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Information, beliefs and motivation: The antecedents to HR attributions

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Abstract

Despite significant interest in the attributions employees make about their organization's human resource (HR) practices, there is little understanding of the antecedents of HR attributions. Drawing on attribution theory, we suggest that HR attributions are influenced by *information* (perceptions of distributive and procedural fairness), *beliefs* (organizational cynicism), and *motivation* (perceived relevance). We test a model through a two-wave survey of 347 academic faculty in the United Kingdom, examining their attributions of the purpose of their institution's workload management framework. After two preliminary studies (an interview study and a cross-sectional survey) to establish contextually relevant attributions, we find that fairness and cynicism are important for the formation of internal attributions of commitment but less so for cost-saving or exploitation attributions. Fairness and cynicism also interact such that distributive fairness buffers the negative attributional effect of cynicism, and individuals are more likely to attribute fair procedures to external forces if they are cynical about their organization. This study furthers the application of attribution theory to the organizational domain while making significant contributions to our understanding of the HR-performance process.

Keywords: Distributive and procedural fairness; HR attribution theory; HR process; organizational cynicism; workload management

In the past decade or so, there has been increased recognition that employee perceptions are an important step in explaining the relationship between human resource (HR) practices and organizational performance (Guest, 2011; Nishii & Wright, 2008). In particular, scholars have suggested that employees' beliefs about the purpose of HR practices provide valuable insight into the HR–performance process (Nishii, Lepak, & Schneider, 2008). This body of research fuses attribution theory (Heider, 1958; Kelley, 1973; Weiner, 1985) with strategic HR theories (e.g., Lepak, Taylor, Tekleab, Marrone, & Cohen, 2007; Schuler & Jackson, 1987) to suggest that attributions provide an important explanation for the variability in how employees respond to HR practices. Although HR attributions have a demonstrable effect on relevant employee and organizational outcomes (e.g., Nishii et al., 2008; Shantz, Arevshatian, Alfes, & Bailey, 2016), the insights from this area of research are restricted because scholars have focused *solely* on examining outcomes. It therefore comes as little surprise that a recent review of this literature called for studies to expand the nomological net of HR attributions by building and testing theory on antecedents (Hewett, Shantz, Mundy, & Alfes, 2018). If a core aim of this burgeoning literature is to explain the micro-processes through which HR influences organizational performance, then research on antecedents to HR attributions is sorely needed.

In developing a model of antecedents to HR attributions, we return to the principles of attribution theory. In their review of the attribution field, Kelley and Michela (1980) argued that three categories of antecedents influence attributions. The first is *information* about the stimulus, including its features and the environmental context in which it exists. In our context-sensitive model, we focus on the perceived fairness of the HR practice as a source of information. Perceptions of distributive and procedural fairness are exemplars of information in the HR context because these perceptions are stimulus-specific (Leventhal, 1980), are evaluated vis-à-vis the treatment of others (Adams, 1963), and constitute a primary appraisal

of one's environment (Barsky, Kaplan, & Beal, 2011) upon which attributions are based (Martinko, Gundlach, & Douglas, 2002; Weiner, 1985). A second class of antecedents is perceivers' general *beliefs* about causes and effects of the stimulus, which are based on prior and ongoing experiences (Jones & Davis, 1965). Here we examine organizational cynicism, which represents a general belief that the organization lacks integrity and sincerity (Davis & Gardner, 2004). Organizational cynicism can be considered a belief because it is an employee's overall impression of an organization that is based on past experiences which, therefore, informs employees' expectations of HR practices (Dean, Brandes, & Dharwadkar, 1998). The final class of antecedent identified by Kelley and Michaela is individuals' *motivation* to make attributions. We theorize that employees who consider an HR practice to be personally relevant (Petty & Cacioppo, 1986) are more motivated to make context-specific attributions. Our theoretical model is summarized in Figure 1.

Figure 1 about here

This study makes several contributions. First, we offer insights into how individuals form attributions of the intent of HR practices. Scholars in the organizational sciences have argued that research on workplace phenomena would benefit from adopting an attribution theory lens (Martinko, Harvey, & Dasborough, 2011), and there is evidence that this theoretical perspective is developing (Harvey, Madison, Martinko, Crook, & Crook, 2014). We complement this growing area of research by furthering the application of attribution theory to the HR domain. Thus far, research on HR attributions is relatively scarce (Hewett et al., 2018). In particular, while Nishii and colleagues' (2008) propositions about HR attributions are well-cited in the HR literature, they have been subject to only a small amount of empirical testing, and no research to date has explored individual-level antecedents to HR attributions (for a review see Hewett et al., 2018). To explain the micro-processes by which

HR practices influence performance, the HR field needs a better understanding of the factors that lead employees to make such attributions. We base our model on a theoretically driven framework which, while drawing on the principles of attribution theory, stays true to applied HR scholarship and is sensitive to the organizational context. Our insights therefore have implications for HR research in establishing the role of HR attributions in the relationship between HR practices and performance, and furthermore in taking steps to develop the HR attributions framework into a more generalizable theory.

Second, whereas research is rich in examining various sources of information (mainly drawing on the covariation principles set out by Kelley, 1973) and attributional tendencies as antecedent to specific attributions (e.g., Kent & Martinko, 1995), we know less about the interactive effects of information, beliefs and motivation in predicting attributions. We draw from prior theory and empirical research to predict such interactions in order to shed light on how information, beliefs, and motivation combine to explain attributions. Furthermore, research in social psychology has tended to focus on explaining the conditions under which people make internal versus external attributions (originating from Heider, 1958) or attributions that distinctly apply to an achievement-related context (first proposed by Weiner, 1985). We expand on previous theory which connects antecedents to context-specific attributions (Martinko & Thomson, 1998), by applying this to HR attributions, which represents an important applied context for attributions theory, and is also of strategic importance to organizations (Tracey, 2012). This research therefore constitutes a step toward building an elaborated, context-specific paradigm of the antecedents of attributions.

We embed our theory and hypotheses in a particular HR practice: workload measurement and management (WMM). WMM practices are used to quantify and allocate workload (Barrett & Barrett, 2009) and are recognized as an important HR practice (Nishii et al., 2008). WMM systems are used across a wide range of occupations, such as nursing,

engineering, legal practice, and academia, the latter of which is the setting for our empirical work. WMM are applied in higher education institutions across the world (e.g., Hull, 2006) as a means of allocating teaching, research and service activities to faculty based on a pre-defined methodology. Work activities are assigned a specific amount of time, points, or budget and are then allocated to each employee to form their full workload (Barrett & Barrett, 2009). For example, to account for 1000 workload points per annum, an Assistant Professor may be allocated 300 for research, 600 for teaching and 100 for service. Within each category, individual activities (e.g., teaching an undergraduate class) are further allocated points. WMM is a core HR practice in that it represents the management and allocation of resources within the organization (DeVoe & Pfeffer, 2010; Nishii et al., 2008). In common with other HR practices (Nishii & Wright, 2008), WMM are normally designed and monitored centrally by HR professionals and senior decision-makers, and then implemented by line managers. Workload is usually allocated and managed in consultation with employees, and allocations often vary throughout the year to adapt to changing requirements (Barrett & Barrett, 2009).

Although prior HR attributions research focuses on bundles of HR practices, we examine the practice of WMM because individuals' attributions are likely to be context specific (Lord & Smith, 1983), and because employees evaluate specific HR practices differently (Nishii & Wright, 2008). The use of WMM in United Kingdom (UK) higher education (where our study is based) is supported by trade unions as a method of fair and equitable workload allocation (e.g., University and College Union, 2016, December 1), yet also derided as a form of management control which is representative of the increasing managerialist perspective in higher education in certain countries (e.g., Hull, 2006), making it an important context in which to examine attributions. Our operationalization of the theoretical model – through perceptions of distributive and procedural fairness,

organizational cynicism, and relevance – is conceivably applicable to all HR practices, but is particularly relevant to WMM practices because the scant extant research on WMM indicates a mixed account of employees' responses to them (DeVoe & Pfeffer, 2010; Hull, 2006). We therefore make a third contribution by considering the role of attributions of WMM systems as a means to untangle these discrepant findings.

HR Attributions

A major focus of HR scholarship is understanding the relationship between HR practices and organizational performance (Guest, 2011; Huselid, 1995). Although there is general consensus that there is a positive relationship between the two, scholars continue to search for underlying mechanism(s) to explain this process (Alfes, Shantz, & Truss, 2012; Guest, 2011; Jiang, Lepak, Hu, & Baer, 2012). Grounded in attribution theory, Nishii and colleagues (2008) proposed that employees' causal attributions about their organization's underlying intention of HR practices explains variability in employee attitudes and behaviors, and as such sheds light on the relationship between HR practices and organizational performance.

Nishii et al. (2008) suggested that employees' attributions of the intent behind HR practices can be classified along several dimensions. Primarily, HR practices are attributed either to internal causes – initiated by the organization (from its senior leadership, for instance) – or implemented due to external factors (e.g., to comply with trade union requirements). This dichotomy represents Heider's (1958) internal vs external control dimension, with the organization's HR practices as the focus of the attribution. If the HR attribution is external, then the chain of classification stops. However, if the attribution is internal, then the attributions of the intention of the practice are further classified along two dimensions.

The first dimension of internal HR attributions relates to beliefs about the purpose of the practice in relation to the organization's underlying HR philosophy; in other words, the shared understanding about how work is achieved. A commitment philosophy refers to the belief that organizational performance is attained through enabling organizational practices, designed to facilitate organizational and individual success. A control philosophy, on the other hand, denotes a belief that success is achieved through rules, procedures, and cost cutting activities (Schuler & Jackson, 1987). The second dimension of internal HR attributions describes whether there is a strategic or organizational goal underpinning the practices, or whether they are driven by an employee-oriented philosophy (Lepak et al., 2007). An individual focus implies that HR practices are perceived as helping or exploiting employees, whereas an organizational focus means that employees attribute their organization's HR practices to helping the organization meet its strategic goals, either through commitment or through control (Nishii et al., 2008).

