Facing Sustainable Human Resources Management with the Dimension of Discourse and Action through the Lens of Organizational Hypocrisy[1]

Sürdürülebilir İnsan Kaynakları Yönetimine Söylem ve Eylem Boyutlarıyla Örgütsel İkiyüzlülük Merceğinden Bakmak

Kubilayhan Göç[(*)]

Fatma Küskü[(**)]

Abstract

This study examines Sustainable Human Resource Management with its economic, environmental and social dimensions and evaluates the differences between discourse and action through the lens of organisational hypocrisy. Thus, it seeks to understand whether Sustainable HRM activities are implemented as a result of some obligations or because they are internalized. Data was collected from companies and their employees listed in the Istanbul Stock Exchange (ISE) Sustainability Index. The discourse is identified through content analysis of 36 sustainability reports, while the action via the responses of 414 employees to a structured questionnaire. The findings suggest that the traditional capitalist approach remains valid and leads to hypocrisy in organizations, even when Sustainable HRM is passively accepted. Businesses in Türkiye still need to fully internalize the Sustainable HRM approach, which suggests the need for stricter regulations rather than voluntary efforts. This research contributes to the literature by addressing Sustainable HRM with its "economy-environment-society" dimensions, responding to the need to understand Sustainable HRM approaches in countries with different contexts, and examining Sustainable HRM within the scope of organizational hypocrisy.

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(*)   Corresponding Author / Sorumlu Yazar, Aksaray University, Faculty of Economics and Administrative Sciences, 68100, Aksaray, Türkiye, khangoc@aksaray.edu.tr, ORCID: 0000-0002-7481-0837

(**)   Istanbul Technical University, Faculty of Management, 34367, Macka, Istanbul, Türkiye, kuskufa@itu.edu.tr, ORCID: 0000-0002-1436-4230

Ö z e t

Bu çalışma Sürdürülebilir İnsan Kaynakları Yönetimini ekonomik, çevresel ve sosyal boyutlarıyla incelemekte ve söylem ile eylem arasındaki farkları örgütsel ikiyüzlülük merceğinden değerlendirmektedir. Bu bağlamda, Sürdürülebilir İKY faaliyetlerinin bir takım yükümlülüklerle mi yoksa içselleştirilmiş bir şekilde mi uygulandığını anlamaya çalışmaktadır. Veriler, Borsa İstanbul Sürdürülebilirlik Endeksi'nde yer alan şirketlerden ve çalışanlardan toplanmıştır. Söylem, 36 sürdürülebilirlik raporunun içerik analizine tabi tutulması yoluyla belirlenirken, eylem 414 çalışandan yapılandırılmış bir soru formu ile toplanan yanıtlar üzerinden analiz edilmiştir. Bulgular, geleneksel kapitalist yaklaşımın geçerliliğini koruduğunu ve pasif olarak kabul edilse bile kuruluşlarda ikiyüzlülüğe yol açtığını göstermektedir. Türkiye'deki işletmelerin Sürdürülebilir İKY yaklaşımını tam olarak içselleştirmeleri gerektiği ve bunun için de gönüllü çabalardan ziyade daha katı düzenlemelere ihtiyaç duyulduğu görülmüştür. Bu araştırma, Sürdürülebilir İKY'yi "ekonomi-çevre-toplum" boyutlarıyla ele alarak, farklı bağlamlara sahip ülkelerdeki Sürdürülebilir İKY yaklaşımlarını anlama ihtiyacına cevap vererek ve Sürdürülebilir İKY'yi örgütsel ikiyüzlülük kapsamında inceleyerek literatüre katkı sağlamaktadır.

Anahtar Kelimeler: Sürdürülebilirlik, Sürdürülebilir İnsan Kaynakları Yönetimi, Örgütsel İkiyüzlülük, Söylem, Türkiye

Introduction

Concepts related to Sustainable Human Resource Management (Sustainable HRM) are often discussed by taking into account what is stated in sustainability-related reports (e.g. Ehnert, Parsa, Roper, Wagner & Muller-Camen, 2016; Özgül & Gürol, 2019; Esen & Süral Özer, 2020), on company websites (e.g., Ehnert, 2009a), and/or the opinions of the people/decision makers responsible for implementation in companies (e.g., Diaz-Carrion, López-Fernández & Romero-Fernandez, 2018). Such assessments provide us with important information about the "discourse" on the subject. However, written or oral discourses often do not fully reflect what happens in practice (Ehnert, 2009b; Emma & Jennifer, 2021; Zaman, Farooq, Khalid & Mahmood, 2021). Human resource management (HRM) studies have been discussed for a long time for this reason; even the HRM literature has been criticized for not reflecting the action dimension fully (see Legge, 1995; Alvesson, 2009; Lawler & Benson, 2022). Some researchers, especially in their studies on reports, state that there is a significant gap between corporate sustainability discourse and practice (e.g., Cho, Laine,

Roberts & Rodrigue, 2015; Allam, Scagnelli, and Corazza, 2020; Higgins, Tang & Stubbs, 2020). Due to the gap between action and discourse, studies on sustainability reporting have often reached inconsistent conclusions. Such inconsistencies may result from hypocrisy in organizations, i.e., organizational hypocrisy, a phenomenon where organizations respond to contradictory pressures and demands in their external environment with contradictory actions and statements (Acuti, Bellucci & Manetti, 2023). People who develop and implement HRM policies may be hypocritical about their implementation, as they consider many factors, such as the cost of implementation, organizational pressures, stakeholder expectations, and importance for the company (see Kramar, 1992; Meyer, 2010). Various practices that organizations declare in writing and/or verbally as adopted may be ceremonial and/or symbolic rather than actual practices (for further information, see Özen, 2024). In other words, the specific practices that organizations announce that they follow may not reflect what actually happens inside the organization. The announced practices may be intended to give the impression of being done so on the surface, rather than being actually implemented or adhered to in practice, i.e., embedded in the day-to-day operations or culture of the organization.

