offer greater employment security, opportunities for promotion and employee involvement. Similarly, References [15,22,47] and Reference [26] established that SR-Developmental policy is another of the policies that must be implemented for those companies that realize a SR-HRM (beyond what the law requires), underlining that it is fundamental to create a work environment that encourages continuous learning for employees.

Linking the arguments of traditional research on HRM with the SR-HRM literature, we expected that improving labor conditions, beyond the limits established by law, both at individual and collective levels, by means of training initiatives of different types (including software support) can contribute to his/her increased commitment.

Hypothesis 4 (H4). *SR-Developmental policy defined by practices which work on their employees' attitudes and behaviors through policies of careers development and training is significantly correlated with employee commitment.*

2.5. SR-Work-Family Balance on Employee Commitment

Work family-balance plays a vital role in the development of a SR orientation in new HRM challenges [7,15,27]. Research reflects that preparing flexible timetables, facilitating a limited working day, offering leave of absence for the care of dependent people deliver a better performance [48,49]. But why? Finding a way to balance both work and family life could create a feeling of contentment that helps reciprocity, and this is translated into the professional life. In this sense:

Hypothesis 5 (H5). *SR-Work-family balance policy defined by practices that consider the balance between work and family time in the decisions of HR is significantly correlated with employee commitment.*

2.6. SR-Occupational Health and Safety Policy on Employee Commitment

Finally, the literature notes that promoting occupational health and safety is a key goal of the CSR. A material issue for the reputation of companies [15,27,43,50]. It is likely that organizing activities with a view of foreseeing the existence of labor risks for the employees' integrity and health, not only from a material perspective (providing a suitable working atmosphere of fair conditions where people can

work comfortably), but also considering psychological aspects, like seminars about domestic violence, flu vaccines and medical exams; has become essential to achieve employees' trust and commitment.

Hypothesis 6 (H6). *SR-Occupational health and safety policy defined by practices that assess the importance of developing health and safety initiatives is significantly correlated with employee commitment.*

In summary, a company whose employees are treated with trust and respect, where the objectives are announced in a transparent way, where direct supervisors are made aware of the need to help their subordinates to identify the abilities they need to develop in order to go further in their careers and that, among other aspects, attempt to understand their employees' interests in the same way that they worry about their customers' concerns, will generate a solid individual commitment.

However, the question now turns to examine employees' commitment to the organization could derive from their perceptions of the employers' commitment to support them through the development of a SR-HRM.

2.7. Employee Perception of SR-HRM Practices

In the field of HRM, some scholars have suggested that the effective consequences of an HRM system with regard to employee involvement will depend, to a large extent, on the influence of aspects, such as a higher or lower alignment between the company and the workers, the prejudices of the employees as regards the organization, and the attribution theory (e.g., References [51–53]). Multiple factors influence the relationship between HRM and performance making it difficult to establish the way in which they are linked. However, the way that employees perceive organizational decisions has been underlined as one of the main variables that could influence this relationship [54]. If employees see that the company is concerned for their wellbeing and that the company recognizes their effort working in the organization—reciprocity that defines social exchange theory [55,56]—, they feel obligated to respond in the same way. In addition, according to this theory, this positive perception may have an influence on the levels of satisfaction, involvement, or commitment of the employees that is, on their attitude and behaviors, thus affecting significantly their results [57–59]. It is necessary for employees to notice and experience these policies through a set of behaviors that make them more effective [60]. Given this global concern, employee perception can influence the effect that an SR-HRM could have on employee commitment.

SR-HR policies and practices exist objectively; but these must be perceived and interpreted by the employees. As an example, we may consider a company that develops HRM policies and practices consistent with equal opportunities. We refer to a firm which intervenes in order to avoid inequalities in HRM, which monitors situations subject to becoming discriminatory in order to eradicate them, and which incorporates anti-discrimination clauses in agreements so as to make this equality policy effective. Following these arguments, these initiatives will influence significantly and positively employee involvement and they will convey a message that contributes to creating a good image of the organization as an institution concerned with social welfare. This effect will only occur if the employees really notice and acknowledge the activities undertaken by the firm—reciprocity defined in social exchange theory. As social exchange theory has shown, employees' commitment to the organization derives from their perceptions of the manager's commitment to and support for them. However, the HR manager is not the only person implicated in this process. The immediate manager acquires a fundamental role because they transfer through the practice the SR-HR policies planned by the HR manager. In this sense, SR-HR policies and practices will not produce positive employee reactions unless they are implemented in practice—indeed, policies that are declared but which are not implemented, where the organization does not monitor compliance and where insufficient resources are allocated to carrying out the policy will be likely to generate a cynical, negative, response. Perception is a powerful factor, which will play a significant role in determining whether employee attitudes are aligned with the interests of the organization. Thus, our expectation is that:

Hypothesis 7 (H7). *The influence of SR-HRM on employee commitment will depend on employees' perception of SR-HR practices.*

3. Methods

3.1. Site and Sample

The hypotheses developed above were tested through a quantitative case study in one large firm (with more than 250 employees) from the Spanish naval sector. This firm was selected because this company has shown a particular interest in and degree of social responsibility and will thus provide a good sample to analyze how SR-HRM influences employee behavior. As Reference [61] (p. 10) established, a case study carries the advantage of offering a methodologically rigorous “analysis of evidence on processes, sequences, and conjunctures of events within a case, for the purposes of either developing or testing hypotheses about causal mechanisms that might causally explain the case.” We used one case study in order to be able to explore in greater depth, and give more exhaustive explanations about, the process of wanting to achieve social adjustment and being able to do so. Besides that, this approach allows us to incorporate a wide range of variables into the study.

Three kinds of questionnaires were used with the purpose of identifying the policies, practices and perceptions of employees concerning SR-HRM. The first questionnaire was addressed to the HR manager, and he was asked about the set of social policies developed by the organization. The second questionnaire was directed to the direct supervisors of employees, where we also asked them about the socially responsible HR policies of the company but also SR-HR practices. We recognized that HRM policies determined by corporate decision makers are rarely perfectly implemented through HRM practices: Supervisors are the people who help us to understand this [62,63]. The last questionnaire was sent to employees of the organization asking them about their organization's set of SR-HRM policies and practices.

We conducted a total of 61 interviews. At the beginning, we aimed to select a higher number of responses that would have allowed us to predict and characterize the relationship between the variables. However, the organization which was analyzed unexpectedly prevented us from obtaining further samples. Therefore, the HR manager, 30 line managers and 30 employees were encouraged to complete a questionnaire during working time. At the same time, all the comments of each respondent were noted by the interviewers. Nevertheless, the lower number of samples was not of great concern to us, because the company was chosen in order to explore the behavior rather than predict it.