Taken together, internal HR attributions are therefore classified on a 2 x 2 framework. Based on this typology, Nishii and colleagues identified five HR attributions dependent on whether practices are believed to be designed to (1) enhance employee wellbeing (internal, commitment-focused, employee-oriented); (2) enhance service quality (internal, commitment-focused, organization-oriented), (3) exploit employees (internal, control-focused, employee-oriented); (4) make system-wide cost reductions (internal, control-focused, organization-oriented); or (5) meet trade union requirements (external attribution). This dimensional structure of HR attributions has been the subject of several empirical examinations, but questions about the nature and relationships between different HR attributions remain (see Hewett et al., 2018). As we explain in more detail in the methods section of this paper, we begin by examining all five of Nishii et al.'s original attributions, but through our empirical work we test and refine this framework – in particular by adding an

additional external attribution, focusing on compliance with external reporting regulations (see Figure 1) – and we finish in our discussion section with some suggestions for theoretical development of the dimensional structure of HR attributions.

Antecedents of Attributions: Information, Beliefs, and Motivation

Early theorizing suggests that the attributions that people make about their own and others' behavior are informed by information about the stimulus, beliefs based on prior experiences, and motivation to make attributions (Heider, 1958; Jones & Davis, 1965; Kelley & Michela, 1980). Although Kelley and Michaela (1980) suggested that these three factors work together to shape attributions, they did not specify the exact form in which this occurs. The most straightforward application of this tripartite framework is a main effects model in which information, beliefs and motivation independently predict attributions. This perspective, however, over-simplifies and therefore hides nuance in the attribution process. Although people actively engage in cognitive sensemaking activities, these often occur quickly (Kelley, 1973; Weiner, 1985), and so individuals are unlikely to make cognitive distinctions between, for example, information about the stimulus and general beliefs about the organization, and instead these two factors may work in concert. Therefore, this perspective ignores the possible ways in which situational information, personally held beliefs, and motivation interact to inform attributions.

In making HR attributions about, for example, an organization's intent in delivering diversity training, employees not only consider features of the situation, such as the way the training is communicated (information), but also their perception of whether the organization is proactive in its approach to diversity management (beliefs). Likewise, the extent to which individuals are attentive to information about an outcome is partly informed by how much they are interested in the reason for the outcome (Fiske & Taylor, 1991; Petty & Cacioppo, 1986). The design of the diversity training might suggest that it is to enhance inclusivity

(information) but if employees believe that diversity training is irrelevant to them (motivation), they will not use this information to form an opinion about why training is in place.

Based on this rationale, we develop a framework (Figure 1) of antecedents drawing on the core principles of attribution theory (see Kelley & Michela, 1980), specifically applied to HR attributions about WMM. We consider information (distributive and procedural fairness of the practice) as antecedent to HR attributions, which is moderated by beliefs (organizational cynicism) and motivation (relevance of the practice). This approach provides a theoretically grounded model for how individuals' HR attributions are formed.

Hypotheses Development

Fairness and Organizational Cynicism: Antecedents to HR Attributions

A critical piece of information that individuals use to evaluate their environment is the extent to which they believe they are treated fairly (Greenberg, 2003). Although fairness is relevant to most, if not all, HR practices, it is especially salient in the case of WMM because any changes to the workforce or the total workload will necessarily involve the reallocation of previously agreed individual workloads, oftentimes on a regular basis (DeVoe & Pfeffer, 2010). Fairness represents a form of cognitive appraisal through which individuals make sense of their environment (e.g., Barsky et al., 2011; Leventhal, 1980), and is based on fast, immediate reactions to situations (Haidt, 2001). Attribution theorists have suggested that this sensemaking activity is the cognitive process that occurs *before* people make causal attributions (Weiner, 1985). As such, it is a two-step process, in which fairness evaluations precede and influence the causal attributions that people make (Martinko et al., 2002).

Fairness theory most commonly distinguishes between two forms of fairness – distributive fairness refers to whether outcomes are perceived as fair (Adams, 1963) while procedural fairness refers to whether the organizational process(es) by which the decision is

made is fair (Leventhal, 1980). Procedural and distributive fairness are theoretically distinct (Colquitt, 2001), and although highly correlated, they predict unique variance in individual and organizational outcomes (Colquitt, Conlon, Wesson, Porter, & Ng, 2001). Both types of fairness are important because individuals' evaluations of their experience of organizational practices are based on the outcome and on the process through which this outcome was reached (Greenberg, 2003). With respect to WMM, this is particularly pertinent as concerns focus on whether these practices achieve their espoused goal of perceived equity in workload allocation (Hull, 2006) and whether the procedures for allocation are applied consistently (DeVoe & Pfeffer, 2010).

We begin with Nishii et al.'s (2008) commitment–control dimension of internal HR attributions and find strong theoretical reasoning to suggest that fairness evaluations positively predict commitment-focused attributions and negatively predict control-focused attributions. We base this on the proposition that fairness forms a primary appraisal of an event (Haidt, 2001), preceding the more deliberative cognitive appraisal needed to form causal attributions (Weiner, 1985). An evaluation of fair treatment indicates to employees that the organization has positive intentions (i.e. engendering commitment) in implementing the HR practice, rather than a command and control type approach. According to Martinko and colleagues' (2002) two-step process, the relationship between fairness and perceptions is explained through the attributions that individuals make about the causes of the fairness. This proposition is supported by Tyler and Wakslak (2004) who found that members of the public made positive attributions about the intentions behind police behavior when they believed that the police were fair in their dealings with the public. This theory and research leads us to predict that:

Hypothesis 1: Perceptions of distributive and procedural fairness of WMM are positively related to commitment focused attributions (wellbeing and performance) and negatively related to control focused attributions (cost saving and exploitation).

While perceptions of fairness represent the specific information that individuals glean about HR practices, individuals' attributions are also influenced by their deeply held beliefs. This is underpinned by Heider's (1958) principle that individuals' attribution of the intention of another's actions is informed by their general perceptions of the other party. A belief that is germane in the formation of HR attributions is organizational cynicism, which describes employees' negative attitudes towards their organization, including its procedures, policies, and management. Organizational cynicism is context-specific and is characterized by negative affect towards an organization and a belief that one's organization lacks integrity and sincerity (Davis & Gardner, 2004; Dean et al., 1998). These negative beliefs held about an organization by cynical employees influence the evaluation that they make about their organization's intentions (Brandes & Das, 2006). This suggests that employees with a high level of cynicism make more negative attributions about their organization's intentions with respect to specific HR practices than do individuals low in cynicism towards their organization. We therefore predict that:

Hypothesis 2: Organizational cynicism is negatively related to commitment-focused attributions and positively related to control-focused attributions.

Interactions between Antecedents to HR Attributions

Although fairness and organizational cynicism have a direct relationship with commitment versus control attributions, we argue that failing to consider their interaction may hide more nuanced relationships. This is on the basis that the processing of information about a stimulus rarely occurs without some influence from pre-existing beliefs (Kelley &

Michela, 1980). In particular, the negative beliefs held about the organization by cynical employees influence the evaluation that they make about the organization's intentions (Brandes & Das, 2006; Chiaburu, Peng, Oh, Banks, & Lomeli, 2013). Information which is more consistently received exerts a stronger influence on causal attributions (Mischel, 1973); in other words, perceptions of fairness and cynicism which are consistent with one another are more strongly related to individuals' attributions. Hence, we expect that the highest control-focused attributions are made by those who are high on cynicism with low perceptions of fairness, while those who make the highest commitment-focused attributions are low in cynicism and high in fairness perceptions.

When information and beliefs are inconsistent, however, individuals need to select which information to base their attributions on. The discounting principle (Kelley, 1973), suggests that behavior that is inconsistent with the situation is discounted because it is plausibly caused by situational pressures (Greenberg, 2003). Organizational cynicism is characterized by negative perceptions of integrity and honesty about the organization (Dean et al., 1998), so even if employees perceive the HR practice to be fair, cynical employees are less likely to believe that the purpose of the practice derives from positive intentions of the organization. We therefore predict that:

Hypothesis 3a: The positive relationship between perceptions of distributive and procedural fairness of WMM and commitment focused attributions is weaker when individuals are high in cynicism.

Hypothesis 3b: The negative relationship between perceptions of distributive and procedural fairness of WMM and control-focused attributions is weaker when individuals are high in cynicism.

The discounting principle also has implications for the internal versus external dimension of HR attributions. While there is no reason to believe that fairness perceptions or

cynicism, in themselves, predict external HR attributions, we expect that the extent to which beliefs and information are complementary or in contradiction to be important. Our prediction is based on Kelley's (1973) covariation principle; that individuals attribute an observed effect (i.e. a fair HR practice) to a potential cause which is signaled from multiple sources or consistently over time. When individuals are cynical towards the organization, their experience over the time indicates that the organization cannot be trusted. Therefore, a fair WMM procedure is out-of-keeping with their cynical evaluation, so individuals seek alternative explanations for the fairness. In other words, if employees low in cynicism believe that the practice is fair, their views of the practice and beliefs about the organization are congruent, leading them to attribute fair HR practices to the organization rather than to an external force (Bowen & Ostroff, 2004). However, cynical employees who evaluate the HR practice as fair (incongruence) are more likely to attribute the fair practice to a cause external to the organization (Greenberg, 2003). For example, cynical employees may believe that a fair WMM was instituted because it is required by an external body, rather than from some internal organizational rationale. This is supported by Ajzen (1971) who found that behavior that is out-of-keeping with a situation leads to external versus internal attributions. This theory and evidence leads us to predict that:

Hypothesis 4: The relationship between perceptions of distributive and procedural fairness of WMM and external attributions (trade union compliance and external reporting compliance) is positive when cynicism is high, and negative when cynicism is low.

