

# Socially Responsible HRM Reporting in Russia: A Modern Practice Embedded in the Past?\*

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## Abstract

*Based on an analysis of CSR/sustainability reports published by Russian companies, we analyse the determinants of socially responsible human resource management (SRHRM) disclosure in Russia. By considering the historical development and contextual specifics of the country, we concentrate on the path dependence perspective. The results of our study not only confirm the expected relationship between the reported founding history before the fall of the Soviet Union and the disclosure of information about social benefits provided to employees, but also deliver evidence that company size is a relevant predictor of SRHRM reporting in Russia. Thus, this study confirms both the path-dependent nature of organisational practices in this country, as disclosed in company reports, and the importance of factors in line with those identified in developed industrialised countries.*

*Basierend auf einer Analyse der von russischen Unternehmen veröffentlichten Berichte im Bereich CSR/Nachhaltigkeit werden in der vorliegenden Studie die Einflussfaktoren auf die Berichterstattung über sozial verantwortungsvolle Personalmanagementpraktiken in diesem Land analysiert. Unter besonderer Berücksichtigung der historischen Entwicklung und der Landesspezifika Russlands verfolgt dieser Beitrag den Pfadabhängigkeitsansatz. Die Ergebnisse unserer Studie bestätigen den vermuteten Zusammenhang zwischen der berichteten Gründungsgeschichte vor dem Fall der Sowjetunion und der Offenlegung der Informationen über die Sozialleistungen für Mitarbeiter und weisen auf einen Einfluss der Unternehmensgröße auf die Berichterstattung über die sozialverantwortungsvollen Personalmanagementpraktiken in diesem Land hin. Somit stützt die vorliegende Studie den pfadabhängigen Charakter der in Unternehmensberichten offengelegten organisationalen Praktiken in Russland und zeigt Übereinstimmung mit Studien, die in entwickelten Industrieländern durchgeführt wurden.*

**Keywords:** socially responsible HRM reporting, Russia, varieties of capitalism, path dependence, social benefits

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## Introduction

Over the last several decades, there has been an increased interest in the determinants of nonfinancial reporting over the globe, related especially to the corporate

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social responsibility (CSR) of businesses and sustainability (Fifka 2013). However, the foci of the related investigations have fallen traditionally on the developed economies, while CSR/sustainability reporting in post-state-socialist countries still remains a fairly under-investigated topic (Horváth et al. 2017).

The growth in the literature on CSR/sustainability reporting can be seen – from both the academic and the practitioner points of view – as a reflection of the increasing importance of the responsibility of business towards society and sustainable development, including the issue of socially responsible human resource management (SRHRM) practices (Orlitzky/Swanson 2006; Shen 2011; Shen/Zhu 2011; Zhang et al. 2015). Indeed, Blowfield and Murray (2011) underscore a potentially strong positive impact that CSR activities may have on business performance, among other things, by positively influencing the human capital of the company or “the knowledge and skills of a company’s employees, resulting from the ability to attract, develop, and retain a workforce” (2011:154). Given the increased importance of CSR in general, and the abovementioned link to human resources in modern organisations, DeNisi, Wilson and Biteman (2014) state that CSR will be one of the key future areas of research in the field of human resource management (HRM).

Notwithstanding this increased interest in the topic, and the growing body of literature, there are a number of under-researched questions related to SRHRM practices. First, there is still a lack of a common understanding of such activities, and the proposed definitions range from merely legally compliant HR, to specifically employee-oriented practices (Shen/Zhu 2011). Another particularly challenging issue is the question of the motives driving the adoption of SRHRM. Here, it could be useful to analyse studies that investigate the specifics of local institutional contexts as determinants of particular CSR activities (Matten/Moon 2005, 2008). One of the main approaches to analyse different institutional contexts internationally is the varieties of capitalism framework (Hall/Soskice 2001), which differentiates mainly between liberal market economies (LMEs) and coordinated market economies (CMEs). However, we propose that it is necessary to consider specifically the particular types of capitalism prevalent in the transitional economies of the CEE region. Notably, it has been reported that organisations operating in CEE countries – which are characterised as “post-[state]-socialist segmented capitalisms” (Martin 2008) – feature specific HRM practices that are path-dependent in their nature (Festing/Sahakiants 2010, 2013).

Within the group of post-state-socialist states, Russia is an especially interesting target country for an analysis of SRHRM, due to the specific contextual features of this economy and the current lack of research on CSR in this country (Fifka/Pobizhan 2014). Similarly to the other former Eastern Bloc countries (Newman 2000; Kriauciunas/Kale 2006), notwithstanding a deep transformation of politi-

cal, social and economic systems, Russian organisations still feature certain characteristics typical to state-socialist enterprises. Whitley and Czaban (1998) discussed this phenomenon from the standpoint of the path dependence of the European transition states, a notion supported by Flanagan (1998) as follows: "Former centrally planned economies do not confront the choice of new institutions in a vacuum, for they have a history of management, government, and trade union activity" (1998:337). According to Schrader (2004), the path-dependent character of the transformation process in Russia is related primarily to its social aspects, whereby the issues of social capital and trust deserve a special consideration. This is also reflected in the specifics of the CSR activities in Russia, especially those characterised by Crotty (2014) as 'Soviet legacy CSR', or "CSR informed by the paternalistic or social role played by firms during the Soviet Union" era (Crotty 2014:834).