The interviews lasted between one and two hours and were conducted by two researchers. Thus, we had quantitative data supported by all those particularities that the interviewees were revealing to the researchers. Employees are those who perform different functions related with the daily activity of company (for example, welders, electricians, programmers) and line managers those who, on the one hand, have the main function of ensuring that the employees do the work adequately and achieve the objectives established by the company, and on the other, are the nexus of communication with the top management. Considering that the objective of the study was to explore the proposed framework, and the company had the ideal characteristics for analyzing it, (because despite having a great interest in the development of SR actions, it does not have complete freedom of action) we continued with the study. In addition, analyzing different levels would allow us to understand in greater depth how these two factors are related and to separate the role of all components taking part in the complex, interactive structure of organizations, thus improving our understanding of the workings of the organization and, consequently, the opportunities to modify it more efficiently.

3.2. Variables

SR-HRM. The independent variable used in this study has been constructed based on the measures determined from Reference [15]. Each policy was defined following the set of practices measured through different questions (see Appendix A). The SR-Job analysis policy was created especially from the review of the studies [14,15,50] and [22] taking into account the importance of these practices,

as shown in the literature review of the Job Characteristic Models. To measure HR policies, we asked HR managers, line managers and employees to indicate whether the firms develop these policies. To measure HR practices, we asked the participants to what extent the organization they work for implements each, on a Likert scale of 1 (totally disagree) to 7 (totally agree). The Cronbach's alpha for these scales indicates that they are reliable and have very good internal consistency (0.558—SR-Job Analysis; 0.758—SR-Egalitarian activities; 0.842—SR-Collaborative process; 0.724—SR-Developmental process; 0.600—SR-Work-family balance; and 0.544—SR-Occupational health). Considering that our analysis is exploratory and descriptive and the number of items that define each policy is small (3–5 questions), these results are not considered biased [64].

Employee commitment. By measuring this variable using a three-item scale, which draws on the questions developed by Reference [65], employees were asked to respond on a seven-point Likert scale (“disagree” to “agree”). The reliability of the construct is acceptable (Cronbach's alpha of 0.814).

4. Results

The average age of the participants was 30–50 years old. Specifically, 53.3% of direct supervisors and 46.6% of employees were 30–40 years old. In relation to gender, the majority of participants, 86.2% of direct supervisors and 68.9% of employees were male. And, regarding training, 86.66% of line managers had university degrees and 50% of employees had finished professional training or university degrees.

In order to test the hypotheses that analyze if it is true that SR-HR policies affect employee commitment, we used Analysis of Variance (ANOVA). This was done for two reasons. Firstly, the small size of the sample is not enough to be able to carry out a regression analysis that would allow us to confirm and understand the nature of the relationship between SR-HR policies and employees' commitment. There are statistical analysis techniques to make forecasts with low samples, for example, SMART-PLS; but, the use of ANOVA was linked to the second reason, which is that, as previously mentioned, the main purpose of the study was to explore and not to predict. In this sense, ANOVA will allow us to determine whether two variables are related and give us their corresponding test of significance.

Table 1 supports our hypothesis (H1, H3, H4 and H6), showing that SR-Job Analysis, Collaborative, Developmental and Occupational Health and Safety have a significant influence on commitment ($p < 0.05$). However, SR-Responsible Egalitarian and Work-Family balance policies do not (H2 and H5).

Table 1. ANOVA between socially responsible policies and employee commitment.

Variables	Variance Source	Sum of Squares	Df	Mean Square	F Value	Sig.
Workplace Flexibility (SR-Job Analysis)	Between-groups	2.072	16	0.129	3.282	0.001 **
	Within-groups	1.657	42	0.039		
	Total	3.729	58			
Egalitarian	Between-groups	1.587	16	0.099	0.690	0.788
	Within-groups	6.040	42	0.144		
	Total	7.627	58			
Collaborative	Between-groups	5.655	16	0.353	2.472	0.010 **
	Within-groups	6.006	42	0.143		
	Total	11.661	58			
Training	Between-groups	5.030	16	0.314	1.991	0.038 **
	Within-groups	6.631	42	0.158		
	Total	11.661	58			
Work-Family balance	Between-groups	2.240	16	0.140	0.745	0.734
	Within-groups	7.895	42	0.188		
	Total	10.136	58			
Occupational health	Between-groups	2.169	16	0.136	2.365	0.013 **
	Within-groups	2.407	42	0.057		
	Total	4.576	58			

** Significant at the level of 0.05

In addition, to examine these results in greater depth, we carried out two more analyses. A first analysis allowed us, through a cross classification table, to determine whether there is a relationship of dependence between carrying out SR-HR actions and the degree of commitment of the employees of the organization in a multidimensional way. For this, a K-Medias cluster was performed for the SR-HR policies that resulted in two groups. One group in which the answers prevail that consider that the company implements SR-HR policies (39% responses) and another where this implementation is considered to be lower (21% responses). The commitment variable was categorized as “0” little commitment to the organization and “1” high commitment to the organization.

Table 2 shows that the groups predicted by the cluster are significantly related (with a very high ratio: 34%) to the degree of commitment. In this sense, it is determined that they are not independent, but that the values of the employee commitment are influenced by the values adopted by the company relative to SR-HRM.

Table 2. Cross-classification table between socially responsible policies groups and level of employee commitment.

Cluster SR-HR Policies	Employee Commitment		Total	Fisher Test	Sig. (<i>p</i> -Value)
	Low	High			
Low SR-HRM implementation	15	5	20	0.05	0.04 ** (0.347)
High SR-HRM implementation	14	25	39		
Total	29	30	59		

** Significant at the level of 0.05

Secondly, to examine these results in greater depth, we carried out an ANOVA analysis to determine whether each practice, which shapes the different policies, influences employee commitment. The results in Table 3 show the detailed analysis.

Table 3. ANOVA between socially responsible practices and employee commitment.

Variables	Variance Source	Sum of Squares	Df	Mean Square	F Value	Sig.
JA1 (autonomy)	Between-groups	6.030	16	0.377	1.978	0.039 **
	Within-groups	8.004	42	0.191		
	Total	14.034	58			
JA2 (participation in decision-making)	Between-groups	4.299	16	0.269	4.312	0.000 **
	Within-groups	2.617	42	0.062		
	Total	6.915	58			
JA3 (job rotation)	Between-groups	1.195	16	0.075	0.548	0.903
	Within-groups	5.720	42	0.136		
	Total	6.915	58			
EO1 (equality in recruitment and selection)	Between-groups	2.598	1	2.598	2.045	0.158 *
	Within-groups	72.404	57	1.270		
	Total	75.002	58			
EO2 (equality in promotion)	Between-groups	0.415	1	0.415	0.317	0.575
	Within-groups	74.587	57	1.309		
	Total	75.002	58			
EO3 (equality in system of payment)	Between-groups	0.012	1	0.012	0.009	0.926
	Within-groups	74.991	57	1.316		
	Total	75.002	58			
EO4 (no form of harassment)	Between-groups	8.246	1	8.246	7.041	0.010 **
	Within-groups	66.756	57	1.171		
	Total	75.002	58			
EO5 (no interferences with individual rights)	Between-groups	14.938	1	14.938	14.176	0.000 **
	Within-groups	60.064	57	1.054		
	Total	75.002	58			
Soc1 (opportunity to exchange ideas informally)	Between-groups	5.744	16	0.359	2.229	0.019 **
	Within-groups	6.764	42	0.161		
	Total	12.508	58			
Soc2 (opportunity to develop close friendship)	Between-groups	5.292	16	0.331	1.752	0.074 *
	Within-groups	7.929	42	0.189		
	Total	13.220	58			

Table 3. Cont.

