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Contextual determinants of HR professionals' self-perceptions of unethical HRM practices

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Abstract

Purpose – The purpose of this paper is to examine human resources (HR) professionals' self-perceptions of ethically questionable human resource management (HRM) practices (i.e. disregard for the individual, favoring those in power and discrimination). The research sought specifically to determine how these perceptions are influenced by their organizations' ethical infrastructure and corporate social responsibility (CSR) practices.

Design/methodology/approach – Data were collected from 134 HR professionals using an anonymous structured questionnaire.

Findings – The scope of organizations' ethics programs and the degree of importance given to developing an ethical infrastructure were found to predict the level of acceptance of unethical HRM practices related to discrimination. These practices are also less acceptable to professionals from organizations that are perceived as more socially responsible regarding their employees.

Research limitations/implications – Additional studies with larger samples are needed to determine more clearly not only the influence of contextual determinants, but also the practical consequences of high levels of acceptance of unethical practices in HRM.

Practical implications – Organizations can decrease their HR professionals' acceptance of ethically questionable HRM practices by developing and emphasizing a strong ethical infrastructure and CSR practices, especially those affecting employees.

Originality/value – HR professionals' perceptions of ethical issues have rarely been analyzed using empirically tested methods. By surveying HR professionals, this study contributes to a fuller understanding of their perceptions regarding the ethics of their own practices. The results show that contextual determinants play an important role in predicting the level of acceptance of unethical HRM practices, especially those leading to discrimination.

Keywords Corporate social responsibility, Ethics, Unethical practices, Ethical infrastructure, Human resource management practices

Paper type Research paper

1. Introduction

Most organizations currently assume that corporate social responsibility (CSR) is a valid strategy, and they are adhering to its principles and practices in increasing numbers (e.g. KPMG, 2017). All their members are thus clearly acknowledged as crucial stakeholders, and the ethical scrutiny of every domain of organizational life is seen as a natural result of CSR. In reaction to the corporate scandals of the last two decades, public expectations also appear to be moving in the same direction, which means that individuals clearly expect organizations to behave in ethical and socially responsible ways (e.g. Burchell and Cook, 2006; Carroll and Shabana, 2010).

However, some researchers have noted (e.g. Pinnington *et al.*, 2007) that prevailing human resource management (HRM) practices and discourses appear to be somewhat detached from these ethical concerns. The prevailing emphasis on strategic and structural alignment with top management's key purposes and values has led human resources (HR) practitioners to focus primarily on organizational rationality and control objectives. This focus on HRM's contributions to corporate profitability stresses the tacit meanings of functional area designations, such as when "workers are named 'resources,' which entails that they are treated like commodities" (Alzola, 2018, p. 836).

Even though HR practitioners' decisions can significantly alter people's lives in organizations (e.g. Margolis *et al.*, 2007), the dominant tendency now appears to be a distancing of HR departments from their traditional image of a welfare-promoting force in the workplace. This includes downplaying the humanist matrix endorsed by HRM's historical origins. In previous stages of its evolution, HRM was associated with a strong social-values orientation, and HRM continues to be "an inherently ethical activity in that its fundamental core is concerned with the treatment of humans" (Greenwood, 2013, p. 355).

This asymmetry also appears to exist in social sciences research. While the number of empirical studies in the fields of ethics and CSR has increased exponentially over the past decade, journal articles that focus specifically on the ethical concerns of HRM practitioners are scarce. Some analyses have been conducted of the present state of affairs in HRM, with various scholars accusing HR professionals of promoting a "mercantilist" view of workplace practices (Dale, 2012; Jack *et al.*, 2012). For example, de Gama *et al.* (2012, p. 97) concluded, based on interview data on a sample of HR professionals, that "HRM as it is practiced is concerned with distancing, depersonalizing, and dissembling, and acts in support of the 'moral' requirements of business, not of people."

Prevailing models of HRM are almost a theoretical and mainly prescriptive, drawing on economic and financial theories that "assume and explain organizational control of employees in order to achieve strategic goals" (Greenwood, 2002, p. 263). In the same vein, public discussions of HR professionals' ethical duties in academic and professional training programs are not only unusual but also, when this issue is addressed, it is often downplayed (Van Buren and Greenwood, 2013). For instance, after analyzing 26 HRM textbooks, Frawley and Boiarintseva (2015, p. 1) report that "textbooks ultimately presented HRM's duty to promote ethics as subservient to organizational needs."

Notably, responsibility for ethical scandals in the global economy (i.e. financial areas) has been placed almost exclusively on chief executive officers and chief financial officers. The HR profession has apparently escaped scrutiny, indicating perhaps "at best a lack of visibility or muteness in ethical stewardship and at worst the active support and promulgation of irresponsible action" (Parkes and Davis, 2013, p. 2412).

What all these trends evidently suggest is that the almost exclusive focus of HRM activities on serving economic rationality purposes may favor the tendency to blur the boundaries of HR ethics in the workplace. Despite the widespread discussion of the relationship between ethics and HRM in recent years – even after taking into account some notable exceptions (e.g. Parkes and Davis, 2013) – the literature reveals a scarcity of

empirical research specifically assessing HR professionals' degree of involvement in
assuring typical HRM procedures, norms and practices are ethical. Therefore, further
studies need to be conducted that contribute to a clearer picture of how those professionals
perceive ethical issues in their organizations and, more especially, how they judge the ethics
of their own practices.