In this study, we address the abovementioned research deficits by investigating SRHRM practices in Russia, based on CSR/sustainability reports published by companies operating in this country. Thus, we pursue two main research objectives. First, by analysing CSR/sustainability reports published by Russian enterprises, we explore the country-specific understanding of SRHRM practices in this country and thus contribute to a contextualisation of research on SRHRM (Whetten 2009; Michailova 2011). Second, by building on the organisational path dependence (Sydow et al. 2009) perspective, we statistically test the impact of the reported founding history on the disclosure of selected SRHRM practices in Russia, as an example of a previously state-socialist and currently emerging capitalist economy (e.g., Gurkov et al. 2014). The measurement of related SRHRM disclosure is based on qualitative explorative research conducted in the pursuit of the first objective of this study. The focus on reported and not the actual practices was chosen deliberately to investigate legitimacy-seeking behaviours exhibited by the companies in accordance with the legitimising function of social and environmental reporting (Deegan 2002). Overall, we seek to contribute to theoretical discussions on the institutional determinants of CSR and the path dependence of organisational practices in post-state-socialist economies, by offering a new explanation of context-specific organisational practices in Russia. Furthermore, we aim at providing much needed empirical data about CSR/sustainability reporting as well as particular HRM issues in this country (see also Muratbekova-Touron et al. 2018).

In the following section, we present the theoretical background and suggest the hypotheses that have been investigated in this study. It includes discussions on the concept of SRHRM practices, the specific type of post-state-socialist capitalism in Russia and the organisational path dependence theory used in this investigation to explain the particularities of SRHRM reporting in the country. In the methods section, we present the qualitative research approach applied in the first stage of our investigation, as well as the measures and the statistical technique

used in our quantitative analysis. Finally, after presenting the results and a discussion thereon, the conclusion summarises the main findings, provides an overview of limitations and suggests implications for future research.

## Theoretical Background and Hypotheses

### *Socially Responsible Human Resource Management*

The concept of SRHRM practices is related closely to the concept of CSR, which denotes the endeavours of companies “to work with their employees, families, local communities and nation states to improve the quality of life in ways that are both ethical and sustainable in relation to society and the environment” (Cacioppe et al. 2008:684). It is the notion of ‘attunement’ between company objectives (such as profit) and ethical expectations in a given society (Orlitzky/Swanson 2006) that makes the field of SRHR management especially challenging for the academic community and practitioners alike. SRHRM practices are related to the “caring organisation” notion (Delios 2010), which is consistent with the statement made by Cooke and Qiaoling (2010:357), who claim that “firms have the moral obligation (the social justice argument) to ensure the quality of their employees’ working life, which includes job quality, work-life quality and personal well-being associated with work.” Thus, the field of employee relations constitutes the core of social responsibility in business, an idea corroborated by the Ashridge Centre of Business and Society (2005), which describes ‘workplace activities’ among the main areas of CSR. Such activities consist of employee communication and representation, those ensuring employability and skills development, diversity and equality, responsible/fair remuneration, work-life balance, health, safety, wellbeing and responsible restructuring (*ibid.*).

Although DeNisi, Wilson and Biteman (2014) suggest that social responsibility will be among the most crucial future research areas in the field of HRM, and notwithstanding the growing attention given to this perspective on the analysis of organisational practices in the academic literature (Orlitzky/Swanson 2006; Shen 2011; Shen/Zhu 2011; Zhang et al. 2015), a generally accepted definition of SRHRM is still lacking. In this case, the same challenge emerges as for the concept of sustainable HRM, the literature on which is described by Kramar as “piecemeal, diverse and fraught with difficulties” (2014:1075). For instance, according to Shen and Zhu (2011), SRHRM practices consist of legally compliant HR practices, human resource management activities facilitating general CSR initiatives and employee-oriented HR practices. However, such a definition makes the operationalisation of the related concept very difficult, as all HR practices compliant with the laws and regulations would fall into the SRHRM group, albeit in some instances, their socially responsible character might be still questioned. For instance, a company can pay minimum wages, and thus comply with laws and regulations, but still reward their employees below market levels,

i.e. less than their competitors. On the other hand, such compliance with laws might indeed be regarded as a socially responsible behaviour, for example in situations when many competitors profit from illegal HRM practices such as unofficial employment or envelope salaries, which in turn result in unfair competition (Williams 2010).

Considering these definitional difficulties, we argue that the delineation of SRHRM practices should be country-specific, especially with respect to the inclusion of legally compliant practices. Here, the institutional particularities of the HRM contexts should be considered, for instance, by building on the varieties of capitalism approach discussed below.

