

The relationship between the degree of adopting human resource change leadership role and human resource attribution in sustainable enterprises

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ABSTRACT

Building positive employee beliefs, perceptions, and attitudes is critical for successful change interventions. Thus, this study aims to investigate the relationship between human resource change leadership role and employee human resource attribution in sustainable enterprises, which relates to the changes in institutional logic and works. The study builds the research model by drawing from attribution theory (Weiner, 1985) and HR attribution (Nishii et al., 2008). It explores this relationship by employing the mixed method of qualitative and quantitative research. Qualitative methods (in-depth interviews) adjust the scales, while quantitative methods test scales, researching hypotheses and models. Utilizing a sample of 1,058 employees from 24 sustainable enterprises in Viet Nam, the study employs the PLS-SEM method for analysis. The findings show that HR change leadership roles significantly positively affect the well-being of HR attribution. At the same time, the degree of adoption of HR change leadership roles hurts performance HR attribution. In addition, it explores a U-shaped relationship between the adoption of HR change leadership roles and performance HR attribution, highlighting the complex nature of HR attribution in sustainable organizations. This implies that employees may interpret the same sustainable policies or programs differently based on their characteristics and experiences. Therefore, HR departments should tailor their sustainable practices according to employees' diverse needs and perceptions to foster positive attributions and minimize negative attribution, contributing to sustainable progress.

1. Introduction

Achieving sustainability requires institutional change, in which organizations and employees must modify habits and routines that treat economic, social, and environmental performance as competing goals (Ehnert, 2009; Van der Byl & Slawinski, 2015). Notably, organizational change happens only if the individuals within it believe, think, and behave differently (DuBois & Dubois, 2012). To solve these challenges, the HRM function is positioned to help organizations achieve sustainable objectives. HR professionals are assigned to concretize these essential responsibilities and duties through their change leadership role (Ren & Jackson, 2019). Well-designed HRM practices will elicit employee ability, motivation, and opportunities

that contribute to organizations' sustainability (Ren & Jackson, 2019). However, changing an individual's core beliefs and values is difficult (Hellervik et al., 1992); it goes beyond providing a cognitive rationale (DuBois & Dubois, 2012). When HR policies are perceived as consistent with their ethical standards, they are more likely to attribute these practices to benevolent motives. Conversely, when HR practices are perceived as misaligned with personal values, employees may attribute negative motives to these practices, such as control or exploitation (Nishii et al., 2008). In addition, trust in the HR department would enhance the effectiveness of HR practices because employees are more likely to engage with and accept HR policies when they trust the underlying intentions, such as believing that performance appraisals are designed to help them improve rather than to exploit them (Bowen & Ostroff, 2004).

Previous researches underscore the importance of HR practices (Katou et al., 2020) or unique HR practices (Alfes et al., 2020; Rimi, 2013; Sanders & Yang, 2015; Van De Voorde & Beijer, 2014) in shaping employee HR attribution differently. HR practices perceived as fair, consistent, and aligned with organizational goals positively influence HR attributions, such as enhancing employee well-being or promoting organizational performance (Katou et al., 2020). Also, high-commitment HRM practices in Bangladesh are closely related to two specific attributions: enhancing performance quality and promoting well-being (Rimi, 2013). Sanders and Yang (2015) focus on attribution to management intention, demonstrating that employees are more likely to attribute high-commitment HRM practices to positive managerial intentions when they perceive them as consistent and unique. Other researchers explored that HR attributions of well-being and HR performance are positively and significantly affected by the High-Performance Work System (HPWS) (Alfes et al., 2020) or by the coverage of HPWS (Van De Voorde & Beijer, 2014). Both Alfes et al. (2020); Van De Voorde and Beijer (2014) also emphasized the dual impact of HPWS on HR attributions of employee well-being and organizational performance; however, the HR attribution of Van De Voorde and Beijer (2014) focus more extensive coverage of HPWS practices that measure employee perceptions of how broadly HPWS were implemented.

Although such, most of these researches focus on employee HR attribution to strategy HR practices, and HR attribution scales have only emphasized employee and organizational benefits. Besides, the dimensions of control and cost-reduction have not been adequately mentioned yet, except for the research of Katou et al. (2020). Therefore, it raises the question of how employees perceive sustainable HRM practices, which are designed to purchase tripartite sustainability of economy, society, and environment and whose functional goals are to ensure benefits for multiple stakeholders. Furthermore, when HRM philosophies and employee values change according to sustainable context, how do sustainable HR practices influence performance attributions related to enhancing organizational performance? Reality shows enhancing performance is likely to lead to employee burnout, which is not clearly understood in a sustainable context.