The final factor which informs individuals' attributional processes – in addition to the information they glean from the stimulus (distributive and procedural fairness) and their beliefs (organizational cynicism) – is their motivation to make attributions (Jones & Nisbett, 1972; Kelley & Michela, 1980). The cognitive process through which individuals make

causal attributions is only undertaken if they believe that the stimulus is significant or important to them (Weiner, 1986). Although motivation has been briefly suggested as one explanation for why individuals vary in how they respond to HR practices (Nishii et al., 2008; Nishii & Wright, 2008), little explanation has been provided for the nature of this motivation.

● We suggest that an important factor in explaining employees' motivations to make attributions is the perceived relevance of the practice. Relevance describes the extent to which individuals are interested in, and dependent on, the outcome (Kelman & Hamilton, 1989; Sivacek & Crano, 1982). Relevance makes stimuli distinct (Bowen & Ostroff, 2004) and is seen as an important factor in motivating individuals to process information about their environment to form attitudes (see the Elaboration Likelihood Model; Petty & Cacioppo, 1986). When individuals believe an outcome is relevant, they exert the cognitive effort required to form causal attributions about it (Fiske & Taylor, 1991). For example, it has been theoretically suggested that individuals expend more energy processing performance feedback if they believe it to be relevant (Audia & Locke, 2003). Likewise, empirical research shows that during the recruitment process, job seekers attend more to information that they deem to be relevant (e.g., Walker, Feild, Bernerth, & Becton, 2012).

Motivation, therefore, acts as a stop-valve for whether individuals use the information garnered about a stimulus to form attributions (Fiske & Taylor, 1991): If individuals do not feel that the HR practice, such as WMM, is relevant, the perceptions of fairness that they form about the practice are unrelated to the attributions about the intention of the practice, regardless of the nature of the attributions. Likewise, if employees feel that the outcome of the practice is highly relevant, their initial appraisal of fairness exerts a stronger influence over their beliefs about the intention of the practice.

Hypothesis 5: Perceptions of the personal relevance of WMM moderates the relationship between perceived distributive and procedural fairness of WMM and internal HR attributions such that the hypothesised main effects are stronger when perceived relevance is higher.

Empirical Study

Participants and Procedure

This study involved a two-wave self-report survey of academic staff from institutions across the UK. Participants were recruited through academic mailing lists across multiple academic disciplines (obtained through the Listserv mailing platform), as well as through social media and the researchers' personal networks. In order to be included in the sample, participants had to be currently employed by a UK higher education institution, and must also be subject to WMM, based on the following definition; "any procedure in which academic staff are allocated specific amounts of time or points for various responsibilities, used to decide which tasks or activities academic staff carry out". At wave 1, a total of 539 respondents met these initial inclusion criteria. Of these, 53 were excluded for incomplete responses or for completing the survey in less than 5 minutes, which was established as a cut-off after a review of the responses obtained from a pilot test. This resulted in 486 valid responses at time 1, 347 of whom also completed wave 2, representing a 71% retention rate between surveys. As participants were recruited through multiple anonymous mailing lists, and snowball sampling was utilized through social media, we cannot report the total response rate. As an incentive to complete both waves, participants were offered the opportunity to enter a prize draw to win one of five £100 gift cards (awarded after wave 2). Of 347 valid responses 247 entered the prize draw. We checked for differences across all self-reported variables between those who did and those who did not enter the prize draw; no significant differences were found.

The largest proportion of participants were from social sciences (24%) or humanities-related disciplines (22%), with a further 18% from business/management, and 13% from arts-related areas. Participants also represented a range of universities, with the largest proportion (47%) from ‘new’ universities, which tend to be more teaching focused although still research active, and from the research intensive “Russell Group”, formed of the top ranked 24 universities in the UK (23%). Respondents were 62% female, with a mean age of 45.5 (SD = 10.2), and 68% were at assistant professor or lecturer / senior lecturer equivalent level (the rest were associate professor level or higher)¹. Respondents also represented a range of experience with 38% having worked in their institution for 10 years or more, 24% for 6-10 years, 26% for 2-5 years and the remaining 13% for less than 2 years. Finally, 75% of respondents were members of a trade union, which is representative of the fact that the education sector has the highest proportion of union membership of all UK sectors (Department for Business, Energy and Industrial Strategy, 2017).

Measures

Alpha coefficients for all scales are reported in Table 1.

HR attributions. In recognition that attributions are often context specific (Lord & Smith, 1983; Weiner, 1985), we first sought to establish which attributions UK academic staff make about WMM to inform our empirical study. We followed Hinkin’s (1998) recommendations for scale development and testing. First, we took an inductive approach to construct definition by conducting 8 semi-structured interviews with academic staff at different hierarchical levels (3 female) in one UK higher education institution focusing on perceptions of the organization’s intentions behind WMM. We coded the data starting with *a priori* codes based on Nishii and colleagues’ five attributions and added codes for attributions

¹ In UK higher education the job titles “Lecturer” and “Senior Lecturer” are equivalent to “Assistant Professor”, and “Reader” is equivalent to “Associate Professor” in the US system. All academic positions, including that of professor, typically include research, teaching and service responsibilities. Very few UK universities operate a tenure track system and faculty may remain at senior lecturer level for longer than they would in a tenure track system, which is not necessarily indicative of performance.

not covered by these. The HR attributions identified by Nishii et al. (2008) were largely supported in the interview data (e.g., exploitation: “people see it as being more of an exploitative tool than anything emancipatory or down to ensuring equity”, wellbeing: “one of our colleagues got really sick and had to leave quite quickly and I end up covering for her... and they said you can be paid for those [hours] or they could be reported to the following academic year”, cost-saving: “extracting value by formalizing the allocation of work”). We identified two main differences from Nishii and colleagues’ conceptualization. First, like Nishii et al., we found that compliance with trade unions was an important attribution, but we also identified a second external attribution. Specifically, the attribution that WMM was in place to meet the requirements placed by the national funding body on UK universities to report on workload allocation was raised by several participants (e.g., “it is [to ensure] we as a university meet the minimum requirements for external reporting”). Second, we adapted Nishii et al.’s “service quality” to “performance” based on the insights from participants (e.g., “It’s about motivating staff and managing resources...this is a tool of allocating time, to help heads of department manage it”).

Nishii et al.’s (2008) original scale was designed to refer to the whole HR system so each subscale includes only one item per attribution, which are then adapted to apply to multiple HR practices. As we are concerned with only one practice (i.e. WMM), we needed multiple items for each attribution to improve the reliability of measurement. Heeding Hinkin’s (1998) and MacKenzie, Podsakoff, and Podsakoff’s, (2011) advice, we wanted to ensure that items were simple, straightforward and easy to understand. As such, we turned to established scales for related constructs, which have already demonstrated reliability and validity. We therefore used Nishii et al.’s items along with adapted items for wellbeing (Coyle-Shapiro & Conway, 2005), performance (Liden, Wayne, & Sparrowe, 2000), cost-saving (Witt, 1998), and exploitation (Macky & Boxall, 2007). Scale items were selected

based on their face validity in comparison to the target attributions, and on reported reliability from prior studies. We developed items to measure attributions of external reporting compliance, based on Nishii et al.'s definition of external attributions and on our interview data. We further discussed these items with interview participants to test comprehension and perceived validity (Hinkin, 1998; MacKenzie et al., 2011). All items are listed in Table 2.

Items were rated on a 7-point Likert scale from 1 (not at all) to 7 (a great deal) in response to the question stem "I think that my organization has a workload model in place..." In order to test content validity, we asked 21 management scholars, who were not directly aware of the HR attributions framework, to sort the items according to their dimensions (wellbeing, performance etc.) based on a brief definition. All items were correctly sorted into the relevant construct by between 86% and 100% of respondents, which is above the recommended level of 75%, thereby demonstrating strong content validity (Hinkin, 1998; MacKenzie et al., 2011).

Next, consistent with the recommendations set out by Hinkin (1998) and MacKenzie et al. (2011) for item testing, we carried out a pilot survey of UK academic staff. The survey included employees from multiple universities ($N = 110$, 75% female; $Mage = 44.37$; 26% business faculty, 24% social sciences). Participants were recruited through the researchers' professional networks and through a networking group for female academics. Exploratory factor analysis (EFA) in MPlus was carried out with maximum likelihood estimation and promax rotation to test discriminant validity. The EFA confirmed that the sub-dimensions of cost, exploitation, trade union compliance and external reporting attributions had appropriate discriminant validity with items in each subscale loading onto discrete factors with Eigenvalues of .6 or higher, with no cross-loadings of higher than .6 (Table 2). The subscales for wellbeing and performance, in line with previous studies (Fontinha, José Chambel, & De Cuyper, 2012; Nishii et al., 2008), loaded strongly onto one factor indicating a combined

construct of commitment attributions. As no individual item was problematic, all were retained (Hinkin, 1989). Alpha coefficients for the subscales indicated good reliability in the pilot study: .94 (commitment), .93 (cost saving), .94 (exploitation), .98 (external reporting compliance) and .92 (trade union compliance).