### *The Context of Post-State-Socialist Capitalism in Russia*

The *varieties of capitalism* approach “focus[es] on five spheres in which firms develop relationships to resolve coordination problems central to their core competencies” (Hall/Soskice 2001:6-7), namely (1) industrial relations, (2) vocational education and training (VET), (3) corporate governance, (4) inter-firm relations and (5) employee relations. Depending on how firms coordinate their activities, Hall and Soskice (2001) distinguish between *liberal market economies* (LMEs) and *coordinated market economies* (CMEs). Countries such as the USA, Great Britain, Australia, Canada, New Zealand or Ireland are considered typical LMEs, where “firms coordinate their activities primarily via hierarchies and competitive market arrangements” (Hall/Soskice 2001:8). On the other hand, many European countries, such as Germany, Switzerland, the Netherlands and the Scandinavian countries are classified as CMEs, “where firms typically engage in more strategic interaction with trade unions, suppliers of finance, and other actors” (Hall/Gingerich 2009:452).

Analytical frameworks based on the institutional approach, including the varieties of capitalism, have been used to investigate a number of HRM and CSR-related phenomena such as the impact of institutional environments on HRM in multinational enterprises (Farndale et al. 2008), international differences in CSR (Matten/Moon 2008) or sustainability/CSR reporting (Ehnert et al. 2016; Gallego-Álvarez/Quina-Custodio 2017). However, the results in this regard are mixed. While overall the impact of the institutional setting featuring different varieties of capitalism has proven to be an important explanatory factor, specifically with respect to sustainable HRM reporting, Ehnert et al. (2016) found that the difference between LME and CME does not seem to be a relevant feature.

Although the varieties of capitalism approach is a strong analytical framework for the comparative analysis of developed economies, there have been calls for a new conceptual classification of emerging countries, especially with respect to the European transition economies that are still undergoing a transformation after the fall of the state-socialist regimes (Lane 2005), Russia in particular (Dixon

et al. 2014). When analysing these economies, scholars highlight that they can be characterised as types of capitalism that feature characteristics of both LMEs and CMEs. Although some developed countries also feature hybrid versions of capitalism (Schneider et al. 2010), the types thereof in European transition states are characterised primarily by specifics related to the state-socialist past (Lane 2005; Martin 2008).

Within the group of European transition states, Russia has a special position, and there have been numerous attempts to classify the specific type of capitalism in this country (Dixon et al. 2014). As the successor state to the Soviet Union, whose political and economic reforms in the 1980s were the forerunners of transformation throughout the CEE region, Russia has developed a particular form of capitalism different from the majority of European post-state-socialist economies. Lane (2005:245), for instance, characterises it as a “hybrid state/market uncoordinated capitalism,” while Becker and Vasileva (2017) argue that it has features of “patrimonial capitalism,” whereby “the core organising principle... is patron-client relations between political and economic elites, which deeply penetrate the social fabric” (2017:86). Indeed, several further studies have provided a wide-ranging body of evidence on such special relationships between business and politics; for instance, in his investigation of CSR reporting, Zhao (2012) emphasises its political legitimising function in Russia. With respect to CSR, Henry et al. (2016) underscore the importance of socioeconomic partnerships between businesses and the government, with private companies taking over the responsibility of the state with respect to public welfare, which in many cases results in forms of neo-paternalism. In a similar vein, Rozanova (2006) argues that the social responsibility of business in Russia is encouraged to a large extent by the state that builds on the pre-transformation role of enterprises.

One more important characteristic of post-state-socialist capitalisms in European transition states is proposed by Martin (2008), who, based on the example of Hungary, underscores their segmented character and differentiates between state, privatised, *de novo* and international segments. Developing this argument, Festing and Sahakiants (2010) suggest that enterprises belonging to the state, and privatised segments in CEE, are characterised by a high level of embeddedness in pre-transformation employment practices. This has also been confirmed in a study of Russian multinational enterprises (Andreeva et al. 2014). Specifically with respect to Russia, we suggest further that the state and privatised enterprises are characterised by a high level of path dependence in relation to organisational practices (Deeg 2005; Sydow et al. 2009) typical of CEE countries (Stark 1992; Czaban et al. 2003; Festing/Sahakiants 2013). For instance, in their analysis of the CSR activities of oil companies in Russia, Henry et al. (2016) stress a path-dependent nature rooted in the historical role of the state in welfare administration in the Soviet Union.

Thus, we propose that many aspects of Russian firms' relationships with their internal and external stakeholders are path-dependent, and such path dependence is one of the most important features of the Russian type of capitalism. Hence, we use this theoretical perspective as the major background to our study, as discussed below.