The degree of adopting an HR change leadership role is known as the extent to which HR professionals apply the change leadership role with 05 dimensions: identifying opportunities, creating vision, leveraging resources, re-institutionalizing, and controlling change. As institutional entrepreneurs in this role, HR professionals embed sustainable values into the organization through identifying opportunities in both internal and external organizational conditions; leverage resources such as skills, knowledge, and social capital as well as the HR system to change organizational norms, rules, routines, values corresponding to sustainable objectives (Ren & Jackson, 2019); and control harmful activities to socialism and ecology (Stahl,

2019). It is considered a specific sustainable HRM practice that may affect employees' beliefs on why sustainable HR practices are implemented, ultimately influencing overall sustainable performance. Therefore, the article aims to address this knowledge gap by developing and testing a model in which employees' perceptions about the presence of HR change leadership roles are related to two key attributions about the purpose behind their organization's sustainable HR practices: well-being and performance HR attributions. Besides, the study also investigates the U-shaped relationship between adopting an HR change leadership role and performance HR attribution to explore whether negative HR attribution increases when effectively doing an HR change leadership role, in case it leads to the transformation of institutional logic that raises a lot of job demands. An overview of the theoretical model can be found in Figure 1.

The present study makes two distinct contributions to the literature. Firstly, our main contribution is to investigate the relationship between the degree of HR change leadership role and HR attributions by understanding employees' reactions to situations wherein their organization adopts a series of institutional works to shape a sustainable institutional logic. Guided by attribution theory (Weiner, 1985) demonstrated that people can attach different meanings to social stimuli. Their behavioral and attitudinal responses to that information may differ based on the way that they infer these stimuli (Fiske & Taylor, 1991); the study assumes that the degree of adopting HR change leadership role is social stimuli that induce two kinds of well-being and performance HR attribution that are employees' different interpretations on how the organization takes care of them. Based on the typology of HR attributions developed by Nishii et al. (2008), the study examines HR attribution in a sustainable context, in which sustainable HR practices are designed to meet the needs of employees and various stakeholders instead of strategic context as before. To achieve this objective, the mixed methods of qualitative and quantitative research are used to validate the scales and test study model.

2. Theoretical background and hypothesis development

2.1. Human resource attribution

Nishii et al. (2008) proposed a model categorizing HR attributions into three dimensions. Firstly, they suggest that employees make internal or external attributions about the intent of HR practices. Internal attributions reflect management's intention to enhance employee commitment or enforce employee control, which is naturally under the organization's control. On the contrary, external attributions are out of the organization's control, and its management intends to comply with the union or court of law. Secondly, they demonstrate how employees behave in response to what they perceive about the intended outcomes of the HR practices. There are two occurring options: positive or negative. The positive happens when employees think that HR practices' outcome is to encourage well-being or performance, and the negative arrives when inferring such intents are to exploit employees or drive costs down. Thirdly, they identify the focus of the practice. Well-being and exploitation attribution relates to employees, whereas performance or cost-saving attribution focuses on the organization. External attributions (union or legal compliance) are not expected to relate significantly to the latter two dimensions because employees see them outside the organization's control. From here, Nishii et al. (2008) identify five explanations that employees may make for why HR practices exist: (1) to enhance quality (performance); (2) to improve employee wellbeing; (3) to exploit employees; (4) to reduce costs; and (5) to comply with the union.

From Nishii et al.'s (2008) findings, several researchers have drawn HR attribution differently, exploring why organizations adopt HR practices. However, it is almost built

according to strategy HRM philosophy; its narrow dimensions mainly focus on economic benefit. For instance, Fontinha et al. (2012); Chen and Wang (2014) incorporate items from Nishii et al.'s (2008) performance and well-being attributions to form a composite "commitment-focused" (p. 1433) attribution and mix exploitation and cost items to create a composite "control-focused" (p. 1433) attribution. Other researchers choose the scales of Nishii et al. (2008) rather than the combined scale (Alfes et al., 2020; Van de Voorde & Beijer, 2014). They examined HR attributions, which consist of well-being and performance HR attributions. HR well-being is described as employees' beliefs that motivate HR practices by a managerial philosophy of employee caring, which is implemented to foster employee well-being. By contrast, HR performance attributions refer to exploitation attributions related to employees' beliefs that the underlying purpose of HR practices is to maximize their performance and efficiency. While Katou et al. (2020) developed a broader HR attribution scale that captures various motives behind HR practices, it consists of commitment-oriented-attribution (quality enhancement and employee well-being) and control-oriented-attribution (cost reduction and employee exploitation).