Finally, to test the criterion-related validity of the scale, we examined the inter-correlation between the HR attributions subscales and constructs found to correlate with the attributions from prior research; organizational citizenship behavior (OCB), job satisfaction, and intention to quit (Nishii et al., 2008; Valizade, Ogbonnaya, Tregaskis, & Forde, 2016). In line with prior research, we found that commitment-focused HR attributions were positively correlated with OCB ($r = .27, p < .01$), and job satisfaction ($r = .45, p < .01$), and negatively related to intention to quit ($r = -.36, p < .01$). Control-focused attributions were negatively related to job satisfaction (cost-saving; $r = -.26, p < .01$, and exploitation; $r = -.40, p < .01$), and positively related to intention to quit (cost-saving; $r = .19, p < .01$, and exploitation; $r = .35, p < .01$), although only exploitation attributions were significantly related to OCB ($r = -.20, p < .01$). Aligned with prior research, the relationship between cost-saving attributions and these correlates was weaker than the correlations with exploitation attributions. Finally, as expected (Nishii et al., 2008), the external attribution of reporting compliance was not significantly related to any of the correlates. External attributions of trade union compliance were significantly related to the theoretical outcomes (job satisfaction; $r = .16, p < .01$, OCB; $r = .25, p < .01$; and intention to quit $r = -.17, p < .01$). These relationships are expected in the context of this research because trade unions are supportive of WMM to help employees, and we return to this point in our discussion at the end of the paper. In summary, the scale demonstrates criterion-related validity, thereby further meeting Hinkin's (1989) and MacKenzie et al.'s (2011) recommendations. Further validation of the scale is reported under Measurement Model in the Results section.

Table 1 and 2 about here

Fairness. Colquitt's (2001) four-item distributive fairness (e.g., "Does the [outcome] reflect the effort you put into your work?") and five-item procedural fairness (e.g., "Has the procedure been applied consistently?") scales were used, with WMM as the referent practice. Items were rated on a 7-point scale from 1 (not at all) to 7 (a great extent).

Organizational cynicism. Five items from the beliefs subscale of Dean and colleagues (1998; see also Chiaburu et al., 2013) measured organizational cynicism. We omitted items measuring affect-based and behavioral cynicism because we were only interested in the belief-based component. An example item is: "I believe my organization says one thing and does another". Items were rated on a 7-point scale from 1 (strongly disagree) to 7 (strongly agree).

Relevance. We used Lee, Chen, and Ilie's (2012) five-item measure of perceived relevance, adapted to refer to WMM (e.g., "The workload management procedure matters to me"). Items were rated on the same scale as organizational cynicism.

Controls. Control variables were collected as self-reports at time 1. We controlled for gender, age, job level and whether or not the respondent was a member of a trade union as these factors may inform attributions. Recognizing that organizational context could inform HR attributions of WMM, we also ran t-tests to check for significant differences in HR attributions between participants working in more research intensive universities, compared to those in more teaching-focused universities, but found no significant differences between these groups. Organizational context was therefore not included as a control.

Analytic Strategy

Data were analyzed using linear regression in MPlus. In order to reduce the impact of common-method bias (Podsakoff, MacKenzie, & Podsakoff, 2012), HR attributions at time 2

were regressed onto procedural and distributive fairness, organizational cynicism and the interactions between fairness and both organizational cynicism and relevance at time 1.

Results

Measurement Model

In order to validate our measurement model, we carried out confirmatory factor analysis (CFA) to compare the expected factor model to theoretically driven alternatives. The expected 9-factor model represented the best fit to the data at time 1 ($\chi^2 [593] = 1020, p < .01$, RMSEA = .06 [CIs = .05/.06], CFI = .95, TLI = .95, SRMR = .07) and time 2 ($\chi^2 [593] = 1364.6, p < .01$, RMSEA = .06 [CIs = .06/.07], CFI = .91, TLI = .90, SRMR = .06). This was compared to the alternative theoretical model in which wellbeing and performance attributions were separate, but that model was a poorer fit across all indices. We therefore proceeded with performance and wellbeing attributions combined into one commitment-focused attribution. We also compared a model with procedural and distributive fairness as one factor, as these are often highly correlated (Colquitt et al., 2001), but this was also a poorer fit so we proceeded with two-factor fairness. Finally, following the guidelines of Burnham and Anderson (2003), we compared competing models for our expected main effect of fairness on HR attributions to test the theoretical causal ordering. We compared our hypothesized model of fairness at time 1 predicting HR attributions at time 2, to a reverse causality model of HR attributions at time 1 predicting fairness at time 2. Our expected model was a better fit according to both Akaike Information Criterion (AIC $\Delta = 230.48$) and Bayesian Information Criterion (BIC $\Delta = 229.99$), providing some support for the direction of causality that we hypothesize (Rafferty, 1995).

Tables 3 and 4 about here

Hypothesis Testing

In support of hypothesis 1, both procedural ($\beta = .48, p < .001$) and distributive fairness ($\beta = .26, p < .001$) had a significant, positive relationship with commitment-focused attributions (Table 3, Model 1a). Furthermore, procedural fairness was significantly negatively related to both cost-saving attributions (Model 2a; $\beta = -.29, p < .001$) and exploitation attributions (Model 3a; $\beta = -.38, p < .001$). Distributive fairness did not significantly predict either type of control-focused attribution. Likewise, in support of hypothesis 2, organizational cynicism was negatively related to commitment-focused attributions (Model 1b; $\beta = -.17, p < .01$) and positively related to attributions of cost-saving (Model 2b; $\beta = .28, p < .05$) and exploitation (Model 3b; $\beta = .30, p < .001$).

In hypothesis 3 we predicted that (procedural and distributive) fairness and cynicism would interact in their relationships with internal attributions to weaken the direct relationship between fairness and HR attributions. Organizational cynicism only significantly moderated one of the relationships with internal attributions in our model; between distributive fairness and cost attributions (Model 2b; $\beta = -.19, p < .05$). We ran a slope significance test of this interaction, following the recommendations of Aiken and West (1991) with the moderator at ± 1 standard deviation. The slopes of this relationship (Figure 2) reveal, contrary to our expectations, that organizational cynicism has a buffering effect on the relationship between distributive fairness and cost-saving attributions ($t = -2.00, p < .05$).

Hypothesis 4, in which we predicted that the relationships between (procedural and distributive) fairness and external attributions are positive when cynicism is high and negative when cynicism is low, was partially supported. The interaction between cynicism and procedural fairness significantly predicted external attributions of both trade union (Table 4, Model 4c; $\beta = .24, p < .05$) and external reporting compliance (Model 5c; $\beta = .22, p < .05$). As depicted in Figures 3 and 4, the direction of the slopes supports our prediction. With

respect to attributions of trade union compliance, only the slope for high levels of cynicism is significant ($t = 2.24, p < .05$). For external reporting compliance attributions, only the slope at low levels of cynicism is significant ($t = -2.20, p < .05$). Cynicism did not significantly interact with distributive fairness.

In hypothesis 5 we predicted that perceived relevance would strengthen the relationship between fairness perceptions and all internal attributions. Perceived relevance did not significantly moderate the relationship between fairness and any of the HR attributions so hypothesis 5 was not supported.

Figure 2, 3 and 4 about here

Discussion of Results and Directions for Future Research

The field of HR has awoken to the potential of attribution theory to advance our understanding of employees' responses to workplace practices (Bowen & Ostroff, 2004; Nishii et al., 2008). This body of research has examined the outcomes of attributions made by employees about bundles of existing HR practices; but antecedents to attributions have been overlooked (Hewett et al., 2018). As the first study to examine individual-level antecedents of HR attributions, our research not only expands the nomological net of the HR attributions framework, but also advances HR process theory more broadly by elucidating part of the process which explains the relationship between HR practices and organizational performance (e.g., Guest, 2011; Huselid, 1995).

In developing and testing our model, we offer theoretical development by returning to the fundamental principles of attribution theory. Our study contrasts with the few studies that have examined HR attributions to date, which tend to rely on theories of perception formation dominant within the HR domain, such as social exchange (Blau, 1964) and conservation of resources (Hobfoll, 1998). Although multiple theoretical perspectives can enable more insight

into phenomena of interest, it can also lead to a fragmented research program and a lack of generalized principles (Martinko et al., 2002). Returning to the original theoretical premises, as we have done, may lead to faster and more robust theoretical advancements (Platt, 1964).

Moreover, we heeded the advice of Lord and Smith (1983, p.55) who suggested that scholars should “be careful in generalizing models of attributional processes developed in a particular context to other types of attributional questions or other situations”, through our careful application and refinement of attribution theory to the HR domain. This is particularly important as several scholars have highlighted the fact that, despite its promise, attribution theory is under-utilized in organizational research (Harvey et al., 2014; Martinko et al., 2011), and particularly needs theoretical and empirical development within HR scholarship (Hewett et al., 2018; Ostroff & Bowen, 2016). This is our core contribution and it serves as a platform as research on HR attributions takes flight. In the following sections we discuss three sets of contributions: (1) those directly relating to our theoretical model of antecedents to HR attributions, (2) theoretical development of the HR attributions framework arising from our findings, and (3) the implications for further integration between HR attributions and attribution theory.