The present research thus sought to address this gap to understand how HR professionals'
self-perceptions of unethical HRM practices are influenced by their organizational contexts,
namely, their companies' ethical infrastructure and CSR practices. Figure 1 shows the
conceptual model of this study. The literature review conducted for this research revealed that
no previous studies have developed and empirically tested specific hypotheses and/or
instruments focusing on the impact of organizational context on the self-perceived ethical
quality of HRM practices.

To that end, this paper is structured as follows. First, the theoretical framework and
research hypotheses are presented. The study methodology is then described, including the
sample, procedures, variables and measures. Next, the statistical analyses and results are
presented. Finally, some conclusions are offered, and the results' theoretical and practical
implications are discussed.

2. Theoretical framework and research hypotheses

2.1 Ethical challenges and HRM practices

Previous studies have identified the most detrimental, unethical HRM practices (e.g. Society
for Human Resources Management, 1991). These include, among others, recruitment and
promotion based on favoritism, wage differentials and career development based on
friendships with top management, gender discrimination in promotions, inconsistent use of
disciplinary norms and attention given to exogenous factors in performance evaluations.
Currently, however, the complexity of ethical challenges in HRM is far greater, going well
beyond the above practices and other more identifiable situations, which, in many cases, are
already legally framed.

The reasons for this complexity are twofold. First, it comes from deep changes in
organizational settings in recent decades. For example, the increasing diversity of the
workforce has radically changed the demographic landscape of organizations, challenging
managers to deal with problems related to ethnic, gender or age discrimination. The second
source of complexity in HR professionals' ethical judgments and actions is the assumption
that strategic HRM (SHRM) is imperative to organizations' success, which strongly impacts
employer–employee relationships.

The priority given to SHRM research and practices stems from a unitarist view of
management. This rests on the idea that organizations and their members serve a common
goal and, therefore, all employees benefit from their organizations' successes. However, along
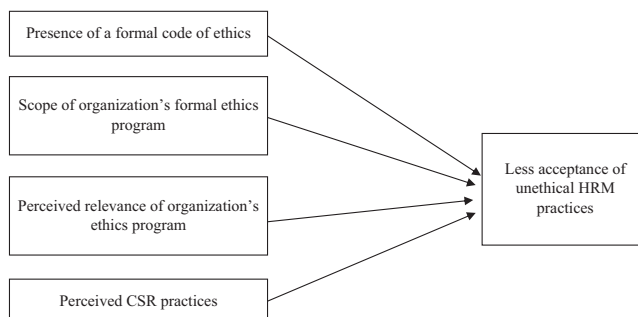

Figure 1.
Conceptual model

with the decline of collective representation of workers (Legge, 2007), SHRM – as reflected in a discourse of "fascination with consensus-based ethics" (Rhodes and Harvey, 2012, p. 56) – may result in one-sided practices, to the detriment of employees' needs and rights.

The advent of SHRM has been accompanied by an increase in HRM interventions seen as demoralizing to employees, such as restructuring initiatives and work intensification. Researchers have concurrently appeared to focus on reconciling management's pressure for results and HR concerns about justice and ethical practices. Presumably, this reconciliation could occur even if HR professionals' propensity to support ethics actively in the workplace were contingent on their organizations' culture and structure (Foote and Robinson, 1999). The research in this field, however, does not provide evidence for this reconciliation process. For instance, empirical findings from a study of the UK's charity sector indicate "ethical inconsistency" can result from the obvious application of strong ethical values to relationships with external clients but not to employees in internal HRM practices (Foote, 2001). In summary, the harshest permutations of SHRM mean that employees are treated as instruments to meet organizations' financial goals. The well-known axiom, "human resources are the most important asset," becomes "HR practitioners are a valuable asset" to the extent that they ensure employees function as an input variable required to meet organizations' financial objectives.

Nonetheless, scarce and mixed empirical evidence has been reported for the consequences of HR professionals' acknowledged propensity to valuate economic results at the expense of any ethical scrutiny of workplace relationships. In a rare example of empirical research on this issue, Van Buren et al. (2011) analyzed data on a large sample of Australian HR professionals and concluded that they have shifted toward a strategic mindset. This implies a pervasive neglect of any ethical scrutiny of employer–employee relationships, that is, a tendency to ignore organizations' obligations to their employees.

The extent to which HR professionals are (un)aware of this shift and the way they feel about it remain unclear, as other empirical approaches to this issue have supported different conclusions. For instance, a case study of HR managers' reactions to major downsizing started by their CEOs led Wilcox (2012, p. 95) to assert that these professionals can escape from their "economicist" contexts and seek out "ways of mitigating the negative impacts of senior executive decisions on the firm's employees." This thus suggests the creation of relational spaces propitious to asking critical questions and exercising moral agency in HRM.

In summary, some researchers have shown interest in understanding possible changes in how HR professionals deal with ethics, especially concerning the ethical nature of workplace relationships. However, a review of the relevant literature revealed no empirical studies specifically on the effects of HR professionals' ethical context at work on their self-perceptions of unethical HRM practices. The present study thus sought to fill this gap. The next sections present the theoretical framework supporting the specific objectives of this research, as well as the development of the hypotheses integrated into the proposed research model.

2.2 HRM practices and organizations' ethical infrastructure

Some simplistic studies have portrayed the above-mentioned tendency of SHRM to neglect any ethical scrutiny of HR professionals' own practices as a mere opposition between two premises. The first is the humanist view of welfare in which the ethics of HRM practices are measured in terms of their responsiveness to employee needs. The second is the managerial view, which puts pressure on HR professionals to maximize meeting performance requirements (Fryer, 2009). However, the results of many years of research on ethical decision making suggest a more complex picture (see Treviño et al., 2014 for a review).