To determine what happens more accurately, there is need for studies that deal with discourse and practice together. In this study, both the perspective of the discourse side, i.e., the perspective of the decision-makers and the main actors responsible for implementation and the views of the people affected by the practices, i.e., employees, are evaluated together. As the development of holistic corporate sustainability in organizations requires the full involvement of employees in sustainability efforts (Schröder, Wiek, Farny & Luthardt, 2023), it is important to understand whether there are differences and/or inconsistencies between the views of the two parties, i.e., whether the activities are genuinely internalized or hypocritically pretended to be carried out due to various concerns. This study aims to understand the main dimensions of Sustainable HRM activities undertaken by companies from the perspective of organizational hypocrisy, considering the views of both decision-makers responsible for designing and implementing sustainability activities and employees affected by these practices. Organizational hypocrisy can intensify the gaps between commitments and resources, undermine reforms, or harm business and society by failing to protect society from externalities (Lipson, 2007; Yang, Manika & Athanasopoulou, 2020). Considering the criticism that sustainability efforts are not very effective (e.g., Argento,

Broccardo & Truant, 2022), we believe that such studies like ours are essential to increase the impact of sustainability efforts.

Although many studies have been conducted in the field of Sustainable HRM, most of them are based on data collected from core (or central) countries, which are economically developed and industrialized nations that dominate the global economic system (e.g., Allam et al., 2020). However, despite the similarising effects of factors such as globalization, industrialization, and the use of technology, organizational forms and implementation of practices differ according to their social realities (for a detailed discussion, see Özen, 2024). Therefore, like other organizational activities, both sustainability and HRM are closely related to the institutional context (Farndale and Sanders, 2017).

In the context of developed countries, which have a multi-stakeholder perspective and not only from an economic perspective, the concept of Sustainable HRM is adopted more quickly (Ehnert, 2009a; Gutiérrez Crocco & Martin, 2022). Therefore, research in the field (e.g., Aust, Muller-Camen & Poutsma, 2018) suggests that more studies are needed to understand the HRM concerns and models of underdeveloped or developing countries with scarce resources. Moreover, further research in this field can help explain the role that sustainability-related explanations play in the transition to a less unsustainable society, which still remains unclear (Cho et al., 2015). In line with these needs, this study was conducted in Türkiye, a developing peripheral country.

In Türkiye, studies in various fields (e.g., Özen, 2002; Küskü, 2007; Küskü Akdoğan & Bay, 2012; Ilsev, Bayhan Karapinar & Metin Camgoz, 2023) show that significant gaps remain between the actual actions and discourses due to different concerns. Also, in the absence of coercion at the institutional level, some practices remain only in policy, depending on the power relations of organizational actors. Therefore, it is meaningful to examine the Sustainable HRM issue, a field whose rules are not yet fully formed in Türkiye. There are a few studies already done on Sustainable HRM in Türkiye (e.g., Özgül & Gürol, 2019; Vatansever, Kılıç & Dinler, 2019; Dil & Talaş, 2021; Acar & Özutku, 2022). However, when the existing studies are analyzed, it is understood that the issues within the scope of Sustainable HRM are mostly addressed from a discursive perspective, with limited consideration of their practical implementation. Due to the lack of a dual-perspective evaluation that incorporates both discourse and action, analyzing Sustainable HRM-oriented practices in terms of both dimensions with data

from Türkiye is important to better understand what is happening by identifying inconsistencies.

Focusing on whether there is any difference between the discourses of those responsible for Sustainable HRM practices and the perceptions of the organization members about what is stated to have been done, i.e., between discourse and actions, this study contributes to the literature in three ways. Firstly, it enhances the field by evaluating the "economy-environment-society" dimensions, which are accepted together as the three pillars of the concept of "sustainability". Secondly, it attempts to respond to the need to understand Sustainable HRM approaches in countries with different contexts by focusing on a developing country. Finally, this study contributes to the literature on organizational hypocrisy by considering employees' opinions.

Conceptual Framework: Sustainable HRM and Organizational Hypocrisy

Although it is a word that has spread to many fields of science and has become a part of our daily language, there is no consensus on the definition of the concept "sustainability" (Montiel & Delgado-Ceballos, 2014). Prior to the 1980s, discussions on sustainability primarily emphasized economic and ecological environmental issues; the relationship between business and the environment was evaluated in a narrow framework, focusing mainly on economic growth and environmental protection. Consequently, organizational activities were shaped with a primary emphasis on these two dimensions, often overlooking social considerations. However, by the end of the seventies, Carroll (1979) in his studies on corporate social responsibility had emphasized the necessity of examining the relationship between business and the environment in a broader framework by including the environmental and social responsibilities of businesses as well as their economic responsibilities. In line with current developments, the World Commission on Environment and Development (WCED) has also suggested that economic, environmental, and social dimensions should be addressed simultaneously for corporate sustainability (WCED, 1987). Supporting this understanding, many researchers (e.g., Ehnert, Harry & Zink, 2014; Ahmad, Wong & Butt, 2023) have stated that companies cannot achieve sustainability if they do not consider any of the above-mentioned dimensions. Based on current developments, the concept of sustainability now includes the conservation, regeneration,

and growth of a system's economic, environmental, and social resources, and companies are expected to regulate their impact on various economic, environmental, and social environments.

