Work–life programs and organisational outcomes:  
The role of the human resource system

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Abstract

Purpose – Empirical findings on the link between work–life programs and organisational performance have been inconsistent, demanding further investigation of contextual factors.

Design/methodology/approach – This study uses social exchange theory, strategic human resource management theory and stakeholder theory to examine the relationship between work–life programs and organisational outcomes, using three performance measures: perceived organisational performance, financial performance and corporate social responsibility. It also investigates the moderating effect of human resource systems on the work–life programs–performance relationship. The hypotheses were tested in 192 organisations in Australia, using data from a human resource manager survey and archival databases.

Findings – The findings support the hypotheses that work–life programs are positively associated with all three measures of performance. The results partially support the moderating effect of human resource systems on the relationship between work–life programs and perceived organisational performance.

Originality/value – This study provides pioneering evidence for the moderating effect of HR system on the work-life program-performance relationship. It also includes the rarely studied corporate social responsibility as an outcome of work-life programs.

Keywords Work–life programs, perceived organisational performance, corporate social responsibility, financial performance, human resource system

Paper type Research paper

Introduction

Work–life programs have been attracting attention from researchers, practitioners, government, business leaders, employers, employees, community and the media for the last few decades (Nord et al., 2002; Pocock and Pocock, 2001). Participation of large numbers of women in the workplace, demographic changes, changes in household patterns, long working hours (intensification of work), the rise of the service sector, globalisation, immigration opportunities, transformation of society and a shortage of qualified labour have contributed to the importance of work–life programs (Forsyth and Polzer-Debruyne, 2007; Pocock, 2005; Straub, 2012). Taking these contributing factors into consideration, employers have implemented numerous work–life programs (e.g. flexitime, childcare centres, job sharing, part-time arrangements, maternity and
other leave arrangements). Two recessions in the 2000s have compelled organisations to curtail work–life programs to reduce the cost of business (Been et al., 2015; Burke, 2010; Naithani, 2010). As a result, work–life programs are being marginalised in the organisational system (Kelly et al., 2008; Kossek et al., 2011). Stronger and more comprehensive research evidence might help restore commitment to these programs.

Based on various theoretical foundations, several studies have been conducted on the relationship between work–life programs and organisational performance, such as productivity levels, financial performance, profits, shareholder returns, turnover and retention (e.g. Ali et al., 2014; Avgar et al., 2011; Blazovich et al., 2013; Bloom et al., 2011; Cegarra-Leiva et al., 2012; Clifton and Shepard, 2004; Dex et al., 2001; Konrad and Mangel, 2000; Kossek et al., 2011; Wood and de Menezes, 2010). However, many studies have found inconsistent evidence of the impact of work–life programs on firm performance (Bloom et al., 2011; Sands and Harper, 2007; Yamamoto and Matsuura, 2014). Since the outcomes of work–life programs are mixed and inconclusive, a strong organisational business case for these programs has not yet been established. Though employers find business cases very convincing and powerful (Kossek and Lambert, 2004), the social case of work–life programs is also noteworthy to practitioners, academics and various stakeholders (Lewis et al., 2007). Despite this, however, there is a dearth of research addressing the impact of work–life programs on social concerns (Bardoel et al., 2008).

The inconclusive findings have encouraged researchers to test the contextual moderating variables in the work–life programs–performance relationship (Johns, 2006). Some of the contextual moderating variables studied in the work–life programs–performance relationship are: firm size, age and proportion of women (Perry-Smith and Blum, 2000), proportion of female employees, presence of labour unions, wage level and industry (Wood and de Menezes, 2010; Yanadori and Kato, 2009), good management practices (Bloom et al., 2011), and high-performance work systems (Lee and Kim, 2010). However, there is a lack of research investigating human resource (HR)-related contextual variables (e.g. HR systems, business strategy) along with work–life programs and how these programs affect various organisational outcomes as well as multiple stakeholders (Beer et al., 2015). A prior systematic literature review (Akter et al., 2016) and few other studies (Ollier-Malaterre, 2009; Ollier-Malaterre & Foureault, 2017) suggests that contextual factors combined with work–life programs might play an inevitable role in achieving sustainable human resources (e.g. the millennial workforce generation), as context works as a
continual configuration of stimuli that drives organisations (Jabbour and Santos, 2008; Johns, 2006; Parakandi and Behery, 2016). This study tests these assumptions by including the HR system in the work–life programs–performance relationship.

This study advances the field of work–life programs in four ways. Firstly, it tests social exchange theory (Blau, 1964) and strategic human resource management (SHRM) theory (Wright, 2008). Specifically, the paper predicts that work–life programs are positively related to perceived organisational performance and financial performance based on social exchange theory and SHRM theory. Secondly, this study tests stakeholder theory through predicting a work–life programs–corporate social responsibility (CSR) relationship (Freeman, 1983). Work–life programs are surrounded by a social system where multiple stakeholders interact internally and externally, and stakeholder aspects are potentially the outcome of work–life programs (Beer et al., 2015). At present, research is required to understand how work–life programs are adding value not only to the firm’s tangible and financial outcome aspects but also to non-financial aspects that benefit multiple stakeholders (Beer et al., 2015; Colakoglu et al., 2006). Stakeholders’ connections with work–life programs are ignored in the broader HR research and there is a dearth of work–life programs–stakeholder perspectives research at the organisational level (Colakoglu et al., 2006; Jabbour and Santos, 2008).