While ethical failures within and outside organizations tend to be seen as deliberate and the result of individuals' character faults (i.e. "bad apples"), the evidence found by behavioral ethics studies in organizations indicates that "good" people can do "bad" things (e.g. Bersoff, 1999; De Cremer, 2009). That is, for the most part, ethical violations are not a direct product of specific individual characteristics, and these violations do not always stem from conscious, deliberate choices to subvert moral norms. Thus, HR professionals may not immediately recognize that an ethical problem exists in a given situation because this requires inferences that are not always easy to make concerning their decisions' consequences for others (e.g. Chugh *et al.*, 2005).

In addition, this difficulty in recognizing the existence of ethical problems in a given situation or practice is becoming more pronounced in societies today. Norms, values, morals and ethical standards have become increasingly more complex and ambiguous (Treviño and Brown, 2004). Therefore, ethical issues in HRM practices are not always – or perhaps not mostly – a matter of deliberate, consciously unethical actions. On the contrary, individuals tend to fail to grasp the moral dimension of ethically dubious situations and/or distort this meaning subconsciously (Moore *et al.*, 2012).

An absolute emphasis on financial outcomes may, in some cases, lead HR professionals to rationalize and justify for their own ethically questionable HRM practices – all in the name of achieving strictly financial goals. These professionals would normally judge these practices as unacceptable based on their own moral principles. However, the existing behavioral ethics research suggests (e.g. Gino and Ariely, 2012; Umphress and Bingham, 2011) that HR practitioners may be prone to use rationalization and neutralization to justify unethical behavior, especially if these professionals believe this behavior benefits their organization.

Individual ethical judgments are strongly influenced by contextual factors. Organizations' internal environments provide implicit clues as to what should be considered an ethical issue. Contrary to popular belief, the influence of social contexts on decision-making processes involving ethical issues is often more powerful than individual characteristics (e.g. Tenbrunsel and Messick, 1999; Treviño *et al.*, 2014; Treviño and Weaver, 2001). Based on well-known metaphoric formulas, ethical behaviors in organizations are determined by multiple factors including individual characteristics (i.e. "bad apples"), the moral significance of situations (i.e. "bad cases") and organizational environments (i.e. "bad barrels") (Kish-Gephart *et al.*, 2010). Serving as organizers of individual experiences, social contexts provide clues to how individuals shape ethical judgments and subsequent decisions.

This can be particularly important in the field of HRM, in which the need to discern ethical dimensions is inherent to the work itself due to the multiple roles played by HR professionals that "influence the opportunity for ethical dilemmas" (Wooten, 2001, p. 163). Some variables are important elements in the development of employees' attitudes toward ethics in general, such as the (non)existence of formal ethical norms, ethics inherent in managers' leadership styles or robustness of values acknowledged in organizational cultures. These variables may provide implicit guidelines for dealing with ethical issues in the field of HRM.

Tenbrunsel *et al.* (2003) coined the term "ethical infrastructure" to describe the formal and informal elements that help an organization to be ethically effective. This infrastructure includes sanction and communication systems and organizations' ethical climates, which support the entire ethical infrastructure. The importance attached by organizations to their infrastructure's formal communication elements, such as codes of conduct and value-based mission statements, is often justified by the need to (re)gain public trust in a period of frequent ethical scandals and fraud. Organizations are also concerned about implementing internal controls to anticipate, monitor and avoid irresponsible behaviors and thus prevent possible damage caused by inappropriate behaviors (e.g. Riera and Iborra, 2017).

The existence of an ethical infrastructure can influence organizational actors' behaviors when they encounter ethical issues. The relationship between ethical infrastructure and ethical behaviors in organizations may not always be linear and direct. However, the argument can be made (e.g. Tenbrunsel *et al.*, 2003) that a strong normative framework, especially the presence of informal surveillance and sanction systems, is positively related to ethical behaviors.

As formal codes of ethics vary in content and implementation, their impact is difficult to assess empirically (Treviño and Nelson, 2007). Researchers have found that the existence of codes of ethics is associated with an attenuation of unethical behaviors (e.g. McCabe *et al.*, 1996) and a refusal to engage in ethically questionable behavior toward organizational stakeholders (McKinney *et al.*, 2010). Nonetheless, an overview of empirical results on this issue shows mixed evidence, as only one-third of the studies confirmed ethics codes' effectiveness (Kaptein and Schwartz, 2008; O'Fallon and Butterfield, 2005).

Even though the effects of existing codes of ethics on behaviors are ambiguous, more recent research has shed light on the factors that impede or foster their effectiveness. For example, a recent research model included the content of the code of ethics, the frequency and quality of communication about the code, and managers' embedding of the code in the organization (Kaptein, 2011). The model explained 32 percent of observed unethical behaviors compared to a modest explanatory value of less than 2 percent of the code of ethics alone.

The scope of an ethics program is probably one of the most important variables explaining the influence of ethical infrastructure. Kaptein (2015) examined the effects of an ethics program's components (e.g. training, communication, accountability policies and ethics report lines) on the frequency of ethical behaviors. The cited author found a direct negative relationship between the number of components and the frequency of observed unethical behaviors. Moreover, Kaptein's (2015) results show that composition and sequence, that is, which ethics program components are adopted and in what order, are also significant factors explaining this preventive effect on unethical behaviors.