This study also employed the definition of Nishii et al. (2008) to examine HR attribution in a sustainable context instead of a strategic one. In a sustainable context, HR attribution is a causal explanation that employees attach the meaning of management's motivations to sustainable HR practices, in which employees believe that the motivation for implementing sustainable HR practices is under the control of the management of their organization in both internal and external dimensions. It consists of two HR attributions: well-being and performance. These two types include both internal and external attribution. They are under the organization's control because external attribution, such as legal compliance (e.g., human rights, labor law, environmental protection, etc.) or sustainable practices compliance with outside stakeholders, are essential to pursue triple lines in a sustainable context. Similar to the standpoint of Alfes et al. (2020), which emphasized the implemented HR practices mainly focus on philosophical values about the importance of employee well-being, the study also identifies well-being HR attribution, which eventually intends to foster employee well-being. Well-being attribution is described as employees' beliefs on sustainable HR practices designed to pursue financial value (i.e., enhancing the organization's reputation - promote employee's pride and happiness), social value (i.e., value and respect employees), environmental value (i.e., improving a living environment better), motivated by caring on employees' happiness and healthiness. Performance HR attributions are referred to as exploitation attributions, which relate to employees' beliefs that the underlying purpose of sustainable HR practices is to maximize their performance and efficiency, which hides a preference for economic benefit only.

2.2. The impact of the degree of adopting human resource change leadership role on human resource attribution

Social attribution theory demonstrates that people can attach different meanings to social stimuli, and their behavioral and attitudinal responses to that information may differ based on how they infer these stimuli (Fiske & Taylor, 1991). Employees make different attributions for the same HR practices (Nishii et al., 2008). The degree of adopting an HR change leadership role is a kind of specific sustainable HRM practice that discloses management's purpose. Employees will develop their interpretation based on their experiences and observations of sustainable HR practices implemented by HR professionals in their roles. Implementing the change leadership role creates many favorable organizational conditions that benefit employees. In that case, employees perceive that sustainable HRM activities are motivated positively by a concern for

them and make well-being attribution. By contrast, a low degree of adoption of an HR change leadership role could lead to many shortcomings, such as unclear sustainable vision and goals, unreasonable organizational restructuring, lack of incentive and stimulus policies, and so on, that induce employee not-good experiences. Such bad experiences are likely to develop employees' negative interpretation that the sustainable HRM activities motivated negatively by exploiting their performance and they make a performance attribution. Yang (2014) noted that employees developed their interpretation based on their experiences and observations of the HR practices implemented, and the performance or well-being of HR attributions are outcomes of their translations of unique HR practices (Alfes et al., 2020; Van De Voorde & Beijer, 2014).

Researchers also noted that employees would make a positive attribution when management's purpose is beneficial to themselves. When an employee attributes the management's intent to enhance service quality and well-being, they respond positively to emotions and behaviors and have negative responses for those in cost-reduction and employee exploitation (Nishii et al., 2008). Commitment HRM practices are positively relative to the positive HR attribution of enhancing quality and well-being (Rimi, 2013; Sanders & Yang, 2015), and high-performance work systems are positively and significantly associated with well-being HR attribution (Alfes et al., 2020; Van De Voorde & Beijer, 2014). By contrast, employees would make a negative attribution when management intent does not benefit them. They could make cost-reduction attributions when perceiving low levels of high-performance work systems (Sanders et al., 2019). Similarly, HR content, strength, and line manager's HR implementation negatively affect control attribution (cost reduction, employee exploitation) (Katou et al., 2020). When employees attribute a specific HR practice (teamwork) to economic and political factors, they infer negatively because it mainly focuses on managers' self-interest and ultimately emphasizes shareholders above other stakeholders (Bacon & Blyton, 2005). Hence:

H1a: The degree of adopting HR change leadership role positively correlates with well-being HR attribution

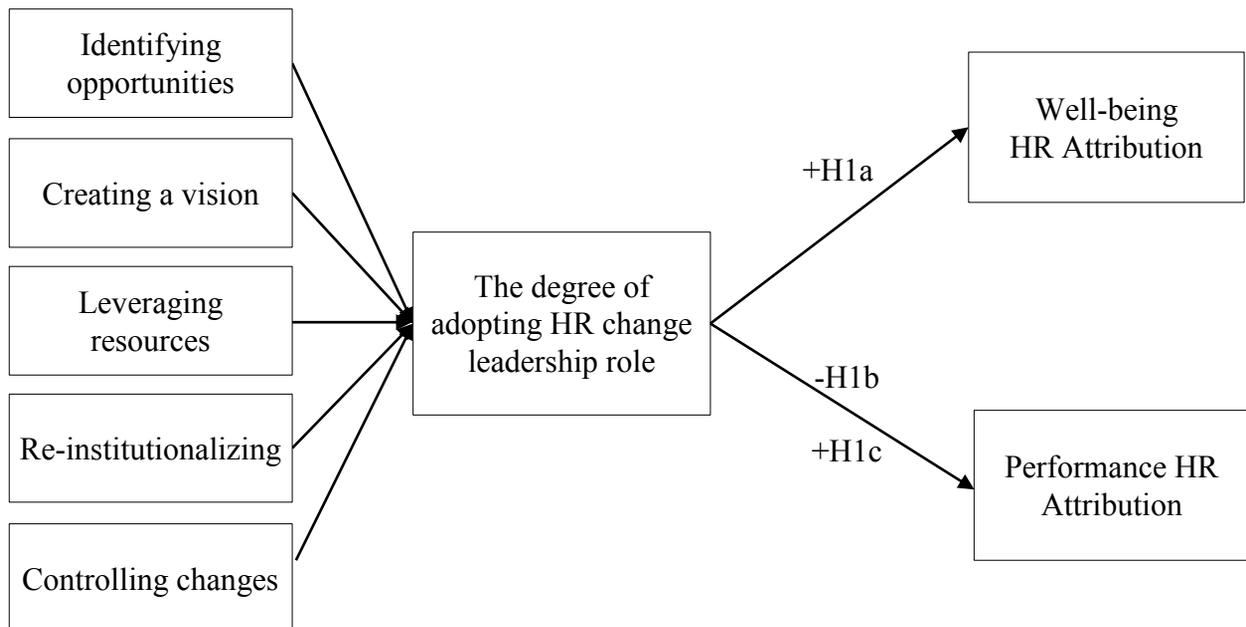
H1b: The degree to which adopting HR change leadership role negatively affects the performance of HR attribution