Traditionally, organizations have conducted HRM practices (e.g., employee selection, training and development, and performance appraisal) in a way that benefits the internal efficiency of the organization, i.e., with economic considerations (Boudreau & Lawler, 2014). However, carrying out HRM activities with only efficiency-oriented approaches may influence psychological and social issues related to stakeholders negatively, such as the well-being of employees, their families, and societies (Biglan, 2009; Mariappanadar, 2012). With the increasing negative impacts on externalities such as environmental, social, and human aspects of society and increasing sustainability concerns, the concept of Sustainable HRM was born to address all HRM activities to support corporate sustainability efforts (Ehnert, 2009a; Taylor et al., 2012; Kramar, 2014). Thus, the concept of HRM has started to be associated with the environment and society (Aust, Matthews & Muller-Camen, 2020; Westerman, Rao, Vanka & Gupta, 2020; Paillé & Valéau, 2021) and has been considered as sustainability-oriented especially since the early 2000s. Sustainable HRM, which is discussed as an extension of HRM objectives from a sustainability perspective, has considered the adoption of HRM strategies and practices that ensure the achievement of economic, environmental, and social goals and prevent undesirable side effects and negativities within and outside the organization in the long term (e.g., Ehnert et al., 2016). With the regulations proposed by organizations such as WCED, in order to become a sustainable organization, companies are expected to use the Sustainable HRM concept as a tool to address the negative externalities of a sustainable society.

Due to various regulations and pressures from the corporate environment, organizations that commit to sustainability voluntarily or under compulsion strive to improve their financial situation while trying to fulfill their commitments to their stakeholders. Despite this, many researchers (e.g., Argento, Broccardo & Truant, 2022) have criticized sustainability efforts in organizations as not very effective. In some studies dealing with this issue, the inadequacy of sustainability efforts is tried to be explained by the concept of organizational hypocrisy. In the implementation phase, managers may be in a dilemma as decisions may contradict each other, and they may have to choose between fulfilling their commitments and complying with the economic-based business objectives of the organization. In such a situation, disconnection and inconsistency may occur

between discourse and actions related to organizational practices. Organizational stakeholders define this as organizational hypocrisy (Brunsson, 1989). As such, organizational hypocrisy is a strategy used by organizations to satisfy different stakeholder demands in order to maintain organizational legitimacy (Nickell & Roberts, 2014).

The difference between actions and discourses cannot always be interpreted as hypocrisy (see Effron, O'Connor, Leroy & Lucas, 2018). A logical contradiction or inconsistency between the data cannot be considered hypocrisy. To be considered hypocritical, there must be an incompatibility between values and behaviors. In other words, hypocrisy describes a situation in which an organization deliberately presents its activities or situation as different from the underlying reality (Kreps et al., 2017; Effron, O'Connor, Leroy & Lucas, 2018). Such hypocrisy is often done intentionally to gain strategic benefits (Higgins et al., 2020). Therefore, organizational hypocrisy is stated to be a form of corporate communication or misleading communication (Fan, Tian, Lin & Wang, 2014). Due to these mentioned features, it has been stated that organizational hypocrisy provides a theoretical field for explaining sustainability (e.g., Cho et al., 2015; Lu, Wang, Jamali, Gao, Zhang & Liang, 2022; Robertson, Montgomery & Ozbilir, 2023). Consistent with existing studies, organizational hypocrisy offers a meaningful perspective as we, in a sense, seek to understand whether organizations' HRM practices related to sustainability are consistent with official policies, values, or norms.

Method

We conducted two complementary studies that examined the discourse and action dimensions separately. Since methodological concerns such as the scarcity of multilevel studies and mixed method studies were noted in the literature (e.g., Anlesinya & Susomrith, 2020), we used qualitative data collection methods to identify discourse in the first study and quantitative data collection methods to identify action in the second study. This research obtained ethical approval from Istanbul Technical University's Social and Humanities Sciences Human Research Ethics Committee on January 23, 2019 (Project No: 107). Both studies are discussed separately in the following sections[2].

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2   The first researcher can provide information on all analyses mentioned in the studies.

Study 1: Sustainable HRM by Discourse

The main purpose of this study is to identify the Sustainable HRM practices that organizations in Türkiye claim to implement through content analysis. In other words, the aim is to examine the concept from a discourse perspective.

Sample and Scope

In our research, we included the companies in the Borsa Istanbul (BIST) Sustainability Index, as they attach more importance and approach the issue of sustainability more seriously than other companies. The companies in the index are trying to comply with the "sustainable organization" form according to the Global Reporting Initiative (GRI) principles. To determine the sensitivity of leading companies, we decided to analyze the sustainability reports of 29 companies included in the index in the first two years of the BIST Sustainability Index. We included 36 of the 44 reports (82% of the total reports) that were available online as a sample.

Analysis

We conducted our analysis in two steps. In the first step, we examined the GRI-G4 Guidelines[3] and Practices Manual[4], which set sustainability standards for companies in the field of HRM. We categorized HRM practices into economic, environmental, and social dimensions, and created a coding guide for Sustainable HRM practices. Such categorization steps are considered the most appropriate method for validity and reliability for systematically analyzing sustainability reports and making comparisons in subsequent studies (Creswell & Clark, 2011). In the second step, we analysed the content of the sustainability reports of the companies by using the guide we developed in the first step and quantified the data by indexing (Ehnert et al., 2016). In this way, we determined the extent to which companies report the Sustainable HRM practices identified in the first step.

The first stage in content analysis is the coding of the data. In the coding process, the researcher analyzes and categorizes the data. Since sustainability reports are prepared within the framework of the principles in the sustainability

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3   See GRI-G4 Guidelines Reporting Principles

4   See GRI-G4 Practices Manual

guidelines, we utilized the "coding according to the identified concepts" method (Yıldırım & Şimşek, 2016). As a result, we examined each of the standardized GRI principles and classified all HRM-related variables as Sustainable HRM variables using the keywords, codes, and definitions (see Table 1).