Drawing from these previous empirical results, the present study posited that HR professionals cannot avoid the effects of their organization's ethical infrastructure on these professionals' process of judging the ethics of HRM practices. More specifically, the existence of an ethics code and the scope of the associated ethics program were expected to influence the degree to which HR professionals accept unethical practices. This led to the following hypotheses:

H1a. The presence of a formal code of ethics in organizations negatively influences their level of acceptance of unethical HRM practices.

H1b. The scope of organizations' formal ethics programs negatively influences their level of acceptance of unethical HRM practices.

In addition, the present research assumed that the way organizations use their ethical infrastructure, for example, giving more or less importance to norms and proactively supporting the effectiveness of the organizations' ethics code, impacts individuals' ethical behaviors and awareness. Thus, the second hypothesis of this study read as follows:

H2. The perceived relevance of organizations' ethics programs negatively influences the level of acceptance of unethical HRM practices.

2.3 Corporate social responsibility and human resource management

CSR refers to the degree to which organizations maximize the creation of shared value for all stakeholders and society at large and mitigate possible negative impacts by considering

social and environmental issues alongside financial ones in their business operations (Aguinis, 2011; European Commission, 2001, 2011; Jamali and Neville, 2011). Consequently, organizations develop principles, policies and practices that appear to further the social good (Carroll, 1979, 2016; McWilliams and Siegel, 2001; Wood, 1991). CSR is a multidimensional construct that includes a broad range of actions and practices, such as reducing environmental impacts, ensuring the organizations' financial sustainability, providing support to communities and investing in employee development (Carroll and Shabana, 2010; Dahlsrud, 2008; Duarte *et al.*, 2010; Turker, 2009). CSR thus constitutes a significant challenge for organizations.

An important dimension of CSR is employee well-being, which traditionally is assumed to be directly relevant to HRM. This is why some experts argue that HR professionals can help organizations to address CSR and ethical challenges more efficiently (Barrena-Martínez *et al.*, 2017; Buckley *et al.*, 2001; Jamali *et al.*, 2015; Sharma *et al.*, 2009; Voegtlin and Greenwood, 2016), most notably by adopting standards related to ethical stewardship (Caldwell *et al.*, 2011). Evidence has been found that CSR influences different stakeholders' reactions to organizations, including employees' attitudes and behaviors in the workplace (e.g. Aguinis and Glavas, 2012; Turner *et al.*, 2018). This happens because CSR highlights norms regarding the fair treatment of individuals both within and outside organizations (Rupp, 2011; Rupp *et al.*, 2006).

CSR can promote a framework that reinforces ethical behavior by clearly signaling organizations' values system and ethical priorities, thereby inducing organizational members to pay more attention to ethical issues (Guerci *et al.*, 2015). Although formal CSR statements are usually not considered a part of organizations' ethical infrastructure, how CSR practices are perceived may have similar effects on the way internal organizational actors judge ethical issues (Turner *et al.*, 2018). With regard to HRM, the above considerations indicate that this positive influence should be especially noticeable for people-related CSR practices, which directly affects HR professionals' position on the ethics of their own practices. These findings led to the following hypothesis:

H3. Perceived CSR practices have a negative relationship with the level of acceptance of unethical HRM practices.

3. Method
3.1 Sample and procedure
An electronic self-report questionnaire was administered to a convenience sample of 134 HR professionals working in organizations operating in Portugal. The respondents were members of a Portuguese non-profit HR professional association that assisted this study by distributing the survey through the association's regular communication channels. These individuals participated in the study voluntarily. A letter accompanied each questionnaire to explain the research goals and guarantee the maximum confidentiality of the data collected and anonymity of respondents. The respondents were between 22 and 72 years old (mean (M) = 43.0; standard deviation (SD) = 10.41) and mostly females (67.2 percent). The education level of the sample was quite high since 55.5 percent have an undergraduate degree, 31.3 percent a masters and 6.7 percent a doctorate. The average job tenure was 10.8 years (SD = 8.8, maximum (max.) = 35 years). A total of 75.4 percent had a permanent employment contract, and nearly half of them had a management position (45.5 percent).

A further 64.9 percent of the respondents indicated that the organizations to which they belong have a code of ethics or a similar formal document. Most respondents worked in a for-profit organization (71.6 percent), most of which were private (79.9 percent). The size of the organizations was as follows: 56.7 percent had up to 250 employees, 13.4 percent had between 251 and 500 employees and 29.9 percent had more than 500 employees.

These organizations operated in different sectors, including consultancy, technical services, construction, energy, manufacturing, health and education. In order to address the study's objectives, the survey included instruments with questions about three main areas: ethical infrastructure, perceived CSR and unethical HRM practices.

3.2 Predictor variables and measures

3.2.1 Existence of ethics code. This study followed standard procedures in measuring this variable (e.g. Kaptein, 2009, 2015; Treviño and Weaver, 2001). The existence of a code of ethics (i.e. a formal document articulating the organization's values and standards of conduct) was assessed via a dichotomous question to which respondents answered either "Yes" (0) or "No" (1).

3.2.2 Scope of ethics program. In order to develop an indicator of the scope of ethics programs within organizations, the current research also followed standard procedures in measuring this variable (e.g. Kaptein, 2009, 2015; Treviño and Weaver, 2001; Weaver *et al.*, 1999). The respondents were questioned regarding the existence of five additional elements of an ethics program. These were ethics code training, clear rules for sanctions for misconduct, an anonymous and confidential "hotline" on ethical issues, monitoring of compliance with the ethics code, and a manager responsible for the code. Responses were given as "No" (0) or "Yes" (1). A composite variable was created by adding together the number of elements of the ethics program reported by respondents, including the existence of a code of ethics.

