



**Exploring Human Resource Management as Promoter of Corporate
Sustainability Considering Corporate and Country-Specific Boundary
Conditions**

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List of Abbreviations

CSR	Corporate Social Responsibility
CSRD	Corporate Sustainability Reporting Directive
EU	European Union
HRM	Human Resource Management
MNCs	Multi-national corporations
NFR	Non-financial reporting
NFRD	Non-Financial Reporting Directive
RDT	Resource Dependence Theory
SDGs	Sustainable Development Goals
WCED	World Commission on Environment and Development
WEIRD	Western, Educated, Industrialized, Rich, Democratic

1. Introduction

Global society is currently facing transnational problems, also referred to as *grand challenges*, concerning not only the planet's environmental health, but also human development and well-being (George et al., 2016). The most extensively embraced international agenda, ranging from politics over corporations to academia, to address these challenges are the 17 Sustainable Development Goals (SDGs), introduced by the United Nations in 2015 (Brewster & Brookes, 2024; George et al., 2016). Meanwhile, European policymakers have declared the importance of promoting targeted and joint research endeavors to develop solutions to these issues (Decker et al., 2018; Lund Declaration, 2009), and consequently, they have been especially concerned with the question of how to push corporations to more strongly prioritize their contributions to a more sustainable world economy (Global Compact Network Germany & econsense, 2018).

At the same time, the concept of corporate sustainability has gained increasing recognition in academic discussions and among practitioners (Meuer et al., 2020). While stakeholder and regulatory pressure for sustainable business practices is rising, organizations are increasingly striving to show their commitment to sustainability efforts (Meuer et al., 2020; Stahl et al., 2020), for example through disclosing their actions in designated reports (Baboukardos et al., 2023; Chalmers et al., 2023). Also recently, the European Union (EU) legally obliged large companies to report on their sustainability activities, for example through issuing the Non-Financial Reporting Directive in 2014 (Breijer & Orij, 2022; Directive 2014/95/EU, 2014; Gulenko, 2018). While it is hoped that legislative action will increase corporate sustainability efforts, specifically policies on mandatory non-financial reporting (NFR; Chalmers et al., 2023; Global Compact Network Germany & econsense, 2018), scientific inquiries investigating the effects of NFR legislation on corporate sustainability practices remain scarce (Di Vaio et al., 2020).

Further, in discussing potential avenues for corporations to meaningfully address sustainability challenges and initiate effective business transformation, extant research underscores the potential of human resource management (HRM) to contribute substantially to enhanced corporate sustainability, especially concerning the alignment of divergent stakeholder demands (Stahl et al., 2020; Westerman et al., 2020) and the navigation of paradoxical tensions that may emerge due to different but interrelated corporate sustainability goals, stemming from, for example, the social and environmental dimension of sustainability (Elkington, 1997; Hahn et al., 2015; Poon & Law, 2022; Ren &

Jackson, 2020). Striving to link HRM with sustainability concerns, the research field of sustainable HRM has expanded in recent years, suggesting and examining an innovative approach to people management that envisions HRM's contribution to corporate sustainability goals (e.g., Ehnert et al., 2016; Kramar, 2014; Liang & Li, 2024; Stahl et al., 2020). Nonetheless, empirical evidence uncovering the roles, processes and mechanisms based on which HRM leverages this attributed potential, including coping strategies to manage tensions (Carmine & De Marchi, 2023), has yet to be provided. Exploring those in more depth would enhance our understanding of opportunities for HRM to meaningfully and effectively engage in corporate sustainability initiatives (Podgorodnichenko et al., 2020). Specifically, to date, it remains unclear if specific contingency factors support or hinder HRM in this endeavor (Ren et al., 2020). Extant research points to the need for the enhanced theorization of sustainable HRM and suggests profound qualitative research to specify current conceptualizations of HRM's ability to advance corporate sustainability (Ren et al., 2023).

This dissertation aims to address this gap and further explore and explain the role of HRM in promoting corporate sustainability. In doing so, the manuscripts enclosed explore this role in different contexts, ranging from the level of the HR function to the country-specific organizational environment. The consideration of context factors allows for the identification of important boundary conditions (Bamberger, 2008; Teagarden et al., 2018) that support HRM in fostering corporate sustainability. Hence, this dissertation investigates the following research question: *How and why can HRM contribute to enhanced corporate sustainability, and, specifically, what contingencies support HRM in achieving this goal?*

In detail, this thesis pursues three research objectives: first, the descriptive goal of exploring how HR professionals perform their role(s) in promoting corporate sustainability, second, the explanatory goal of outlining why they are able to contribute to enhanced corporate sustainability and third, the prescriptive goal of providing recommendations for practitioners concerning the meaningful contribution of HRM to the sustainable transformation of organizations.

In answering the research question, and in meeting the research objectives stated above, this thesis builds on three empirical studies and subsequently synthesizes their findings in an integrative framework to illustrate the identified mechanisms, processes and especially the boundary conditions that support HRM in promoting corporate sustainability. The individual research foci of the enclosed manuscripts are as follows:

Manuscript 1 explores the ability of HRM professionals to navigate emerging paradoxical tensions in the context of corporate sustainability (e.g., Hahn et al., 2015; Ren & Jackson, 2020) in German corporations. By uncovering a cyclical process of developing sustainable HRM practices, and thereby suggesting mitigation practices as important boundary conditions in this process, this manuscript contributes to understanding sustainable HRM from a paradox perspective (Smith & Lewis, 2011) and enhances understanding of the mechanisms through which HRM advances corporate sustainability within the HR function.

Manuscript 2 explores the role of HRM in the context of mandatory NFR in Germany. By leveraging a resource dependence perspective (Nienhüser, 2008; Pfeffer & Salancik, 2003), this study identifies the management of resource dependencies as an important boundary condition for HRM in improving its visibility and strategic relevance concerning the promoting and implementation of sustainable HRM practices.

Manuscript 3 compares organizational responses to NFR legislation in Germany and Poland, revealing that the national organizational context, including isomorphic mechanisms (DiMaggio & Powell, 1983), stakeholder demands (Freeman, 2010) and other influential country-context factors, plays an important role in shaping reporting practices and supporting increased adoption of corporate sustainability practices and the role of HRM in this regard.

Based on the studies' findings and in uncovering important boundary conditions, this thesis suggests an integrative framework to illustrate contingencies that support HRM in fostering corporate sustainability. In doing so, the framework builds on the categorization provided by Whetten (1989), who outlines *who*, *where* and *when* specifications of theoretical assumptions. In detail, this thesis delineates how and why HR professionals can encourage corporate sustainability and implement sustainable HRM practices (*who*). Additionally, it describes mechanisms within the HR function, collaboration processes between HR professionals and NFR specialists and influences originating from the organizational environment (*where*). The third dimension of boundary conditions, namely temporal specifications (*when*; Whetten, 1989), is not the focus of the empirical work herein; however, it will be considered as a potential avenue for future research.

This dissertation's contribution to the literature on (sustainable) HRM and corporate sustainability is threefold. First, the empirical studies included provide descriptions of the

roles HR professionals take on to adopt corporate sustainability. Second, they deepen our understanding of HRM's contribution to corporate sustainability by explaining the processes and mechanisms through which HRM contributes, especially through the identification of important boundary conditions on the corporate and country levels. And third, in synthesizing the manuscripts' findings, the proposed integrative framework illustrates identified processes, mechanisms and especially boundary conditions that support HRM in promoting corporate sustainability. This framework not only helps to systematize a fragmented research field (Brewster & Brookes, 2024; Kramar, 2014; Liang & Li, 2024), it also provides a valuable base for deriving ideas for future research and practical implications.

The dissertation is structured as follows. After introducing the research aim and the research question, the second chapter provides an overview of extant research on corporate sustainability and the role of HRM in promoting it. Subsequently, the three manuscripts that constitute this dissertation are introduced, and the methodological approaches, including ontological and epistemological considerations, are presented. The fourth chapter presents the three full-length manuscripts in their most recent versions. Subsequently, the discussion integrates the findings of all three manuscripts, synthesizes the overall contribution of this dissertation and outlines its conceptual, empirical and practical implications. Limitations and ideas for future research endeavors are also presented, before closing with a conclusion on the overall research topic.

2. Linking human resource management and corporate sustainability

This chapter defines the central concepts of this dissertation and presents the current state of research with regards to the thesis' research question in the areas of corporate sustainability (sections 2.1 and 2.2), related pressures stemming from the organizational environment (section 2.3), and HRM's role in fostering sustainability initiatives (section 2.4). Subsequently, considerations on how to conceptualize context and boundary conditions in (sustainable) HRM research are outlined (section 2.5), before closing with a brief summary of this literature review chapter (section 2.6).

2.1 Sustainable development and sustainability

The Brundtland Report, issued by the UN World Commission on Environment and Development (WCED), is perceived as the starting point of the world's current debate about sustainability, in the sense of the term we use today (Jay et al., 2017). The Brundtland Commission defined sustainable development as “meet[ing] the needs of the

present without compromising the ability of future generations to meet their own needs” (WCED, 1987, p. 16), and understood it as a global effort on a longer time horizon involving multiple stakeholders (Kramar, 2014; WCED, 1987). Over time, however, sustainable development was substituted by the term *sustainability* (Jay et al., 2017).

Although the Brundtland Commission’s definition primarily links sustainability to societal development instead of corporate action, extant research emphasizes the important impact organizations have on societal sustainability transformations (Rasche et al., 2023). In particular, sustainable development comprises three different domains, namely the social, the environmental and the economic pillar (Kramar, 2014; WCED, 1987). Concerning organizations, this three-dimensional concept can be transferred to the evaluation of company performance, resulting in three different outcome domains, i.e., financial, environmental and social, often referred to as the *triple bottom line* (Elkington, 1997; Kramar, 2014; Stahl et al., 2020). In suggesting that corporations can significantly contribute to enhancing sustainable development, academic discussion points to the related concept of *corporate sustainability* (Rasche et al., 2023). Following this notion, extant research emphasizes the crucial commitment and much-needed contribution of organizations in pursuing global-scale sustainability goals, such as the SDGs (Brewster & Brookes, 2024; Rasche et al., 2023), and supports efforts to combat our world’s grand challenges, for example by initiating changes in society through engagement in socially responsible practices (Aguilera et al., 2007) or by supporting the building of communal and individual resilience after environmental disasters (George et al., 2016; Williams & Shepherd, 2016).

2.2 Corporate sustainability

The following sections build on the conceptual foundations relating to sustainable development and present in more detail how corporate sustainability can be understood, what forces are currently pushing corporations to prioritize sustainability, how it can be nurtured and how, specifically, the role of HRM is currently conceptualized in this context.

2.2.1 Definition and conceptualizations

The increasing relevance of corporate sustainability for politics and corporate decision makers is reflected in the rising numbers of scientific publications on the subject (Meuer et al., 2020). Concerning terminology, extant research differentiates between corporate sustainability and related concepts, such as corporate social responsibility (CSR; Bansal & Song, 2017; Rasche et al., 2023). Corporate sustainability started with a focus on

environmental matters, while corporate (social) responsibility emphasized social topics (Bansal & Song, 2017). However, having developed from more clearly defined, separate constructs, corporate sustainability and responsibility have experienced a convergence in their conceptual definitions in recent years (Bansal & Song, 2017), and both now “aim to balance economic prosperity, social integrity, and environmental responsibility, regardless of whether they conceptualize environmental issues as a subset of social issues or as the third element of sustainability” (Montiel, 2008, p. 260). The literature notes that, although corporate sustainability and CSR mostly refer to the same organizational practices, the systems perspective differentiates the two concepts (Bansal & Song, 2017; Meuer et al., 2020). In this regard, the academic debate around CSR mostly focuses on (sustainable) organizational practices, whereas corporate sustainability is based on the idea of larger systems in which companies operate, and therefore it often emphasizes the interconnectedness of different levels within the system as well as the necessity to change not only corporate practices, but also the system as a whole (Montiel, 2008; Rasche et al., 2023).

Corporate sustainability has previously been perceived as instrumental in generating financial gains (Dentchev, 2004; Hahn et al., 2015). However, scholars increasingly stress the need for an integrative approach that assigns equal value to financial, ecological and social corporate goals (Hahn et al., 2015). Following this notion, this dissertation is based on the following definition, which understands corporate sustainability as a concept that “focuses on managing and balancing an enterprise’s embeddedness in interrelated ecological, social and economic systems so that positive impact is created in the form of long-term ecological balance, societal welfare and stakeholder value” (Rasche et al., 2023, p. 8). This characterization—relating to the previously mentioned systems perspective—views corporations as elements of interconnected, broader systems that span across the environmental, social and financial sustainability domains (Rasche et al., 2023). Further, corporate practices influence—and are influenced by—the contexts in which they operate, for example the natural environment or societal movements (Rasche et al., 2023). In detail, organizations are seen as elements nested within a system comprising levels starting with the individual person, through to departments, corporations, industries, nation states and all life on earth (Jay et al., 2017; Montiel, 2008). Considering this entire system when debating corporate

sustainability issues, organizations are cited as having a considerable impact on system-level consequences (Meuer et al., 2020).