### *Path dependence of SRHRM in Russia*

According to Sydow, Schreyögg and Koch, path dependence is a "rigidified, potentially inefficient action pattern built up by the unintended consequences of former decisions and positive feedback processes" (2009:696). Over the last several years, path dependence theory has gained in popularity as a useful perspective through which to explain a variety of phenomena and processes (Dobusch/Schüßler 2013), including the study of CSR (Tang et al. 2012) and HRM practices (Festing/Sahakiants 2010, 2013; Sahakiants/Festing 2014).

The literature on European post-state-socialist capitalisms emphasises the importance of 'socialist legacies' related to many of the current practices in certain organisations located in these countries (cf. Martin 2008). Such legacies are manifestations of organisational path dependence that is supported by decision options deemed to be legitimate (Sydow et al. 2009) in stakeholders' eyes. This results in the continuity of traditional organisational practices or – if applied to the SRHRM disclosure analysed in this study – at least in the way in which the public is informed about such activities, for instance by means of sustainability or CSR reporting.

One of the main characteristics of the Soviet Union's economic system, which included the Russian Soviet Federative Socialist Republic, i.e. today's Russia, was an extensive welfare arrangement that was also linked to employment relations in enterprises at that time (Rozanova 2006) and was embedded in the central planning system of the country. At the enterprise level, this was reflected in the targets for each Soviet plant – as stipulated in their *tekhpromfinplans*, i.e. technical, industrial and financial plans, which consisted of 11 sections, including those on labour and wages (section VII), an economic incentives fund (section IX) and social development of the enterprise staff (section XI) (Freris 1984). Since many elements of this Soviet-type welfare system, also reflected in the enterprise planning and management system, especially in the last section of *tekhpromfinplan*, would be considered today as socially responsible, we expect that the Russian companies perceived as successors to the Soviet plants seek legitimacy by disclosing extensive information on SRHRM. Thus, we propose that the reporting of Russian companies is path-dependent in response to the expectations of their main stakeholders, who for their part are also path-dependent (for a discussion of the path-dependent nature of social judgements see Mishina et al. 2012). In particular, we assume that employees, their families, local communi-

ties and public administrations have path-dependent expectations vis-à-vis former state-owned enterprises founded in the Soviet Union and link their positive judgements to the social welfare programmes provided by current businesses. The enterprises – for their part – have to respond to these expectations through enhanced SRHRM disclosure on the related practices.

It is important to note that in this paper we seek to analyse path-dependent phenomena beyond the potential imprinting of state-socialist organisational practices on current management arrangements (Kriauciunas/Kale 2006); instead, we focus on the reported founding history of the analysed enterprises as the major determinant of SRHRM disclosure. The major rationale for this approach is that, considering the legitimising function of CSR reporting (Deegan 2002), those companies that are reported (or report themselves) to have been established prior to the fall of the Soviet Union are more exposed to the path-dependent stakeholder expectations described above. The reason for focusing on the reported founding history lies in the specifics of privatisation in Russia, when a major part of former state-owned assets were passed over to the new private owners (Puffer/McCarthy 2011). As the Soviet Union ceased to exist, and all Russian companies were thus legally registered during the transformation period, private owners in particular might indicate the founding date in or after 1991, even though their businesses might still have built largely on Soviet assets. Therefore, by considering the reported embeddedness of CSR in Russia in the pre-transformation institutional context (Crotty 2014; Fifka/Pobizhan 2014), we assume that companies that underscore their founding history prior to the transformation period provide more extensive SRHRM reporting on some of the practices, in order to respond to the expectations of their major stakeholders and, in particular, accentuate the continuity of their welfare activities embedded in the Soviet past (Rozanova 2006).

An important feature of the Soviet-type welfare system was the provision of extensive benefits to employees, not only by Russian companies, but also those in other Eastern Bloc countries. These benefits included sports and recreation facilities, free housing, etc. Studies dedicated to organisational practices in European transition states prior to the fall of the state-socialist regimes (cf. Festing/Sahakiants 2013 for an example) show that company management used benefits as important compensation elements and incentives within a rigid, centrally planned wage system (Flanagan 1998; Poór 2009). Here, an important role was played by the central socialist trade unions, namely in the “distribution and administration of the considerable housing, recreation, and other social benefits that were attached to the workplace under central planning” (Flanagan 1998:338). Today, the provision of specific social benefits to employees by CEE companies, and the expectations related to such a provision, can be seen as manifestations of path dependence (Festing/Sahakiants 2013). With respect to the CSR activities embedded in the Soviet-type welfare system in Russia, Henry et

al. (2016) use the notion of neo-paternalism. According to the survey conducted by Kuznetsov et al. (2009) among Russian managers, the major aspect of CSR perceived by the respondents was caring for employees, which could be seen as an indication of the above-described neo-paternalistic perspective.