Thus, the score for this variable ranged from 1, corresponding to the mere existence of a code of ethics, to 6, corresponding to the existence of a code of ethics plus the five other elements. The M value of this variable was 3.59 (SD = 1.53, minimum = 1, max. = 6) indicating a relatively low level of ethics program implementation within organizations. Despite the broad scope of ethics programs in some organizations – with all six elements present – in other organizations, the scope was limited to the existence of a code of ethics.

3.2.3 Perceived importance of ethics program. This variable was measured via three independent statements adapted from the relevant literature (e.g. Treviño and Nelson, 2007):

(1) "Employees are aware of the existence of a code of ethics (or similar document) in the organization" ($M = 3.26$, SD = 1.26).

(2) "Workers who violate the standards established by the code are investigated and punished" ($M = 3.28$, SD = 1.53).

(3) "The different department heads of the organization play an active role in monitoring employees' compliance with the code of ethics" ($M = 3.38$, SD = 1.78).

Respondents were asked to indicate to what extent each statement was true of their organization, using a five-point response scale (1 = "Not at all," 5 = "Totally").

3.2.4 Perceived CSR practices. The respondents' perceptions regarding their organizations' engagement in social responsibility practices were measured using 14 items based on the perceived CSR scale developed by Duarte (2011). Various measures of perceived CSR are available in the literature (e.g. Maignan and Ferrell, 2000; Martínez *et al.*, 2013; Turker, 2009), but Duarte's (2011) was considered better suited for the present study, given that the cited scale was developed and validated in Portugal.

The items relate to three dimensions of CSR (see Table I). The first is employee CSR, which includes practices such as promoting gender equality or work-family balance (alpha (α) = 0.84; composite reliability (CR) = 0.84; average variance extracted (AVE) = 0.52, $M = 4.04$, SD = 0.82). The second is community and environment CSR, which includes practices such as supporting social causes or the development of nature conservation

Dimensions and Items	Factor loadings
Employee CSR (α = 0.84, CR = 0.84, AVE = 0.52)	
Stimulates employees' occupational training	0.850
Fulfills labor laws	0.737
Guarantees job security	0.654
Promotes equality between men and women	0.614
Promotes work-family balance	0.720
Community and environment CSR (α = 0.88, CR = 0.88, AVE = 0.61)	
Invests in the development of environmental conservation projects	0.704
Supports cultural and educational events	0.867
Supports social causes	0.829
Gives donations to environmental protection associations	0.707
Supports sports events	0.772
Economic CSR (α = 0.80, CR = 0.80, AVE = 0.51)	
Strives to be financially viable	0.708
Incorporates fair-trade policies in its activities	0.615
Strives to be the best organization in the relevant business sector	0.773
Seeks to make responsible use of natural resources (e.g. water and electricity)	0.748
Goodness of fit indices	
χ^2	164.63
df	74
χ^2/df	2.23
RMSEA	0.096
CFI	0.905
TLI	0.884
AIC	226.63

Table I.
Confirmatory
factor analysis of
CSR practices
(standardized solution)

Notes: CR, composite reliability; AVE, average variance extracted; RMSEA, root mean square error of approximation; CFI, confirmatory fit index; TLI, Tucker–Lewis index; AIC, Akaike information criterion

projects ($\alpha = 0.88$, CR $= 0.88$, AVE $= 0.61$, $M = 3.50$, SD $= 0.96$). The last dimension is economic CSR, which encompasses practices such as striving to be financially viable or being the best organization in the relevant business sector ($\alpha = 0.80$, CR $= 0.80$, AVE $= 0.51$, $M = 4.10$, SD $= 0.78$). These three dimensions revealed good levels of reliability and convergent validity.

SPSS Amos 22.0 software was used to conduct confirmatory factor analyses, which confirmed support for the three-dimensional structure of these items. The results for the three correlated factors model were chi-square (χ^2) (74) = 164.63, probability value (p) < 0.000, confirmatory fit index (CFI) $= 0.905$, Tucker–Lewis index (TLI) $= 0.884$, root mean square error of approximation (RMSEA) $= 0.096$ and Akaike information criterion (AIC) $= 226.63$. The scores for the single factor model were χ^2 (77) = 311.49, $p < 0.000$; CFI $= 0.775$; TLI $= 0.711$; RMSEA $= 0.151$; and AIC $= 367.49$. The respondents were asked to indicate their level of agreement with each statement using a five-point response scale (1 = "Totally disagree," 5 = "Totally agree"). A composite variable was created for each dimension by averaging the pertinent items. Higher scores represent perceptions of higher engagement of organizations in CSR practices.

3.3 Criterion variable
To assess the variable of level of acceptance of unethical HRM practices, an adequate measure had to be developed since this instrument was not available in the literature. Following the usual steps in the development of new measures, a set of HRM practices

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considered unethical was collected from the relevant literature, particularly from research that sought to organize specific taxonomies of these practices (e.g. Wooten, 2001). Three experts in business ethics and HRM assessed the content validity of the items. Exploratory and confirmatory factor analyses identified a set of 12 items (see Table II). These were organized into three correlated factors that showed a good fit for the data (χ^2 [51] = 82.55, $p < 0.01$, CFI = 0.951, TLI = 0.937, RMSEA = 0.068, AIC = 5,324.58) compared to a single factor solution (χ^2 [54] = 120.14, $p < 0.001$, CFI = 0.897, TLI = 0.874, RMSEA = 0.096, AIC = 5,356.16).