2.2.2 Inherent paradoxical tensions

When corporations strive to contribute to enhanced sustainability and embrace the claim of the triple bottom line (Elkington, 1997), namely pursuing financial, ecological and social sustainability goals at the same time, they often encounter interdependent targets (Elkington, 1997; Hahn et al., 2015). Consequently, “[c]orporate sustainability confronts decision-makers in firms with complex situations full of tensions” (Hahn et al., 2015, p. 298). For example, tensions may appear between financial and social objectives concerning corporate efforts toward financial success and the simultaneous concern for employee well-being (Ehnert, 2009). As another example, tensions can appear around the dimension of time, when short-term and long-term considerations seem to contradict each other (Jay et al., 2017). In line with the above-mentioned systems perspective (e.g., Bansal & Song, 2017; Meuer et al., 2020), extant literature suggests different levels of analysis when investigating tensions arising in the context of corporate sustainability, namely the individual, organizational and systemic level, as well as spatial and temporal aspects (Hahn et al., 2015). At all three levels, the ecological, social and financial sustainability domains are present, and so tensions between these tripartite goals may emerge on different levels and in different spatial and temporal situations (Hahn et al., 2015). In analyzing emergent tensions, it is helpful to consider that—depending on the level at which the issue needs to be addressed—strategies for navigating them may differ, since, for example, reactions on the individual level may not be helpful on the organizational level (Hahn et al., 2015).

The literature classifies different strategies for handling emerging tensions (e.g., Carmine & De Marchi, 2023; Hahn et al., 2015). The above-mentioned integrative approach to corporate sustainability, for instance, suggests that it may be beneficial for organizations if corporate actors strive to acknowledge these tensions instead of ignoring them, thereby making an effort to pursue each of the sustainability targets simultaneously and assign them equal relevance (Hahn et al., 2015). When taking a closer look, different sustainability issues are often mutually dependent and connected with each other, leading to paradoxical interests when attended to simultaneously (Hahn et al., 2015). In detail, paradoxes are defined as “contradictory yet interrelated elements that exist simultaneously and persist over time” (Smith & Lewis, 2011, p. 382). It is suggested that emerging paradoxical tensions in organizations follow a circular model in which tensions move from

a latent to a salient state, depending on certain situational characteristics that foster salience (Jay et al., 2017; Smith & Lewis, 2011). Coined to the context of corporate sustainability, situations characterized by plurality, especially a variety of stakeholders, may bring to the surface tensions related to diverging stakeholder demands, e.g., maximizing returns versus community interests (Jay et al., 2017; Smith & Lewis, 2011). Times of change may also reveal paradoxical tensions, for example when transitioning towards enhanced sustainability measures within a company's supply chain, which may also bring to light different stakeholder interests (Jay et al., 2017; Smith & Lewis, 2011). Lastly, situations characterized by scarcity in terms of natural or other valuable resources needed by organizations, such as "temporal, financial, or human resources" (Smith & Lewis, 2011, p. 390), may pose challenges with regards to maintaining adequate responses to stakeholder demands (Jay et al., 2017).

2.3 Pressures for corporate sustainability from state regulation and stakeholders

State regulation concerning the transparency of companies' sustainability practices is becoming more and more popular amongst policy makers worldwide as a means to stimulate corporate sustainability endeavors, with Europe a leading issuer concerning related legislation (Baboukardos et al., 2023; Chalmers et al., 2023; Global Compact Network Germany & econsense, 2018). Such policies are expected not only to increase the comparability of disclosed information and transparency about corporate actions, but also to strengthen stakeholder trust (e.g., investor confidence) as well as accelerate the transformation towards a more sustainable economy on a global scale (Aureli et al., 2020; Directive 2014/95/EU, 2014; Global Compact Network Germany & econsense, 2018).

In Europe, and in Germany in particular, reporting on non-financial matters started in the 1970s with corporate reports focusing on social topics to counteract growing criticism of the adverse side-effects stemming from mainly profit-oriented organizations, fitting with arising discussions about firms' social responsibility at this time (Dierkes, 1979; Herzig & Schaltegger, 2011). Later, in the 1990s, corporate-related environmental incidents, such as a chemical disaster at the German company Hoechst AG, and (partially) enacted policies, for example in Germany, led to the issuance of environmental reports seeking to inform different stakeholder groups about corporate actions influencing the environment, for example air and water quality (Herzig & Schaltegger, 2011; Weyer et al., 2014). Environmental reporting was met with great interest by stakeholders, and companies started to engage in reporting that covered not only singular, but also two

dimensions of sustainability and their interrelatedness, e.g., environmental and financial aspects (Herzig & Schaltegger, 2011). As the 2000s approached, the trend was already moving towards *sustainability reporting*, i.e., disclosing information on the entirety of a company's activities and how those support sustainable development (Herzig & Schaltegger, 2011; Kolk, 2004). However, it remains challenging to shed light on corporate sustainability activities from all three dimensions of sustainability, including potential goal conflicts or decision-making procedures, which relates to the complexity of corporate sustainability and inherent paradoxical tensions (Hahn et al., 2015; Herzig & Schaltegger, 2011).

Currently, extant research notes the variety in terminology applied to reports providing non-financial information, including *non-financial reporting (NFR)*, *sustainability reports*, *CSR reports* and *SDG reporting* (e.g., Turzo et al., 2022), as well as the disparity in definitions of NFR (Stolowy & Paugam, 2018). Mirroring that notion, Eccles and Krzus (2010) interpret non-financial information as “a broad term that applies to all information reported to shareholders and other stakeholders that is not defined by an accounting standard or a calculation of a measure based on an accounting standard” (p. 83). The terminology applied throughout this dissertation, including in the enclosed manuscripts, is guided by recent EU legislation, especially by Directive 2014/95/EU, which emphasizes the terms *non-financial information* or *statement* (Directive 2014/95/EU, 2014). This policy, which is also called the European Non-Financial Reporting Directive (NFRD), was passed in 2014, affecting approximately 6,000 corporations in Europe (Breijer & Orij, 2022; Directive 2014/95/EU, 2014; Global Compact Network Germany & econsense, 2018; Gulenko, 2018). In Germany, the NFRD was transposed into national law in 2017 through the *CSR Directive Implementation Act* (German: *CSR-Richtlinie-Umsetzungsgesetz*), affecting approximately 500 mostly capital-oriented corporations, banks and insurance companies (Behncke et al., 2018).

The NFRD defines the content relevant for being reported in NFR as the “non-financial statement containing information to the extent necessary for an understanding of the undertaking's development, performance, position and impact of its activity, relating to, as a minimum, environmental, social and employee matters, respect for human rights, anti-corruption and bribery matters” (Directive 2014/95/EU, 2014, art. 19a). This definition guides this dissertation, since the manuscripts included herein, which are concerned with NFR issues, investigate this topic mostly in relation to Directive 2014/95/EU.

Recently, in 2023, legal pressure to disclose non-financial information in the EU increased once again due to the Corporate Social Responsibility Directive (CSRD; Directive (EU) 2022/2464, 2022), the NFRD's successor, which provides for stricter rules and uniform reporting standards and applies to more companies than the NFRD, including listed small and medium-sized enterprises (European Commission, 2024). Thus, the suggested terminology tends towards 'sustainability information', which is intended to replace 'non-financial information' to counteract the impression that such content is not financially relevant (Directive (EU) 2022/2464, 2022).

In addition to legal pressure, stakeholder expectations are suggested to be a driving force of non-financial disclosure (e.g., Ehnert et al., 2016; Fernandez-Feijoo et al., 2014; Jackson et al., 2020). Stakeholders often retain vital organizational resources (Davila, 2024), and in reporting on sustainability matters corporations may enhance their reputation amongst important stakeholder groups (Deegan, 2002). Thus, NFR may support organizations, perceived as operating within social systems and dependent on the approval of their environment, in securing their legitimacy and the provision of resources, i.e., their existence, from important stakeholders (Casciaro & Piskorski, 2005; Deegan, 2002). Legitimacy, defined as "a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (Suchman, 1995, p. 574), is also an issue with which HRM is concerned, as in addition to profitability, a company aims to maintain social legitimacy with relevant stakeholders in its respective environment (Boxall & Purcell, 2022; Davila, 2024).

Research on non-financial disclosure emerged in the 1970s (Fifka, 2013). Concerning mandatory NFR, scholars have investigated its impact on reporting quality and quantity (e.g., Ottenstein et al., 2022), whereas insights regarding the effects of NFR legislation on corporate (sustainability) practices, also in the area of HRM, are scarce (Di Vaio et al., 2020). Thus, more nuanced understanding is needed which also considers a comparative perspective (for one of the few examples adopting a comparative perspective see Posadas et al., 2023).

2.4 The role of HRM in promoting corporate sustainability

The idea of linking HRM and (corporate) sustainability, and the call to investigate related issues, builds on two arguments (Ehnert & Harry, 2012): First, organizations are increasingly held responsible for their impact on social and environmental outcomes, and

HRM is thought to be an essential contributor to fostering corporate sustainability (e.g., Ehnert & Harry, 2012; Jackson et al., 2011; Stahl et al., 2020). Second, organizations are confronted with a talent shortage and employee health issues, leading to the suggestion that transforming the HR function itself towards enhanced sustainability may be beneficial in securing a company's existence (e.g., Ehnert, 2009; Ehnert & Harry, 2012).

2.4.1 HRM's potential to contribute to different sustainability domains

To date, several conceptual contributions have investigated the interface between HRM and corporate sustainability and the former's role in promoting the latter (e.g., De Stefano et al., 2018; Stahl et al., 2020). They suggest, first, that HRM may be capable of taking on various roles depending on, for instance, the focus of action, such as internal or external (De Stefano et al., 2018), or different stakeholder groups, such as employees or communal actors (Podgorodnichenko et al., 2020). Second, extant research states that HRM may have the potential to contribute to all three sustainability dimensions, i.e., the social, ecological, and financial sustainability domain, also considering a diverse range of internal and external stakeholders as addressees of related HRM practices (Stahl et al., 2020). Third, it is assumed that HRM can address emerging tensions associated with corporate sustainability endeavors (e.g., Poon & Law, 2022; Ren & Jackson, 2020). In regarding all three sustainability dimensions as equally essential, a sustainable view of HRM implies that the objectives in all sustainability areas are pursued with equal priority and that resulting tensions are managed (Ren & Jackson, 2020). In detail, scholars emphasize the necessity to navigate these tensions, for example, by initiating and managing change from a leading institutional logic, focusing on economic success only towards a new logic equally incorporating all three dimensions of sustainability (Ren & Jackson, 2020). Another example entails the performance of various HRM roles associated with corporate sustainability to attain to all sustainability goals simultaneously and to address different stakeholder interests (Podgorodnichenko et al., 2020).

2.4.2 Sustainable HRM

In exploring how and why HRM can promote corporate sustainability, this thesis particularly focuses on the concept of sustainable HRM, which is defined as “the adoption of HRM strategies and practices that enable the achievement of financial, social and ecological goals, with an impact inside and outside of the organization and over a long-term time horizon while controlling for unintended side effects and negative feedback” (Ehnert et al., 2016, p. 90).

The concept of sustainable HRM has gained momentum in recent years as a progressive approach to people management that aims at contributing to sustainability goals, following strategic HRM, which is mainly concerned with designing HRM practices that support corporate financial gains (Aust et al., 2018; Kramar, 2014; Liang & Li, 2024). While strategic HRM is specified as “the pattern of planned human resource deployments and activities intended to enable an organization to achieve its goals” (Wright & McMahan, 1992, p. 298), sustainable HRM considers contributions not only to the financial sphere of organizational performance, but also the social and ecological fields (Kramar, 2014; Stahl et al., 2020). In particular, it can be conceptualized as one specific form of strategic HRM (for an overview of conceptual approaches see Ren et al., 2023). It is thus suggested that HRM is leveraged by organizations to support the achievement of sustainability goals, including (long-term) corporate financial objectives, for example, through advancing related employee abilities and motivation (Ren et al., 2023).

The research field of sustainable HRM is characterized by fragmented literature and the introduction of multiple related concepts (Brewster & Brookes, 2024; Liang & Li, 2024), such as green HRM, socially responsible HRM and common good HRM (for an overview see Aust et al., 2020). While the latter perceives the purpose of HRM in contributing to common good values in all sustainability dimensions, that is, primarily aiming for “ecological and social progress in the world” (Aust et al., 2020, p. 5), socially responsible and green HRM each focus on one sustainability area, namely the social or environmental dimensions (Aust et al., 2020). Specifically, green HRM aims to further corporate ecological goals by designing HRM systems which, for example, motivate employees to engage in environmentally-friendly activities and initiatives (Dron et al., 2018; Jackson et al., 2011; Ren et al., 2018; Renwick et al., 2013). In contrast, socially responsible HRM accentuates social sustainability outcomes, thereby focusing on employees as primary target group as well as considering stakeholders external to the company (Aust et al., 2020; Jackson et al., 2014; Shen & Benson, 2016).