Thus, given the importance attributed to the provision of social benefits in pre-transformation Russia (as a republic of the Soviet Union), we suggest the following hypothesis:

*H1: Companies with reported founding history prior to 1991 provide more extensive SRHR disclosure on employee benefits than companies with a reported later establishment date.*

Contrary to the above contention with respect to benefits reporting, however, we assume that there is no such legitimacy pressure on state-owned and privatised enterprises to disclose extensive information on practices that were uncommon or had a different meaning in the Soviet Union compared to contemporary Russia. Andreeva et al. (2014) provide a number of examples, where the understanding of HR practices in today's Russia differs radically from personnel practices in the Soviet Union. One such illustration in this regard is performance management, which is also often discussed as one of the HRM activities that needs to be implemented in a socially responsible manner (Diaz-Carrion et al. 2019). Since one of the main purposes of performance management is related to compensation decisions, the specifics of this activity in the Soviet Union can be best understood when analysed together with the particularities of wage and monetary incentive systems in pre-transformation Russia. These particularities have been frequently discussed in the academic literature on CEE countries such as Poland, the Czech Republic and Hungary (Flanagan 1998; Poór 2009; Festing/Sahakiants 2010, 2013; Sahakiants et al. 2016; Sahakiants/Festing 2019), where they displayed similar patterns to the corresponding Soviet Union system (Adam 1984). Importantly, the above authors underscore the specific nature of monetary incentives that had a guaranteed character and were not linked to individual performance (Kiriazov et al. 2000) – as would be expected in today's enterprises. Thus, we assume that it is not the companies that had a history of operating in the Soviet Union but those founded during the transformation period that would rather have an incentive to publish information on performance management activities, in order to signal their performance orientation in line with Western business administration standards.

*H2: Companies founded in or after 1991 provide more extensive SRHR disclosure on performance management than companies with a reported earlier establishment date.*

An example of a socially responsible organisational practice in Russia that has so far been comparably under-researched is diversity management. Although it is quite a novel concept, the related policies and practices in this country seem to be rooted in the Soviet past, where ethnic, racial or gender equality was officially proclaimed and implemented at the enterprises (Colgan et al. 2014). However, since non-discriminatory practices in Soviet organisations were considered natural, and thus were not conceived as an attractive feature of an employer, we expect that companies founded in the Soviet Union do not have any incentive to gain legitimacy by disclosing related practices. On the contrary, we suggest that companies founded during the transformation period would choose to disclose more information on this practice, which now includes additional dimensions such as disability or religion (Colgan et al. 2014). Thus, we suggest the following hypothesis:

*H3: Companies founded in or after 1991 provide more extensive SRHR disclosure on diversity management than companies with a reported earlier establishment date.*

## Method

For the purpose of our study, we analysed the HR-related sections of the CSR and/or sustainability reports of major companies operating in Russia – either as standalone ones or as parts of integrated annual reports – for 2014-2015. The sample consisted of firms listed on the Broad Market Index of the Moscow Exchange (MOEX) between December 31, 2011, and September 15, 2016, and the Forbes 200 list of the largest private Russian companies for 2016. The reason for using the above lists was to select the most important enterprises operating on the Russian market. Thus, by using the Forbes ranking – about 30% of which was represented by enterprises that we had already selected based on the MOEX dataset – we were able to extend our sample by adding large Russian companies not satisfying the criteria for the MOEX Broad Market Index, namely related to liquidity, market capitalisation or percentage of shares in free float (for details on the index composition see Moscow Exchange 2017). After excluding double-listed companies and those enterprises that had not published CSR/sustainability reports or related sections in their annual reports, the sample of analysed companies totalled 108 corporations. In order to verify the comparability of the MOEX and the Forbes 200 datasets, we ran the same statistical tests on both samples as described above: the first one consisted of 108 companies and was based on both the MOEX and the Forbes 200 datasets, and the second one comprised 97 enterprises selected from the MOEX Broad Market Index lists only. Notwithstanding minor variations in the resulting statistical values, the findings based on both samples were very similar.

In the first phase of our study, we conducted qualitative research to explore the understanding of SRHRM practices in Russia and to measure the quality of SRHRM disclosure reported by the companies in our sample. This approach is based on the assumption that all of the HRM practices that companies published in their CSR or sustainability reports were understood by the corresponding enterprises as having a socially responsible nature. This related even to practices such as dismissals, where companies might report about support or alternative employment offered to dismissed employees. The texts of the respective reports were analysed in accordance with the content analysis technique (Mayring 2000) by attributing codes to those parts of the texts that described a particular HRM practice, thus building the major categories. Thus, the categories – or, in this case, groups of HRM practices – were identified from the text materials of the corresponding company reports, and then refined during the coding process. They are included in the results section of this paper and summarised in Table 1. The initial coding was performed by one of the research group members and was verified subsequently by another researcher. In the case of deviating interpretations, the respective text and corresponding categories were discussed, in order to achieve a consensus. This process was used for the complete data analysis to ensure intercoder reliability. Hence, in this step, we used an inductive approach to describe SRHRM practices as understood by the analysed companies in Russia. Subsequently, to measure SRHRM reporting, we attributed scores to each of the categories, ranging from 0 to 4, depending on the quality of the disclosure, in accordance with the following scoring procedure adopted from Ntim and Soobaroyen (2013:491):