The three dimensions referred to, first, discrimination practices ($\alpha = 0.73$, CR = 0.73, AVE = 0.41, $M = 2.25$ and SD = 1.08) including four items (e.g. "selecting men for roles that involve a heavier workload"). The second dimension was practices showing a disregard for the individual ($\alpha = 0.64$, CR = 0.67, AVE = 0.42, $M = 2.48$, SD = 1.30) with three items (e.g. "recommending a 'problematic' worker to another area of the organization"). The last was practices favoring those in power ($\alpha = 0.82$, CR = 0.84, AVE = 0.52, $M = 2.09$, SD = 1.12) including five items (e.g. "facilitating the process of selecting a family member of a senior corporate officer for a job opening in the organization").

All three factors revealed adequate levels of internal consistency with α and CR values above 0.60 (Awang, 2012; Fornell and Larcker, 1981). Regarding convergent validity, these factors revealed AVE values above 0.40, which are acceptable when CR values are above 0.60 (Fornell and Larcker, 1981). The respondents were asked to indicate the degree to which

Dimensions and items	Factor loadings
Practices favoring those in power ($\alpha = 0.82$, CR = 0.84, AVE = 0.52)	
Disciplining less severely employees with a higher position in the organization's hierarchy	0.907
Facilitating the process of selecting a family member of a senior corporate officer for a job opening in the organization	0.880
Ignoring a sexual harassment complaint against a senior official of the organization when no evidence is available	0.654
Increasing the CEO's salary when the organization is going through a period of budget cuts and employee dismissals	0.621
Turning a blind eye to unprofessional behaviors of the organization's most profitable employees (e.g. delays)	0.459
Discrimination practices ($\alpha = 0.73$, CR = 0.73, AVE = 0.41)	
Not selecting candidates from particular ethnic origins	0.830
Selecting men for roles that involve a heavier workload	0.626
Not recruiting candidates in advanced stages of pregnancy	0.607
Using job quotas to select candidates from a particular university	0.448
Practices showing a disregard for the individual ($\alpha = 0.64$, CR = 0.67, AVE = 0.42)	
Repeating to other colleagues information confided by an employee	0.850
Recommending a "problematic" worker to another area of the organization	0.554
Sending performance appraisals to employees by e-mail	0.465
Fit indices	
χ^2	82.55
df	51
χ^2/df	1.62
RMSEA	0.068
CFI	0.951
TLI	0.937
AIC	5,356.16

Table II.
Confirmatory factor analysis of unethical HRM practices (standardized solution)

Notes: CR, composite reliability; AVE, average variance extracted; RMSEA, root mean square error of approximation; CFI, confirmatory fit index; TLI, Tucker–Lewis index; AIC, Akaike information criterion

they personally considered each practice acceptable on a 7-point response scale (1 = "Totally unacceptable to me," 7 = "Totally acceptable to me"). A composite variable was created for each dimension by averaging the pertinent items. Higher scores represent higher levels of acceptance of unethical HRM practices.

4. Results
The data were analyzed using IBM SPSS software 22.0 version. Table III presents the Ms, SDs, correlations and internal reliabilities of variables. Except for the existence of an ethics code and two indicators of the perceived importance of ethics programs, the predictor variables showed weak to moderate correlations with the different dimensions of unethical HRM practices.

4.1 Effects of existence of ethics code and scope of ethics programs
Analyses were performed to assess the effects of organizational ethical contexts on HR professionals' level of acceptance of unethical HRM practices, including separate linear regression analyses for each predictor variables. As can be seen in Table IV, the results reveal that the mere existence of an ethics code has no significant effect on the level of acceptance of any dimension of the unethical HRM practices assessed. Practices favoring those in power (f-statistic $(F)[1,133] = 0.439$; not statistically significant (ns.)), discrimination practices ($F[1,133] = 0.113$; ns) and practices showing a disregard for the individual ($F[1,133] = 1.338$; ns) are all associated with no statistically significant impact. Therefore, $H1a$ is not supported by the data.

Similarly, the scope of ethics programs does not affect the HR professionals' judgments of the acceptability of practices showing a disregard for the individual ($F[1,86] = 0.480$; ns) and practices favoring those in power ($F[1,86] = 3.051$; ns). However, professionals from organizations with broader ethics programs appear to be more prone to rejecting discrimination practices ($F[1,86] = 9.656, p < 0.01$; beta ($\beta$) = $-0.319, p < 0.01$). Thus, $H1b$ is partially supported.

4.2 Effects of perceived importance of ethics programs
Regarding the possible effects of the perceived importance of ethics programs, regression analyses revealed that the perceived significance of sanctions for violations of ethical norms influences HR professionals' judgments about the acceptability of unethical HRM practices (see Table IV). That is, the higher the perceived significance of the punishment is, the less acceptable are the practices. More specifically, this effect occurs with discrimination practices ($F[1,86] = 10.090, p < 0.01; \beta = -0.326, p < 0.01$), practices showing a disregard for the individual ($F[1,86] = 15.708, p < 0.000; \beta = -0.395, p < 0.000$) and practices favoring those in power ($F[1,86] = 17.472, p < 0.000; \beta = -0.413; p < 0.000$).

However, the respondents' opinions of other employees' awareness of the existence of a code of ethics or a similar document did not contribute to explaining these professionals' level of acceptance of unethical practices. Thus, discrimination practices ($F[1,86] = 0.159$; ns), practices showing a disregard for the individual ($F[1,86] = 0.344$; ns), and practices favoring those in power ($F[1,86] = 0.070$; ns) are not associated with a statistically significant impact.