This dissertation follows the above-mentioned definition provided by Ehnert et al. (2016), and considers sustainable HRM as a contributor to corporate goals in all three sustainability domains, hereby embracing the idea of possible tensions between sustainability domains and the integrative view on corporate sustainability (Hahn et al., 2015; Stahl et al., 2020). In following this notion, research visualizing sustainable HRM as supporting corporate sustainability goals from a strategic perspective is particularly

interesting (Ren et al., 2023). This line of inquiry is often concerned with the question of how HRM contributes to the triple bottom line (Elkington, 1997) and, specifically, how it can engage in navigating paradoxical tensions arising due to different and potentially divergent corporate sustainability goals (Hahn et al., 2015; Ren et al., 2023). This academic discussion is complemented by an emphasis on HRM's ability to consider multiple stakeholder groups (e.g., Stahl et al., 2020), as indicated in section 2.4.1. This perspective indeed revisits earlier conceptualizations of HRM, specifically the 'Harvard model', which perceives diverse groups of internal and external stakeholders as being influential and relevant for the long-term prosperity of organizations and vice versa (Beer et al., 2015; Brewster & Brookes, 2024). Facing the challenge of complex and profound sustainability transitions, HRM is again encouraged to engage by driving a multi-stakeholder agenda involving corporate sustainability (Stahl et al., 2020; Westerman et al., 2020).

2.5 Contextualization and the identification of boundary conditions in exploring HRM as promoter of corporate sustainability

The relevance of context has been underscored by several scholars in the field of HRM (e.g., Cooke, 2018; Jackson et al., 2014; Mayrhofer et al., 2019). As such, the creation of (strategic) HRM policies and practices is suggested to be highly impacted by internal and external context factors, such as stakeholders, organizational or national cultures (Jackson et al., 2014). Consequently, it is supposed that "strategic HRM is inherently contextualized and dynamic" (Jackson et al., 2014, p. 4).

Context can be defined, for example, as "situational opportunities and constraints that affect the occurrence and meaning of organizational behavior as well as functional relationships between variables" (Johns, 2006, p. 386). In having a multifaceted nature (Johns, 2006), context can manifest in different dimensions, such as the environmental or the political setting, or the cultural context, for example through certain values (Shapiro et al., 2007). Moreover, Michailova (2011, p. 130) defines context as "a dynamic array of factors, features, processes or events which have an influence on a phenomenon that is examined", also focusing on its ability to impact organizational action significantly (Johns, 2006). Following this line of thought, scholars outline the various features context can take on; for example, it may be a single, incisive occurrence or a set of impactful elements (Johns, 2006). Moreover, context may also frame the meaning of events, processes or behaviors in organizations (Johns, 2006). It is emphasized that various dimensions of

context can be present simultaneously, and that they tend to be connected instead of autonomous (Johns, 2006; Shapiro et al., 2007).

Specifically focusing on HRM research, Cooke (2018) specifies three relevant levels of context (which are often overlapping), namely descriptive, analytical and subjective, with the level of objectivity decreasing from the former to the latter. While the descriptive context entails rather obvious aspects of the case, such as demographic or country characteristics, the analytical context encompasses more wide-ranging features, for example the cultural or institutional environment (Cooke, 2018). Lastly, the subjective context points towards the potential influence of the researcher's own perception, since it stresses individual interpretation and sense-making during the research process—including context factors under study—depending on, amongst others, the scholar's professional background (Cooke, 2018).

Academic discussions on sustainable HRM, specifically, also highlight the relevance of contextual factors; however, to date, empirical contributions, especially in the area of comparative sustainable HRM, are still scarce (Aust et al., 2018). The few existing studies in the field build on the essential role of context, such as national institutional and cultural idiosyncrasies, in influencing the implementation of HRM practices (Aust et al., 2018; Farndale et al., 2018), and they argue that institutional and stakeholder pressures influence sustainable HRM, leading to potentially different related systems in different countries (Aust et al., 2018; Diaz-Carrion et al., 2019; Diaz-Carrion et al., 2018).

HRM scholars call for more context-sensitive research, specifically enhanced theorization in relation to context (Mayrhofer et al., 2019), arguing that “[t]he HRM research that is most likely to overcome these weaknesses [of neglecting context] views management action as nested within enabling and constraining forces, so that management can maneuver only within relatively tight, externally located limits. [...] Organization operates in context” (Mayrhofer et al., 2019, p. 357).

Context is essential in describing a study's setting and therefore evaluating the generalizability of findings (Johns, 2006). Moreover, context is understood as a lever for uncovering contingencies stemming from the situations studies are placed in (Bamberger, 2008). That means, that the profound consideration of context enables the identification of boundary conditions to theoretical assumptions (Bamberger, 2008; Teagarden et al., 2018). Management and organizational research highlights boundary conditions as important elements in advancing theories—and therefore beneficial to consider in empirical research

as well as when striving to provide valuable recommendations to practitioners (e.g., Bacharach, 1989; Busse et al., 2017; Gonzalez-Mulé & Aguinis, 2018). In detail, boundary conditions specify the applicability of theories (Teagarden et al., 2018), since “theory is a statement of relations among concepts within a set of boundary assumptions and constraints” (Bacharach, 1989, p. 496). In characterizing theories (Busse et al., 2017), boundary conditions are defined as “temporal and contextual factors [that] set the boundaries of generalizability, and as such constitute the range of the theory” (Whetten, 1989, p. 492). In defining or limiting the generalizability of a theory (Bacharach, 1989; Whetten, 1989), boundary conditions specify the theory’s features concerning “Who, Where, When” (Whetten, 1989, p. 492). Ultimately, specifying boundary conditions supports the solid advancement of theories (Teagarden et al., 2018).

2.6 Summarizing the current state of research

In summarizing the current state of research on the link between HRM and corporate sustainability, corporate challenges concerning profound and intricate sustainability transitions are underlined (Westerman et al., 2020). The organizational environment increasingly pressurizes organizations to engage in corporate sustainability endeavors, for example through issuing European and national policies on NFR (Baboukardos et al., 2023; Chalmers et al., 2023; Global Compact Network Germany & econsense, 2018), while other internal and external stakeholders such as customers may also demand enhanced efforts in this regard (e.g., Fernandez-Feijoo et al., 2014). At the same time, the potential role of HRM in supporting organizations is highlighted (e.g., Ren & Jackson, 2020; Stahl et al., 2020). Mostly conceptual contributions point to the ability of (sustainable) HRM in fostering corporate sustainability in the sense of contributing to different organizational goals concerning the three dimensions of sustainability (e.g., Ren et al., 2023; Stahl et al., 2020). In this context, it is suggested that aligning stakeholder demands and addressing emerging paradoxical tensions plays an important role (Poon & Law, 2022; Stahl et al., 2020).

However, empirical evidence concerning the processes and mechanisms through which HRM contributes to enhanced corporate sustainability is scarce. In particular, considering the core notion of boundary conditions, i.e., specifying the generalizability of theoretical assumptions (Teagarden et al., 2018; Whetten, 1989), sustainable HRM research has not yet determined—to the best of the author’s knowledge—if there are limiting or supporting factors to its attributed potential in promoting corporate

sustainability (Farndale et al., 2023; Stahl et al., 2020). And if so, which conditions enable HRM to contribute to organizational change towards enhanced corporate sustainability (Ren et al., 2020)?

Therefore, based on the literature review herein, the following chapters investigate the research question asking *How and why can HRM contribute to enhanced corporate sustainability, and, specifically, what contingencies support HRM in achieving this goal?* In the following, this dissertation explores how and why HRM can tackle the challenges of corporate sustainability, with a specific focus on the navigation of paradoxical tensions (e.g., Hahn et al., 2015; Podgorodnichenko et al., 2020) and pressures for enhanced corporate sustainability stemming from the organizational environment (e.g., Baboukardos et al., 2023; Fernandez-Feijoo et al., 2014).

3. Overview of the research manuscripts

The following chapter provides an overview of the manuscripts constituting this dissertation, including their research aims, theoretical foundations and findings (sections 3.1–3.3). Subsequently, their methodological approaches (section 3.4) as well as the ontological and epistemological considerations (section 3.5) are outlined. Table 1 below provides an overview of essential information on the enclosed manuscripts.

Table 1

Overview of manuscripts included in this dissertation

Manuscript	1	2	3
Title	The process of developing sustainable Human Resource Management—Qualitative study and explanatory framework highlighting paradoxes and introducing mitigation practices	The role of mandatory non-financial reporting in corporate sustainability: A qualitative study on HRM in German corporations	Organizational responses to non-financial reporting legislation in Germany and Poland—Qualitative study and explanatory framework
Authors	Alexandra Ballnat Marion Festing	Alexandra Ballnat Marion Festing Ihar Sahakiants Thomas Steger	Marion Festing Alexandra Ballnat Maria Aluchna Leszek Bohdanowicz Ewa Jastrzębska Maria Roszkowska-Menkes Ihar Sahakiants Thomas Steger
Methodological Approach	Qualitative (semi-structured interviews)	Qualitative (semi-structured interviews)	Qualitative, comparative (semi-structured interviews)
Research Context	Corporate sustainability: Paradoxical tensions, sustainable HRM, Germany	Corporate sustainability: Mandatory NFR, sustainable HRM, Germany	Corporate sustainability: Mandatory NFR, HRM and Corporate Governance, Germany and Poland
Journal	<i>Human Resource Management Journal</i>	<i>European Management Journal</i>	<i>European Management Journal</i>
Status of Publication	Revise & Resubmit (2024)	Accepted for Publication (2025)	Accepted for Publication (2024)

The three manuscripts included in this dissertation all contribute to the exploration of how and why HRM fosters corporate sustainability while especially taking into account influential boundary conditions on the corporate and country levels. While they can be grouped together under one broader research aim, each study included in this dissertation has an individual, specific focus of interest. In the following sections, each manuscript is presented in more detail and, subsequently, the methodological approaches as well as ontological and epistemological considerations are delineated.

3.1 Manuscript 1: The process of developing sustainable HRM

Manuscript 1 is titled ‘The process of developing sustainable Human Resource Management—Qualitative study and explanatory framework highlighting paradoxes and introducing mitigation practices’ and is concerned with the question of how and why HR professionals can successfully develop sustainable HRM, given the challenge of emerging tensions associated with different corporate sustainability goals (e.g., Rasche et al., 2023; Ren & Jackson, 2020). In detail, this manuscript has a descriptive goal, namely the identification of mechanisms which may support HRM in fostering corporate sustainability in German enterprises. It focuses on how HR professionals address paradoxical tensions that emerge in the context of different sustainability objectives. Furthermore, this study pursues the explanatory goal of outlining the development of sustainable HRM and why—for this process—leveraging paradoxical tensions is crucial.

In interpreting its results, this study leverages *Paradox Theory* (Smith & Lewis, 2011), which suggests that organizations need to accept and navigate tensions arising from conflicting needs stemming from, for instance, intensifying globalization or social inequality, in order to be successful in the long term (Lewis, 2000; Margolis & Walsh, 2003; Smith & Lewis, 2011).

Based on qualitative interview data, this study identifies, first, three distinct HRM roles in promoting corporate sustainability through which HR professionals contribute to the social, ecological and financial sustainability dimensions. Second, it reveals goal conflicts that arise in the context of corporate sustainability, and which are experienced by HR professionals. And third, it classifies two different types of HRM practices employed by HR professionals to navigate paradoxical tensions.

Based on these identified HRM roles and practices, this investigation suggests an explanatory framework which illustrates a cyclical process of developing sustainable HRM. It therefore contributes to our understanding of why sustainable HRM can be

created. In addition, it unveils boundary conditions that enable the development of sustainable HRM practices within the proposed cycle of navigating paradoxical tensions. Therefore, Manuscript 1 not only contributes to the much-needed theorizing of sustainable HRM (Ren et al., 2023), but it also adds to the development of paradox theory (Smith & Lewis, 2011) in the context of corporate sustainability.

3.2 Manuscript 2: The role of mandatory NFR in corporate sustainability

Manuscript 2, which is entitled ‘The role of mandatory non-financial reporting in corporate sustainability: A qualitative study on HRM in German corporations’, investigates how NFR legislation influences corporate sustainability endeavors. It is especially interested in the changing role of HRM and the implementation of sustainable HRM practices in the context of mandatory NFR and corporate sustainability in Germany.

Its descriptive goal is to depict how mandatory NFR impacts corporate sustainability practices, focusing on the role of HRM and sustainable HRM practices. Furthermore, the study pursues the explanatory goal of illustrating why the role and practices of HRM change in the context of NFR legislation and therefore outlines why HRM develops into an important promoter of enhanced corporate sustainability.

Manuscript 2 leverages *Resource Dependence Theory* (RDT; Nienhüser, 2008; Pfeffer & Salancik, 2003) to interpret its findings and illustrates them in a novel framework. RDT stresses the need to consider the corporate context in understanding organizational action (Pfeffer & Salancik, 2003), specifically concerning the suggested dependence of organizations on their environment regarding the provision of resources (Casciaro & Piskorski, 2005; Pfeffer & Salancik, 2003).