Variables	Variance Source	Sum of Squares	Df	Mean Square	F Value	Sig.
Soc3 (ability to trust colleagues)	Between-groups	4.453	16	0.278	1.451	0.165 *
	Within-groups	8.056	42	0.192		
	Total	12.508	58			
Soc4 (opportunity for co-operative work)	Between-groups	5.449	16	0.341	1.713	0.082 *
	Within-groups	8.348	42	0.199		
	Total	13.797	58			
Training1 (information about performance)	Between-groups	6.885	1	6.885	5.762	0.020 **
	Within-groups	68.117	57	1.195		
	Total	75.002	58			
Training2 (360-degree evaluation)	Between-groups	14.602	1	14.602	13.780	0.000 **
	Within-groups	60.400	57	1.060		
	Total	75.002	58			
Training3 (opportunity to receive training)	Between-groups	3.941	1	3.941	3.161	0.081 *
	Within-groups	71.061	57	1.247		
	Total	75.002	58			
Training4 (opportunity to develop professional career)	Between-groups	3.993	1	3.993	3.206	0.079 *
	Within-groups	71.009	57	1.246		
	Total	75.002	58			
WFB1 (flexible working hours)	Between-groups	0.061	1	0.061	0.046	0.830
	Within-groups	74.941	57	1.315		
	Total	75.002	58			
WFB2 (work fewer than five days per week)	Between-groups	0.835	1	0.835	0.642	0.426
	Within-groups	74.167	57	1.301		
	Total	75.002	58			
WFB3 (opportunity to reduce hours of work)	Between-groups	1.420	1	1.420	1.100	0.299
	Within-groups	73.582	57	1.100		
	Total	75.002	58			
WFB4 (opportunity to work from home)	Between-groups	0.262	1	0.262	0.200	0.657
	Within-groups	74.740	57	1.311		
	Total	75.002	58			
WFB5 (programs of support to worker with children)	Between-groups	0.002	1	0.002	0.001	0.970
	Within-groups	75.000	57	1.316		
	Total	75.002	58			
OH1 (opportunity to use: medical, cafeteria services ...)	Between-groups	5.922	16	0.370	2.044	0.032 **
	Within-groups	7.604	42	0.181		
	Total	13.525	58			
OH2 (training in prevention of workplace risks)	Between-groups	3.376	16	0.211	7.386	0.000 **
	Within-groups	1.200	42	0.029		
	Total	4.576	58			
OH3 (freedom to enjoy holidays without restrictions)	Between-groups	0.723	16	0.045	0.492	0.937
	Within-groups	3.854	42	0.092		
	Total	4.576	58			

** Significant at the level of 0.05; * significant at the level of 0.10.

Specifically, it can be seen that, for the policy that defines SR-Job Analysis, the degree of autonomy to act freely to resolve any problem that arises (JA1) and the opportunity to participate in decision making (JA2) are significantly related to employee commitment ($p < 0.05$) but there is a practice (the rotation between different jobs, JA3) that does not affect it.

Regarding the practices that define SR-Egalitarian Opportunities policy it can be observed that: A process of egalitarian recruitment for all (EO1), a program that does not tolerate physical and/or psychological harassment of workers (EO4) and a high degree of respect for individuals' rights (religious belief, culture, etc.) (EO5) are significantly related to employee commitment. However, in this particular case, equality in promotion (EO2), and compensation (EO3) are variables that do not determine the employee commitment.

Concerning the practices that define SR-Collaborative, Developmental and Work-family balance policies, the results are completely contrary. Whereas all practices that define the process of socialization (collaborative) and developmental policies have a significant influence on employee commitment ($p < 0.05$ or $p < 0.1$); none of the practices that conceptualize Work-family balance policy have a significant relationship with employee commitment.

Finally, in relation to SR-Occupational health and safety policy, activities that provide medical, training, financial, cafeteria services, etc. (OHS1) and training programs related to the prevention and control of labor risks (OHS2) are significantly associated with employee commitment, but the freedom to enjoy holidays without any restrictions is not (OHS3).

In order to explain the results obtained, we analyzed whether these effects may arise from the existence of a difference between line managers and employees' perceptions of SR-HR practices (H7). Table 4 presents data on the calculated z-values and the approximately calculated statistical significance of differences between the crossed variables.

Table 4. Mann-Whitney U Test for Socially Responsible Human Resource Management (SR-HRM) practices.

		Mean Rank	Sum of Ranks	p-Value			Mean Rank	Sum of Ranks	p-Value
JA1	Line managers	31.53	657.00	0.491	Training1	Line managers	20.70	621.00	0.000 **
	Employees	28.52	855.50			Employees	40.30	1209.00	
	U	390.500				U	156.000		
Z		-0.689					-4.383		
JA2	Line managers	30.88	926.50	0.854	Training2	Line managers	20.03	601.00	0.000 **
	Employees	30.12	903.50			Employees	40.97	1229.00	
	U	438.500				U	136.000		
Z		-0.185					-4.663		
JA3	Line managers	28.33	850.00	0.304	Training3	Line managers	22.50	675.00	0.000 **
	Employees	32.67	980.00			Employees	38.50	1155.00	
	U	385.000				U	210.000		
Z		-1.028					-3.637		
EO1	Line managers	33.32	999.50	0.194 *	Training4	Line managers	24.38	731.50	0.006 **
	Employees	27.68	830.50			Employees	36.62	1098.50	
	U	365.500				U	266.500		
Z		-1.299					-2.752		
EO2	Line managers	33.72	1011.50	0.139 *	WFB1	Line managers	27.90	837.00	0.242
	Employees	27.28	818.50			Employees	33.10	993.00	
	U	353.500				U	372.000		
Z		-1.481					-1.171		
EO3	Line managers	32.67	980.00	0.174 *	WFB2	Line managers	30.77	923.00	0.894
	Employees	28.33	850.00			Employees	30.23	907.00	
	U	385.000				U	442.000		
Z		-1.002					-1.33		
EO4	Line managers	28.67	860.00	0.396	WFB3	Line managers	32.29	904.00	0.217
	Employees	32.33	970.00			Employees	26.90	807.00	
	U	395.000				U	342.000		
Z		-0.849					-1.233		
EO5	Line managers	23.92	717.50	0.003 **	WFB4	Line managers	30.90	927.00	0.844
	Employees	37.08	1112.50			Employees	30.10	903.00	
	U	252.500				U	438.000		
Z		-3.008					-0.197		
Soc1	Line managers	23.20	696.00	0.001 **	WFB5	Line managers	29.10	844.00	0.690
	Employees	37.80	1134.00			Employees	30.87	926.00	
	U	231.000				U	409.000		
Z		-3.346					-0.399		
Soc2	Line managers	22.73	682.00	0.000 **	OH1	Line managers	29.84	865.50	0.945
	Employees	38.27	1148.00			Employees	30.15	904.50	
	U	217.000				U	430.500		
Z		-3.509					-0.070		
Soc3	Line managers	22.28	668.50	0.000 **	OH2	Line managers	30.88	926.50	0.854
	Employees	38.72	1161.50			Employees	30.12	903.50	
	U	203.500				U	438.500		
Z		-3.709					-0.185		
Soc4	Line managers	21.77	653.00	0.000 **	OH3	Line managers	28.07	842.00	0.251
	Employees	39.23	1177.00			Employees	32.93	988.00	
	U	188.000				U	377.000		
Z		-3.941					-1.149		