- 0 – *No disclosure*
- 1 – *General or rhetorical (including instances of ritualistic and repeated) statements: deemed to be purely symbolic with no evidence of actual actions/activities on the ground [including statements when an activity is not implemented]*
- 2 – *Narrative explanation of what has actually been done or implemented: deemed to be a message of commitment (beyond symbolic)*
- 3 – *Information provided in (2) supported by quantitative/monetary data: deemed to be substantive by providing evidence of the scale of activities or actions*
- 4 – *Information provided in (3) above supported by explicit assessments of performance (relative to last period) or events (even if they are 'bad' news), and which allows comparison between companies using external reporting models/benchmarks/assurance: deemed to be comprehensive.*

For instance, the HRM disclosure of a company operating in the iron and steel mills and ferroalloy manufacturing industry, with a reported establishment year prior to the fall of the Soviet Union, was coded as follows (with specific examples of practices and codes):

- Employee volunteering – 0: no information provided;
- Work design – 1: a brief general statement that the company strives to create comfortable working conditions for its employees;
- Industrial relations – 2: based on a section related to trade unions with a narrative about compliance with collective bargaining agreements, collaboration with trade unions and participation in joint committees. The information is quite general and does not contain any specific discussion of, or reference to, concrete establishments or actions.
- Compensation – 3: monetary information about average wages/salary at the enterprise, and the percentage wage increase over the last year, to account for the current inflation rate.
- Training and development – 4: the company sustainability report had a section “Talent development,” wherein it provided extensive information, including statistics on investment into training and development (in million US dollars) over the last five years as well as statistics on how corresponding investments in the reporting year were allocated to different areas of training and development, such as IT training, participation in conferences, etc. Moreover, extensive narrative information on current vocational training and management development programmes was provided, by concentrating specifically on recent innovations and indicators (such as the percentage of internally trained and developed employees).

Overall, out of 108 companies, 95 enterprises provided information coded as 3 or 4 for some of the HRM practices. Out of the remaining 13 cases, 12 companies were reported to have been founded during the transformation period.

The resulting scores were used as measures for the following dependent variables to test the hypotheses introduced above. Notwithstanding existing diverging views on the measurement of disclosure indices (Marston/Shrives 1991), we treat the variables for each of the HR practices reported as ordinal data. As a result, given the traditional view on permissible operations with ordinal data (Siegel 1957), we do not build a summative index of socially responsible HRM reporting. The ordinal regression analysis was used to test Hypotheses 1 to 3 (Tables 2 to 4) with the ordinal dependent variables '**Benefits reporting**' (Model I), '**Performance management reporting**' (Model II) and '**Diversity management reporting**' (Model III), based on scores measuring the quality of reporting by the companies in the sample described above. The scores range here from 0 to 4. As the tests of parallelism for all models delivered non-significant results ( $p = .226$  for Models I and II,  $p = .778$  for Model III), we assume their adequacy (Norušis 2012). The independent variable '**Reported founding history**' is a categorical variable, with 0 denoting companies that were reported as having been founded prior to 1991, and 1 denoting companies that were reported as having been founded during the transformation period. About 36% of all companies (39

enterprises) in the sample were reported to have been founded in the Soviet Union, i.e. before 1991.

Additionally, given the evidence that organisational size is an important determinant of sustainability reporting in a wide range of institutional environments (Hahn/Kühnen 2013), we use this factor as a control variable. The control variable '**Size**' is a natural logarithm of revenue in 2015. Here, all the figures related to revenue in currencies other than Russian roubles (RUB) were converted into RUB based on the currency exchange rate statistics of the Central Bank of the Federal Republic of Germany (Deutsche Bundesbank 2017).

Information on the organisational size and foundation year of the respective corporations was collected from a number of sources, including the DOW JONES Factiva database and company webpages.

Given that personnel management practices in the Soviet Union were implemented uniformly in companies affiliated to all industries, and the overwhelming proportion of enterprises were state-owned prior to the fall of the Soviet Union in 1991, neither industry affiliation nor state ownership was considered in the analysis.

## Results and Discussion

### *SRHRM in Russia – Descriptive Statistics*

In the course of the inductive content analysis of the company reports, we identified 14 groups of SRHRM practices disclosed by Russian enterprises, as summarised in Table 1: work design, recruitment, selection, retention, dismissal, training and development, performance management, compensation, provision of benefits, industrial relations, occupational health and safety (OHS), employee volunteering, diversity management and employee compliance.

Based on the mode and median values for the reporting scores, the analysed companies provided more extensive reporting on the following HRM practices: training and development, compensation, benefits and OHS. Activities such as work design, selection, dismissal, employee volunteering, diversity management and employee compliance were the least extensively disclosed items, which can be explained by either the nature or the novelty of the related practices. For instance, in their reports, companies provided information mostly about the particularities of recruitment activities and not about the specific selection methods; in the case of dismissals – which as such are not associated primarily with CSR-related activities – the disclosure was related to providing information about notice periods, support for redundant employees (as in the case of Alrosa Group) or attrition statistics, including reasons for employee turnover (as in the case of Severstal Company).