This study finds, first, that the process of creating and issuing NFR is characterized by different patterns of resource dependence within the organization as well as between the organization and its environment. Second, the management of these resource dependencies leads to a change of HRM’s role towards an important, powerful promoter of corporate sustainability and sustainable HRM practices. Third, the findings of this manuscript point to the essential influence of contextual factors, including NFR legislation, which facilitates the promotion of corporate sustainability.

This study contributes, first, by describing how mandatory NFR shapes corporate sustainability actions. Second, it suggests a novel framework illustrating why emerging resource dependencies support HRM in promoting corporate sustainability, and especially the implementation of sustainable HRM practices. And third, it adds to the enhanced

theorization of HRM's role in fostering corporate sustainability (Ren et al., 2023) by demonstrating the beneficial application of an RDT lens (Nienhüser, 2008; Pfeffer & Salancik, 2003) in the context of HRM and corporate sustainability.

3.3 Manuscript 3: Organizational responses to NFR legislation in Germany and Poland

Manuscript 3 takes a comparative perspective and is titled 'Organizational responses to non-financial reporting legislation in Germany and Poland—Qualitative study and explanatory framework'. It seizes the opportunity to study European NFR legislation (including its transposition into national law) and its effects on corporations in two European countries, namely Germany and Poland. In both countries, the study focuses on organizational responses in the functional areas of HRM and corporate governance.

This study is concerned with the question of how and why NFR legislation impacts corporate practices in two countries in similar or different ways. It pursues, initially, a descriptive objective in portraying the effects of NFR legislation on organizational practices, following which it pursues the explanatory goal of outlining similarities and differences in organizational responses to mandatory NFR, considering influential contextual factors on the country level.

Manuscript 3 interprets the results obtained through the theoretical lenses of *Institutional Theory* (DiMaggio & Powell, 1983) and *Stakeholder Theory* (Freeman, 2010). As one central concept, institutional theory outlines different processes of isomorphism, which describe the gradual homogenization of organizations triggered by institutions (Dibben et al., 2024; DiMaggio & Powell, 1983). Stakeholder theory, on the other hand, forms the basis for analyzing various stakeholder groups and their demands and points to the importance of considering them when implementing corporate (sustainability) practices (Davila, 2024; Freeman, 2010; Stahl et al., 2020).

The findings reveal, first, a sequential process of preparing and issuing NFR as well as its consequences. Second, by comparing organizational reactions in two different countries, this study identifies both similar and different responses to mandatory NFR. And third, it identifies important country-context factors that elevate companies' efforts for corporate sustainability and, specifically, the role of HRM.

By accounting for country-context factors this investigation emphasizes the relevance of the national context in understanding regulatory impacts on organizational practices. As its main contribution, Manuscript 3 suggests an explanatory framework which illustrates that, next to isomorphic processes (DiMaggio & Powell, 1983) and

pressures from different stakeholder groups (Freeman, 2010), the specific country context, for example the labor market situation, shapes organizational responses to NFR legislation. This includes changes concerning the increasing implementation of sustainable HRM practices.

3.4 Research designs and methods

While all manuscripts included in this dissertation apply a qualitative research design, Manuscript 3—in addition—is characterized by a comparative approach. This sub-chapter starts by outlining the qualitative approach applied in all three manuscripts (section 3.4.1), then continues by presenting the applied comparative research design in Manuscript 3 (section 3.4.2) and closes with elaborating on the analytical strategies applied in each manuscript (section 3.4.3).

3.4.1 Qualitative research design

The overall research aim, the research question(s) and the choice of research design(s) are closely connected (Tomaszewski et al., 2020). All three manuscripts included in this dissertation aim at uncovering mechanisms related to under-developed research areas while focusing on describing and explaining a specific phenomenon, i.e., the cyclical process of developing sustainable HRM, including the mitigation of paradoxical tensions (Manuscript 1), the changing role of the HR function in the context of mandatory NFR (Manuscript 2), as well as country-level similarities and differences in organizational responses to European NFR legislation (Manuscript 3). Therefore, the research designs can best be categorized in the phenomenology approach within the wealth of qualitative research designs (Tomaszewski et al., 2020). Herein, the consideration of context is of utmost importance to qualitative researchers, since one essential goal is to provide abundant descriptions of the case examined and thereby uncover underlying mechanisms (Bonache & Festing, 2020; Bryman & Bell, 2019; Cooke, 2018).

Following this notion, qualitative research stresses the detailed examination of individual perceptions (Bryman & Bell, 2019). In detail, *interpretive* or *phenomenon-oriented interviewing* aims at uncovering interviewees' "meaning of lived experience" (Langley & Meziani, 2020, p. 378) by striving for a trustful and empathetic atmosphere and asking open questions (Bryman & Bell, 2019; Langley & Meziani, 2020). The interviewer's role can be described as an active listener who closely observes an interviewee's verbal and non-verbal reactions to interview questions as well as the potential avoidance of certain topics (Bryman & Bell, 2019). Following this idea, the

research designs applied in this dissertation focus on the collection of multifaceted descriptions, including a consideration of the respective study context (Bryman & Bell, 2019). In detail, qualitative methodological approaches are suggested as being particularly suited for contributing contextualized knowledge (Teagarden et al., 2018), and as outlined in section 2.5, the consideration of context is essential to enable to identification relevant boundary conditions (Johns, 2006; Teagarden et al., 2018). Choosing a qualitative methodology thus greatly supports one of the main research goals of this thesis, namely explaining why HRM can successfully contribute to enhanced corporate sustainability and which contingency factors support this endeavor. Moreover, section 3.5 outlines in more detail how the ontological and epistemological considerations underlying this thesis, and interpretivist epistemology specifically, consider context as highly relevant for theory development, suggesting that examined phenomena need to be understood in their respective contexts (Bonache & Festing, 2020; Tsui, 2004).

Data collection in all three manuscripts is based on semi-structured interviews that serve the goal of “obtaining descriptions of the life world of the interviewee with respect to interpreting the meaning of the described phenomena” (Kvale & Brinkmann, 2009, p. 327). This interview type provides some beneficial structure, for instance through the use of an interview guide, while remaining flexible and open to leave maximum space for the interviewee’s perception—and specifically to encourage participants to state their individual interpretations concerning the phenomenon of interest (Brinkmann, 2020; Bryman & Bell, 2019). Furthermore, semi-structured interviews leverage the potential for creating a situation where knowledge is co-produced by the interviewer and the interviewee, since both participants can steer the conversation in the direction perceived as important regarding one’s own perception of events (interviewee) or the research aim (interviewer; Brinkmann, 2020). However, this co-construction process of data and meaning may be an important issue to reflect on during data analysis, since it may influence the interpretation of results (Bryman & Bell, 2019).

When conducting semi-structured interviews, interview guides are designed to mostly capture all of the main topics to be raised during the interview; however, the focus is on the interviewee’s narrative and impressions, leading to few questions being asked spontaneously based on the interviewee’s responses (Bryman & Bell, 2019).

Due to the COVID-19 pandemic in 2021-2022, and resulting constraints concerning e.g., travelling, most interviews were conducted via video call, i.e., Microsoft Teams or

Zoom, including real-time image and sound transmission. This setting at least resembled the advantages of—the favored option—face-to-face interviews, such as the opportunity to observe emotions and non-verbal communication, as well as creating situations of enhanced intimacy (Brinkmann, 2020).

Manuscript 1 is based on 27 semi-structured interviews with HR professionals and other practitioners, for example sustainability managers, concerned with HRM issues in their respective organizations (a more detailed overview of sample size and composition can be found in Manuscript 1). Data was collected between September 2021 and November 2022.

In Manuscript 2, the study comprises 40 semi-structured interviews with representatives of large German companies, with the large majority being affected by the NFRD and its transposition into German law (*CSR Directive Implementation Act*). Most interview participants held positions in organizations involved in the creation and publication of NFR, such as HR professionals contributing HR-related content to NFR, or employees working in the department responsible for coordinating the NFR creation process (NFR specialists). A few interviewees were employed in consultancy or auditing services supporting organizations obligated or wanting to report voluntarily (a more detailed overview of sample size and composition can be found in Manuscript 2). Interview data was collected between July 2021 and November 2022.

Data for the comparative study in Manuscript 3 was collected in Germany and Poland between July 2021 and November 2022. In sum, 57 semi-structured interviews with company representatives, mainly NFR specialists and HR professionals, were conducted in organizations mostly subject to national NFR laws. The German sample is identical to the one in Manuscript 2 and thus includes the perspective of HR professionals; this is not the case for the Polish sample, which only comprises NFR specialists (a more detailed overview of sample size and composition can be found in Manuscript 3).

Table 2 below provides an overview of all three manuscripts and the respective interview samples.

Table 2

Overview of data collection in the research manuscripts

Manuscript	1	2	3
Country context(s)	Germany	Germany	Germany, Poland
Number of interviews	27 semi-structured interviews	40 semi-structured interviews	57 semi-structured interviews (40 in Germany, 17 in Poland)
Interview participants	<ul style="list-style-type: none"> • 24 HR professionals • 4 managing directors • 2 sustainability managers 	<ul style="list-style-type: none"> • 30 NFR specialists • 15 HR professionals 	Germany: <ul style="list-style-type: none"> • 30 NFR specialists • 15 HR professionals Poland: <ul style="list-style-type: none"> • 18 NFR specialists
Data collection period(s)	September 2021 - November 2022	July 2021 - November 2022	Germany: July 2021 - November 2022 Poland: September 2021 - November 2022

Note. Since this sample includes a few interviews in which more than one interviewee participated, the summed number of interview participants is higher than the number of interviews.

To ensure the chosen interviewees were knowledgeable and would thus provide rich insights to the designated research topics, they were selected based on certain criteria, following a purposive sampling approach (Bryman & Bell, 2019; Gioia et al., 2013).

In qualitative research, data collection and analysis is often an iterative process, meaning that the researcher engages in data analysis after some data has been compiled, albeit data collection does not need to be finalized at this stage (Bryman & Bell, 2019). Instead, the first results obtained through early data analysis inform subsequent data collection, which is then resumed (Bryman & Bell, 2019). For example, during data collection and analysis for Manuscript 1, the authors noticed after having conducted some interviews that they would like to change the interview questions to attain more profound insights into one particular topic. Based on that new list of questions, they started data collection again. A more detailed description of the applied analytical strategies is found in section 3.4.3.

3.4.2 Comparative research design

Manuscript 3 is characterized by a comparative research design, which—in alignment with a broader definition of this methodological approach—strives to “observe

social phenomena across nations, to develop robust explanations of similarities or differences, and to attempt to assess their consequences” (Hantrais, 1999, p. 93). In detail, comparative research aims at exploring the same phenomenon in different countries, focusing on, for example, cultures or institutions while employing the same research instrument to ensure comparability in a systematic way (Hantrais, 2008). If theory development is the goal of comparative research, applied qualitative methodology, for example, may entail a two-step data analysis procedure (Eisenhardt, 1989; Haddock-Millar et al., 2016). First, a within-case analysis is performed to thoroughly identify the characterizing themes of each examined unit, and to start theorizing (Eisenhardt, 1989). Second, these initial findings are compared during a cross-case analysis to explore, say, similarities and discrepancies between the analyzed cases (Haddock-Millar et al., 2016). Since cross-case analysis may challenge the researcher’s primary interpretations (Eisenhardt, 1989), it is suggested—combined with methodologically sound measurement instruments—to enhance the development of generalizable theories (Eisenhardt, 1991).

Comparative research in the area of HRM specifically, perceives HRM as highly context-dependent and stresses that scholars need to consider contextual elements to fully comprehend its manifestation or effectiveness (Farndale et al., 2018). Therefore, comparative HRM is interested in exploring “similarities and differences between HRM practices in different countries and regions [...] and questions to what extent these converge or diverge” (Bonache & Festing, 2020, p. 4). Evaluating theoretical perspectives used to explain the convergence and divergence of HRM practices across the world, institutional theory (e.g., DiMaggio & Powell, 1983; Meyer & Rowan, 1977) dominates the field (Bonache & Festing, 2020; Farndale et al., 2018). An institutional perspective on HRM emphasizes the relevance of contextual influences external to the organization, for instance the national institutional environment, and how it can restrict or facilitate corporate activities, specifically HRM strategies and practices (Gooderham et al., 2019). For example, Giardini et al. (2005) outline the specificities of HRM in Germany by explaining the significant influence of the German institutional context, such as collective bargaining. Therefore, HRM research striving to theorize about institutional influence, including different stakeholder groups, is strongly encouraged (Gooderham et al., 2019).

Manuscript 3 builds on this idea and demonstrates that the theoretical lens of neo-institutional theory (DiMaggio & Powell, 1983; Meyer & Rowan, 1977), paired with insights from stakeholder theory (Freeman, 2010), is insightful for explaining the impact of

country-context factors on organizational responses to European NFR legislation in two different countries.

Based on this point, data collection in Manuscript 3 is performed by conducting semi-structured interviews, using the same interview guide in the countries to be compared, i.e., Germany and Poland. Further details on the methodological approach used can be found in the full-length manuscript.