Thirdly, responding to the call to examine HR-related contextual variables, this study extends contingency theory (Galbraith, 1995) to predict and explain how work–life programs and the HR system interact to add value for organisations. The study contributes to aligning various elements of managing human resources to generate synergistic advantages (Galbraith, 1973). Fourthly, this study is conducted in the Australian context, since work–life programs are increasingly significant to Australian individuals and businesses (Pocock, 2005). Very few work–life programs–organisational performance relationship studies have been conducted in the Australian context (e.g. Ali et al., 2015). The findings stimulate awareness of work–life issues among employers, unions and government that might lead to a better life and work regime in Australia (Pocock, 2003).
Theoretical background and hypotheses

Work–life programs and perceived firm performance

We draw on social exchange theory to predict the relationship between work–life programs and perceived organisational performance (Blau, 1964). Researchers in the HR field have used social exchange theory to illuminate the motivational basis behind employee behaviours and the formation of positive employee attitudes (Blau, 1964; Konovsky and Pugh, 1994; Settoon et al., 1996; Wayne et al., 1997). Social exchange theory predicts that employees should be dedicated and engaged to work since they receive support from their organisations (Lambert, 2000). The basic premise of social exchange theory is that ‘positive, beneficial actions directed at employees by the organisation and/or its representatives contribute to the establishment of high-quality exchange relationships that create an obligation of employees to reciprocate in positive, beneficial ways’ (Settoon et al., 1996). In fact, these exchanges create goodwill among employers that influence employees positively to achieve organisational goals and to be consistent with the firm’s values (Bagger and Li, 2014). Ultimately, this theory offers several components of the exchange relationship; in particular, it creates goodwill, strengthens the bond between employees and the organisation through positive social exchange, motivates employees to reciprocate through a higher commitment to organisational goals and values, and engages employees to work in a way that leads to higher performance.

Based on social exchange theory (Blau, 1964), work–life programs are important support from employers and encourage employees to be more dedicated to and responsible in their job efforts. Work–life programs help employees to balance multiple role domains and, subsequently, they reflect the job performance that leads to higher organisational performance. Social exchange theory has been widely adopted in predicting the effectiveness of work–life programs on organisational performance (Cegarra-Leiva et al., 2012; Lee and Hong, 2011; Ngo et al., 2009). Work–life programs are likely to improve various dimensions of firm performance (Cegarra-Leiva et al., 2012; Giardini and Kabst, 2008). For instance, Perry-Smith and Blum (2000) conducted a cross-sectional study of 527 various-sized firms to investigate the impact of eight work–life programs on perceived market performance, organisational performance and profit–sales growth and found positive associations between all these programs and the performance dimensions. Similarly, Ngo et al. (2009) investigated the impact of a bundle of seven family-friendly work
practices on perceived market-related and HR-related firm performances in a cross-sectional study on 182 large multinational firms in Hong Kong and found positive results.

In sum, it is expected that a significant positive relationship exists between work–life programs and organisational performance in the Australian context:

_H1:_ Work–life programs in organisations will have a positive relationship with perceived organisational performance.

**Work–life programs and financial performance**

Through the lens of SHRM theory, we predict the relationship between work–life programs and financial performance of organisations (Devanna _et al._, 1981; Huselid, 1995; Wright and McMahan, 1992). SHRM theory proposes that HR policies and practices stimulate employees’ motivation, commitment and engagement, which in turn improve customer and operational functions leading to superior financial performance (Wright, 2008). Work–life programs act as the firm’s strategic focus and, hence, they intensify employees’ intrinsic motivation and engagement that directly or indirectly influence employees’ job performance and, essentially, the organisation’s performance (Wright, 2008). For instance, positive feelings toward work–life programs result in the highly motivated task behaviour of employees, whereas negative feelings toward a lack of work–life programs might affect job performance negatively. By influencing how a firm’s workforce properly use their knowledge, skills, competencies, relationships and abilities, work–life programs are more likely to contribute to the strategic value of organisations.

Since the strategic capability of work–life programs links employee job attitudes, engagement and dedication to organisational outcomes through their outstanding work performance (Becker and Huselid, 2006), SHRM theory has been widely adopted in predicting the effectiveness of work–life programs on organisational performance (Bloom _et al._, 2011; Perry-Smith and Blum, 2000; Sands and Harper, 2007). In sum, a significant positive relationship is expected between work–life programs and financial performance of organisations in the Australian context:

_H2:_ Work–life programs in organisations will have a positive relationship with financial performance.
Work–life programs and corporate social responsibility

CSR is defined in the management literature as ‘the firm’s considerations of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm to accomplish social [environmental] benefits along with the traditional economic gains which the firm seeks’ (Davis, 1973, p. 312). More specifically, CSR refers to “context specific organisational actions and policies that take into account stakeholders’ expectations and the triple bottom line of economic, social and environmental performance” (Aguinis 2011, p. 855). It refers to the allocation of corporate resources to improve society overall through the meaningful contribution towards all key stakeholders (Barnett, 2007). The CSR literature is very diverse and has been broadly studied in the last few decades, mainly, however, in the accounting and corporate reporting literature.