** Significant at the level of 0.05

We can observe that:

- Line managers and employees' perceptions of SR-HR practices that define SR-Job Analysis, Work-family balance and Occupational Health and Safety are similar. There is an agreement between the perception of line managers and employees.
- Those actions related to equality in the process of recruitment—EO1, promotion—EO2, system of payment—EO3 and non-interference with individual rights—EO5 are perceived in a different way by line managers and employees ($p < 0.05$ or $p < 0.1$).
- All practices that define SR-Collaborative and SR-Developmental policies are perceived differently by line managers and employees.

Table 5 shows a summary of the previous results (H7 is partially supported). It can be observed, mainly, that it is not possible to affirm that the dependency relationship that exists in all the variables is determined by the fact that line managers and employees perceive the practices in a similar way in all cases. The clearest case can be observed for SOC, Training and WFB (these results are discussed in the following section).

Table 5. Summary of the results obtained.

Variables	Is it Related with Employee Commitment?	Are the Perceptions of Line Managers and Employees Similar?
Flexibility in the job (JA)	✓	
JA1 (autonomy)	✓	✓
JA2 (participation in decision-making)	✓	✓
JA3 (job rotation)	✗	✓
Egalitarian Opportunities (EO)	✗	
EO1 (equality in recruitment and selection)	✓	✗
EO2 (equality in promotion)	✗	✗
EO3 (equality in system of payment)	✗	✗
EO4 (no form of harassment)	✓	✓
EO5 (no interference with individual rights)	✓	✗
Collaborative (SOC)	✓	
Soc1 (opportunity to exchange ideas informally)	✓	✗
Soc2 (opportunity to develop close friendship)	✓	✗
Soc3 (ability to trust colleagues)	✓	✗
Soc4 (opportunity for co-operative work)	✓	✗
Developmental Policy (Training)	✓	
Training1 (information about performance)	✓	✗
Training2 (360-degree evaluation)	✓	✗
Training3 (opportunity to receive training)	✓	✗
Training4 (opportunity to develop professional career)	✓	✗
Work family balance (WFB)	✗	
WFB1 (flexible working hours)	✗	✓
WFB2 (work fewer than five days per week)	✗	✓
WFB3 (opportunity to reduce hours of work)	✗	✓
WFB4 (opportunity to work from home)	✗	✓
WFB5 (programs of support for workers with children)	✗	✓
Occupational Health (OH)	✓	
OH1 (opportunity to use: Medical, cafeteria services . . .)	✓	✓
OH2 (training in prevention of workplace risks)	✓	✓
OH3 (freedom to enjoy holidays without restrictions)	✗	✓

As a supplementary analysis, we examined the way in which these differences are manifested. Table 6 shows that for most of the items, the employee mean exceeds the line manager mean. The major difference can be found in the variables: Opportunity to receive 360-degree evaluation—Training2, opportunity to receive information about performance—Training1. On the other hand, when the line manager mean is superior to the employee mean, the difference is greater in the item equality in promotion—EO2 and opportunity to reduce hours of work—WFB3, very close to equality in system of payment—EO3.

It must be underlined, firstly, that the mean is practically equal between line managers and employees in opportunity of participation in decision-making—JA2, opportunity to use: Medical, cafeteria services, etc.—OHS1 and opportunity to receive training in prevention of workplace risks—OHS2. In addition, secondly, that there is no difference in the item that defines the opportunity to work fewer than five days per week—WFB2.

Table 6. Descriptive statistics on the perspectives of line managers and employees.

	Line Managers		Employees			Line Managers		Employees	
	Mean *	Sd	Mean	Sd		Mean	Sd	Mean	Sd
JA1	5.14	0.284	4.77	0.335	Training1	3.27	0.307	5.40	0.256
JA2	6.20	0.188	6.17	0.186	Training2	3.07	0.271	5.23	0.249
JA3	5.90	0.162	6.00	0.220	Training3	5.03	0.274	6.10	0.232
EO1	5.97	0.212	5.30	0.319	Training4	3.67	0.301	4.90	0.293
EO2	5.97	0.212	5.17	0.339	WFB1	3.63	0.382	4.37	0.291
EO3	5.97	0.212	5.27	0.321	WFB2	1.87	0.229	1.87	0.164
EO4	5.43	0.313	5.73	0.314	WFB3	4.82	0.360	4.07	0.278
EO5	4.60	0.313	5.94	0.263	WFB4	2.40	0.364	2.27	0.253
Soc1	4.53	0.298	5.80	0.260	WFB5	4.07	0.329	4.23	0.267
Soc2	4.07	0.314	5.60	0.247	OH1	4.76	0.292	4.73	0.218
Soc3	4.03	0.274	5.50	0.196	OH2	6.20	0.188	6.17	0.131
Soc4	3.93	0.287	5.63	0.256	OH3	5.87	0.164	6.00	0.136

* Measured on a Likert scale where Min = 1 and Max = 7.

Finally, considering the HR manager's answers, we analyzed whether what the manager said on the set of policies that his/her firm develop is in line with the perception of line managers and employees (Table 7).

Table 7. Perception of SR-HRM for manager, line managers and employees.