However, the concern with H1b is that it implies the high degree of adopting HR change leadership role also places more demands on employees because transforming the organizational model may be associated with high job demand as well as affect their habits and interests (e.g., changing job descriptions, higher evaluation standards, feeling of psychological insecurity and so on). Such issues may negatively affect employees' perception because jobs with high demands (e.g., time pressures and workload), low workplace social support from colleagues or supervisors, and low control (i.e., the extent to which employees can strive on their tasks and conduct) are experienced as the most stressful and induce the most damaging health impacts (Michie, 2002). Even though changes are conducted positively, employees often respond negatively toward change and resist change efforts (Jones et al., 2008). These negative attitudes and behaviors are significant because change increases pressure, stress, and uncertainty for employees (Armenakis & Bedeian, 1999). Accordingly, the study also proposes an alternative hypothesis that suggests that the relationship between the degree of adopting HR change leadership role and performance HR attribution is curvilinear rather than linear. This curvilinear relationship assumes that when adopting an HR change leadership role creates high job demand beyond optimal, employees induce negative perceptions that lead to performance HR attribution. Hence:

H1c: A U-shaped relationship exists between the degree of adopting HR change leadership role and performance HR attribution

Figure 1

The Research Model



Source. Data analysis result of the research

3. Research methodology

3.1. Research methods

The study used the mixed method of qualitative and quantitative research. The qualitative technique of in-depth interviews with 05 experts (02 researchers, 01 HR manager, 01 line manager, and 01 technical staff) is used to adjust the measurement scale. Its methodology relies on the participants' views on the studied situation to explore knowledge. The quantitative method is employed to validate scales and test research hypotheses because its methodology supports identifying and assessing the causes that influence outcomes by carefully observing and measuring the objective reality (Creswell, 2014). Cronbach's Alpha techniques determine the scales' reliability and validity.

In contrast, EFA with Principal-Axis-Factoring extraction and Promax-rotation method is used to assess convergent, discriminant validity of scales because it reflects the data structure more accurately than EFA with Principal-Components-extraction method and Varimax-rotation method (Anderson & Gerbing, 1988). The SEM method analyzes the composite reliability coefficient, extracts variance, and tests the hypothesis and model. The PLS-SEM method is suitable for exploring the HR change leadership role, a new role, and a formative higher-order construct, as well as its impact on HR attribution in a sustainable context. PLS-SEM is preferred when the research objective is theory development and variance explanation (Hair et al., 2014). Moreover, it works efficiently with small sample sizes and complex models (Hair et al., 2018); it is suited for models with formative constructs (Hair et al., 2017).

3.2. Respondents and sample

A sample of 1,058 employees (technical staff, office staff, HR staff, frontline supervisors, middle managers, and senior managers) working at 24 pre-selected sustainability enterprises

consecutively honored from 2018 - 2020 in Vietnam was used. Such sample size satisfied the sampling requirement and ensured a reliable estimate for 54 observed items with the ratio of 19:1 ($19 * 54 = 1,026$) in the studying model (CLR, 38 items; HRAwb, 07 items; HRApf, 09 items). Because researchers noted that the smallest sample size should have the ratio of observed items to be 5:1 (Bollen, 1989), or the observed sample should have a large size with $n > 200$ to obtain a reliable estimate (Hoelter, 1983).

A non-probability data collection method of purposeful sampling (Maxwell, 1996) was employed to attain information from employees working in 24 pre-selected enterprises, which are mainly operating in Ho Chi Minh City or have their branches in Ho Chi Minh City due to limited time and cost as well as the inability of reaching to enterprises in various provinces. Although such, this research sample can represent the general population of employees working at sustainable enterprises in Vietnam; most sustainable enterprises (74.4%) that met the CSIs during the 03 years of 2018 - 2020 are located in Ho Chi Minh City.