A Model of Antecedents to HR Attributions

Consistent with our expectations, we found that both information (distributive and procedural fairness) and beliefs (organizational cynicism) were independently important in the formation of internal attributions. We go beyond an articulation of a main effects model to offer insight into how these classes of antecedents interact. Distributive fairness and organizational cynicism interact such that individuals attribute fairness to external forces when they are cynical towards the organization (in line with the discounting principle; Kelley, 1971). Surprisingly, the negative relationship between distributive fairness and control-focused attributions was stronger for those with high levels of organizational

cynicism, rather than lower as we expected. A potential explanation for this finding is that fairness is a more salient source of information for people than their underlying cynicism. Attribution theories assert that when individuals receive inconsistent information from their environment they seek to create consistency through perceptual filters (Kelley, 1973) and in doing so, they draw on the most salient information, which overrides incongruent beliefs (Taylor & Fiske, 1978). In our case, perceptions of fairness about WMM might be a more salient cue, compared to organizational cynicism, because fairness is directly related to the attribution practice (i.e. WMM) itself. Notwithstanding, our findings broadly support the theory that information and beliefs are not carefully weighed by a perceiver, but instead these cognitive activities can happen concurrently and therefore influence one another (Kelley, 1973; Weiner, 1985). These findings underscore the importance of configurational approaches to modelling antecedents to HR attributions.

These findings furthermore indicate that distributive and procedural justice have unique effects on WMM attributions, and therefore contribute to “perhaps the oldest debate in the justice literature concerning the independence of procedural and distributive justice” (Colquitt, 2001, p. 427). Whereas some researchers adopt a “monolithic” approach (e.g., Martocchio & Judge, 2005), combining the two into a single fairness construct, meta-analytic evidence suggests that the two forms of fairness are empirically distinct (Colquitt, 2001). In our study, we found that distributive fairness moderated the organizational cynicism-cost attributions relationship, whereas procedural fairness moderated the organizational cynicism-external attributions relationship. These findings are reminiscent of Sweeney and McFarlin’s (1993) two-factor model of justice which posits that procedural fairness predicts more system-referenced outcomes, whereas distributive fairness predicts more person-referenced ones. The finding that procedural fairness acts upon process-oriented attributions (trade union and external reporting compliance) and distributive fairness acts on outcome-oriented

attributions (cost saving) is a noteworthy insight that demonstrates that attributions are differentially influenced by employees' perceptions of the extent to which the outcome versus process of WMM is fair.

Following on from this, it is important to acknowledge that we focused only on two forms of fairness perceptions in the present study: procedural and distributive. However, scholars have also acknowledged that organizational procedures include an interactional component, meaning that fairness perceptions also focus on how individuals are treated by authority figures during implementation (Colquitt, 2001). As we were concerned with attributions with respect to the organization's intentions in implementing WMM, we only considered the overall evaluation of the procedure, which is more representative of an evaluation of the organization (Colquitt et al., 2001). However, given that managers often play an important part in administering HR procedures (Purcell & Hutchinson, 2007), it might be that perceptions of interactional fairness are also important in attribution formation. Future research might consider how managers as implementers of HR practices inform individuals' HR attributions, and in this case interactional fairness perceptions are likely to be particularly important.

The role of motivation (perceived relevance) in our findings is less clear. In general, perceived relevance did not significantly moderate the relationship between fairness and HR attributions. We returned to the literature to explain the lack of significant findings. On the one hand, the operationalization of relevance in the present study may have influenced these results, representing a weakness in the design of the study. In particular, prior literature suggests that perceived relevance has a positive affective component (Dean et al., 1998), and this is supported in our data by the significant, positive correlation between relevance and commitment-focused attributions ($r = .44, p < .01$). Perceived relevance as operationalized here might, therefore, be indicative of a general positive evaluation of the practice, rather

than motivation. Future research might test the role of motivation through a more affectively neutral source, such as salience (Taylor & Fiske, 1978) by asking participants to rate the extent to which they consider the WMM when making decision about how to allocate their time at work. If the WMM is used by employees to help them make decisions about how they allocate work (rather than whether they find it helpful), it may strengthen the relationships between their impressions of the fairness of the WMM and attributions. On the other hand, personal relevance in a work-related context may be weaker than other sources of motivation, such as engagement or intrinsic motivation. This line of thinking is supported by research on the effect of work-life balance policies on positive employee attitudes. This research finds that, regardless of the personal relevance of such policies, they send a positive signal that the organization cares about and supports employees (Butts, Casper, & Yang, 2013). In drawing from this research, the relevance of a specific HR practice might be less of a motivator than attribution theory led us to hypothesize in this study. However, the work-life balance literature also suggests that relevance is important under certain conditions; for instance, men are less supportive of work-life balance policies when they are not relevant or used by them (Casper & Harris, 2008).

Notwithstanding the weak support for perceived relevance as a moderator, our suggestion to examine relevance has implications for research on micro HR processes, most of which to date has implicitly assumed that the design and implementation of HR practices always affects employee outcomes (Becker et al., 1997; Nishii et al., 2008; Nishii & Wright, 2008). This, however, implies that individuals always care about HR practices, which intuitively seems naïve, and may explain some of the variability in how individuals respond to HR practices. Hence, future research should not abandon perceived relevance as a potentially important antecedent of HR attributions, but instead it should turn to examining when relevance matters.

Finally, while Nishii and colleagues' (2008) propositions imply that attributions are an important additional stage in the relationship between HR practices and organizational performance, the theoretical positioning of attributions within this process chain is ambiguous. Our research sheds light here in that we suggest that perceptions precede attributions of HR. Although some research suggests that perceptions – in this case, fairness – follow attributions (Martinko, Douglas, Ford, & Gundlach, 2004), we find stronger theoretical justification for fairness as antecedent to attributions because fairness appraisals are an immediate reaction to the situation (Haidt, 2001) whereas causal attributions require cognitive processing (Weiner, 1985). Others have also supported this causal ordering in other domains of attributions (e.g., Martinko et al., 2002; Tyler & Wakslak, 2004). However, it is important to acknowledge a limitation in the present study; as a two-wave field survey we are unable to test causality within the theoretical model. Future research should, therefore, address this by empirically testing the model using longitudinal (three or more waves of data) or experimental methods. This is essential for the further development of HR attributions theory, and indeed HR process theory more broadly.

Theoretical Development of the HR Attributions Framework

Despite the fact that Nishii et al.'s (2008) original propositions about the HR attributional framework occurred over 10 years ago, research that expands our understanding beyond the original theorizing is only now beginning to emerge (Hewett et al., 2018). The small body of research that currently exists has tended to replicate parts of the original model, rather than making headway to meaningfully extend it into a generalizable theory. We do so here by refining and testing the framework of HR attributions, thereby contextualizing attributions while staying true to the original principles of attribution formation (Lord & Smith, 1983; Weiner, 1985). Through our empirical research, and in line with some which precedes it (see Hewett et al., 2018), we question the original dimensional structure of HR attributions.

First, whereas Nishii et al.'s (2008) original typology included only one dimension of external HR attribution, we find that external attributions are multi-dimensional; focused, in our setting, on trade union compliance (as in Nishii and colleagues' original framework) or external reporting compliance. It also seems likely that there are more external attributions, depending on the organizational context and HR practice under consideration. Second, in line with prior research (e.g., Fontinha et al., 2012) including Nishii and colleagues' own, we found that wellbeing and performance attributions were not empirically distinct, so they were combined into a single commitment-focused attribution. These findings, along with inconsistencies highlighted in other prior research (discussed by Hewett et al., 2018), suggest that the existing dimensional structure does not adequately recognize the relationships between different HR attributions. Based on this body of evidence, we suggest that internal and external HR attributions lie upon a single dimension according to the perceived philosophy of the practice(s); that is, whether they are believed to be implemented to benefit both employees and the organization, or only to achieve the organization's goals. This proposition is depicted in Figure 5.

Figure 5 about here

At the far left of the model, commitment-focused internal attributions and external attributions of trade-union compliance are both employee-centric. These attributions imply that the HR practice is designed to engender positive employee outcomes, with the impetus arising from within the organization (commitment-focused) or from outside (trade union compliance). This takes into account the consistent evidence that wellbeing and performance (or service quality) represent the same commitment-focused attribution. This attribution indicates a belief that the HR practice is designed to help employees to thrive at work, of which both wellbeing and performance are facets (Porath, Spreitzer, Gibson, & Garnett,

2012). At the other extreme, exploitation attributions are organization-centric because they represent the view that the organization is trying to squeeze more work out of employees, which benefits the organization's bottom line to the detriment of employee wellbeing. In our empirical studies we did not identify an organization-focused external attribution, but relevant attributions might include the belief that the organization implements HR practices to "look good" or "keep up with the Jones'" (i.e. for external impression management or legitimacy reasons).

Finally, internal attributions of cost-saving and external attributions of reporting compliance could represent the middle of the dimension, in that they are believed to balance organizational and employee outcomes. Cost-saving benefits the organization's bottom line in striving for efficiency in people management. However, it is likely that employees also appreciate the need for this goal, recognizing that organizations must control overheads. Examples of this can be seen in practice. For example, companies such as Costco and Southwest Airlines, whose business strategies are driven by cost-efficiency, have gained high levels of buy-in from their employees toward this goal, with evidence that employees feel energized to strive towards it (Mackey & Sisodia, 2013). The same could be said in UK universities, the context for this study, in that cost-efficiency is a significant concern in the context of reduced funding and increased competition, and there is evidence that university employees also champion this strategy (e.g., Times Higher Education, 2018, April 5). The same is likely to be true of external reporting requirements which are also part of this context; while not for the direct benefit of employees, they are an external demand placed on the institution which is designed to monitor both organizational efficiency and employee outcomes (e.g., workload distribution). Therefore, while implementing HR practices to control costs or meet reporting requirements may not be seen as a positive outcome, employees may recognize that this is a 'necessary evil' for business operations.