		SR-Job Analysis	SR-Egalitarian	SR-Collaborative	SR-Training	SR-Work Family Balance	SR-Occupational Health
Firm has no policies	Manager	-	-	-	-	-	-
	Line manager	30%	16.7%	37.9%	10%	23.3%	0%
	Employees	6.7%	20%	26.7%	10%	6.7%	3.3%
Firm has policies	Manager	✓ (Not written)	✓ (Written)	✓ (Not written)	✓ (Written)	✓ (Written)	✓ (Written)
	Line manager	50%	73.3%	44.8%	86.7%	66.7%	96.7%
	Employees	63.3%	60%	53.3%	90%	76.7%	90%
Unsure	Manager	-	-	-	-	-	-
	Line manager	20%	10%	17.2%	3.3%	10%	3.3%
	Employees	30%	20%	20%	0%	16.7%	6.7%
F Value		0.063	0.475	0.651	0.601	0.175	0.495

It can be observed HR managers and line managers perceived SR-HRM in a similar way and line managers and non-managerial employees generally did too. All parties believed that the company has the policies analyzed. More specifically, managers highlighted that SR-Job Analysis and SR-Collaborative policies are not formalized in any document. In addition, the results show that there is a significant relationship between all levels for SR-Job Analysis ($p < 0.1$).

5. Discussion

It is not surprising to find that policies and practices developed on the basis of SR were shown to correspond, mostly, to employees' commitment. These results validate the arguments of the literature which suggests that SR-HRM activities can have a significant influence on individual performance [32–36].

5.1. Commitment through the Nature of the Job

The results obtained indicate that the way in which a job is organized with a social orientation can influence employee commitment. According to authors like those in References [15,16], we find a significant relationship between jobs with a high level of autonomy and discretion in decision-making and employee commitment. Giving employees high levels of autonomy generates a feeling of personal responsibility for results obtained and, ultimately, towards the firm. This is known in the literature as intrinsic reward. Nevertheless, job rotation, which a priori we might think of as an alternative to eliminate or reduce the excess of routine, cannot be related, in this particular case, to employee commitment. This result could be attributed to two possible factors: Firstly, because in the company analyzed, job rotation is very limited as a consequence of the specialized nature of individual jobs (i.e., welders, assemblers, plumbers, etc.). In addition, secondly, because line managers and employees do not perceive in a similar way the possibility of implementing job rotation. However, considering the results obtained this second factor is void, since there was no difference in perception between line managers and employees in all practices that define SR-Job analysis policy. These results confirm the objective proposed in this study because the equal perception that line managers and employees have about the practices that define this policy in the end have an effect on employee commitment.

5.2. Collaborative and Developmental: Commitment through Informal Relationships and Feedback

The study also found that the exchange of information that happens in an informal way could be a source of commitment, just as it is in jobs that allow employees to know how well they are performing. As research literature as shown, when individuals know and learn if they have performed well, they develop a psychological state that increases motivation, satisfaction and commitment to the organization [30,43]. Likewise, when firms allow employees to form relationships among themselves, a positive work climate and sense of job satisfaction is fostered, affecting, in the end, the degree of employee commitment.

Analyzing each of the practices (consistent with prior research), it can be observed that all of them have a significant influence on the degree of employee commitment. Training and the opportunity to understand and correct deficiencies in their performance was seen in the literature as an opportunity to obtain personnel who are not only more flexible and qualified, but also motivated. In addition, the fact that managers support these policies and practices makes it even more likely that the actions established have an influence on individual and organizational results [15,22,47]. Nevertheless, we must highlight that both policies (collaborative and developmental) do not support the main objective of this article, because the perception that line managers and employees have about the practices that define both policies does not affect the results obtained concerning employee commitment. In this sense, we could say that the relationship between SR-HR practices concerning the concept of socialization and training and employee commitment is not determined by the existence of “good” communication between line managers and employees. These findings are not congruent with the literature review because as Reference [60] established, when employees notice these actions undertaken by the company, their behavior should be conducive to better communication.

The reason why all the practices have an influence on employee commitment, but line managers and employees do not have the same perception, could be: (1) Regarding Collaborative policy, because line managers only perceive how the policy is developed in every day work from a distance. Employees understand that they can exchange ideas with colleagues without any problem. It is the manner in which they obtain “tacit knowledge” of the tasks that they perform; however, line managers, do not see these actions so clearly, perceiving that employees carry out their work thanks to an “explicit” knowledge. On the other hand, (2) with respect to Developmental practices, the difference in perception between line managers and employees could be explained by the supposition that line managers understand performance measurement as a formal tool, whereas employees understand that their performance can be measured less formally, for example, by the number of units that they produce.

5.3. Occupational Health and Safety: Commitment with Issues of Safety and Health

This study confirms that a socially responsible approach to managing safety and labor health generates benefits that are reflected in employee commitment. Both global policy and all practices that define it, with the exception of the item “Having freedom to enjoy holidays without restrictions” was significantly related to employee commitment. In this way, our findings contribute to the field of SR-HRM that highlights the effort that companies are making to establish a culture of Occupational Health and Safety in their companies [15].

As an aim of this article, we asked if there was a relationship between whether the practices analyzed had an impact on employee commitment or not, and whether the perception that line managers and employees had of the practices was similar. The results obtained lead us to conclude that this is the case. Both members of the organization (line managers and employees) perceive these actions similarly and the practices have an influence on employee commitment. Nevertheless, we must underline that one exception was found. When we talk about the possibility to have freedom to enjoy holidays without restrictions, although line managers and employees have the same perception, the item does not have an influence on employee commitment. This may be explained by the type of firm analyzed, where flexibility regarding the possibility to enjoy holidays is determined by the workload that the firm might have at a specific moment. Employees know that they can enjoy their holidays depending on the season and basically the workload that the company has.

5.4. Egalitarian Opportunities and Work-Family Balance: Commitment through the Organizational Justice, Equality and Programs That Reduce Employees' Personal and Family Exhaustion

Neither the global policy (Work-family balance) nor the practices that define it have a significant relationship with employee commitment, and this is despite the fact that line managers and employees perceive the practices in a similar way. It would be logical, as the literature has established, that without the development of programmes of work family-life conciliation there will not be a high level of involvement of human capital or retention of talent, an important factor to consider in the present climate.

The development of a Human Resource policy based on equal opportunities did not have a significant impact on employee commitment. Examining the different practices that define this policy we discover that actions that lead to egalitarian promotion and payment do not have a relationship with employee commitment, although line managers and employees see them similarly.

These results are curious, since, certainly, both aspects are the subject of great legal and social debate and because they are not congruent with the conclusions of authors like those in References [48,49], for whom offering conciliation measures improves employees' sense of belonging and increases their productivity; nor to the conclusions of References [14,50] for whom offering equal opportunities, non-discrimination and respect improves individual behavior and guarantees greater commitment to the organization. Nevertheless, in our particular case, these results can be explained, as remarked previously, by the fact that the staff of the firm is very homogeneous in terms of training, age, gender, nationality, etc. Therefore, egalitarian promotion is a variable that does not result in increased motivation. However, this does not mean that it does not have to be considered and have a positive effect on the behavior of employees.