3.4.3 Analytical strategies

The qualitative interview data obtained in all three manuscripts was analyzed using inductive approaches (Azungah, 2018; Gioia et al., 2013). In qualitative research, inductive data analysis starts without a predefined list of codes (Charmaz, 2006); instead, the researcher engages in “detailed readings of raw data to derive concepts, themes, or a model through interpretations made from the raw data” (Thomas, 2006, p. 238). While the ultimate goal of inductive, qualitative research is the generation of theory (Bonache & Festing, 2020; Bryman & Bell, 2019), several different approaches to analyzing qualitative data and subsequent theory-building are available (Gehman et al., 2018).

The analytical approaches applied in the manuscripts enclosed are based on the *Grounded Theory* methodology (e.g., Corbin & Strauss, 1990), an often used inductive analytical approach in qualitative research (Bryman & Bell, 2019), which suggests a three-step procedure in coding and analyzing data (Corbin & Strauss, 1990; Gioia et al., 2013). Following an interpretivist epistemology (which is explained in more detail in sub-chapter 3.5), theory is generated based on obtained data, such as the viewpoints of interviewed individuals (Gioia, 2021), striving for results that are “grounded in informant interpretations (not mainly researcher interpretations) of the structures and processes the informants themselves are using to socially construct the meaning of their experience” (Gioia, 2021, p. 24). Specifically, data analyses performed in the studies enclosed are based on the enhanced grounded theory approach suggested by Gioia et al. (2013). In detail, the initial stage of coding focuses on capturing as many different terms as possible stated by interviewees in their own words, thereby creating *1st-order concepts* (Gioia et al., 2013). Subsequently, the identified concepts are clustered into *2nd-order themes* while relating them to theory or theoretical concepts, meaning, that they are labelled to reflect a theoretical description of the analyzed content (Gioia, 2021; Gioia et al., 2013; Wrona & Gunnesch, 2016). The last stage comprises the development of *aggregate dimensions*, which further condense the 2nd-order themes (Gioia et al., 2013).

Since the overarching goal of grounded theory is to “develop a well integrated set of concepts that provide a thorough theoretical explanation of social phenomena under study” (Corbin & Strauss, 1990, p. 5), researchers oscillate between data and theory during data analysis (Gioia et al., 2013). Thus, it is important to acknowledge that there needs to be a balance between the integration of extant theoretical knowledge and openness for new theoretical concepts that may emerge from the data (Gioia et al., 2013; Wrona & Gunnesch, 2016). It is therefore recommended to leverage existing theory to some extent to spark creativity, counteract limitations stemming from the researcher’s retrievable knowledge and to emphasize the results’ special features (Gioia et al., 2013; Wrona & Gunnesch, 2016). The literature thus suggests integrating extant theoretical knowledge in a reflective way, instead of forcing data into certain theoretical directions or completely ignoring existing theory during data analysis and interpretation (Gioia et al., 2013; Wrona & Gunnesch, 2016).

Grounded theory, following Gioia et al. (2013), pushes visualization of data analysis results in the form of a *data structure* displaying all 1st-order concepts, 2nd-order themes and aggregate dimensions, as well as how they are related (more detailed information about coding procedures and data interpretation, as well as corresponding data structures of the studies enclosed, can be found in the respective manuscripts). This feature is supposed to provide transparency and guide readers in comprehending how theory was generated based on data, enhance the credibility and plausibility of findings and, finally, ensure scientific rigor (Gioia et al., 2013; Tracy, 2010). It is precisely these points that are often criticized in qualitative research, namely its subjectivity and (potential) intransparency (Bryman & Bell, 2019; Mees-Buss et al., 2022). Specifically, concerns have been raised that “a systematic process—*procedural rigor*—does not necessarily lead to *interpretive rigor*” (Mees-Buss et al., 2022, p. 2). In detail, some scholars argue that certain approaches to qualitative data analysis and interpretation, such as the approach suggested by Gioia et al. (2013), are used like standardized templates and may therefore limit high-quality data interpretation and, thus, innovative theorizing (Gioia et al., 2022; Harley & Cornelissen, 2022; Langley & Abdallah, 2011; Mees-Buss et al., 2022). That being said, all parties involved in the argument stress that qualitative approaches are not intended to be applied as rigid instructions comprising a certain sequence of steps that may hinder innovative data interpretation (Gioia et al., 2022; Harley & Cornelissen, 2022; Mees-Buss et al., 2022). On the one hand, researchers may creatively interpret in a situation described

as “freedom-with-fences” (Gioia et al., 2022, p. 235), i.e., striving for interpretations that are rooted in interviewees’ perspectives and providing transparency about inferences (Gioia et al., 2022). On the other hand, critics of the mentioned methodological templates understand data interpretation as a process of moving beyond informants’ views to achieve “a deeper understanding of the social phenomena being studied” (Mees-Buss et al., 2022, p. 2). Consequently, scholars may be advised to reflect on their chosen methodological approach, the underlying assumptions of knowledge generation and how it can be applied to ensure meaningful data interpretation, innovative theorizing, and rigor in qualitative, interpretive inquiry (Cornelissen, 2017; Gioia et al., 2022; Harley & Cornelissen, 2022; Mees-Buss et al., 2022).

The methodological approaches applied in the enclosed manuscripts required different measures to minimize the outlined concerns. All studies included more than one researcher involved in data coding and analysis, and the results of different coding stages were discussed with the entire research team to strengthen the consistency of analysis and findings (O’Connor & Joffe, 2020). Furthermore, concerning the enhanced credibility of findings, in Manuscripts 1 and 2 *respondent validation* was carried out (Bryman & Bell, 2019). In doing so, the obtained results were shared and discussed with interview participants to check whether their perceptions were captured as they intended to describe their perspectives and to gather feedback concerning the interpretation of findings (Bryman & Bell, 2019).

3.5 Ontological and epistemological considerations

Philosophy of science examines fundamental questions of science including ontology, which refers to our perception of the social world concerning the possibility of an objective versus a mentally constructed, subjective reality, and epistemology, elaborating on how scientific knowledge is generated and justified (Brühl, 2021; Bryman & Bell, 2019). While ontological considerations focus on how to characterize the social reality and which research topics should be chosen in social sciences, epistemological considerations elaborate on how actors experience social reality and how different sources of experience influence the way knowledge is generated (Brühl, 2021). Both pillars of scientific theory are decisive for the development of research questions as well as subsequent steps in conducting the research (Bryman & Bell, 2019). Concerning ontological assumptions, two main views dominate the social sciences, namely objectivism and constructivism, respectively arguing for an objective versus an individually created

social reality (Bryman & Bell, 2019). The research included in this dissertation follows a *constructivist ontology*, which illustrates the importance of individual interpretations when striving to understand and picture reality (Bryman & Bell, 2019). It is suggested that—instead of an objective social reality which research could leverage as a benchmark for (obtained) individual perceptions—reality and its meaning are constructed by individuals based on, for instance, communication with other actors (Bryman & Bell, 2019). Considering this premise, the research included in this dissertation is based on in-depth qualitative interviews with HR professionals and NFR specialists, and other subject matter experts on NFR, for example consultants. In aiming to “[see] through the eyes of the people under study” (Bryman & Bell, 2019, p. 206), the investigations included herein are interested in individual narratives and sense-making procedures (Bryman & Bell, 2019), for example experiences in engaging with different stakeholder groups interested in NFR, or perceptions of paradoxical tensions that may arise when HR professionals strive for the implementation of sustainable HRM practices.

In line with a constructivist approach, this dissertation follows an *interpretivist epistemology* in its attempt to understand the social world through individual perspectives in their respective contexts (Bonache & Festing, 2020; Bryman & Bell, 2019). As already indicated, epistemological considerations refer to the question of how we can generate decent knowledge (Bryman & Bell, 2019). Relatedly, the term *paradigm* has been coined and can be understood as the basic epistemological and theoretical premises within a research field and which provide guidance on how to conduct research profoundly (Bonache & Festing, 2020; Burrell & Morgan, 1979; Kuhn, 1962). In detail, extant research in social sciences primarily distinguishes between the interpretivist and the positivist research paradigm (Bonache & Festing, 2020; Burrell & Morgan, 1979; Sandberg, 2005). The name of the interpretivist paradigm—and related methodology—is derived from the role of the researcher, which can be described as someone who is empathetic and interprets the individual narratives or viewpoints obtained (Bonache & Festing, 2020). Interpretivism is contrasted by positivism, which has its origins in the natural sciences and strives for intersubjective (formerly often called ‘objective’) results, i.e., explanations based on causal relationships between observed variables (Bonache & Festing, 2020; Bryman & Bell, 2019; Burrell & Morgan, 1979). In detail, positivists strive to find regularities and causalities between variables to understand the social world (Bonache & Festing, 2020; Burrell & Morgan, 1979), whereas interpretivists perceive it as

“essentially relativistic [...]. They maintain that one can only ‘understand’ by occupying the frame of reference of the participant in action” (Burrell & Morgan, 1979, p. 5).

Since the interpretivist paradigm is largely based on phenomenological approaches, and therefore strives to obtain idiographic explanations, i.e., a detailed understanding of individual perceptions and their peculiarities, while placing a strong emphasis on the consideration of individual contexts, a qualitative methodology is the primary choice (Bonache & Festing, 2020; Bryman & Bell, 2019). This is mirrored in the three manuscripts included in this dissertation which all employ—as mentioned earlier—an inductive, qualitative methodological approach, characterized by the collection of interview data as well as data analysis and interpretation based on grounded theory, thereby ensuring scientific rigor, especially a systematic, comprehensible analysis (Bonache & Festing, 2020; Gioia, 2021; Gioia et al., 2013).

Induction, “an approach to inquiry that begins with the collection of data, which are then used to develop theories, hypotheses, and concepts” (Bryman & Bell, 2019, p. 405)—next to deduction and abduction—is one of three types of logical inference in the social sciences (Woo et al., 2017). As such, inductive research is often mentioned in the same breath as explorative investigations, because in conducting inductive studies, researchers “take observations and look for patterns in the data, that is, relationships among variables that can be generalized from our sample at hand to broader populations of interest” (Woo et al., 2017, p. 257). However, the distinction between induction and abduction is not always clear-cut; for example, when applying the grounded theory method, induction may shift towards a type of abduction when entering the more enhanced stages of data interpretation due to the integration of data and extant theory (Alvesson & Kärreman, 2007; Gioia et al., 2013).

In detail, the goal of any interpretivist investigation is to generate new theory, specifically starting with a (surprising) observation of a specific phenomenon which is mostly not relatable to insights from extant research, followed by data interpretation and closing with understanding and therefore demystifying the initially surprising occurrence (Bonache & Festing, 2020; Bonache & Zárraga-Oberty, 2020). In contrast to positivist approaches, where context is often treated as a variable that needs to be controlled for, interpretivists aim to generate “localised knowledge” (Bonache & Festing, 2020, p. 14), i.e., acknowledge the importance of context and provide insights that are deeply embedded in their respective environment (Bonache & Festing, 2020; Johns, 2017; Tsui, 2004).

Hence, context is perceived as vital for theory generation (Bonache & Festing, 2020; Whetten, 2009). The empirical studies included in this thesis mirror this viewpoint and thus seize on the consideration of context to help explain HRM's ability to promote corporate sustainability.

4. Research manuscripts

This dissertation's three independent manuscripts have been published or are currently undergoing a review process.

4.1 Manuscript 1

Manuscript 1 is currently undergoing a revision process:

Ballnat, A. & Festing, M. (2024). The process of developing sustainable Human Resource Management—Qualitative study and explanatory framework highlighting paradoxes and introducing mitigation practices, *Human Resource Management Journal*.

Available upon request.

4.2 Manuscript 2

Manuscript 2 has been published as:

Ballnat, A., Festing, M., Sahakiants, I., & Steger, T. (2025). The role of mandatory non-financial reporting in corporate sustainability: A qualitative study on HRM in German corporations, *European Management Journal*, in press.

<https://doi.org/10.1016/j.emj.2025.01.002>

4.3 Manuscript 3

Manuscript 3 has been published as:

Festing, M., Ballnat, A., Aluchna, M., Bohdanowicz, L., Jastrzębska, E., Roszkowska-Menkes, M., Sahakiants, I., & Steger, T. (2024). Organizational responses to non-financial reporting legislation in Germany and Poland—Qualitative study and explanatory framework, *European Management Journal*, in press.

<https://doi.org/10.1016/j.emj.2024.12.006>

5. Discussion and further analysis

In this chapter, the key findings of this dissertation are summarized and discussed with a focus on identified boundary conditions that support HRM in fostering corporate sustainability. Starting with a summary (section 5.1), the findings are subsequently synthesized in an integrative framework illustrating the different levels of analysis and the variety of identified boundary conditions (section 5.2). Subsequently, the thesis' conceptual and empirical contributions are discussed (section 5.3), followed by an outline of its practical implications (section 5.4). The chapter closes by stating the limitations and presenting avenues for future research (section 5.5).