This proposition, that internal and external HR attributions can be placed primarily along a dimension of employee–organization philosophy, is aligned to theory from the HR domain that HR practices can be focused more towards the organization’s benefit, or to create mutual gains for both organization and employee (Guest, 2017; Valizade et al., 2016) thereby representing an important grounding in established HR theory. The propositions we set out here are also aligned to prior empirical findings about the strength and direction of relationships between the HR attributions and different attitudinal and behavioral outcomes (e.g., Nishii et al., 2008; Shantz et al, 2016; Valizade et al., 2016), and would suggest that more empirical investigation about this dimensional structure is required.

Further Integration with Attribution Theory

While our research drew on Kelley and Michaela’s (1980) theoretical framework, two other notable attributions models dominate the social psychology literature – Kelley’s covariation model and Weiner’s attribution framework. We see our approach in this study as complementary to Kelley’s, and partially overlapping with Weiner’s, and we see potential for further theoretical refinement in HR attributions by examining these hallmark theories vis-à-vis HR attributions in more detail. For instance, while our study focuses on *what* information individuals use, Kelley’s (1973) covariation model focused on *how* individuals use information to form attributions (through the characteristics of consistency, consensus, and distinctiveness; adapted for the HR domain by Bowen & Ostroff, 2004). This framework can be overlaid here by focusing on how specific information (i.e. fairness) leads to HR attributions. For instance, fairness may exert a stronger influence on employees’ workload model attributions when other employees agree that the workload is fair compared to prior workloads (consensus), across time (consistency) and when the WMM practice is clearly communicated to make it more visible (distinctiveness).

There are likewise opportunities to expand our understanding of HR attributions by revisiting the work of Weiner (1986), whose dimensional structure of attributions includes stability, controllability, and locus of causality. Although locus of causality is included in Nishii et al.'s (2008) tripartite attributional framework, future research might also consider stability (e.g., "is my organization faddish with their HR initiatives?") and controllability (e.g., "was the HR practice implemented for volitional reasons, or because legislation mandated it?"). Doing so is important because Weiner has suggested that HR attributions are attributional *explanations*, which only become theoretically meaningful through the dimensional structure on which they are based (Weiner, 2018). This adds to the suggestion (Hewett et al., 2018) that more work could be done to develop and test the dimensional structure of the HR attributions framework, enabling the development of a more generalizable theory.

Implications for Practice

While prior research shows that commitment-focused attributions are important predictors of positive outcomes, our research provides recommendations for how these attributions can be shaped. In particular, our findings suggest that HR professionals and managers should focus on engendering perceptions of fairness when implementing practices in order to positively inform employees' attributions of intent. Importantly, while our findings suggest that addressing negative perceptions is not a quick process, because these are informed by long-held beliefs about the organization's intentions (e.g., organizational cynicism), managers should focus on ensuring that the outcomes of such procedures are perceived as fair because distributive fairness buffers against the negative outcomes of cynicism towards the organization.

Our theoretical model also suggests that HR professionals and managers should focus on the perceptions of those employees for whom different practices are relevant. For some practices this might be all employees, but for others it might be a select group. Our theoretical model also provides a framework through which organizations can diagnose potential issues with the implementation of WMM – for example, due to specific characteristics of the practice, or underlying beliefs – providing valuable information on which to base decisions.

A final practical implication of our findings relates specifically to the application of WMM. While these practices are widely used, we know remarkably little about how they can be effectively implemented to support organizational performance. The insights offered in this research suggest that WMM are not in themselves problematic, as some prior critiques suggest, but rather that employees' perceptions of the intention behind such practices are critical if they are to be effective. Our insights provide guidance to decision-makers by highlighting the importance of factors in shaping attributions of this key HR practice.

Conclusion

In this paper we present a theory-driven empirical examination of antecedents to HR attributions. We found partial support for an interactive model in that HR attributions were informed by the information that individuals glean about the practice (perceived fairness), and their beliefs about the organization's intentions (organizational cynicism), although our expectations about motivation to make attributions (perceived relevance) were not supported. As such, the research provides important insights into the formation of HR attributions, particularly external attributions, which have been neglected to date, and more broadly develops a theoretical explanation for how information, beliefs and motivation interact. It also raises a number of questions about HR attributions, through which we discuss some fresh avenues for future research.

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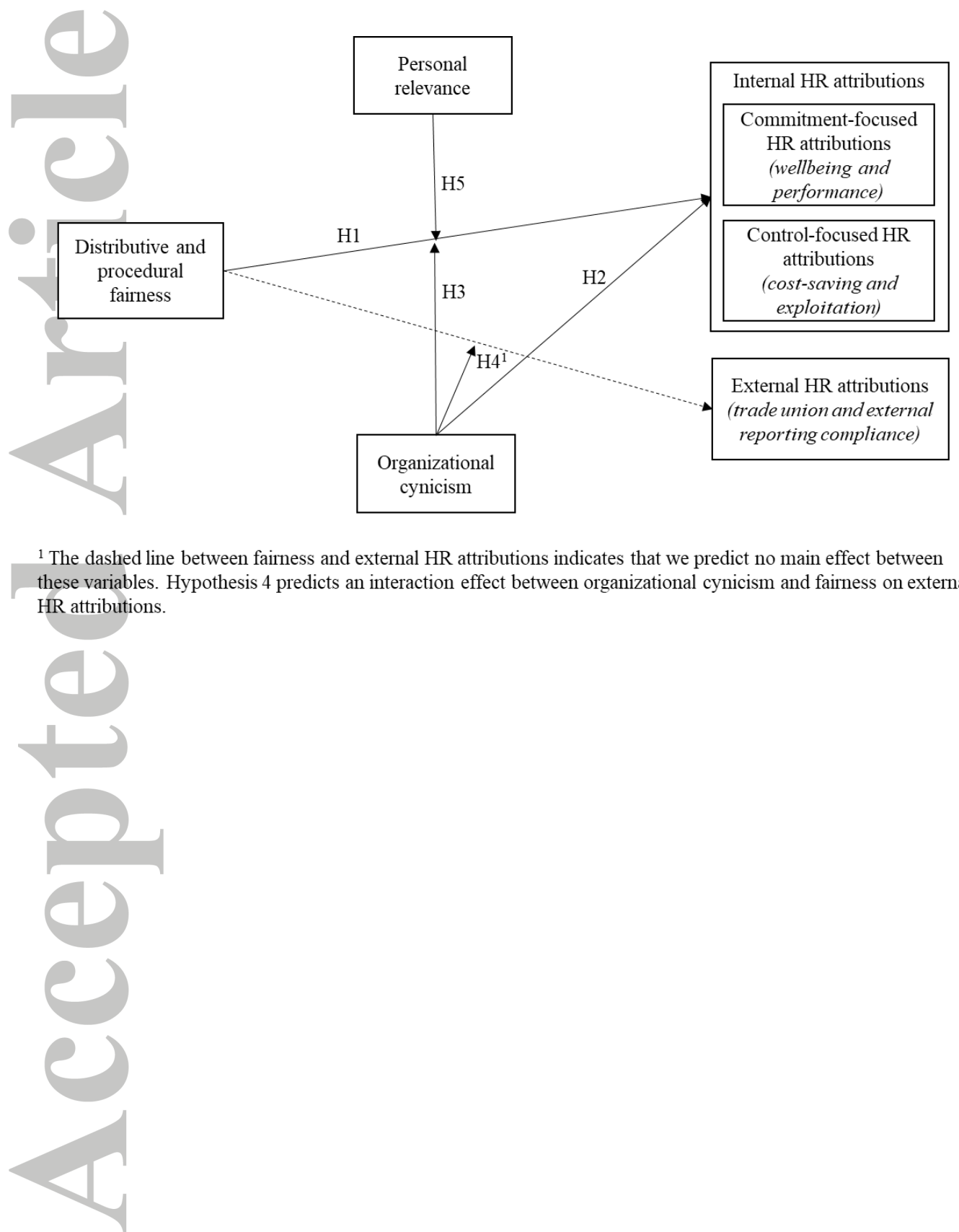
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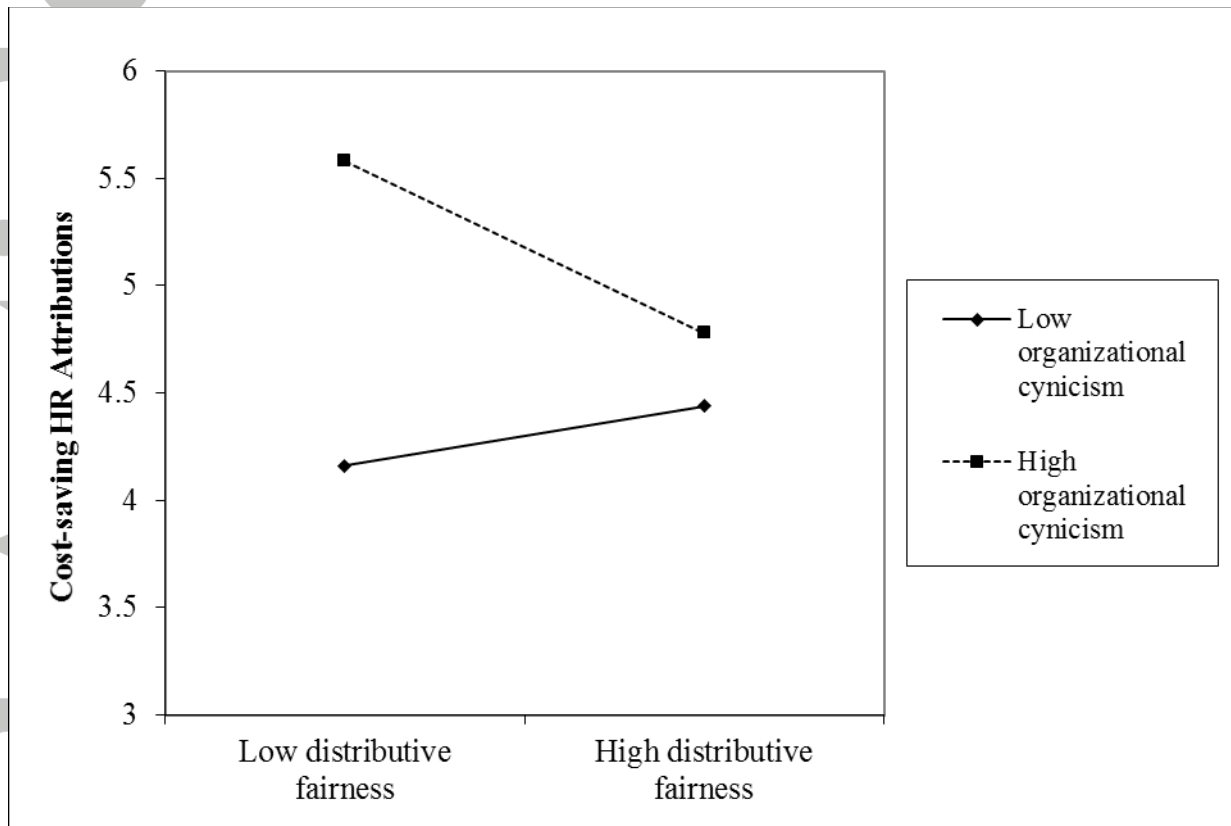
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Figure 1: Conceptual model