The sample features are with a ratio of 52.8 female and 47.2% male; young (25 to 40 age, 65.2%), married with a ratio of 71.9%; high qualification (64.4% of degree and postgraduate; 31.5% of college; only 4.2% of another level); and at least one-year working experience in sustainable enterprises (over 10 years of experiences, 66%). The ratio of 8% of HR staff, 65.4% of office staff, 16.8% of technical staff, and 8.7% of management positions. Purposeful sampling was employed to attain information from employees working in 24 pre-selected enterprises.

3.3. Data collection tools and procedure

To attain a sample of 1,058 employees, employees were guided to rate how HR professionals take HR change leadership roles by measuring their types. In contrast, HR professionals were instructed to rate how much they applied for their change leadership role. Both employees and HR professionals were guided to rate the extent to which they agreed on the items measuring HR attribution. The questionnaire was distributed to different categories of employees to avoid the common method bias (Podsakoff et al., 2003). The process of data collection is executed through two main strategies during 11 weeks as follows:

(i) *Self-implementation*: First, based on individual relationships, the researcher has contacted the authority leaders, heads of departments, or employees who are working in 24 sustainable enterprises to get permission. In case of no help from managers, the researcher asked for the list of employee emails/telephones for self-delivery by self-telephone or face-to-face interview. Next, the researcher sends the official questionnaires to the head of departments, the head of the team, or any willing employees. The content of the questionnaire and response way were guided to supervisors and each employee in a face-to-face meeting (around one hour) or telephone (for cases where survey objects could not arrange a direct appointment). The answered questionnaires are collected after the meeting. In some instances where respondents have not yet finished, the researcher returned to collect after 03 days. After removing the poor-quality responses, 385 qualified samples were chosen.

(ii) *The support from the professional survey team*: the team consists of 05 staff who have at least one year of working experience for their market research company; 01 leader who has more than ten years of working experience in surveying and has good relationships with many enterprises were employed to perform the survey. All team members are trained at least two hours before surveying to ensure the team clearly understands the survey objectives and the questionnaire's contents. Firstly, they contacted to get the interviewee's permission to work in

24 pre-selected sustainable enterprises and then conducted the face-to-face interview at their offices, coffee shop, or restaurant by reading each question and asking respondents to choose the correct option that is *Finally*, after sifting, 673 qualified samples are selected to analyze in following steps.

3.4. Measures

The study used a well-being HR attribution scale with 07 items and a performance HR attribution scale with 09 items, which was adjusted and supplemented from five original items of the HR attribution scale of Nishii et al.'s (2008) article. To validate scales, the study executed the in-depth interview with 05 experts to add refined items and a study with 51 experts to assess the content validity as well as conducted an exploratory factor analysis on the attribution items by using the Principal-Axis-Factoring extraction and Promax-rotation method to assess convergent, discriminant validity. The rotated solution showed that all items for well-being HR attributions loaded onto one factor, and all for performance HR attributions loaded onto a second factor. Similarly, procedures as above were also applied to test the scale of HR change leadership role that is measured by five dimensions with 38 items of identifying opportunities, creating a new vision, leveraging resources, re-institutionalizing, and controlling changes, which originated by Ren and Jackson (2019); Stahl et al. (2019) and qualitative research. The items were measured on a five-point scale (1 = strongly disagree to 5 = strongly agree) to facilitate evaluation and analysis with SPSS20 and Smart-PLS4.0.

4. Data analysis and findings

4.1. Scale reliability and validity

The study interpreted the data through SPSS 20 and PLS-SEM 4.0 software for Windows. EFA with Principal-Axis-Factoring extraction and Promax-rotation method is proceeded to assess convergent, discriminant validity of scales (Anderson & Gerbing, 1988). The thresholds of Anderson and Gerbing (1988) and Hair et al. (2006, 2010) are used for factor analysis and for assessing scale reliability. The results in Table 1 show the scales meet the reliability; the EFA of CLR ($0.5 \leq \text{KMO} = 0.972 \leq 1$; Bartlett's Test with sig of $0.000 < 0.05$) and HRA ($0.5 \leq \text{KMO} = 0.888 \leq 1$; Bartlett's Test with sig of $0.000 < 0.05$) fit to analyze the exploratory factor. There are 05 extracted factors for CLR with the eigenvalue of 1.552 (> 1), its variance of 62.761% ($> 50\%$), and its items with high loading (> 0.5). Similarly, there are 02 extracted factors for HRA with the eigenvalue of 2.260 (> 1), its variance of 56.501% ($> 50\%$), and its items with high loading (> 0.5). Finally, CLR includes 05 factors with 38 items (IO, 09 items; CV, 05 items; LR, 07 items; RI, 09 items; CC, 08 items), and HRA includes 02 factors with 16 items (HRAwb, 07 items; HRApf, 09) used for executing CCA process.