5.1 How and why HRM promotes corporate sustainability

This thesis explores how and why HRM enhances corporate sustainability. In doing so, it presents the following results. First, the three empirical studies provide a description of HRM roles in promoting corporate sustainability. Second, by analyzing and interpreting qualitative interview data, they identify mechanisms and processes through which HRM fosters corporate sustainability. And third, in explaining HRM's ability to contribute important boundary conditions on the corporate and country level that support HRM in this regard are specifically considered.

To provide an encompassing overview, Table 3 below presents all three manuscripts, their research questions, theoretical approaches and key findings as well as explored boundary conditions in one glance. Subsequently, the results are summarized and then synthesized by introducing an integrative framework which illustrates how and why HRM successfully promotes corporate sustainability, with a focus on depicting mechanisms and processes as well as identified boundary conditions on the corporate and country level.

Table 3

The manuscripts' key findings and identified boundary conditions

Manuscript	1	2	3
Research Question(s)	How and why do HR professionals develop sustainable HRM? How do they successfully navigate emerging tensions associated with corporate sustainability targets?	Exploring the effects of mandatory NFR on corporate sustainability: What is the role of HRM, especially regarding the implementation of sustainable HRM activities?	Which similarities and differences in the impact of mandatory NFR on organizational practices can be observed in Germany and Poland, and how can they be explained?
Theoretical Approach(es)	Paradox Theory (Smith & Lewis, 2011)	Resource Dependence Theory (Nienhüser, 2008; Pfeffer & Salancik, 2003)	Institutional Theory (DiMaggio & Powell, 1983), Stakeholder Theory (Freeman, 2010)
HRM Role(s)	HR professionals engage in three HRM roles, each of which contributes to one sustainability dimension, i.e., social, ecological and financial sustainability.	The HR function manages resource dependencies emerging within the organization and between the organization and its environment through, e.g., contributing to NFR or by addressing stakeholder demands for corporate sustainability.	The HR function contributes to NFR creation and addresses stakeholder demands for NFR and corporate sustainability.
Mechanisms and Processes	HR professionals leverage paradoxical tensions inherent in corporate sustainability endeavors, thereby engaging in a cyclical process of developing sustainable HRM practices.	Emerging resource dependencies change HRM's visibility and strategic relevance inside and outside of the organization, which supports in implementing sustainable HRM practices.	Organizational responses to NFR legislation, e.g., implementing new or improved (sustainable) HRM practices, are shaped by isomorphic mechanisms, stakeholder demands and specific country-context factors.
Identified Boundary Condition(s)	Mitigation practices	NFR legislation, stakeholder demands, resource (inter)dependence	NFR legislation, stakeholder demands, labor market situation, public discussion on sustainability
Level of Analysis	Corporate level	Corporate level	Country level

5.1.1 HRM roles

Manuscript 1 reveals three HRM roles that promote corporate sustainability in each of the three sustainability dimensions, i.e., social, ecological and financial sustainability. Furthermore, in engaging in corporate sustainability efforts, HR professionals navigate paradoxical tensions (Smith & Lewis, 2011) and thus enable the creation of sustainable HRM. Manuscript 2 sheds light on HRM's role in contributing to NFR through delivering HRM-related data, for example relevant KPIs. Moreover, it becomes apparent that HRM handles resource dependencies (Nienhüser, 2008; Pfeffer & Salancik, 2003) inside and outside of organizations, especially through communication with key stakeholders. For example, through broadcasting NFR content, HR professionals are essential in attracting and retaining much-needed talent who are demanding in terms of corporate sustainability efforts. Performing these roles comes with increasing visibility and strategic relevance inside corporations, and thus HRM develops into an important promoter of corporate sustainability—also through the enhanced implementation of sustainable HRM practices. Manuscript 3, eventually, focuses on the corporate environment on the national level and identifies institutional and stakeholder pressures (DiMaggio & Powell, 1983; Freeman, 2010) that push organizations to engage intensively in NFR and corporate sustainability endeavors. Herein, the role of HRM in meeting internal and external stakeholder demands, and thereby promoting corporate sustainability, is again elucidated and emphasized by considering country-specific context factors, such as talent scarcity in the German labor market.

5.1.2 Mechanisms and processes

In addition to HRM roles in promoting corporate sustainability, the three manuscripts explore the processes and mechanisms in this regard. Thus, mechanisms within the HR function as well as between the HR function and the wider organizational environment are explored. In detail, Manuscript 1 examines HR professionals' coping strategies concerning the navigation of paradoxical tensions (Carmin & De Marchi, 2023; Smith & Lewis, 2011) for the purpose of creating sustainable HRM practices. In the context of mandatory NFR, Manuscript 2 reveals a strengthened role of HRM due to arising resource dependencies (Nienhüser, 2008; Pfeffer & Salancik, 2003). Furthermore, it moves beyond focusing on the HR function only and sheds light on mechanisms in the HRM corporate context, such as the management of resource dependencies between the HR function and the NFR coordination unit, as well as between the organization and its

environment, unleashed, for example, through external stakeholder demands (Freeman, 2010). Manuscript 3 takes an even broader perspective by focusing on country-level mechanisms and specifically illuminates the potential of NFR policies to stimulate the enhanced implementation of sustainable HRM practices. It explains this phenomenon by comparing organizational responses to mandatory NFR in two different countries, Germany and Poland, thereby uncovering isomorphic mechanisms (DiMaggio & Powell, 1983), influential stakeholder demands (Freeman, 2010) and country-context factors that support increasing efforts to engage in corporate sustainability.

5.1.3 Boundary conditions

The three empirical studies reveal several boundary conditions that support HRM in fostering corporate sustainability. In addition to the overview in Table 3, identified boundary conditions and their contribution to contextualized theory development (Whetten, 2009) are discussed in greater depth in the next section when presenting the suggested integrative framework.

5.2 Framework illustrating corporate and country-specific boundary conditions

As outlined in section 2.5, the importance of context is emphasized not only in the field of HRM, but also in broader research areas such as organizational and international business research (e.g., Bonache & Festing, 2020; Budhwar et al., 2024; Johns, 2006; Mayrhofer et al., 2019; Michailova, 2011). Following this line of thought, scholars have called for the consideration of context beyond its application in empirical studies, particularly examining how it relates to theory and vice versa (Whetten, 2009). In detail, Whetten (2009) outlines two strands of inquiry deemed important in pursuing the creation of more theories susceptible to context: first, “theories *in* context” (Whetten, 2009, p. 30), meaning the contextualization of theories, and second, “theories *of* context” (Whetten, 2009, p. 30), pointing to the development of theories about context effects.

In closely following interpretivist epistemology, the findings of the manuscripts herein help contextualize theoretical approaches and therefore add to “theories *in* context” (Whetten, 2009, p. 30). Specifically, in enriching insights from qualitative data with extant theory (Gioia et al., 2013; Wrona & Gunnesch, 2016), the three inductive studies presented employ observations in their respective contexts to contribute to theory advancement (Whetten, 2009).

Examining context allows for the identification of boundary conditions that provide essential information on the generalizability of findings and are therefore key elements in

enabling the solid development of theories (Budhwar et al., 2024; Teagarden et al., 2018). As indicated in section 2.5, academic discussions about solid theory development and sound theoretical contributions highlight the relevance of boundary conditions (e.g., Bacharach, 1989; Busse et al., 2017; Whetten, 1989). In specifying theoretical approaches concerning their “contextual limits” (Whetten, 1989, p. 492), the elaboration on boundary conditions is especially valuable when developing theories inductively, since these provide more precise statements on generalizability and thus ensure enhanced robustness in knowledge generation (Teagarden et al., 2018; Whetten, 1989).

In the following, an integrative framework is suggested which synthesizes the obtained results by illustrating the mechanisms and processes through which HRM successfully contributes to enhanced sustainability as well as identified boundary conditions (see Figure 1). The framework’s aim is twofold. First, it strives to provide a comprehensive overview of findings explaining the role of HRM as promoter of corporate sustainability. In doing so, the framework integrates the results of the three manuscripts on different levels, i.e., the HR function (level 1), the corporate context (level 2), and the national context (level 3). Consequently, results are not presented according to the individual manuscripts, but clustered depending on the level of identified boundary conditions.

The framework’s second ambition is to serve as a starting point for deriving future research avenues, which are presented in section 5.5.

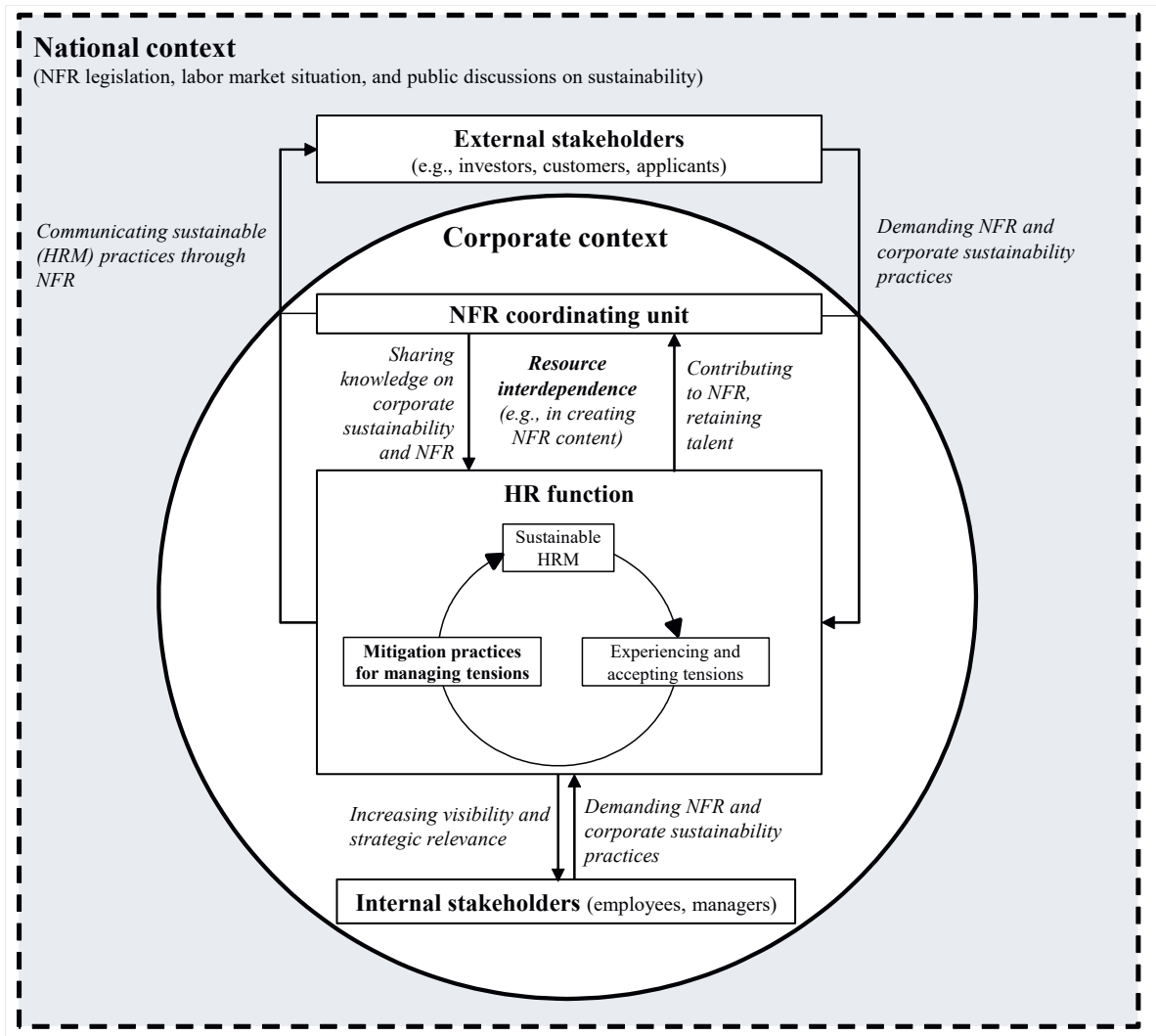


Fig. 1. Integrative framework illustrating mechanisms and processes through which HRM promotes corporate sustainability while considering supporting boundary conditions on the corporate and country level.

Note: This illustration includes elements of the frameworks developed as part of the individual manuscripts in this dissertation. To highlight identified boundary conditions, individual mechanisms and processes may be illustrated in a simplified form, for instance the cyclical process of developing sustainable HRM. Complete illustrations of mechanisms and processes can be found in the individual manuscripts.

In detail, the integrative framework entails the following levels and boundary conditions:

On level 1, within the HR function, *mitigation practices* are leveraged by HR professionals to create sustainable HRM practices within an ongoing cycle of addressing paradoxical tensions in the context of corporate sustainability. These insights are provided by Manuscript 1.

On level 2, the corporate context, Manuscript 2 reveals that *NFR legislation* triggers *resource (inter)dependence* between the HR function and the NFR coordinating unit. Additionally, *internal stakeholder demands* for well-prepared NFR, and corporate sustainability practices, drive the enhanced visibility and strategic relevance of the HR function, and hence its ability to contribute to corporate sustainability.