In the same vein, the respondents' opinion about the role of department heads in monitoring compliance with their organizations' ethics code did not reveal a significant effect on these HR professionals' level of acceptance of unethical HRM practices. Since the results for discrimination practices ($F[1,86] = 3.002$; ns), practices showing a disregard for the individual ($F[1,86] = 2.516$; ns) and practices favoring those in power ($F[1,86] = 1.760$; ns) reveal no significant impact, this indicates that $H2$ is only partially supported by the data (see Table IV).

EJMBE

	M	SD	1	2	3	4	5	6	7	8	9	10	11
1. Existence of ethics code (0 = Yes, 1 = No)			–										
2. Scope of ethics program	3.59	1.53	–	–									
3. Employee awareness of existence of code of ethics	3.26	1.26	–	0.20	–								
4. Relevance of sanctions for violations of ethical norms	3.28	1.53	–	0.12	0.17	–							
5. Role of department heads in monitoring compliance with ethics code	3.38	1.78	–	−0.10	−0.08	0.24*	–						
6. Employee CSR	4.04	0.82	0.02	0.23*	0.13	0.15	0.26*	(0.84)					
7. Community and environment CSR	3.50	0.96	−0.11	0.24*	−0.01	0.19	0.15	0.61**	(0.88)				
8. Economic CSR	4.10	0.78	−0.11	0.38**	0.21*	0.22*	0.13	0.67**	0.57**	(0.80)			
9. Practices favoring those in power	2.09	1.12	−0.04	−0.22*	−0.10	−0.46**	−0.12	−0.19*	−0.17*	−0.20*	(0.82)		
10. Discrimination practices	2.25	1.08	0.00	−0.36**	−0.13	−0.35**	−0.17	−0.42**	−0.21*	−0.33**	0.57**	(0.73)	
11. Practices showing a disregard for the individual	2.48	1.30	0.08	−0.11	0.01	−0.38**	−0.12	−0.16	−0.24**	−0.20	0.49**	0.32**	(0.64)

Notes: Cronbach's αs between parentheses. $*p < 0.05$; $**p < 0.01$

Table III.
Ms, SDs, correlations and internal reliability

Hypotheses	Predictors		Practices favoring those in power		Discrimination practices		Practices showing a disregard for the individual	
			R2adj	β	R2adj	β	R2adj	β
H1a	Existence of ethics code (0 = Yes, 1 = No)		−0.004	0.058	−0.007	0.029	0.003	0.100
H1b	Scope of ethics program		0.023	−0.067	0.091	−0.319**	0.006	−0.075
H2	Perceived importance of organizations' ethics programs	Employee awareness of existence of code of ethics	−0.011	0.029	−0.001	−0.043	−0.008	0.063
		Relevance of sanctions for violations of ethical norms	0.161	−0.413***	0.096	−0.326**	0.146	−0.395***
		Role of department heads in monitoring compliance with ethics code	0.009	−0.142	0.023	−0.185	0.017	−0.170

Notes: R2adj, adjusted R^2. **$p < 0.01$; ***$p < 0.000$

Table IV.
Effects of existence and implementation of ethical infrastructure on self-perception of unethical HRM practices

4.3 Effects of perception of CSR practices

Regarding *H3*, the effects of the perceived engagement of organizations in three dimensions of CSR on HR professionals' level of acceptance of unethical HRM practices were subjected to a set of regression analyses. The three predictors (i.e. employee CSR, community and environment CSR, and economic CSR) were considered at the same time for each dimension of the criterion variable (see Table V).

The findings indicate that none of the three dimensions of perceived CSR affect the HR practitioners' judgments about the acceptability of practices showing a disregard for the individual ($F[3,133] = 2.342$; ns). The same is true of practices favoring those in power ($F[3,133] = 3.083$; ns). However, respondents' opinions regarding the engagement of their organizations in employee CSR had a significant effect on these professionals' acceptance levels of discrimination practices. The higher the perceived engagement in these specific CSR practices is, the higher the rejection of discrimination practices in HRM ($F[3,133] = 12.536$, $p < 0.000$; $\beta_{Employees\ CSR} = -0.474$, $p < 0.000$). The organizations'

Hypotheses	Predictors		Practices favoring those in power β	Discrimination practices β	Practices showing a disregard for the individual β
H3	Perceived CSR practices	Employee CSR	−0.147	−0.474***	−0.081
		Community and environment CSR	−0.080	0.011	−0.064
		Economic CSR	−0.072	−0.009	−0.119
		R2adj	0.049	0.206	0.029

Note: ***$p < 0.000$

Table V.
Effects of perceived CSR on self-perception of unethical HRM practices

perceived engagement in community and environment CSR ($\beta_{Community\ and\ Environment\ CSR}$ = 0.011; ns) and in economic CSR ($\beta_{Economic\ CSR}$ = −0.009; ns) does not help explain the respondents' opinions regarding discrimination practices.

5. Discussion and conclusions

This study sought to understand more fully how HR professionals perceive HRM ethical issues in their organizations. More specifically, the research focused on how much these professionals are influenced by their organizations' ethical infrastructure and socially responsible practices when judging the ethics of their own HRM practices. The results indicate that being embedded in an organizational environment with a significant ethical and social responsibility framework appears to increase the ethical self-vigilance of professionals for some unethical HRM practices. This is the case with discrimination practices, which tend to be rejected when HR professionals perceive their organizations as socially responsible toward its employees, as well as having an extensive implementation of their ethics program.