As GRI provides standardized and detailed guidelines and does not allow companies to make subjective assessments in their reports (Ehnert et al., 2016), the face validity of the data is high (Creswell & Clark, 2011). Since codes, words, and expressions were used extensively, we minimized reliability concerns. To increase the validity of the categories (Insch, Moore & Murphy, 1997), we allocated each item (word or sentence) to the most appropriate single category and did not include binary representations in the coding. Since the coding was done in different periods and by two different researchers, the reliability and semantic validity of the coding also increased (Weber, 1990).

Findings

As a result of the content analysis, Sustainable HRM comprised 32 variables under the economic, environmental, and social pillars (see Table 1).

Table 1. Performance indicators and reporting rates

Basic Pillars	Sub-Dimensions	Performance Indicators [†]	First year (%)[‡]	Second year (%)[‡]
Economic Pillar	Employee-oriented expenses	Employee wages	100	96
		Fringe Benefits	100	92
		Employer-Provided Retirement Plan	83	67
		Offering wages above the minimum wage	100	67
		Employee protective arrangements and expenses	100	92
		Average	96,6	82,8
	Society-oriented expenses	Voluntary donations, investments for the benefit of society	100	96
		Average	100	96
Ecological Environment Pillars	Ecological Environment Sensitivity	Protecting the natural environment	58	71
		Raising employee awareness	83	79
		Avoiding harm	83	83
		Average	74,66	77,66

Social Pillars	Basic Human Rights	Investment contracts compatible with human rights articles	83	83
		Prevention of child labor	100	79
		Prevention of forced or compulsory labor	92	75
		The existence of a grievance mechanism on human rights	92	100
		Evaluation of human rights activities	83	79
		Maternity and paternity leave	92	88
		Compliance with minimum notice periods regarding operational changes	58	46
		Right to freedom of association and collective bargaining	83	83
		Suppliers' efforts to prevent negativities in labor practices	100	92
		Labor practices grievances mechanism	100	100
		Average	88,3	82,5
	Occupational Health and Safety	Occupational health and safety committees formed with the participation of employees	100	100
		Evaluation of health and safety cases	92	96
		Contracts with unions cover health and safety issues	75	79
		Average	89	91,7
	Diversity Management	Workforce diversity	100	100
		Equal remuneration for men and women	100	100
		Average	100	100
	Social Relations	Operations with local community engagement	100	92
		Violation of the rights of the local community	33	42
		Average	66,5	67
	Staffing	Employee turnover and characteristics of new hires	83	83
		Employment from the local community to senior management	58	46
		Average	70,5	64,5
	Employee Development	Offering employees with training and education opportunities	100	100
		Lifelong learning opportunity for workforce continuity	100	100
		Regular performance and career development evaluation	100	100
		Training employees in human rights policies and procedures	75	67
		Average	93,75	91,75

† Performance indicators were created directly based on the codes included in the GRI-G4 guide. For example, the "employee wages" indicator was coded "G4-EC1". According to the GRI guide, this code means 'economic value created and distributed' and includes the elements "Employee salaries, Retirement salaries, Dismissal payments and Insurance Payments" (For detailed information about the coding, see Goc & Kusku, 2020).

‡ Percentage of companies reporting each category by year

We analyzed the *economic pillar* of Sustainable HRM in two main sub-dimensions: "employee-oriented expenditures", which refers to the financial value that companies directly provide to their employees, and "society-oriented expenditures", which refers to investments that have no direct impact on the company's employees. The *ecological pillar* of Sustainable HRM covers the variables related to "raising awareness of the employees, protecting environmental resources and avoiding harming nature by operating complaint mechanisms", including raising employees' sensitivity to environmental behavior. The *social pillar* of Sustainable HRM covers the variables related to regulations concerning human rights, diversity management, occupational health and safety, social relations, staffing, and employee development. It was revealed that the companies primarily reported practices related to the economic dimension (first period: 97.16%; second period: 85%), followed by practices related to the social dimension (first period: 83.83%; second period: 80.20%). Although the rates of including practices related to the ecological dimension are lower (first period: 74.66%; second period: 77.66%), companies do not altogether neglect this dimension when reporting (see Table 1).

Study 2: Sustainable HRM by Action

This study aims to determine the answer to the question "to what extent Sustainable HRM practices are implemented in companies?" based on employee perceptions of Sustainable HRM dimensions and antecedents.

Questionnaire design

There are some scales in the literature to understand and explain Sustainable HRM (e.g., Paillé, Chen, Boiral & Jin, 2014; Guerci & Pedrini, 2014; Järlström, Saru & Vanhala, 2018; De Prins, Stuer & Gielens, 2020). However, these studies mostly focused on internal organizational processes or examined only one pillar of sustainability. Very few studies (e.g., Jackson, Boswell & Davis, 2011; De Prins, Van Beirendonck, De Vos & Segers, 2014; Stahl, Brewster, Collings & Haro, 2020; Westerman et al., 2020) examined the economy-environment-society pillars together. Since the existing scales do not entirely fit our institutional context, we created an original questionnaire in Turkish, to cover the variables that emerged in the literature review and from the first study.

To reveal the dimensions of Sustainable HRM, we developed 44 items in the first step within the scope of GRI principles. This method is critical for maintaining the relationship between the items and the conceptual framework (content

validity). Four academics then evaluated the items in terms of language, scope, appearance, comprehensibility, and formal structure. In line with the feedback, we revised them. Thus, we ensured the content and face validity of the measurement (Straub, Boudreau & Gefen, 2004). As a result, we decided on a 33-item measurement model to asses the Sustainable HRM construct.

We used the 5-point Likert scale Hinkin (2005) proposed to collect data (1: Strongly disagree, 5: Strongly agree). We added the "I have no idea" option to the questionnaire so that participants could respond more accurately.