4.2. Measurement model

To assess the validity of a reflective measurement scale, the study uses composite reliability ($0.70 < \text{CR} < 0.95$) to evaluate internal consistency (Nunnally & Bernstein, 1994); the outer loadings of the indicators (> 0.708) and average variance extracted ($\text{AVE} > 0.5$) to evaluate convergent validity (Hair et al., 2018); HTMT (Heterotrait-Monotrait) criterion (< 0.85) to assess discriminant validity (Henseler et al., 2015). To determine the validity of a formative measurement scale, the study used VIF of 03 (variance inflation factor) to identify collinearity issues and outer weight coefficient that close to + 1 (or - 1) indicates strong positive (or negative) relationships, whereas reaching to 0 indicates a weak relationship to examine the significance and relevance of the formative indicators (Hair et al., 2018).

Table 1*Summary of EFA and CCA*

Constructs	Cronbach's Alpha	Outer loadings	Composite Reliability (CR)	Average variance Extracted (AVE)
Change leadership role	EFA (KMO = 0.972; BTS, Sig = 0.000; Cumulative % = 62.761; Eigenvalues = 1.552)			
IO	0.937	0.752 - 0.860	0.947	0.665
CV	0.922	0.851 - 0.900	0.942	0.763
LR	0.899	0.758 - 0.825	0.920	0.623
RI	0.934	0.757 - 0.867	0.945	0.657
CC	0.932	0.759 - 0.888	0.944	0.678
HR attribution	EFA (KMO = 0.888; BTS, Sig = 0.000; Cumulative % = 56.501; Eigenvalues = 2.260)			
HRAwb	0.916	0.758 - 0.869	0.933	0.667
HRApf	0.908	0.728 - 0.802	0.934	0.577

Notes. EFA: Explore Factor Analysis; KMO: Kaiser-Meyer-Olkin Measure of Sampling Adequacy; BTS: Bartlett's Test of Sphericity

Source. The research results

The validity of CLR involves assessing the reflective lower-order and the formative higher-order construct. For the assessment of reflective lower-order construct, the results in Table 1 show that HR change leadership role achieved the item reliability (outer loadings of IO, CV, LR, RI, and CV > 0.708); satisfied the composite reliability (CR of IO, CV, LR, RI, CC fall in the range of 0.920 to 0.947); had high convergence (AVE values of IO, 0.665; CV, 0.763; LR, 0.623; RI, 0.657; CC, 0.678 > 0.5). In addition, Table 2 demonstrates it is discriminatory because the values of HTMT are smaller than 0.85.

The validity of HRAwb and HRApf involves assessing the reflective lower-order construct. The results in Table 1 show that HRAwb and HRApf achieved the item reliability (outer loadings of HRAwb, HRApf > 0.708); satisfied the composite reliability (CR of HRAwb = 0.933 < 0.95; CR of HRApf = 0.934 < 0.95); had high convergence (AVE values of HRAwb = 0.667 > 0.5; HRApf = 0.577 > 0.5). In addition, Table 2 shows it is discriminatory because the values of HTMT are smaller than 0.85.

Table 2*The Correlation Matrix of The CLR and HRA (HRAwb, HRApf)*

	CC	CV	HRApf	HRAwb	IO	LR	RI
CC	1						
CV	0.642	1					
HRApf	0.499	0.466	1				
HRAwb	0.461	0.522	0.596	1			
IO	0.647	0.691	0.549	0.511	1		
LR	0.641	0.651	0.470	0.446	0.670	1	
RI	0.618	0.679	0.505	0.536	0.676	0.655	1

Source. The research results

Table 3

VIF of CLR

	VIF
CC	1.994
CV	2.206
IO	2.273
LR	2.031
RI	2.144

Source. The research results

Table 4

Outer Weight of CLR

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
CC -> CLR	0.221	0.220	0.058	3.813	0.000
CV -> CLR	0.192	0.193	0.063	3.057	0.002
IO -> CLR	0.360	0.359	0.061	5.955	0.000
LR -> CLR	0.071	0.071	0.060	1.195	0.232
RI -> CLR	0.343	0.340	0.068	5.021	0.000

Source. The research results

For the assessment of the order construct of CLR, the results in Table 3 show that there is no collinearity among five formative indicators (VIF of IO, CV, LR, RI, CC < 3). Finally, the results in Table 4 indicate the outer weight of four formative indicators of CLR are loaded significantly (IO = 0.360, $p < 0.05$; CV = 0.192, $p < 0.05$; RI = 0.343, $p < 0.05$; CC = 0.221, $p < 0.05$). Except for LR, it is not significantly loaded with $\beta = 0.071$, $p > 0.05$; therefore, it is deleted from CLR.