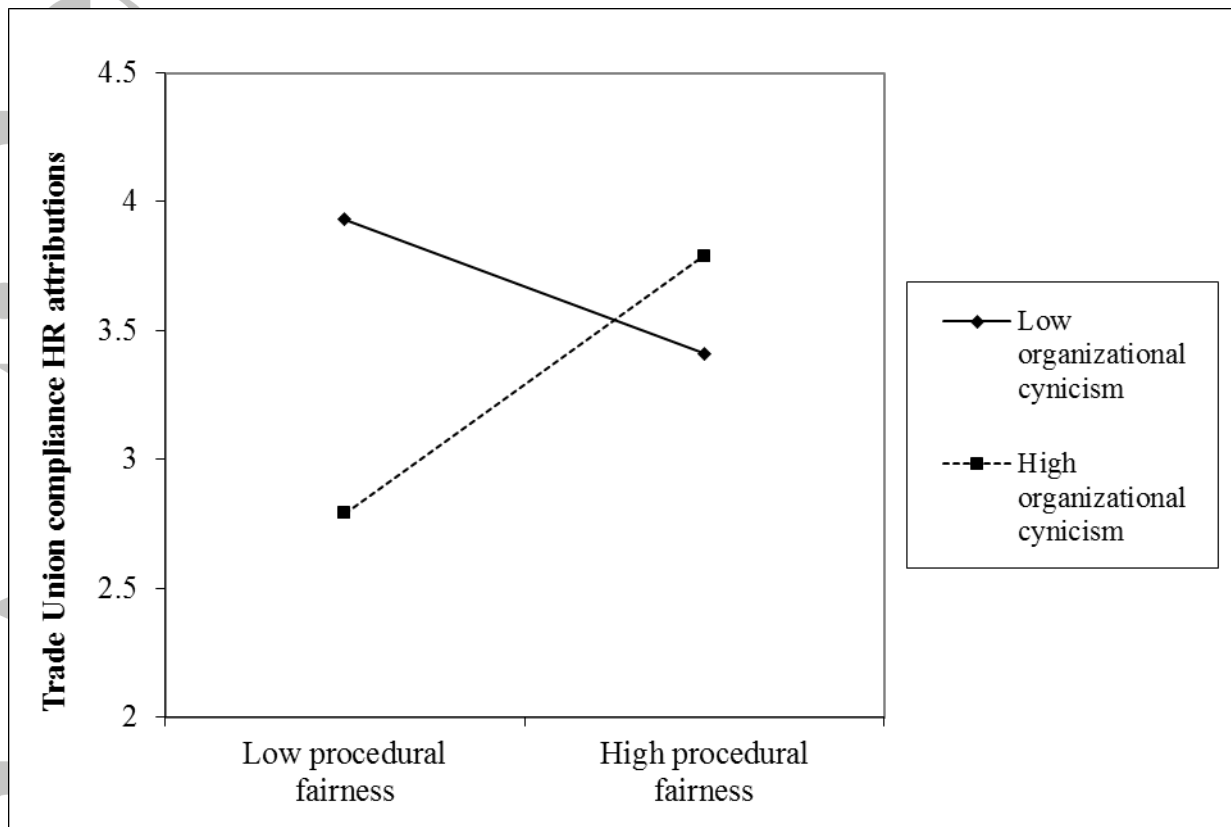
¹ The dashed line between fairness and external HR attributions indicates that we predict no main effect between these variables. Hypothesis 4 predicts an interaction effect between organizational cynicism and fairness on external HR attributions.

Figure 2: Slopes of interaction between distributive fairness and cynicism on HR attribution of cost-saving



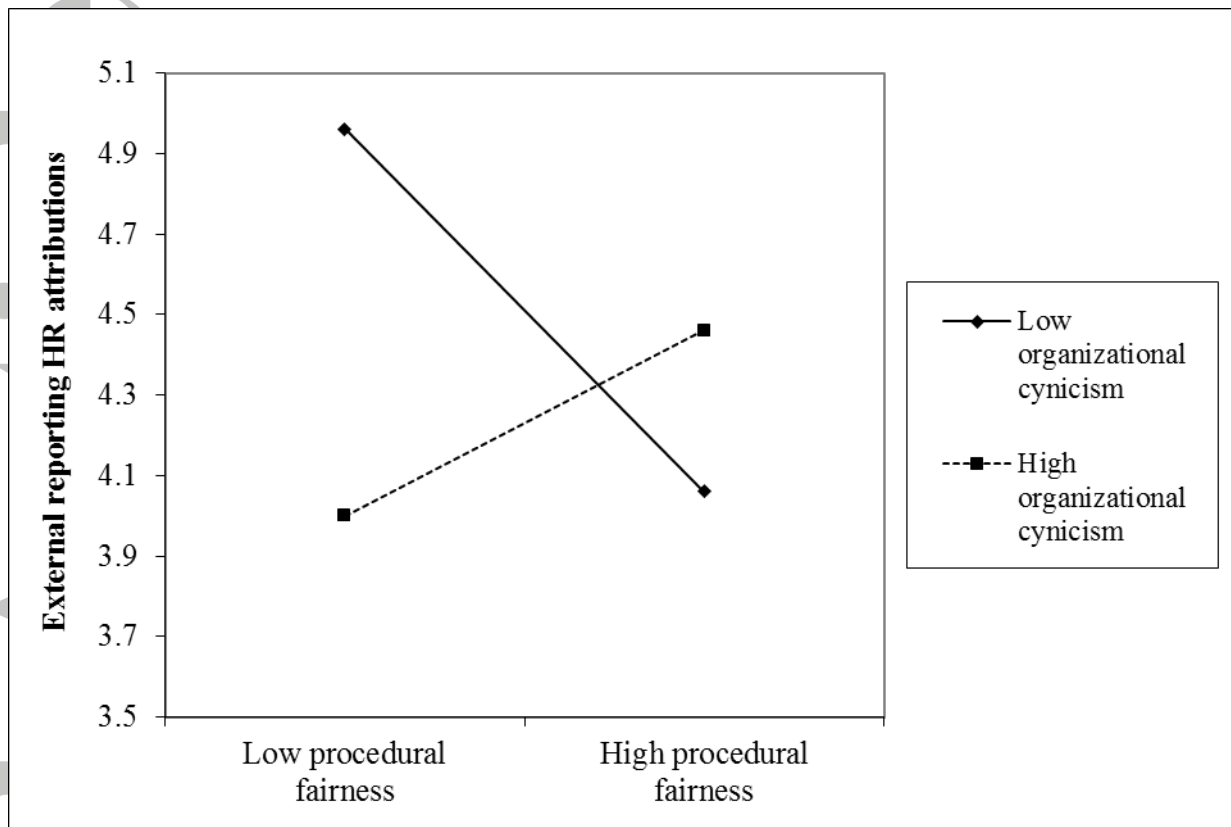
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Figure 3: Slopes of interaction between procedural fairness and cynicism on HR attributions of trade union compliance



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Figure 4: Slopes of interaction between procedural fairness and cynicism on HR attributions of external reporting compliance