First, we sent the questionnaire for piloting to people who matched the study's target population. When we evaluated the 45 returned responses, we did not change the Sustainable HRM items, as we found them reliable and meaningful. Accordingly, five variables were assigned to the economic pillar, four to the ecological environment pillar, and twenty-four to the social pillar. We also identified some possible Sustainable HRM antecedents based on stakeholders, country context, and findings in the literature (such as "Laws and regulations", "Employee expectations", "Competition pressures", "The companies' financial strength", "Top management's sensitivity to sustainability", "Corporate benefit expectations").

Data collection and sample

The population of the second phase involves all employees from the companies included in the BIST Sustainability Index. To increase the number of responses, we tried to contact the managers of the companies, especially the HRM unit, via telephone, e-mail, and LinkedIn. Consequently, 1442 users accessed the questionnaire, while 494 completed forms were recorded in the system (The response rate was 34.2%). Sixty-nine response forms were excluded from the sample because they belonged to employees of companies not included in the BIST Sustainability Index (due to job changes), and eleven response forms were excluded due to missing data. Finally, 414 people were included in the sample. According to the experts' statements (Hair et al., 2019), this sample is statistically sufficient (sector of the firms: 47.6% in manufacturing, 44% in services, 8.4% in both manufacturing and services; the gender of the respondents: female: 33.3%, male: 64.5%, non-responder: 2.2%).

Basic analysis and findings

We conducted an exploratory factor analysis of the proposed Sustainable HRM items to determine the basic structure between the interrelated variables. As a

result, five factors emerged for the 33 items, which were significant and had an eigenvalue of 0.9 and above (see Table 2). These factors contributed 67.092% of the total variance (51.455% of the total variance was explained by the first factor, 5.982% by the second factor, 3.733% by the third factor, 3.087% by the fourth factor and 2.836% by the fifth factor). The findings supported the validity of the five-factor structure of the Sustainable HRM consisting of 33 items. The Cronbach's Alpha coefficient for the overall reliability of the Sustainable HRM was 0.969 (0.947 for the first factor; 0.922 for the second factor; 0.918 for the third factor; 0.608 for the fourth factor; and 0.789 for the fifth factor). The reliability coefficient of the fourth factor (0.608) is characterized as medium (Hinton, Brownlow, McMurray & Cozens, 2004).

Table 2. Perception levels of Sustainable HRM practices in companies

Factors	Variables	n	$\bar{x}$	s
Factor 1- Working conditions and humanitarian arrangements (0,947) [†] $\bar{X}w$= 4,08[‡]	V4: Employees at our company can take maternity leave without any problems or loss of rights.	386	4,55	0,89
	V10: In our company, necessary precautions are taken to prevent the recurrence of adverse health and safety events.	405	4,29	1,06
	V9: Employees in our company are adequately represented on occupational health and safety committees.	392	4,24	1,1
	V8: In our company, gender or other differences are not considered when determining wages.	398	4,22	1,17
	V6: Employees in our company are not subject to discrimination due to their differences (e.g., age, language, gender, ethnic origin).	412	4,18	1,15
	V7: Our company supports that people with different qualifications work together, which is seen as wealth.	404	4,18	1,09
	V13: Complaint mechanisms for occupational health and safety issues affecting employees in our company are operational.	386	4,15	1,1
	V1: Our company pays close attention to current human rights issues in its decisions and practices.	411	4,13	1,17
	V12: Our company continues its activities by considering its suppliers' health and safety practices for their employees.	369	4,09	1,08
	V2: Our company has set up a policy to prevent human rights violations and has made the necessary arrangements (e.g., not employing child labor).	404	4,06	1,12
	V11: In health and safety-related incidents, unions advocate for workers.	336	3,83	1,27
	V5: Complaint mechanisms for human rights violations have been established and are properly operational in our company.	379	3,78	1,27
	V3: Employees are adequately informed about human rights policies and procedures in our company.	407	3,73	1,21
	V14: Our company allows employees to join unions of their choice and respects and supports their right to collective bargaining.	338	3,55	1,42

Factor 2: Employee development (0,922) X̄w= 3,55	V19: Our company provides training opportunities to all of its employees.	408	4,03	1,11
	V22: Our employees' performance is constantly evaluated.	407	3,84	1,26
	V20: Our company provides adequate services for the development of employee talents.	411	3,62	1,24
	V23: In our company, practices are carried out to plan the employees' careers.	409	3,33	1,31
	V24: Our employees receive regular feedback on their career development.	409	3,25	1,31
	V21: Employees in our company are given guidance to help them adapt to social and cultural life changes and learn new skills.	397	3,23	1,3
Factor 3: Social sesnsivity and ecological orientation (0,918) X̄w= 4,06	V30: Our company has an environmental policy for protecting nature/habitat, and employees are directed towards environmentally friendly activities.	391	4,18	1,06
	V16: Social responsibility activities are carried out by taking into account the expectations and needs of society.	405	4,15	1,04
	V28: Our company makes voluntary donations and investments to benefit the society in which it operates.	373	4,14	1,05
	V32: Our company shows an effort to efficiently use energy, water, and other resources.	399	4,12	1,12
	V29: Our company does not avoid operational changes that concern employee health, even if it is costly for itself.	400	4,03	1,14
	V15: Our company monitors the social and societal effects of operational activities.	367	4,02	1,13
	V33: Our company carries out activities to bring environmentally friendly behaviour to its employees.	402	3,94	1,17
	V31: Environmental grievance mechanisms are working within the company.	371	3,93	1,19
Factor 4: Sustainable employement (0,608) X̄w= 3,78	V18: Our company pays close attention to employment from the environment in which it operates.	391	3,84	1,1
	V17: Our company has no difficulty in recruiting qualified personnel.	406	3,73	1,15
Factor 5: Economic opportunities (0,789) X̄w= 4,09	V25: Our company offers all new employees a salary above the minimum wage level.	376	4,26	1,03
	V27: Our company offers its employees sufficient retirement opportunities.	378	4,03	1,08
	V26: Our company provides more welfare-enhancing fringe benefits and support to its employees than the laws require.	406	3,97	1,07