These results are consistent with meta-analytic findings (Kish-Gephart *et al.*, 2010), which indicate that the simple existence of an ethics code has no effect on the acceptance of unethical HRM practices. However, this code has a positive effect on reducing unethical behavior when associated with other organizational variables that are consistent with prescribed formal norms. Thus, this study provides further empirical evidence of the importance of the dynamics and nature of ethics programs to preventing and reducing unethical behavior (Kaptein, 2015; Kaptein and Schwartz, 2008; O'Fallon and Butterfield, 2005).

In addition, the present results highlight the significance of control systems as an infrastructural influence on ethical behavior in organizations (e.g. Tenbrunsel *et al.*, 2003; Weaver *et al.*, 1999), specifically regarding ethical HRM practices. The perceived importance of sanction systems for violations of ethical norms appears to be a major factor stopping HR professionals from accepting unethical behaviors. Sanctions have significant effects on the three dimensions of unethical HRM practices assessed, suggesting that ethics program follow-through has a strong influence on ethical behavior (Treviño and Weaver, 2001).

The positive effect of CSR practices is only partially supported by the present study's results, since community, environment and economic CSR fail to show any negative association with an acceptance of unethical HRM practices. However, it is notable that the predicted effect of perceived employee CSR was confirmed, supporting the conclusion that internal CSR practices are important for maintaining the ethical quality of organizations' internal relationships. This specific result is also in line with the tendency for HRM to be more involved in internal CSR linked to HR policies (e.g. diversity or work-family balance; Sarvaiya *et al.*, 2016). Moreover, this finding appears to confirm the proposed link between employee-focused CSR and ethical HRM practices (Voegtlin and Greenwood, 2016).

Although the present study potentially has ecological validity because the sample was composed of HR professionals, this research also had limitations that suggest enhancements and corrections are needed in future studies. The main limitations relate to the sample size and the difficulty of controlling social desirability effects in the respondents' assessment of their level of acceptance of unethical HRM practices. Although the number of HR professionals involved in the study is similar to other few studies on analogous issues (e.g. Parkes and Davis, 2013), the sample was relatively small. This fact may have limited the statistical significance of some analyses. Future studies could replicate the findings reported here with larger samples of HR professionals.

Regarding self-perceptions of unethical HRM practices, social desirability probably exacerbated the occurrence of low M values, which did not exceed 2.48 on a seven-point response scale. However, despite any probable social desirability effects, the respondents' responses showed a moderate variance (i.e. SD ranged between 1.08 and 1.30). This is in line with some researchers' findings reported in the literature on decision making (e.g. Gino *et al.*, 2009), namely, that ethical judgments are volatile and ambiguous and that, consequently, individuals are mostly unaware of the consequences of their choices.

Although the present results are complex, they have practical implications and suggest directions for future research. First, the findings suggest that the clarity of organizations' CSR policies and the emphasis these entities place on their ethical infrastructure can favor HR professionals' recognition of ethical issues. This could give these individuals a stronger voice and help them gain the "courage to challenge" (Parkes and Davis, 2013) top management decisions that are ethically questionable.

Developing ethics programs focused on maintaining the ethical quality of employer–employee relationships appears to be an indispensable element of organizational culture, as these programs increase the practical relevance of formal ethical norms. Thus, since the development of ethics programs is integrated in HRM's functional areas, this task can be seen as a key responsibility of HR professionals today (Sloan and Gavin, 2010). Daily experiences of the application of ethics in the workplace can provide basic support to HR professionals who seek to balance and/or compensate for less ethical leadership's potential effects on the well-being of workers (Kalshoven and Boon, 2012).

By maintaining high ethical standards in HRM processes, HR professionals can more easily follow a more ethical pathway leading to "human quality treatment" (Melé, 2014), adding an additional dimension to their organizations' quality processes, products and services. The present study thus opens a significant avenue of research related to the strength of HRM's role in promoting organizational ethics. More specifically, future studies could analyze how HRM's importance to organizational strategy relates to HR professionals' capacity to influence their organizations' level of acceptance of unethical HRM practices. For these reasons, insisting on the development of ethics programs and promoting their application throughout organizations can be regarded as simultaneously a duty and a right of HR professionals. After all, if SHRM can contribute directly to organizations' success, HR professionals could now be more than ever in a position to adopt a framework of genuine ethical stewardship that creates more satisfactory work environments for employees.

The present research's findings support the conclusion that some contextual factors influence – albeit only partially – how HR practitioners perceive the ethical acceptability of their own practices. To expand on this study's focus on self-perceptions, future research will need to evaluate hetero-perceptions to verify if the effects of the aforementioned contextual factors are also felt by other organizational actors (i.e. non-HR professionals).

The possible effects of individual differences in personal values and a propensity to engage in ethical assessments were not analyzed in this study. Thus, further research could also examine whether individual variables related to ethical judgments (e.g. moral identity and Machiavellianism) moderate these effects. Finally, following the lead of recent research (Linehan and O'Brien, 2017), more attention should be paid to the role of individuals' emotions in the moral framing of issues in HRM-related ethical decision making.

This study's findings contribute to the literature on how behavioral ethics research can be applied to HRM practices. The present study used a different approach from that of the few previous studies focusing on the way HR professionals judge their own ethically questionable practices. Helping these professionals to recognize and overcome any distortions in their self-perceptions of ethics in their own practices can be the first step toward ensuring that HRM plays a strategic role in organizational ethics.

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