6. Conclusions

In this research, we have proposed that employee perception of SR-HRM is important in understanding the relationship between SR-HRM and employee commitment. We adapted the traditional models of HRM to test how employees' understanding of the policies and practices developed by the company is a variable that determines individual employee reactions to those policies and practices and, hence, affects their individual performance. Thus, this manuscript contributes to this gap. It examines the not just the arguments of prior studies about if CSR leads to better employee

relationships but also about if perception of SR-HR policies and practices is important to fostering employee attitudes.

Our article makes several important contributions. First, this relationship (SR-HRM on employee behavior) is explained by policy and practice. We found that, there is a significant relationship between SR-Job analysis, Collaborative, Developmental and Occupational health policies and employee commitment. This suggests that, although the study has been realized in one company, the results obtained agree with classic works. We did not find relationships between the variables of analysis Egalitarian Opportunities and Work family-life conciliation and employee commitment. However, we do not think that this contradicts the literature but that we suggest that the reason could be that the firms analyzed are extremely homogeneous in terms of gender diversity. Second, the results obtained show that employees' perception is important in understanding the influence that practices have on their commitment. Third, we have tested a recent scale of measurement of SR-HRM. Finally, we think that the results obtained represent an important advance for HRM and SR literature, offering an opportunity to continue working and confirm the results of this exploratory work.

This article has implications for research and practice. For HRM researchers, our findings provide a first step of understanding of the relationships between SR-HRM and employee commitment, reinforcing the importance of considering employees' perceptions. The practical implications of this article emphasize the role of HR Managers and how their decisions about SR inclusion could affect variables related to HRM. Managers must consider that employees are not all equal and these differences can influence their perceptions. They should not forget that the way in which they manage (through communication) could affect employees' performance. However, our study has limitations. We focused our research on the operation's core employees. Therefore, considering employees that work in different parts of the firm could lead to other findings. Additionally, another limitation related to this work has been carried out in one company. Over-generalization is not possible here.

Nonetheless, our work has opened new lines of future research. The relationship between SR and the perceptions of employees in any firm is a process which could be studied further, for example, we could analyze the HRM system, and identify the configuration used to improve it. Another question for future research is related to analyzing firm performance. The question is whether the predicted fit between SR-HRM and employees' perception is associated with better performance. We would measure individual performance in terms of group creativity, satisfaction, work climate, etc. The employment relationship is tightly associated with this type of variable.

Author Contributions: All the authors have designed the framework and hypothesis. M.L.-F. and P.M.R.-F. performed the questioner and empirical analysis. The final writing of the paper was carried out by all co-authors.

Funding: This study was funded by Consejería de Economía, Innovación, Ciencia y Empleo. Junta de Andalucía (grant number SEJ-1618).

Conflicts of Interest: The authors declare no conflict of interest.

Appendix A

SR-Job Analysis policy
Offers the freedom to decide what the job involves.
Offers the opportunity to participate in important decision processes.
Offers the opportunity to change workplace frequently.
Encourages the supervisor to involve subordinates in most decision making.
SR-Egalitarian policy
Ensures the implementation of the principles of diversity and equal opportunities in all policies, practices and processes of human resource management of the company, creating equality and diversity plans.
Detects employees' training needs in relation to diversity and equal opportunity, through periodic assessments of their knowledge in order to overcome these shortcomings.

Advances the principles of diversity and equal opportunities as essential criteria for excellence in composition, structure, and management of the workforce.

Creates diverse teams in order to develop ideas, group opinions, workflows and a higher level of creativity in the workforce.

SR-Collaborative policies

Establishes formal and informal communication among employees such as group meetings, personal interviews, newsletters or mailing lists via email.

Communication with employees is transparent, providing information related to the actions and results of the company in the economic, social and environmental areas.

Facilitates social dialogue between employees by creating a free media environment in which they can meet, trust each other, share information, and consult regardless of their personal status or professional status in the company.

Encourages participation and the exchange of ideas among workers both horizontally and vertically using tools such as quality circles, suggestion system, discussions.

SR-Developmental policy

Creates a working environment that stimulates learning, autonomy, and a sense of aspiration and continuous improvement through group dynamics and interviews with employees.

Periodically detects training needs of staff, establishing learning methodologies: Face-to face seminars, courses, etc., and training on the Intranet, distance 20 learning courses, etc., in order to address any deficits.

Performs regular performance reviews of employees in order to enhance their professional development and enrichment in their jobs.

Promotes interaction and exchange of knowledge among employees through techniques such as internal rotation, group meetings or brainstorming.

SR-Work Family Balance policy

Facilitates the existence of a proper balance between employees' work and family life.

Facilitates modifications of working hours and shifts according to the needs of employees and those of the company.

Provides flexibility in granting paternity and maternity leave, breastfeeding support at work, etc., depending on the needs of employees and the company.

Facilitates the transfer of employees to other work centers.

SR-Occupational Health and Safety policy

Creates training programs and actions aimed at improving the prevention of accidents, occupational health and safety of employees that go beyond the legal requirements.

Assigns monitoring and control tasks to employees in addition to those legally established on health and safety in order to create a culture concerned with prevention of accidents and physical and emotional wellbeing in the company.

Certifies an appropriate level of health and safety for employees of the company through standards and certifications such as OSHAS, ISOS.

Minimizes physical and emotional risks from work for employees and their families such as absenteeism, stress, occupational illnesses and accidents at work.

References

- Galbreath, J. Building corporate social responsibility into strategy. *Eur. Bus. Rev.* **2009**, *21*, 109–127. [[CrossRef](#)]
- Donaldson, T.; Preston, L. The stakeholder theory of the corporation: Concepts, evidence and implications. *Acad. Manag. Rev.* **1995**, *20*, 65–91. [[CrossRef](#)]
- Garavan, T.N.; McGuire, D. Human Resource Development and Society: Human Resource Development's Role in Embedding Corporate Social Responsibility, Sustainability, and Ethics in Organizations. *Adv. Dev. Hum. Resour.* **2010**, *12*, 487–507. [[CrossRef](#)]