† Degree of reliability: Cronbach's Alpha

‡ Weighted average

n= number of participants, x̄= average, s= standard deviation, X̄w= weighted average

Exploratory factor analysis revealed that the three-dimensional (economic, ecological-environmental, and social) Sustainable HRM construct established in Study 1 was further divided into more detailed dimensions in practice. The ecological-environmental dimension gained conceptual breadth by taking variables from the other dimensions. Thus, this dimension gained meaning as an indicator that includes ecological environment and social elements. As a result, Sustainable HRM activities were categorized under five dimensions. Each factor was named by analyzing the statements in their content.

Factor 1- Working conditions and humanitarian arrangements: When the statements are examined, it is understood that this factor touches on three issues: Statements on the regulation of the working environment based on human rights, statements on the sensitivity of discrimination, and statements drawing attention to occupational health and safety. The factor is named "working conditions and humanitarian arrangements" due to the emphasized statements in the content. Employees' positive responses to statements on this dimension can be interpreted as evidence of an effort to create a decent working environment (Sorribes, Celma & Martínez-Garcia, 2021). However, the relatively low averages in the statements related to trade unions (V11 and V14) and human rights (V3 and V5) indicate problems in these areas.

Factor 2- Employee development. This factor covers issues such as training opportunities provided to employees, performance appraisal, and career development. Although it is understood that employees are provided with training opportunities (V19) and regular performance appraisals (V22), it is seen that the averages decrease as the statements become employee-oriented (V20, V21, V23, V24). This suggests that while organizational-oriented employee development is prioritized in companies, personal development is put on the back burner (Özgül & Gürol, 2019). Since the skill development of employees is considered a fundamental prerequisite for sustainability (Comyn, 2018), low scores in this factor may indicate that the concept of sustainability is not fully grasped.

Factor 3- Social sensitivity and ecological orientation: This factor consists of variables that address HRM with its macro-dimensional relationships and focus on the firm's impact on nature and society. This dimension can be considered to strengthen the company's reputation and legitimacy in society (Özen & Küskü, 2009). When the activities for the ecological environment are examined, it is seen that companies make efforts to use energy, water, and other resources efficiently

(V32). In this direction, it is understood that companies care about the ecological environment, try to raise employee awareness (V33), and strive to create a structure that can direct them to environmentally friendly activities (V30). This can be evaluated as companies in Türkiye take on responsibility for negative externalities (Vatansever et al., 2019). Our findings show that companies monitor their activities' societal impacts (V15). To supplement this situation, they engage in social responsibility activities that align with social expectations and needs (V16 and V28).

Factor 4- Sustainable employment: This factor includes expressions for the most efficient use of workforce and talent in the company's operating area. Although this dimension is critical for establishing ties with the region and attracting potential employees (Stankevičiute & Savanevičiene, 2018), it has emerged as one of the most negatively evaluated factors by employees. This may indicate that employee expectations are not fully met or that the company faces intense competition in attracting potential employees.

Factor 5- Economic opportunities: This factor addresses the issues of companies providing wages (V25), fringe benefits (V26), and various retirement options (V27) to improve the economic well-being of their employees. This factor is critical for employees to continue their lives in the long run without any financial concerns (Cleveland, Byrne & Cavanagh 2015). The scores given to the items in this factor can be interpreted as an indicator that companies consider the economic welfare of their employees to a certain extent.

Based on the high averages, consistent with the results of our initial research and other studies conducted in Türkiye (e.g., Seckin-Celik & Seckin-Halac, 2018; Esen & Esen, 2018), we can say that Sustainable HRM applications have entered the life of companies to a certain extent and are being tried to be implemented.

Comparison of Study 1 (Discourse) and Study 2 (Action)

We aimed at understanding whether there is a difference between discourse and action by comparing the findings obtained in the first study for the determination of discourse and the second study for the determination of action. Since the data collection methods of the two studies are different, we made comparisons through interpretation. Based on the dimensions that emerged in the second study, we compared the results of both studies (see Figure 1).
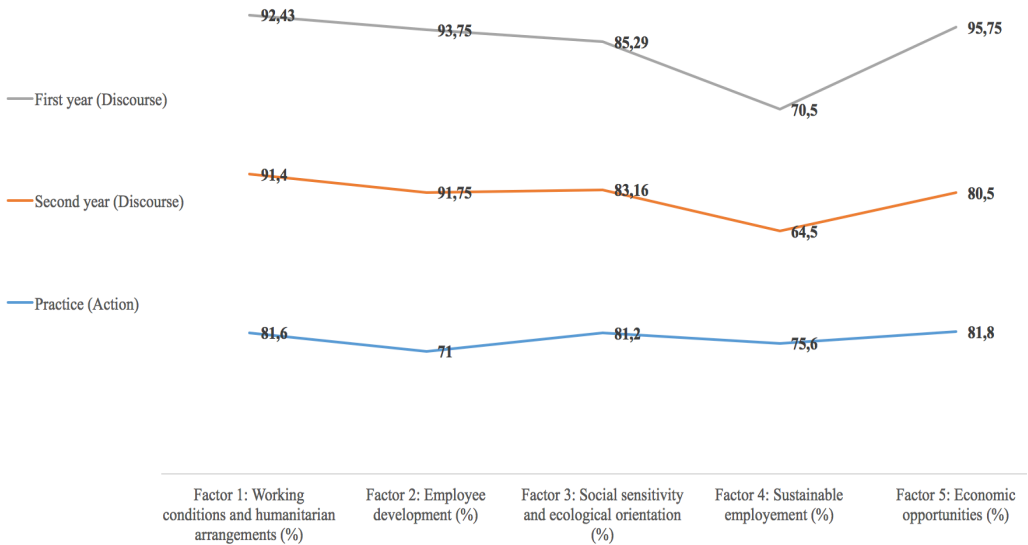
Figure 1. Comparison of the findings of the two studies

Figure 1 shows that there are differences between the statements of the companies in their sustainability reports and the evaluations of the employees. The most significant difference is found in the *employee development* dimension, followed by *working conditions* and *humanitarian arrangements*. Differences are also observed in the other dimensions. Employees assessed the existence of variables at a lower level than those declared in the reports.