4.3. Structural model

For assessment of structural model, the study used four criteria (Hair at al., 2018): (1) VIF values of lower than 3 are used to assess the multicollinearity among the explanatory variables of component model; (2) coefficient of determination (R^2) and adjusted R-squared (R^2_{adj}) of 0.75, 0.50, or 0.25 that are respectively substantial, moderate, and weak to assess the predictive degree of independent variable on the dependent variable; (3) Q^2 value (Geisser, 1974) to assess the forecasting efficiency; and (4) the path coefficients of structure models within range of - 1 and + 1 and p-value of less than 0.05 to assess their significance.

Table 5

VIF of Path Models

	VIF		VIF
CLR -> HRAwb	1.000	CLR -> HRApf	1.000

Source. The research results

The findings in Table 5 demonstrate that VIF values are all less than 3, meaning there is no collinearity among the predictive variables in the research model. The results in Table 6 reveal the R^2 and R^2 adjusted of HRAwb (0.312/0.311) and HRApf (0.317/0.316) with a statistically significant range in [25% - 50%] of moderate level. In addition, the Q^2 values of HRAwb (0.205) and HRApf (0.176) are higher than 0, indicating a predictive accuracy of the path model for these variables. Finally, HR change leadership role positively influences well-being HR attribution with $\beta = 0.558$ and 99% confidence (p-value = 0.000); therefore, the hypothesis H1a is accepted. Similarly, HR change leadership role negatively influences performance HR attribution with $\beta = -0.448$ and 99% confidence (p-value = 0.000); therefore, the hypothesis H1b is accepted. The results of the quadratic effect supported the alternative hypothesis (H1c) that the coefficient for the quadratic term of CLR->HRApf is positive and significant with $\beta = 0.078$ (> 0.05) and 99% confidence (p < 0.01), indicating a positive and significant effect.

Table 6

Hypotheses Testing

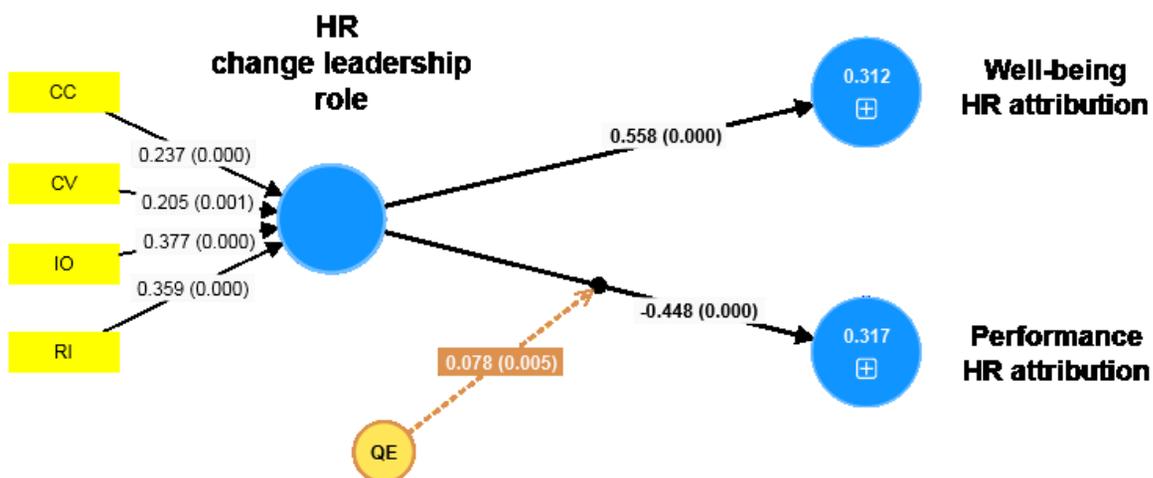
Relationships	β value	P values	R^2	P values	R^2 adj	P values	Q^2 (= 1-SSE/SSO)
H1a: CLR -> HRAwb	0.558	0.000	0.312	0.000	0.311	0.000	0.205
H1b: CLR -> HRApf	-0.448	0.000	0.317	0.000	0.316	0.000	0.176
H1c: QE (CLR) -> HRApf	0.078	0.005					

Note. “ β = path coefficient; R^2 = R squared; R^2 adj = R squared adjusted; CLR = HR Change Leadership Role; HRAwb = well-being HR Attribution; HRApf = performance HR Attribution; QE = Quadratic Effect”

Source. The research results

Figure 2

PLS-SEM Model



Source. Data analysis result of the research

5. Discussion

Based on the theory framework, the study developed the hypotheses to achieve the study’s aim. The current research has examined how HR change leadership role influences HR attributions of employees based on attribution theory (Weiner, 1985) and HR attribution of