Accepted

Figure 5: A revised HR attributions framework

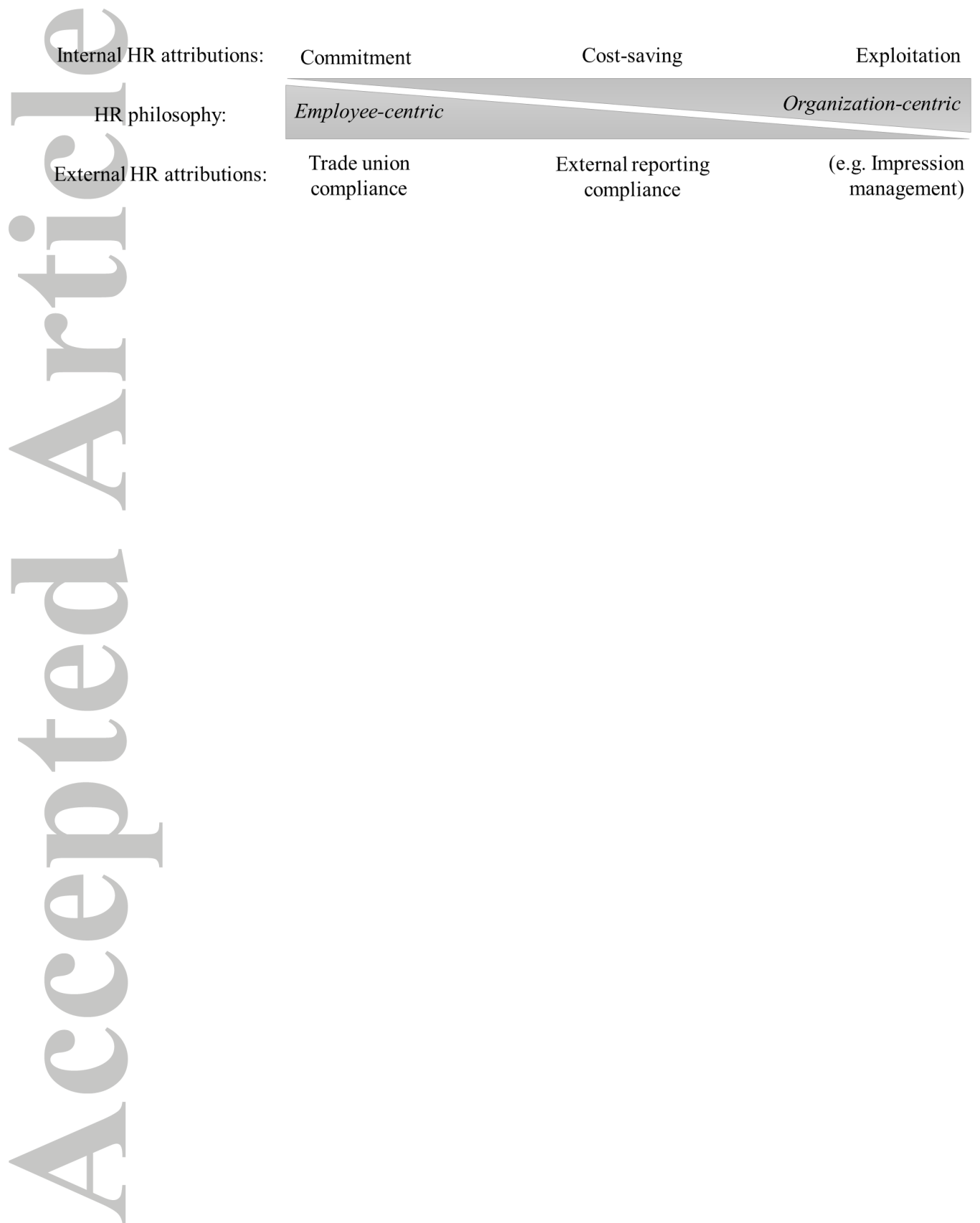


Table 1: Intraclass coefficients, descriptive statistics, and coefficient alpha for all variables

	<i>M</i>	<i>SD</i>	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1 Gender ^{1,4}	-	-	-													
2 Age ⁴	45.54	10.22	.05	-												
3 Service ⁴	-	-	-.05	.48**	-											
4 Job level ^{2,4}	-	-	-.05	.14*	.13*	-										
5 TU member ^{3,4}	-	-	-.02	.17**	.11	.11	-									
6 Procedural fairness ⁴	3.37	1.46	-.11	-.09	-.16**	-.02	-.04	.89								
7 Distributive fairness ⁴	2.54	1.33	-.19**	-.07	-.09	.07	-.04	.68**	.92							
8 Relevance ⁴	4.63	1.42	-.16**	-.07	-.03	-.07	-.08	.36**	.44**	.85						
9 Org. cynicism ⁴	5.02	1.42	.05	.07	.21**	-.10	.14*	-.57**	-.45**	-.12*	.92					
10 HRA commit. ⁵	3.43	1.27	-.12*	-.10	-.14*	.07	-.13*	.65**	.58**	.44**	-.50**	.90				
11 HRA cost ⁵	5.14	1.59	.10	-.03	.03	-.01	.10	-.36**	-.28**	-.09	.36**	-.31**	.98			
12 HRA exploit. ⁵	4.56	1.73	.10	-.06	.05	-.03	.10	-.43**	-.35**	-.12*	.44**	-.45**	.55**	.92		
13 HRA external report. ⁵	4.71	1.55	.22**	-.11	-.17**	-.02	-.06	-.03	-.02	-.13*	-.06	.02	.20**	.22**	.95	
14 HRA TU ⁵	3.73	1.60	.11	-.10	-.13*	-.04	-.04	.15*	.09	.10	-.16**	.31**	-.01	.01	.34**	.95

Note.

Coefficient alphas are presented on the diagonal.

TU = trade union, HRA = HR Attribution. ¹ 1 = female (0 = male), ² 1 = Associate professor or higher (0 = lower), ³ 1 = member of trade union (0 = non-member), ⁴ measured at time 1, ⁵ measured at time 2

N = 347

** *p* < .01

* *p* < .05

Table 2: Item wording and exploratory factor analysis for HR Attributions scale (from pilot study)

Factor label	Item wording	Factor				
		1	2	3	4	5
exploitation	To set performance standards that are too high					.75
	To encourage academic staff to work more than their contracted	-.54	.57			.98
	To encourage academic staff to work in the evenings or weekends	-.53	.54			.94
cost-saving	To keep costs down		.98			.58
	To reduce operational costs		.97			.53
	To save money for the university		.96			.56
commitment	To help the smooth running of the university	.61				
	To help the performance of academic staff	.78				
	To increase academic staff's effectiveness at their job	.73				
	To promote academic staff's general job satisfaction	.77				
	To ensure that workload levels are manageable	.82				-.57
	To promote the wellbeing of academic staff	.81				-.54
trade union compliance	To meet the trade union's requirement for fairness				.93	
	To keep the trade union happy				.96	
	To be transparent for the sake of the trade union				.91	
external reporting compliance	To meet external reporting requirements			.90		
	To be able to report to external bodies about staffing levels			.99		
	To report on staffing levels within departments for external reasons (e.g. league tables, REF)			.86		

Note.

N = 110

Maximum likelihood estimation, with promax rotation

Factor loadings of < .50 are suppressed

Table 3: Regression results; fairness predicting internal HR attributions moderated by cynicism and perceived relevance

Model:	Commitment attribution			Cost-saving attribution			Exploitation attribution		
	1a	1b	1c	2a	2b	2c	3a	3b	3c
Intercept	3.69***	3.69***	3.66***	4.58***	4.57***	4.48***	4.07***	4.13***	3.93***
Age	.00	.00	.00	-.11	-.12	-.12	-0.15**	-.17	-.18
Gender ¹	-.01	-.01	.00	.10	.11	.10	.06	.07	.06
TU member ²	-0.10*	-.08	-.09	.12	.09	.12	.09	.05	.09
Job level ³	-.08	-.09	-.08	.08	.10	.08	.13*	.16*	.14*
PF	.48***	.40***	.46***	-.29***	-.14†	-.30**	-.38***	-.23***	-.38***
DF	.26***	.24***	.21***	-.08	-.09	-.16†	-.09	-.06*	-.18**
Cynicism		-.17**			.28*			.30***	
Cynicism*PF		.11			.09			.00	
Cynicism*DF		-.06			-.19*			-.03	
Relevance			.16***			.11†			.09
Relevance*PF			-.08			-.04			.01
Relevance*DF			.04			.15†			.16†
ΔF	106.50***	1.49	.81	14.88***	2.65	1.78	27.56***	.17	3.77
R^2	.51	.53	.53	.16	.24	.18	.24	.30	.32
ΔR^2	.45	.01	.01	.12	.08	.01	.18	.00	.03

Note.

All coefficients are standardized.

TU = trade union, PF = procedural fairness, DF = distributive fairness. ¹ 1 = female (0 = male), ² 1 = member of trade union (0 = non-member), ³ 1 = Associate professor or above (0 = lower than Associate professor)

Change statistics for models 1-3a represent change from models with respective attributions regressed onto control variables only; and for models 1-3b and 1-3c represent change from respective models 1-3a.

Organizational cynicism was added as a predictor in a step between models a and b, but is not reported separately here for reasons of parsimony.

$N = 347$

*** $p < .001$

** $p < .01$

* $p < .05$

† $p < .10$

Table 4: Regression results; fairness predicting external HR attributions moderated by organizational cynicism

Model:	Trade union compliance attribution			External reporting compliance attribution		
	4a	4b	4c	5a	5b	5c
Intercept	3.41***	3.39***	3.48***	4.31***	4.29***	4.37***
Age	-.10	-.09	-.09	-.13*	-.13*	-.12*
Gender ¹	.15*	.15*	.16*	.24***	.24***	.25***
TU member ²	-.04	-.03	-.02	-.09	-.08	-.08
Job level ³	.07	.06	.06	.14*	.13*	.13*
PF	.12	.07	.07	-.04	-.07	-.07
DF	.06	.05	.02	.05	.04	.02
Cynicism		-.11	-.12		-.07	-.09
Cynicism*PF			.24*			.22*
Cynicism*DF			-.19			-.13
ΔF	3.31*	2.06	2.95†	.30	.82	2.34
R^2	.06	.07	.09	.10	.10	.12
ΔR^2	.03	.01	.02	.00	.00	.02

Note.

All coefficients are standardized.

TU = trade union, PF = procedural fairness, DF = distributive fairness. ¹ 1 = female (0 = male), ² 1 = member of trade union (0 = non-member), ³ 1 = Associate professor or above (0 = lower than Associate professor)

Change statistics for models 4-5a represent change from models with respective attributions regressed onto control variables only

$N = 347$

*** $p < .001$

** $p < .01$

* $p < .05$

† $p < .10$