Discussion

In this study, following the suggestions and evaluations in the literature (e.g., Elkington, 1997; Stahl et al., 2020; Westerman et al., 2020), we addressed the Sustainable HRM concept in a broad way to include all economic, ecological, environmental and social dimensions. In the first study, in which the discourse was analyzed, the extent to which the identified practices are reported in the sustainability reports of the companies was determined. When compared with a similar study that included only the elements in the social dimension, conducted with the data contained in the sustainability reports of 138 companies operating in the countries covered by Forbes Global (Ehnert et al., 2016), it is understood that similar results were reached. Ehnert et al. (2016) evaluated the results ob-

tained as Sustainable HRM practices within the scope of the social dimension did not lag behind economic and ecological environmental practices. In terms of discourse, although in a different context, it can be interpreted that companies in Türkiye do not neglect Sustainable HRM practices. Similar results were obtained in studies conducted in Türkiye without categorizing the variables related to the economic, environmental, and social dimensions of Sustainable HRM (e.g., Esen & Süral Özer, 2020; Özgül, Bozkurt & Gürel 2020).

Sustainable HRM, in terms of action, was analyzed in the second study by collecting data from employees of BIST Sustainability Index companies. Although the questionnaire was created based on a three-pillar conceptualization, it was concluded that Sustainable HRM practices were gathered under five dimensions. When these dimensions are analyzed, it is understood that Sustainable HRM practices have entered the life of companies to a certain extent, and companies have tried to implement these practices.

When the findings obtained in the first and second studies are examined together, it turns out that employees generally evaluate the application of the policies at a lower level. The reason for these discrepancies between discourse and action can be found especially in the research findings on such reports. Zaman et al. (2021) stated that the credibility of sustainability reports is low despite the increasing number of companies reporting on sustainability to gain stakeholders' trust. According to Emma and Jennifer's (2021) analysis, preparing reports is a strategy of corporate hiding, and what is written in them is only symbolic for stakeholders. Research suggests that this is due to factors such as a lack of resources and time, weak systems and processes, and a lack of independent auditing mechanisms. These inconsistencies are interpreted as firms use hypocritical discourses to manage different stakeholder interests and thus maintain their legitimacy (see Cho et al., 2015; She & Michelon, 2019). Organizational hypocrisy offers firms the opportunity to manage the perceptions of different stakeholders. Firms often exaggerate their discourse because they want to maintain their legitimacy by trying to mitigate the negative consequences of their actions by providing more information (Nickell & Roberts, 2014; Cho et al., 2015; She & Michelon, 2019). Comparing these findings in the literature with those of this study, it can be said that companies in Türkiye also exaggerate the statements in the reports; i.e., organizational hypocrisy is also present in Turkish companies.

In fact, hypocrisy exists in many settings where inconsistencies between organizational values, decisions, and actions occur (Brunsson, 1989). To date, many studies have examined the concept of organizational hypocrisy as intentional actions (active hypocrisy). However, organizational hypocrisy can also occur when trying to respond to the conflicting demands of different interest groups with limited resources. That is, even without such motivation, the company's discourse and actions may inevitably become inconsistent for objective reasons (Effron, O'Connor, Leroy & Lucas, 2018). In other words, inconsistencies between actions and discourses can also occur unintentionally (passive hypocrisy) (Wagner, Korschun & Troebs, 2020; Lu et al., 2022). When the general situation in Türkiye is evaluated, it is understood that organizations that are caught between economic concerns and promised practices due to stakeholder expectations generally act with a traditional organizational approach and focus primarily on economic interests. Considering this situation, it would be correct to evaluate the organizational hypocrisy that seems to exist within the scope of Sustainable HRM in Türkiye as passive hypocrisy. Despite this, as emphasized in many studies on social phenomena in Türkiye (e.g., Küskü, 2007; Esen & Esen, 2018; Vatansever et al., 2019; Dil & Talaş, 2021; Küskü, Aracı & Özbilgin, 2021; Zaman et al., 2021), in order to reduce organizational hypocrisy and increase sustainability efforts, it would be appropriate to encourage companies towards sustainability through legal regulations instead of waiting for market conditions to guide them. For this reason, recently in Türkiye, it can be considered a gratifying situation that it has been made mandatory for organizations of certain sizes to conduct sustainability reporting.

On the other hand, such coercion may turn hypocritical behaviors into a necessity in organizations that have to act with limited resources, even though there is no such motivation (Cho et al., 2015; Lu et al., 2022). However, many organizations already struggle to match sustainability commitment with strong internal actions (Argento et al., 2022). Therefore, even if businesses may initially act hypocritically, their sustainability sensitivity may improve over time, and they may start to think about all their organizational activities, including HRM, in terms of sustainability. That is, as the positive relationship Zhang, Ren, and Tang (2023) found between employees' mandatory green behaviors and their future green advocacy, sustainability discourses that emerge as obligatory may turn into voluntary actions over time.