On level 3, the national context, Manuscripts 2 and 3 show that idiosyncratic *country-context factors*, for example the labor market situation, as well as *external stakeholder demands* for meaningful NFR and corporate sustainability efforts, shape organizational responses to *NFR legislation*.

In summary, the newly suggested framework entails corporate and country-specific boundary conditions for HRM in promoting corporate sustainability. The following section discusses the integrative framework in more depth. Boundary conditions are presented in detail and delineated based on two categories proposed, i.e., concerning *who* and *where* specifications (Whetten, 1989). In addition, the theoretical approaches that were leveraged, and thus inspired the uncovering of those contingencies, are discussed concerning their specific value in the context of (sustainable) HRM and corporate sustainability. Furthermore, the contribution of context-embedded results to enhanced contextualization of leveraged theoretical approaches and their development is outlined (Michailova, 2011; Tsui, 2004; Whetten, 2009).

5.2.1 Level 1: HR function

Starting at the inner core of the encompassing framework, within the HR function, HR professionals promote corporate sustainability by creating sustainable HRM practices (see Figure 2).

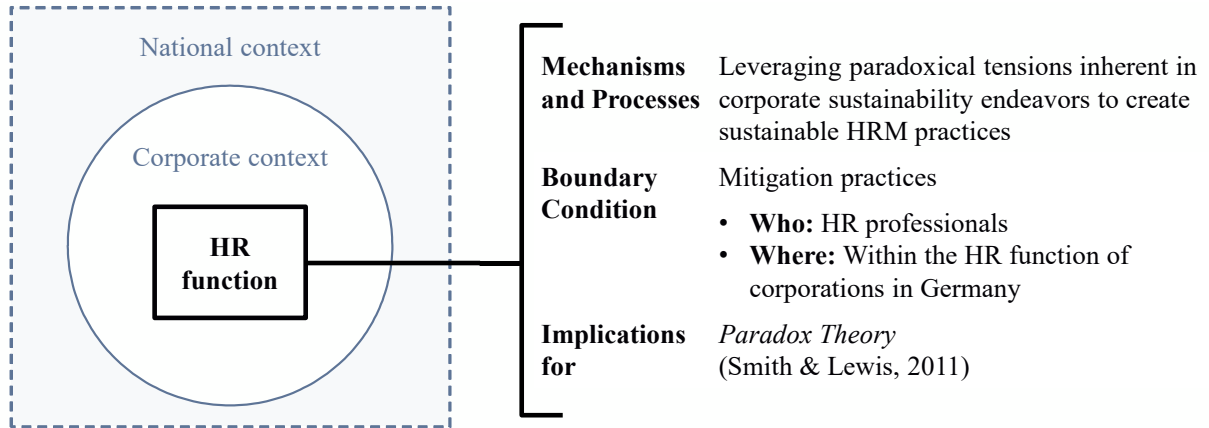


Fig. 2. Overview of identified boundary condition within the HR function.

In exploring the management of emerging tensions in the context of corporate sustainability, Manuscript 1 suggests a cyclical process at the center of which lies the navigation of paradoxical tensions by HR professionals. Inspired by paradox theory (Smith & Lewis, 2011), mitigation practices are identified as essential boundary conditions in this cyclical development of sustainable HRM practices.

Adopting a paradox perspective is advocated by organizations and HRM scholars (e.g., Keegan et al., 2019; Poole & Van de Ven, 1989), since the organizational context is full of tensions such as the strain between exploration and exploitation or social and financial goals (Lewis & Smith, 2014). HR professionals, specifically, often find themselves confronted with tensions of different kinds, for example tensions arising between different strategic objectives concerning HRM, such as employee satisfaction and employer interests (Boxall & Purcell, 2022; Keegan et al., 2019). As outlined in section 2.2.2, the context of corporate sustainability is especially interesting to investigate from a paradox perspective due its central challenge of navigating tensions between sustainability dimensions and the call for adopting an integrative view on this concept (Hahn et al., 2015). The findings of this dissertation corroborate suggestions that integrating these two streams of inquiry and leveraging paradox theory (Smith & Lewis, 2011) in the context of sustainable HRM is a valuable perspective from which to understand how HRM can meaningfully respond to emerging paradoxical tensions (Ehnert, 2009; Poon & Law, 2022).

On a meta level, paradox theory (Smith & Lewis, 2011) supports both the inquiry of tensions experienced by organizations as well as theorization across different research domains (Lewis & Smith, 2014; Schad et al., 2016). Its versatile nature has been leveraged to support much-needed theorizing of sustainable HRM (Ren et al., 2023; Schad et al., 2016; Smith & Lewis, 2011). Particularly, in introducing mitigation practices, this study conducted in the German corporate environment contributes to specifying ‘virtuous cycles’, an approach characterized by accepting and leveraging paradoxical tensions (Härtel & Krzeminska, 2024; Smith & Lewis, 2011), in the context of sustainable HRM. In detail, mitigation practices are identified as the boundary condition for developing sustainable HRM practices and therefore specify coping strategies applied by HR professionals in navigating organizational-level tensions (Carmine & De Marchi, 2023; Carmine & Smith, 2021). Furthermore, and as indicated in Manuscript 1, examining the management of paradoxical tensions in the realm of HRM and corporate sustainability enables the introduction of mitigation practices which contributes to advancement and enhanced contextualization of paradox theory (Bamberger, 2008; Smith & Lewis, 2011; Whetten, 2009).

5.2.2 Level 2: Corporate context

The second level of the integrative framework illustrates the corporate context as being relevant in explaining HRM’s potential to contribute to corporate sustainability (see Figure 3).

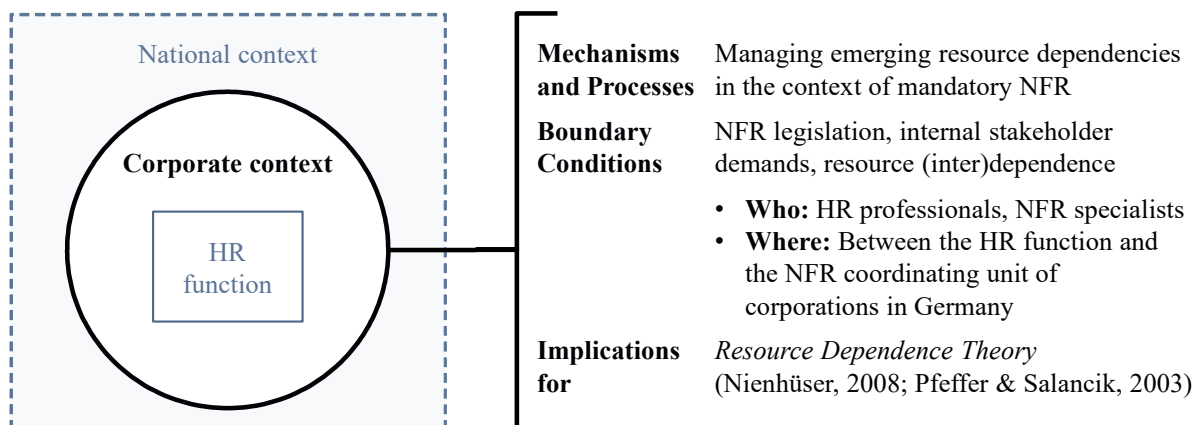


Fig. 3. Overview of identified boundary conditions stemming from the corporate context.

Manuscript 2 identifies several elements within the borders of a company that support HRM in fostering corporate sustainability. Considering the context of European NFR legislation in Germany, emerging resource interdependence between the HR function and the department coordinating the NFR creation process, as well as internal stakeholder demands for well-prepared NFR and corporate sustainability practices, lead to enhanced visibility and

the strategic relevance of HRM. This, in turn, results in greater opportunities for HRM to promote corporate sustainability. Consequently, exploring sustainable HRM in the context of mandatory NFR from a resource dependence perspective (Pfeffer & Salancik, 2003) uncovers new insights concerning the critical role of required resources for the power and influence of HRM (Casciaro & Piskorski, 2005; Nienhüser, 2008) in this regard and in implementing sustainable HRM practices. NFR legislation, resource (inter)dependence as well as internal stakeholder expectations are highlighted as important boundary conditions supporting HRM in improving its role as a strategic partner in the context of corporate sustainability (external stakeholder demands are also identified as relevant; however, they are further discussed in section 5.2.3 to maintain consistency with the framework's levels). These findings empirically underscore previous conceptualizations of HRM, suggesting that its practices are highly influenced by the demands of the internal organizational context, and that it works in constant interplay with other corporate actors, such as employees (Jackson et al., 2014). In addition, and as indicated in Manuscript 2, the consideration of context in this study and related findings further add to RDT (Michailova, 2011; Nienhüser, 2008; Pfeffer & Salancik, 2003; Whetten, 2009) by advancing our understanding of promising coalitions in managing resource dependence, such as between the HR and NFR coordinating unit. HRM is thus encouraged to look for collaboration partners in the pursuit of increased status in steering corporate sustainability transformations (Aust et al., 2018).

5.2.3 Level 3: National context

The third level of the integrative framework focuses on the national context in explaining the role of HRM in promoting corporate sustainability (see Figure 4).

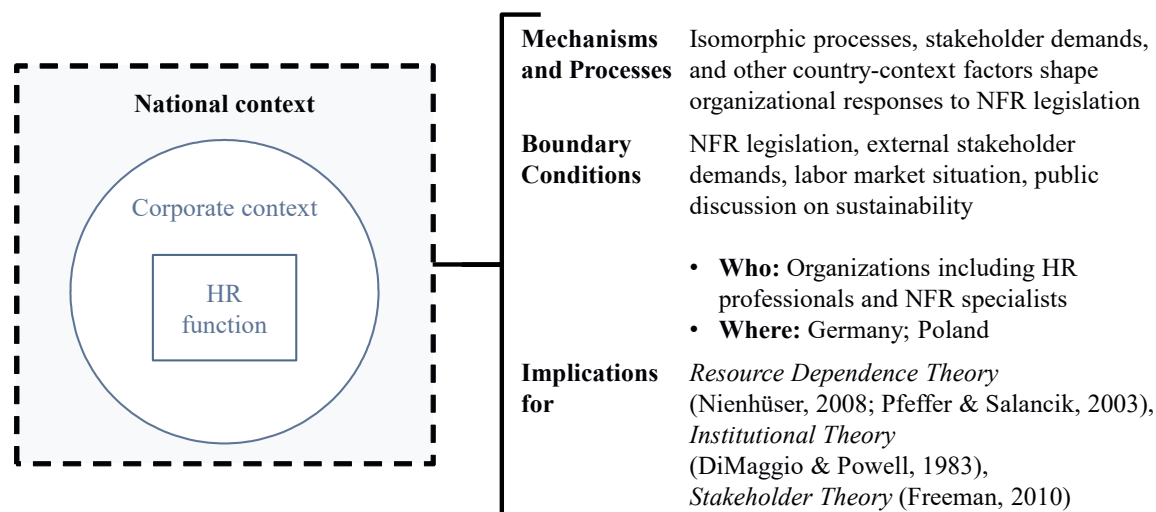


Fig. 4. Overview of identified boundary conditions stemming from the national context.

Manuscripts 2 and 3 identify boundary conditions in the external environment of organizations that support HRM in advancing corporate sustainability. First, the demands of external stakeholders, for example investors and applicants, for meaningful NFR and corporate sustainability practices trigger resource dependencies between the organization and its environment (Nienhüser, 2008; Pfeffer & Salancik, 2003). The findings of Manuscript 2 suggest that HRM manages this resource dependence, for example, by communicating NFR content to external stakeholders, thus ensuring organizational legitimacy (Deegan, 2002; Suchman, 1995). Consequently, access to valuable resources, such as skilled talent, which is needed to innovate in corporate sustainability practices, is secured. As a result, HRM develops its visibility and strategic relevance in promoting corporate sustainability.

Second, Manuscript 3 expands on these findings by proposing that isomorphic mechanisms (DiMaggio & Powell, 1983) triggered by mandatory NFR contribute to the professional development of organizational actors involved in NFR creation, including HR professionals. Additionally, the perceived importance of NFR and corporate sustainability among corporate decision makers increases due to mandated reporting. Thus, and this is in line with findings obtained in Manuscript 2, mandatory NFR and its consequences further facilitate opportunities for HR professionals to put sustainable HRM on the agenda and implement related practices. Moreover, the findings of Manuscript 3 specify how other country-context factors, next to external stakeholder demands, influence organizational responses to NFR legislation. In detail, the labor market situation, i.e., the persistent scarcity of valuable talent (Kirchherr et al., 2024), as well as public discussions about corporate sustainability in Germany lead to greater pressure for organizations to communicate about efforts concerning corporate sustainability. HRM fills this communicative role and is therefore able to increase its standing concerning the promotion of corporate sustainability, due to the boundary conditions identified in the national organizational context.