**Table 1. SRHRM Reporting Scores**

SRHRM activity	Min.	Max.	Median	Mode
Work Design	0	4	0	0
Recruitment	0	4	3	3
Selection	0	2	0	0
Retention	0	4	1	0
Dismissal	0	3	0	0
Training and Development	0	4	3	4
Performance Management	0	4	2	3
Compensation	0	4	3	4
Benefits	0	4	3	4
Industrial Relations	0	4	1	0
Occupational Health and Safety	0	4	3	4
Employee Volunteering	0	4	0	0
Diversity Management	0	4	0	0
Employee Compliance	0	4	0	0

### Ordinal Regression Results

The results of the ordinal regression analysis stated in Table 2 below support Hypothesis 1, according to which companies that are reported as having been founded prior to the fall of the Soviet Union in 1991 provide more extensive information about employee benefits than enterprises created during the transformation period, even if we control for company size.

**Table 2. Ordinal regression results for Model 1**

	Dependent Variable: Benefits Reporting			
	Estimate	SE	Wald test	p
Size (control variable)	.179	.11	2.591	.107
Reported founding history				
Foundation date prior to 1991	1.581	.395	16.064	.000
Foundation date in or after 1991	0 <sup>a</sup>			

<sup>a</sup> Reference category.

N = 108.

Nagelkerke R<sup>2</sup> =.173.

The -2 log-likelihood value for the intercept-only model is 317.750. The -2 log-likelihood value for final model is 298.372 ( $\chi^2(2)=19.397, p =.000$ ).

However, as shown in Tables 3 and 4, Hypotheses 2 and 3 are rejected, since the significance levels related to the effect of the founding history in both models

are larger than 0.05. Instead, in both cases, company size has positive and significant effects on disclosure quality related to performance management and diversity management as socially responsible practices.

**Table 3. Ordinal regression results for Model 2**

Dependent Variable: Performance Management Reporting				
	Estimate	SE	Wald test	p
Size (control variable)	.322	.121	7.062	.008
Reported founding history				
Foundation date prior to 1991	.347	.372	.871	.351
Foundation date in or after 1991	0 <sup>a</sup>			

<sup>a</sup> Reference category.

N = 108.

Nagelkerke R<sup>2</sup> =.086.

The -2 log-likelihood value for the intercept-only model is 296.701. The -2 log-likelihood value for final model is 287.634 ( $\chi^2(2)=9.067, p =.011$ ).

**Table 4. Ordinal regression results for Model 3**

Dependent Variable: Diversity Management Reporting				
	Estimate	SE	Wald test	p
Size (control variable)	.466	.140	11.108	.001
Reported founding history				
Foundation date prior to 1991	-.150	.393	.146	.702
Foundation date in or after 1991	0 <sup>a</sup>			

<sup>a</sup> Reference category.

N = 108.

Nagelkerke R<sup>2</sup> =.126

The -2 log-likelihood value for the intercept-only model is 270.654. The -2 log-likelihood value for final model is 257.409 ( $\chi^2(2)=13.245, p =.001$ ).

Thus, contrary to our Hypotheses 2 and 3, the related SRHRM reporting in Russia, according to our data, is not determined by country-specific contextual factors but by a number of aspects associated with the size of the company, such as the higher visibility of large enterprises compared to their smaller counterparts and the related increased scrutiny by shareholders, or more extensive financial resources helping to bear the higher costs of disclosure (Hahn/Kühnen 2013). To verify this assumption, we ran ordinal regressions for each of the remaining SRHRM practices presented in Table 1 as dependent variables, and we found significant positive impacts of organisational size in the majority of cases (recruitment, retention, training and development, industrial relations, OHS, em-

ployee volunteering and employee compliance), while no effect of founding history prior to 1991 could be found on any further reported SRHRM practice.

## Discussion

The main finding of our study is that – as expected – those companies that underscored their history before the fall of the Soviet Union sought legitimacy in the eyes of the public and the government by emphasising the provision of social benefits, in line with the welfare systems in place prior to the transformation. However, such path dependence could not be identified with respect to reporting on performance or diversity management. In the latter cases, the overall quality of the related disclosure increases as the size of enterprises grows, a finding in line with international studies in this respect (Hahn/Kühnen 2013). Thus, we suggest that the reporting of these practices was not motivated by the search for legitimacy by referring to historical CSR-related practices but was rather associated with mimetic institutional isomorphism (DiMaggio/Powell 1983).