Conceptual Implications and Contributions

This study makes three significant contributions to the related literature. One of the most important contributions of the study is related to the basic dimensions of the Sustainable HRM concept. There are different evaluations about the basic dimensions of Sustainable HRM and how the concept should be handled. However, in most studies, narrow-scoped evaluations were made by focusing on a single dimension (e.g., *social dimension:* Ehnert et al., 2014; Guerci & Pedrini, 2014; Ehnert et al., 2016; De Prins et al., 2020; *environmental dimension:* Wagner, 2013; Paillé et al., 2014; *economic dimension:* Ehnert, 2009a; App, Merk & Büttgen, 2012). This situation is often criticized as a deficiency in the relevant field, and it is emphasized that all dimensions should be considered together (e.g., Elkington, 1997; Jackson et al., 2011; De Prins et al., 2014; Ehnert et al., 2016; Santana & Lopez-Cabrales, 2019; Stahl et al., 2020; Westerman et al., 2020). In this study, since the three basic dimensions (economic, environmental, and social) necessary for ensuring sustainability are evaluated together, it contributes to an important gap in the field.

The second contribution concerns the setting in which the research data were gathered. Social and managerial phenomena differ according to social context. De Gama, McKenna, and Pettica-Harris (2012) emphasize that reality is socially and narratively constructed in their studies based on the experiences of HRM managers about discourse and reality. Cases such as Sustainable HRM are not conclusive, but they are constructed from interactions between researchers and practitioners, influenced by societal sustainability discourse. From this point of view, Sustainable HRM is presented as a concept that social actors produce, transform, and maintain (Järlström et al., 2018). Since national contexts are different, Sustainable HRM approaches in countries with different contexts may also differ (e.g., Zaugg et al., 2001, 8 European countries: Germany, Italy, France, Spain, Austria, England, Netherlands, and Switzerland; Debroux, 2014, Asian countries; Ehnert, Harry & Brewster, 2014, continental European countries; Taylor *&* Lewis, 2014, USA; Gutiérrez et al., 2019, Chile). This study, conducted by collecting data from a periphery country, contributes to the literature with the opportunity to make comparisons with the studies carried out within the scope of indices such as the BIST Sustainability Index (e.g., Dow Jones Sustainability Index). Furthermore, this study allows for comparing previous studies' findings in different country contexts.

Finally, this study enriches the literature on organizational hypocrisy. The literature mostly examines sustainability hypocrisy by focusing on external stakeholders (e.g., consumers; Lu et al. 2022). This study attempts to understand Sustainable HRM practices by focusing on employees as internal stakeholders, who have often been neglected before. Since corporate sustainability is only possible with the belief and involvement of all employees at all levels, it becomes crucial to examine employee perceptions. As such, this study constitutes a noteworthy example of the literature on organizational hypocrisy.

Practical Implications

This study also offers some benefits for organizations and their managers. The findings shared here can be an important guide for HRM and sustainability managers. Managers can understand which HRM issues to pay attention to when preparing periodic sustainability reports. Similarly, as emphasized in another study (Martínez-Ferrero & García-Sánchez, 2017), the identified Sustainable HRM practices can be used as "exemplary Sustainable HRM practices" in companies that are not included in the Sustainability index but are traded on BIST, or in small and medium-sized enterprises.

Top management support is vital for implementing Sustainable HRM practices (Lu et al., 2022). For organizations to create comprehensive value for all their stakeholders, that is, to provide public benefit, company and HRM strategies should be created with this concern (Aust et al., 2020; Bakoğlu, 2023). However, according to our findings, top management generally tends to act rationally in the Turkish context. Therefore, top management needs to be convinced to support Sustainable HRM, by contributing to economic and social progress, and not just to economic goals. HRM managers and professionals in organizations can benefit from our findings to convince owners and/or top management.

Regarding organizational hypocrisy, our study's outcomes can enhance the understanding of the public, governments, and businesses. These findings offer insights for better comprehension, oversight, and regulation of instances of organizational hypocrisy. Furthermore, they provide a basis for developing appropriate guidelines to address and mitigate hypocritical behaviors effectively.

Limitations and Suggestions for Future Research

The HRM approach in domestic and foreign large companies in Türkiye can be considered parallel to those in the West. However, small and medium-sized enterprises, which significantly contribute to the economy in terms of number of enterprises and employment, are more likely to have practices that reflect the Turkish culture (Tüzüner, 2014). Therefore, the results of our study can be generalized to companies included in the BIST sustainability index (or similar international indices), but not to thos not included in this index. Since the corporate goals, sensitivities, obligations, and the roles played by internal and external stakeholders of small and medium-sized enterprises may differ, similar studies with companies not included in the BIST sustainability index will lead to a better understanding of the situation in Türkiye.

The COVID-19 pandemic process has harmed sustainable development and, therefore, Sustainable HRM. Since the data for this study was collected before the pandemic, the process's adverse effects are not reflected in the findings. Triggered by the experiences during the COVID-19 pandemic, the sensitivity to sustainability and international obligations in this issue has increased significantly. Similar studies are needed to understand whether the difference between action and discourse changes (positively) in the current conditions.

Conclusion

When we compare the findings from the analysis of sustainability reports to understand the discourse side and the evaluation of data collected from employees to understand the action side, an exaggeration on the discourse side is evident, i.e., the presence of organizational hypocrisy. While trying to implement various practices within the scope of Sustainable HRM, companies in Türkiye prioritize economically oriented activities. In other words, from a traditional perspective, Sustainable HRM practices are still seen as a cost factor due to limited resources. This is an indication that the Sustainable HRM approach has not been fully internalized in Türkiye. The fact that "intention to achieve corporate benefit" and "laws/regulations" are at the forefront among the antecedents that lead companies to Sustainable HRM shows that the traditional capitalism approach remains valid and that this causes hypocrisy in organizations, even when Sustainable HRM is passively accepted.

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