The findings presented specify previous suggestions of extant literature pointing to the high importance of the national context, such as the institutional environment, in understanding and explaining (sustainable) HRM and related practices (e.g., Knappert et al., 2023; Mayrhofer et al., 2019). Furthermore, they provide evidence for conceptualizations proposing that HRM is affected by and can produce outcomes for actors in the external environment of organizations (Jackson et al., 2014). Most importantly, and as indicated in Manuscript 3, the consideration of context and identified boundary conditions on the country level point to the limited ability of leveraged theoretical approaches, i.e., institutional (DiMaggio & Powell, 1983) and stakeholder (Freeman, 2010) theory to provide reasons for

varying corporate responses to European NFR legislation (Michailova, 2011; Tsui, 2004). Further, the findings illuminate specifications in the context of mandatory NFR concerning the role of HRM in promoting corporate sustainability, such as, the management of resource dependencies with the external environment, and they thus emphasize that HR professionals “actively navigate environmental contingencies” (Mayrhofer et al., 2024, p. 366). Consequently, as noted above, leveraging context-embedded findings (Michailova, 2011; Tsui, 2004) also contributes to advancing RDT (Nienhüser, 2008; Pfeffer & Salancik, 2003; Whetten, 2009) and enhanced theorization of sustainable HRM (Ren et al., 2023).

5.3 Conceptual and empirical contributions

In exploring the role of HRM in promoting corporate sustainability, this thesis provides an integrative framework illustrating identified mechanisms and boundary conditions based on the empirical findings of three individual studies. While the three manuscripts make their own individual contributions, this thesis contributes overall both conceptually as well as empirically to the literature investigating the role of HRM in promoting corporate sustainability (e.g., Stahl et al., 2020), particularly the literature on sustainable HRM (e.g., Aust et al., 2020; Ehnert et al., 2016) and academic discussion concerning the relevance of context in HRM research (e.g., Cooke, 2018).

Conceptually, the synthesis of findings in an integrative framework contains augmentations concerning the much-needed theorization of HRM’s role in promoting corporate sustainability and supports earlier suggestions that adopting novel or additional theoretical perspectives may prove beneficial in advancing theoretical understanding of sustainable HRM (Ren et al., 2023). In detail, the integrative framework illustrates processes, mechanisms and boundary conditions on the corporate and country level which help to explain and specify HRM’s ability to contribute to sustainability transformations. Moreover, the synthesis of results supports the systematization of a fragmented research field (Brewster & Brookes, 2024; Kramar, 2014; Liang & Li, 2024) and can therefore serve as a promising and, above all, common starting point for future studies.

In addition, the findings substantiate earlier calls for the consideration of context in (sustainable) HRM research (e.g., Aust et al., 2018; Cooke, 2018). In detail, this thesis not only demonstrates that research on (sustainable) HRM and its role in promoting corporate sustainability is heavily dependent on corporate and country-context factors, it also specifies those contingencies in delineating the *who* and *where* specifications (Whetten, 1989) of HRM’s contribution. Hence, this dissertation contributes to the contextualization of management theory (Whetten, 1989) and further demonstrates that context-sensitive theories

may substantially advance our understanding of contextual contingencies (Ren et al., 2020; Teagarden et al., 2018; Whetten, 2009).

The thesis' empirical findings provide detailed insights into HRM's engagement in promoting corporate sustainability in different contexts and therefore substantiate previous assessments of HRM involvement in corporate sustainability endeavors (Stahl et al., 2020). In the sense of "[s]etting a new table, not just sitting at the table" (Ren et al., 2020, p. 1), the results obtained specify suggestions concerning HRM involvement in, for example, complementing the work of other functions involved in the sustainability transition and therefore increasing its relevance amongst corporate decision makers (Aust et al., 2018; Ehnert et al., 2014). Additionally, the empirical studies herein provide an extensive amount of qualitative interview data, which in turn provides a valuable addition to the large number of conceptual contributions in the research field of sustainable HRM (e.g., Poon & Law, 2022; Stahl et al., 2020). This empirical evidence is of special value because extant research has called for more comprehensive qualitative studies contributing to theory development and explanations on why HRM can contribute to corporate sustainability (Ren et al., 2023). Specifically in this context, the empirical findings further corroborate the systems perspective's assumption that organizations do not operate in a vacuum but are embedded in larger systems which influence and are impacted by corporate actions (Bansal & Song, 2017; Rasche et al., 2023).

5.4 Practical implications

This section outlines the findings' major practical implications for different groups of stakeholders, which are partly discussed in more detail in the individual manuscripts. First, the presented findings encourage HR professionals to promote corporate sustainability in all dimensions of sustainability, i.e., the social, the ecological and the financial. Furthermore, they provide guidance concerning mechanisms and processes which could be focal points of action for HR professionals in striving to contribute to sustainable transformations of organizations, including suggestions for coping strategies in navigating paradoxical tensions (Carmin & De Marchi, 2023). Specifically, the insights provided may support HR professionals in leveraging their full potential in contributing to enhanced corporate sustainability through acknowledging influential boundary conditions that can support them in this endeavor, for instance successfully navigating paradoxical tensions with the support of mitigation practices. Moreover, the findings of this dissertation point to the potentially fruitful cooperation between HR and NFR or sustainability professionals, especially in advancing corporate sustainability efforts on a strategic level (Aust et al., 2018).

Second, and following this notion, they encourage line managers and executives to involve HRM increasingly in strategic decisions about corporate sustainability endeavors. Especially sustainability managers can find a valuable sparring partner in the HR function, such as in the implementation of corporate sustainability practices and related reporting. Furthermore, HRM seems to be a gateway to employees, applicants and the wider society concerning sentiments and discussions about (corporate) sustainability. In strongly involving the HR function, line managers and executives can leverage that access to communicate sustainability efforts and improve the company's legitimacy with important stakeholder groups (Deegan, 2002; Suchman, 1995), as well as generate new ideas for further developing corporate sustainability. Moreover, they are encouraged to address employee needs for corporate sustainability and at the same time leverage their potential, including those of job candidates, to foster this initiative.

Third, other stakeholders, such as employees, find in HRM a capable and well-connected partner and are therefore encouraged to share ideas and concerns about corporate sustainability with their respective HR managers. This is further underpinned by results suggesting that employees are taken seriously in their demand for enhanced corporate sustainability. Thus, further collaborations between them and HR professionals concerning innovative, multi-stakeholder approaches (Stahl et al., 2020) are highly encouraged. Lastly, the findings provide valuable insights for external stakeholders, such as applicants and legislators. Applicants are encouraged to continue to demand corporate sustainability, to scrutinize advertised corporate sustainability projects and to spark dialogue with HR professionals working in their company of interest. Political decision-makers receive important information on the (indirect) effects of NFR legislation, especially how such policies impact corporations' efforts. This is particularly important because the trend seems to be moving towards more and stricter legislation on the matter (Chalmers et al., 2023; KPMG, 2025), as illustrated, for example, by the recent renewal of EU legislation, namely Directive (EU) 2022/2464 (2022).

5.5 Limitations and future research

As with any scientific inquiry, the empirical studies and this dissertation are not without limitations. The shortcomings and implications for future research of individual studies are discussed in the respective manuscripts. Thus, this section focuses on outlining the limitations of the overall thesis, offering interesting avenues for future research.

First, the findings obtained in the empirical studies herein are based on an inductive qualitative methodology. One of this approach's major challenges is the potentially limited

generalizability to the respective sample characteristics, i.e., the analyzed and interpreted perspectives and the individual study contexts (Bryman & Bell, 2019), professionals working in German companies, for example. While the contextualization of findings provides valuable insights contributing to context-sensitive theory development (Michailova, 2011; Whetten, 2009), at the same time they are limited by the specific country context and its peculiarities, including the framework synthesizing the obtained results. That being said, generalizability is not necessarily perceived as the most critical goal in conducting qualitative research since abundance in context description is in the foreground (Cooke, 2018). Thus, future research may build on the proposed integrative framework and explore processes, mechanisms and boundary conditions supporting HRM in promoting corporate sustainability in other (legal) contexts, for example countries outside of the EU. In this regard, it may be fruitful to deeply engage with the context under study to understand, for example, how individuals experience and attribute meaning to (corporate) sustainability and how different contextual configurations impact the manifestation of sustainable HRM practices (Aust et al., 2018; Cooke, 2018; Farndale et al., 2023; Welch et al., 2011).

Second, the chosen inductive qualitative approach supports a broader perspective on the investigated phenomena. Hence, the integrative framework (and the proposed frameworks in the individual manuscripts) are supposed to provide a first overview of investigated phenomena through the illustration of themes that emerged from qualitative data and their subsequent interpretation with the support of extant theories (Gioia, 2021; Gioia et al., 2013; Wrona & Gunnesch, 2016). Since this methodological approach requires outlining results in detail to enhance transparency and comprehensibility (Bryman & Bell, 2019; Gioia et al., 2013), the scope of the individual studies and their synthesis did not allow for expounding concept specificities and including them in the suggested frameworks, for example, how sustainable HRM practices manifest in detail in the context of mandatory NFR. Nevertheless, the contexts investigated in this thesis may serve as an inspiration for investigating implications of sustainable HRM in more detail, such as potential adverse effects of communicating corporate sustainability initiatives on talent attraction (Kay et al., 2024). Further, to deepen our understanding of how sustainable HRM practices are embodied, future context-sensitive studies may examine local approaches to sustainable HRM in environments that have so far received less attention, and thus provide a beneficial addition to knowledge generated in Western settings (Farndale et al., 2017; Tsui, 2004). In this regard, an interesting point of reference could be the examination of sustainability approaches in countries that are not part of the Western, Educated, Industrialized, Rich and Democratic (WEIRD) cluster

(Henrich et al., 2010), to broaden our knowledge on how to tackle sustainability challenges and how HRM involvement can meaningfully support this goal (Brewster & Brookes, 2024; Wooliscroft & Ko, 2023). Additionally, future comparative and international HRM research could contribute to the academic discussion about the global convergence or divergence of HRM practices and further investigate whether best practices in the area of sustainable HRM crystallize, or if local approaches tend to dominate (Aust et al., 2018; Farndale et al., 2018).

Concerning (corporate) sustainability, the findings obtained herein corroborate first impressions on the context sensitivity of the interface between HRM and corporate sustainability (Aust et al., 2018; Diaz-Carrion et al., 2019; Diaz-Carrion et al., 2018), especially concerning important boundary conditions stemming from the national context. Future studies may build on this and further examine the relevance of contextual factors, such as our understanding—and thus configuration—of (corporate) sustainability, depending on, for example, the institutional environment or the national culture (e.g., Schaltegger et al., 2014). Since the debate about sustainability and sustainable HRM entails normative elements (Brewster & Brookes, 2024), the relevance and power of social norms could be especially interesting to investigate in this regard (Caprar & Neville, 2012; Gelfand et al., 2006). Further, and as indicated in Manuscript 1, the activities of multi-national companies (MNCs) may be of particular interest (Ren et al., 2023), also from a paradox perspective (Smith & Lewis, 2011). The spatial complexity of MNCs holds an additional dimension which may be prone to emerging tensions in the context of corporate sustainability (Stahl et al., 2020) and it may be of great value to investigate how HR professionals manage this plurality of tensions, potentially appearing on different levels of analysis (Carmin & De Marchi, 2023; Hahn et al., 2015).

Third, future research can build on the proposed integrative framework and empirically test the relationships suggested, for example by applying a quantitative methodology to enhance their generalizability (Bryman & Bell, 2019). This also applies to identified boundary conditions to quantify their impact on examined relationships (e.g., Knappert et al., 2023).

Fourth, this dissertation explores boundary conditions concerning the *who* and *where* specifications (Whetten, 1989) of HRM's role in promoting corporate sustainability. Another important contingency is the temporal perspective (Whetten, 1989), whose relevance for theorizing has been underscored by HRM scholars (e.g., Aguinis & Bakker, 2021). To further enhance our understanding of the link between HRM and corporate sustainability, future research may build on the insights provided and address the role of time for HRM in

supporting this endeavor. This may be of special interest since the concept of sustainability itself comprises a strong temporal orientation within its systems perspective by stressing organizational long-term thinking in resource allocation to balance the financial, ecological and social sustainability pillars on the societal level (Bansal & DesJardine, 2014; Bansal & Song, 2017; Meuer et al., 2020). Scholars may consider avoiding cross-sectional designs to further examine, for example, the development process of sustainable HRM over a longer period (Aguinis & Bakker, 2021; Brutus et al., 2013; Whetten, 1989). Moreover, HRM research may connect to investigations in the areas of organizational or sustainability research which explore, for instance, how organizational actors cope with paradoxical tensions on a long-term basis to advance corporate sustainability (e.g., Hengst et al., 2020) or work on grand challenges (e.g., George et al., 2016; Waldner et al., 2025).

6. Conclusion

This dissertation explored the role of HRM in fostering corporate sustainability and thereby uncovered important boundary conditions that support HRM in this endeavor. It became apparent that certain contextual conditions elevate the ability and strategic relevance of HRM to meaningfully influence corporate sustainability agendas. It is hoped that the insights gained in this dissertation provide a solid and valuable foundation for future research on how HRM can play an important role in the sustainability transitions of corporations and societies, and how this role can be additionally strengthened.

7. References

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