4. Aguinis, H.; Glavas, A. What we know and don't know about corporate social responsibility: A review and research agenda. *J. Manag.* **2012**, *38*, 932–968. [[CrossRef](#)]
5. Bhattacharya, C.B.; Sen, S. Does Doing Good Always Lead to Better? Consumer Reactions to Corporate Social Responsibility. *J. Mark. Res.* **2001**, *28*, 225–243. [[CrossRef](#)]
6. Bhattacharya, C.B.; Sen, S. When, Why, and How Consumers Respond to Social Initiatives? *Calif. Manag. Rev.* **2004**, *47*, 9–24. [[CrossRef](#)]
7. Buciuuniene, I.; Kazlauskalte, R. The linkage between HRM, CSR and performance outcomes. *Balt. J. Manag.* **2012**, *7*, 5–24. [[CrossRef](#)]
8. Chun, J.S.; Shin, Y.; Choi, J.N.; Kim, M.S. How does corporate ethics contribute to firm financial performance? The mediating role of collective organizational commitment and organizational citizenship behavior. *J. Manag.* **2013**, *39*, 853–877. [[CrossRef](#)]
9. De Roeck, K.; Marique, G.; Stinglhamber, F.; Swaen, V. Understanding employees' responses to corporate social responsibility: Mediating roles of overall justice and organisational identification. *Int. J. Hum. Resour. Manag.* **2014**, *25*, 91–112. [[CrossRef](#)]
10. Farooq, O.; Payaud, M.; Merunka, D.; Valette-Florence, P. The impact of Corporate Social Responsibility on Organizational Commitment: Exploring multiple Mediation. *J. Bus. Ethics* **2014**, *125*, 563–580. [[CrossRef](#)]
11. Glavas, A.; Godwin, L.N. Is the Perception of 'Goodness' good enough? Exploring the relationship between perceived corporate social responsibility and employee organizational identification. *J. Bus. Ethics* **2013**, *114*, 15–27. [[CrossRef](#)]
12. Slack, R.E.; Corlett, S.; Morris, R. Exploring Employee Engagement with (Corporate) Social Responsibility: A Social Exchange Perspective on Organisational Participation. *J. Bus. Ethics* **2015**, *127*, 537–548. [[CrossRef](#)]
13. Turker, D. How Corporate Social Responsibility influences Organizational Commitment. *J. Bus. Ethics* **2009**, *89*, 189–204. [[CrossRef](#)]
14. Barrena-Martínez, J.; López-Fernández, M.; Romero-Fernández, P.M. Research proposal on the relationship between corporate social responsibility and strategic human resource management. *Int. J. Manag. Enterp. Dev.* **2011**, *10*, 173–187. [[CrossRef](#)]
15. Barrena-Martínez, J.; López-Fernández, M.; Romero-Fernández, P.M. Towards a configuration of socially responsible human resource management policies and practices: Findings from an academic consensus. *Int. J. Hum. Resour. Manag.* **2017**. [[CrossRef](#)]
16. Kundu, S.C.; Gahlawat, N. Socially responsible HR practices and employees' intention to quit: The mediating role of job satisfaction. *Hum. Resour. Dev. Int.* **2015**, *18*, 387–406. [[CrossRef](#)]
17. Wright, P.M.; Nishii, L.H. *Strategic HRM and Organizational Behavior: Integrating Multiple Levels of Analysis*; CAHRS Working Paper 06-05; Cornell University, Center for Advanced Human Resource Studies: Ithaca, NY, USA, 2006.
18. Phillips, R.A.; Freeman, R.E.; Wicks, A. What Stakeholder Theory is Not. *Bus. Ethics Q.* **2005**, *13*, 479–502. [[CrossRef](#)]
19. Kostova, T.; Roth, K.; Dacin, T. Institutional Theory in the Study of Multinational Corporations: A Critique and New Directions. *Acad. Manag. Rev.* **2008**, *33*, 994–1006. [[CrossRef](#)]
20. Scherer, A.G.; Palazzo, G. The New Political Role of Business in a Globalized World: A Review of a New Perspective on CSR and its Implications for the Firm, Governance, and Democracy. *J. Manag. Stud.* **2011**, *48*, 899–931. [[CrossRef](#)]
21. Aust, I.; Muller-Camen, M.; Poutsma, E. Sustainable HRM: A comparative and international perspective. In *Handbook of Research in Comparative Human Resource Management*, 2nd ed.; Brewster, C., Farndale, E., Mayrhofer, W., Eds.; Edward Elgar Publishing: Cheltenham, UK, 2018; pp. 358–369.
22. Jamali, D.; Lund-Thomsen, P.; Khara, N. CSR institutionalized myths in developing countries: An imminent threat of selective decoupling. *Bus. Soc.* **2015**. [[CrossRef](#)]
23. Nie, D.; Lämsä, A.-M.; Pucetaite, R. Effects of responsible human resource management practices on female employees' turnover intentions. *Bus. Ethics Eur. Rev.* **2018**, *27*, 29–41. [[CrossRef](#)]
24. Dupont, C.; Ferauge, P.; Giuliano, R. The impact of corporate social responsibility on human resource management: GDF SUEZ's case. *Int. Bus. Res.* **2013**, *6*, 145–155. [[CrossRef](#)]
25. Voegtlin, C.; Greenwood, M. CSR and HRM: A Review and Conceptual Analysis. *Hum. Resour. Manag. Rev.* **2016**, *26*, 181–197. [[CrossRef](#)]