Overall, by discussing specific examples of historically determined HR practices in Russia, we seek to contribute to the understanding of and theoretical discussions related to post-state-socialist capitalism. In particular, the evidence provided herein on the path dependence of organisational practices in companies founded in the Soviet Union contributes to comprehending this hybrid variety of capitalism, in which the specifics of HRM practices and related CSR reporting are dependent on the corporate history of an enterprise. From a theoretical point of view, our study sheds light on important related factors that explain the homogenisation (DiMaggio/Powell 1983) of organisational practices in Russian companies with certain characteristics. In particular, based on our empirical data, there seems to be some form of interplay between two types of forces: path dependence, which induces Russian companies to act in line with traditional routines, and isomorphism, which drives homogenisation in accordance with international rules, norms and best practices, in order to achieve legitimacy. Thus, there is evidence for legitimacy-seeking behaviours by companies in two different situations. First, those companies that have a reported company history prior to the fall of the Soviet Union seem to respond to stakeholder pressure to show their socially responsible character in the pre-transformation sense, namely by emphasising the provision of employee benefits. Second, big companies seek legitimacy by addressing the interests of larger stakeholder groups, whose expectations are embedded to a lesser extent in the state-socialist past. According to Caron and Turcotte (2009), the first instance would correspond to path dependence, while the second one would be an example of new path creation. Although we acknowledge that generational change is a potentially strong factor that might lead to breaking the path (in line with a discussion in Festing/Sahakiants 2013), the results of our research could be interpreted as indirect evi-

dence of the persistence of stakeholder expectations in Russia. This is confirmed by Henry et al. (2016) in his investigation of the CSR activities of oil companies in modern Russia: “[The] longstanding practices that had developed under the Soviet regime created expectations among local communities about companies’ role in welfare provision that persist even after privatisation, and that continue to infuse relations between state and business actors in the current period” (2016:1341). These expectations constitute an important self-reinforcing mechanism of path dependence, which corresponds to the adaptive expectation effects identified by Sydow et al. (2009). Thus, this study supports the view of path persistence, even after a radical transformation of the political, economic and social systems in the Central and Eastern Europe in general, and Russia in particular (Stark 1992; Czaban et al. 2003; Schrader 2004; Festing/Sahakiants 2013).

## Conclusion

The present investigation makes various important contributions to understanding SRHRM reporting in the Russian Federation. The qualitative part of the study, in which we conducted a content analysis of company reports published by 108 enterprises in Russia, depicts the country-specific view on related practices in this country, as shown in Table 1. The results of our quantitative research partly confirm our contention that SRHRM reporting in Russia reflects the path-dependent nature of organisational practices in this post-state-socialist capitalist economy.

An important limitation of this study is that it analyses the reporting of SRHRM activities by companies, without relating them to the actual practices implemented by the enterprises. It is possible that companies do not attribute high importance to CSR or sustainability reporting, or perhaps they fail to provide information on HR practices which have a socially responsible character, due to an array of other reasons. Thus, we acknowledge that the enterprises’ self-reports do not necessarily present all of the relevant organisational practices; however, in our view, they do reflect a country-specific understanding of SRHRM. Moreover, although our data do not allow us to draw any conclusions about the correspondence of SRHRM reporting to the actual practices implemented by enterprises, we expect that the same legitimacy-seeking behaviours also affect the choice of HRM practices implemented in Russia as an answer to stakeholder expectations. Verification of this contention is a challenging research question for a future study in this field.

Notwithstanding this limitation, however, we believe that by concentrating on reporting and not on practices per se, we can analyse the important public relations aspects through which companies strive to ‘look good’ by demonstrating their socially responsible character. Here, we expect that companies with different reported founding histories might prefer to emphasise various aspects of

their corporate responsibility. Large companies, particularly, seem to seek legitimacy by focusing on practices corresponding to the international mainstream and by providing extensive reports, while state-owned and privatised companies that emphasise their founding history before the fall of the Soviet Union might be especially interested in disclosing practices underscoring organisational continuity with respect to employee welfare.

Another limitation of this study is related to measuring the quality of company reports, because whilst we did so by adopting the scale proposed by Ntim and Soobaroyen (2013), we acknowledge that the use of alternative measures might have led to different results.

We hope that this study will serve as a starting point for further investigations seeking to analyse the specifics of SRHRM in Russia by using a variety of research methods. For instance, qualitative inductive research (see also Bonache/Festing 2020), by conducting interviews with different stakeholders such as managers, employees, community representatives and government officials, could contribute to a better understanding of actual SRHRM practices and would allow for comparing these with reported activities. Additionally, alternative data sources such as local employee review webpages could be analysed to explore potential discrepancies between the disclosed and the actually perceived socially responsible character of HRM practices. However, researchers would need to be very cautious in their interpretation of these data, due to validity concerns. Moreover, a historical research study could provide more insights into the evolution of single SRHRM practices, starting from the time of the foundation of the companies and observing their activities throughout subsequent development. Such an analysis would be instrumental in presenting the dynamics of path creation and lock-in (Sydow/Schreyögg 2009) related to SRHRM practices.

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