Nishii et al. (2008). Its findings highlight how employees attribute the degree of adopting HR change leadership roles to different motives, which eventually shape their emotional and behavioral responses. It contributes to applying attribution theory by examining that HR attributions are relevant in response to outcomes (as traditionally explored) and to the processes and roles within organizations, such as change leadership roles. Employees form different attributions based on their interpretation of the management intent, influencing whether they perceive these actions positively or negatively. The study reveals that employee attributions are diverse based on their perception of HR change leadership role. When the degree of adopting HR change leadership role is motivated by employee welfare, it fosters well-being attributions, where employees feel valued and cared for. Conversely, suppose adopting this role is perceived as mainly focused on performance enhancement, possibly at the expense of employee welfare. Employees may develop performance attributions tinged with doubt or resentment in that case. This dual attribution mechanism shows the complex interplay between management intent and employee perceptions, adding depth of understanding to how employees internalize organizational changes. Secondly, it also contributes to introducing an HR attribution for sustainable context, wherein sustainable HR practices are designed to pursue financial, social, and environmental value simultaneously; both its internal and external domains are under organizations' control.

The result is similar to previous research on confirming that employees would make a positive attribution when management's purpose is beneficial to themselves (Alfes et al., 2020; Katou et al., 2020; Van De Voorde & Beijer, 2014); by contrast, they make a performance attribution as a response to management intent motivated by exploiting their performance (Sanders et al., 2019). However, the degree of change leadership role is demonstrated as a new antecedent of HR attributions is entirely different from the previously explored ones such as the high commitment HRM practices or high-performance work system (Alfes et al., 2020; Van De Voorde & Beijer, 2014) or HR content, HR strength, line manager's HR implementation (Katou et al., 2020). In addition, the U-shaped relationship between the adoption of a change leadership role and performance HR attribution is demonstrated to work in this study. This means that employees would perform HR attribution when management is negatively interpreted by either low or high doing of change leadership role. The low doing of change leadership role may lead to unclear sustainable vision, poor sustainable HRM systems, lack of required sustainability resources, etc. In contrast, the high level of doing this role at a point beyond the optimal level may produce a lot of job demands due to organizational changes. Such cases could induce employees' negative attribution about the organization's management intent, affecting employees' negative attitudes and behaviors.

Thirdly, the result has a high practical significance because a clear understanding of employees' hidden thoughts and behavior-promoted motivation to optimize human resources is a primary goal that all HR departments of sustainable enterprises have been concerned about. Reality shows that employees often make various attributions for the same implemented policy/program/project, depending on their personal characteristics, qualifications, understanding, or attitude towards the organization. Change efforts often fail due to employee resistance to change; thus, building positive employee beliefs, perceptions, and attitudes is critical for successful change interventions (Eby et al., 2000). To support an organization's sustainable achievement, HR professionals must fully perform their change leadership to help employees understand its sustainable objectives, develop orientations, and manage intent to avoid the wrong attribution. For example, they could organize formal mentorship programs that

share sustainable knowledge or build trust in employees to reduce cynical views of sustainable management's intentions, and so on. Besides, HR professionals should employ suitable leadership styles for the low control group (i.e., less striving on tasks and conduct), design reasonable job descriptions, or build a helpful working environment to reduce job demands due to organizational changes. Such activities may modify negative HR attribution and resistance, contributing to successfully sustainable change because of high job demands due to time pressures and workload; low workplace social support from colleagues or supervisors may cause stress and induce the most damaging health impacts (Michie, 2002).

6. Conclusion

In conclusion, the findings highlight the importance of adopting HR change leadership roles to address employee well-being and performance HR attributions in a sustainable context. Employees make a well-being HR attribution when HR professionals highly implement change leadership roles and converse. However, it also demonstrates employee moderation in the relationships between the degree of adoption of change leadership roles and HR attributions. This implies that employees may make a negative performance HR attribution, even when management intends to benefit them, the organization, and other stakeholders. Therefore, it may be concluded that employee HR attribution is complicated; thus, besides implementing change leadership properly and professionally, HR professionals should design various policies and training programs to enhance employees' positive perception, successfully contributing to organizational change toward sustainability.

7. Limitation

While the study adds to the current literature on HR attributions and the change leadership role by examining the role of a change leadership role on HR attributions of employees, several limitations can be identified in the future. Firstly, leveraging resources does not work in this study; therefore, change leadership should be tested experimentally in countries where sustainable development programs have been launched sooner than in Vietnam. Secondly, it would be informative if future studies examined other valuable antecedents of HR attribution, such as HR professionalism that needs to enact a change leadership role or employee voice, which is a required proactive behavior for organizational changes. Finally, the study has not yet performed the redundancy analysis to assess the convergent validity of the change leadership role because building an indicator that measures the format of the construct was not designed on the questionnaire at the first stage.

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