26. Diaz-Carrion, R.; López-Fernández, M.; Romero-Fernandez, P.M. Developing a sustainable HRM system from a contextual perspective. *Corp. Soc. Responsib. Environ. Manag.* **2018**. [[CrossRef](#)]
27. Celma, D.; Martínez-García, E.; Coenders, G. Corporate social responsibility in human resource management: An analysis of common practices and their determinants in Spain. *Corp. Soc. Responsib. Environ. Manag.* **2014**, *21*, 82–99. [[CrossRef](#)]
28. Jørgensen, F.; Becker, K.; Matthews, J. The HRM practices of innovative knowledge-intensive firms. *Int. J. Technol. Manag.* **2011**, *56*, 123–137. [[CrossRef](#)]
29. Barrick, M.; Thurgood, G.; Smith, T.; Courtright, S. Collective organizational engagement: Linking motivational antecedents, strategic implementation, and firm performance. *Acad. Manag. J.* **2015**, *58*, 111–135. [[CrossRef](#)]
30. Arthur, J.B. Effects of human resource systems on manufacturing performance and turnover. *Acad. Manag. J.* **1994**, *37*, 670–687. [[CrossRef](#)]
31. Wood, S.; De Menezed, L.M. High Commitment Management in the UK: Evidence from the Workplace Industrial Relations Survey and Employers' Manpower and Skills Practices Survey. *Hum. Relat.* **1998**, *51*, 485–517. [[CrossRef](#)]
32. Shen, J.; Zhu, C.J. Effects of socially responsible human resource management on employee organizational commitment. *Int. J. Hum. Resour. Manag.* **2011**, *22*, 3020–3035. [[CrossRef](#)]
33. Brammer, S.; Millington, A.; Rayton, B. The contribution of corporation social responsibility to organizational commitment. *Int. J. Hum. Resour. Manag.* **2007**, *18*, 1701–1719. [[CrossRef](#)]
34. De Jong, D. International transfer of employee-oriented CSR practices by multinational SMEs. *Int. J. Workplace Health Manag.* **2011**, *4*, 123–139. [[CrossRef](#)]
35. Thompson, J.A.; Bunderson, J.S. Violations of Principle: Ideological Currency in the Psychological Contract. *Acad. Manag. Rev.* **2003**, *28*, 571–586. [[CrossRef](#)]
36. Schuyler, G. The possibility of healthy organizations: Thoughts toward a new framework for organizational theory and practice. *J. Appl. Soc. Sci.* **2004**, *21*, 57–79. [[CrossRef](#)]
37. Welford, R.; Chan, C.; Man, M. Priorities for corporate social responsibility: A survey of businesses and their stakeholders. *Corp. Soc. Responsib. Environ. Manag.* **2008**, *15*, 52–62. [[CrossRef](#)]
38. Boxall, P.; Macky, K. Research and theory on high-performance work systems: Progressing the high-involvement stream. *Hum. Resour. Manag.* **2009**, *19*, 3–23. [[CrossRef](#)]
39. Godard, J. A critical assessment of the high-performance paradigm. *Br. J. Ind. Relat.* **2004**, *42*, 349–378. [[CrossRef](#)]
40. Zhang, M.; Bartram, T.; Mcneil, N.; Dowling, P.J. Towards a Research Agenda on the Sustainable and Socially Responsible Management of Agency Workers Through a Flexicurity Model of HRM. *J. Bus. Ethics* **2015**, *127*, 513–523. [[CrossRef](#)]
41. Boardman, J.; Barbato, C. *Review of Socially Responsible HR and Labour Relations Practice in International Hotel Chains*; International Labour Office: Geneva, Switzerland, 2008; pp. 9–14.
42. Cooke, F.L.; Saini, D. Managing diversity in Chinese and Indian organizations: A qualitative study. *J. Chin. Hum. Resour. Manag.* **2012**, *3*, 16–32. [[CrossRef](#)]
43. Cohen, E. *CSR for HR: A Necessary Partnership for Advancing Responsible Business Practices*; Greenleaf: Manchester, UK, 2010.
44. Knoke, D.; Kalleberg, A.L. Job Training in U.S. Organizations. *Am. Sociol. Rev.* **1994**, *59*, 537–546. [[CrossRef](#)]
45. Latham, G.P.; Frayne, C.A. Self-management Training for Increasing Job Attendance: A Follow-up and Replication. *J. Appl. Psychol.* **1989**, *74*, 411–416. [[CrossRef](#)]
46. Meyer, J.P.; Stanley, D.J.; Herscovitch, L.; Topolnytsky, L. Affective, Continuance, and Normative Commitment to the Organization: A Meta-Analysis of Antecedents, Correlates, and Consequence. *J. Vocat. Behav.* **2002**, *61*, 20–52. [[CrossRef](#)]
47. Marimon, F.; Alonso-Almeida, M.; Rodríguez, M. The worldwide diffusion of the global reporting initiative: What is the point? *J. Clean. Prod.* **2012**, *33*, 132–144. [[CrossRef](#)]
48. Arthur, M.M.; Cook, A. Taking Stock of Work-Family Initiatives: How Announcements of 'Family-Friendly' Human Resource Decisions Affect Shareholder Value. *Ind. Lab. Relat. Rev.* **2004**, *57*, 599–613. [[CrossRef](#)]
49. Liu, N.; Wang, C. Searching for a Balance: Work-Family Practices, Work-Team Design, and Organizational Performance. *Int. J. Hum. Resour. Manag.* **2011**, *22*, 269–290. [[CrossRef](#)]

50. Barrena-Martínez, J.; López-Fernández, M.; Romero-Fernández, P.M. Towards the seeking of HRM policies with a Socially Responsible Orientation: A comparative analysis between Ibex-35 firms and Fortune's top 50 Most Admired Companies. *Tour. Manag. Stud.* **2013**, *2*, 488–501. [[CrossRef](#)]
51. Coldwell, D.A.; Billsberry, J.; Meurs, V.N.; Marsh, P.J.G. The effects of person–organization ethical fit on employee attraction and retention: Towards a testable explanatory model. *J. Bus. Ethics* **2008**, *78*, 611–622. [[CrossRef](#)]
52. Korschun, D.; Bhattacharya, C.B.; Scott, D. *When and How Does Corporate Social Responsibility Encourage Customer Orientation?* ESMT Working Paper; ESMT: Berlin, Germany, 2011.
53. Nishii, L.H.; Lepak, D.P.; Schneider, B. Employee Attributions of the “Why” of HR practices: Their effects on employee attitudes and behaviors, and customer satisfaction. *Pers. Psychol.* **2008**, *31*, 503–545. [[CrossRef](#)]
54. Sarfraz, M.; Qun, W.; Abdullah, M.I.; Alvi, A.T. Employees' Perception of Corporate Social Responsibility Impact on Employee Outcomes: Mediating Role of Organizational Justice for Small and Medium Enterprises (SMEs). *Sustainability* **2018**, *10*, 2429. [[CrossRef](#)]
55. Blau, P.M. *Exchange and Power in Social Life*; Wiley: New York, NY, USA, 1964.
56. Homans, G. *Social Behavior: Its Elementary Forms*; Harcourt Brace Jovanovich: New York, NY, USA, 1961; p. 13.
57. Robinson, S.L. Trust and breach of the psychological contract. *Adm. Sci. Q.* **1996**, *41*, 574–599. [[CrossRef](#)]
58. Wayne, S.J.; Shore, L.M.; Liden, R.C. Perceived organizational support and leader-member exchange: A social exchange perspective. *Acad. Manag. J.* **1997**, *40*, 82–111. [[CrossRef](#)]
59. Wright, P.M.; Boswell, W.R. Desegregating HRM: A review and Synthesis of Micro and Macro Human Resource Management Research. *J. Manag.* **2002**, *28*, 247–276. [[CrossRef](#)]
60. Rhoades, L.; Eisenberger, R. Perceived organizational support: A review of the literature. *J. Appl. Psychol.* **2002**, *87*, 698–714. [[CrossRef](#)] [[PubMed](#)]
61. Bennett, A.; Checkel, J.T. *Process Tracing: From Philosophical Roots to Best Practice*; Simons Papers in Security and Development, School for International Studies, Simon Fraser University: Vancouver, BC, Canada, 2012.
62. Ansari, M.A.; Mui-Hung, D.K.; Aafaqi, R. Leader-member Exchange and attitudinal outcomes: Role of procedural justice climate. *Leadersh. Org. Dev. J.* **2007**, *28*, 690–709. [[CrossRef](#)]
63. Bhal, K.T.; Ansari, M.A. Leader-member Exchange-subordinate outcomes relationship: Role of voice and justice. *Leadersh. Org. Dev. J.* **2007**, *28*, 20–35. [[CrossRef](#)]
64. Nunnally, J.C. *Psychometric Theory*; McGraw-Hill: New York, NY, USA, 1978.
65. Kacmar, K.M.; Carlson, D.S.; Bryner, R.A. Antecedents and Consequences of Organizational Commitment: A comparison of Two Scales. *Educ. Psychol. Meas.* **1999**, *59*, 976–994. [[CrossRef](#)]



© 2018 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<http://creativecommons.org/licenses/by/4.0/>).