The relationship between work–life programs and CSR can be predicted using the lens of stakeholder theory (Freeman, 1983). Stakeholder theory addresses the greater wellbeing of society (Freeman et al., 2004). Freeman (1983) argues that managers should articulate what values they are generating and what values they should create for their stakeholders. A business runs within society and it affects multifaceted stakeholders in a multi-dimensional way, either directly or indirectly (Costa and Menichini, 2013). Stakeholder theory also proposes that organisations interact with several stakeholders who might have conflicting interests (Freeman, 2010). If organisations treat their employees positively through providing various work-life programs, it creates positive employee perceptions toward organisations that might boost up their performance (e.g. commitment, organisational citizenship behaviour) toward other stakeholders and external CSR activities (Shen and Zhang, 2019). There is a long-term symbiotic relationship between business practices and society (Ackerman, 1975); as a result, the pronounced effect of work-life programs might increase employees’ responsibility cognisance that enhances organisational sustainability and competitiveness toward stakeholders.

The mixed evidence on the work–life programs–performance relationship suggests the value of investigating the impact of work–life programs on non-financial outcomes. The broader HR literature suggests that work–life programs are the employer-sponsored practices that facilitate the increased efficiency of human resources that lead to differential revenue progression (Becker and Gerhart, 1996). Presumably, human resources are a valuable source for gaining sustainable competitive benefits for firms (Huselid, 1995), and work–life programs act as the strategic
initiatives to facilitate firms’ human capital. In this regard, Ulrich and Dulebohn (2015) note that various human resource practices have shifted to an outside/inside approach from an inside/outside approach, which implies that work–life programs can add value since they understand business context and comply with HR systems and multiple stakeholders (e.g. customers, investors and community).

Work–life programs are among the most important human resource practices and are likely to enhance firms’ economic performance (for example, perceived firm performance, net profit margin and turnover) and social and environmental performance (Jabbour and Santos, 2008). Though previous studies have shed light largely on organisational performance, at present research is required to understand how work–life programs are adding value not only to the firm’s financial outcome aspects but also to the firm’s multiple stakeholders (e.g. greater community, customers, investors and society) (Beer et al., 2015). The only past study that has found evidence for a work–life programs–CSR relationship was from Ali and Konrad (2017). Thus, it is extremely important to investigate the impact of work–life programs on firms’ social performance from the lens of stakeholder theory. Thus, the following is hypothesised:

**H3:** Work–life programs in organisations will have a positive relationship with CSR.

*Moderating effects of the human resource system*

A HR system denote the workforce management strategies that shape the policies of managing people in organisations (Walton, 1985). It signals to employees the psychological aspects of work climate and a workplace’s overall internal situation (Rousseau, 1995). While HR practices refer to a combination of the practices aimed at managing people in organisations, HR system is about how the HR practices are perceived by the employees (Ostroff and Bowen, 2016). In particular, HR system involves how various HR practices are being implemented in organisations. HR systems act as a medium of communication between employer and employees, through which they understand the organisation’s strategic moves (Bowen and Ostroff, 2004). It is one of the most significant factors in the internal organisational environment that facilitate firms to achieve competitive advantage too (Becker et al., 1998). In recent years, HR system and organisational performance have been dominant research fields in the SHRM field (Bowen and Ostroff, 2004).

Organisations adopt a particular HR system based on their industry norms, strategy and contextual stimuli (Delery and Doty, 1996; Miles and Snow, 1984). Arthur (1992) classifies the
typology of HR systems into commitment-enhancing system and control-enhancing system. The commitment HR system is also known as the high-commitment work system (Kim and Wright, 2011), high-involvement system (Batt, 2002) and the high-performance work system (Huselid, 1995; Pfeffer, 1998). Some scholars argued that the commitment-enhancing HR system matches with differentiation business strategy (Schuler, 1987; Schuler and Jackson, 1987); later, Arthur (1992) provided empirically evidence that firms that focus on a differentiation business strategy generally adopt the high commitment HR system.

Recent years have seen a shift from understanding HR systems as separate categories to various points on a continuum. Ostroff and Bowen (2016) argued that HR system can be seen as a continuum, ranging from low-commitment system (low strength HR system) to high-commitment system (high strength HR system). The low commitment HR system focuses on the centralised decision process, narrowly defined jobs, less training and less interdependence (Arthur, 1994). It is based on improving employee productivity through formal rules and regulations and by reducing costs. In particular, it focuses on employees’ quantifiable output. Guthrie (2001) refers the low commitment HR system as the control HR system that considers employees as commodities and replaceable. The adoption of a particular HR system depends on the business model, industry pattern, firm characteristics and the nature of the job, which require particular employee behaviours, experiences and attitudes. In a broader sense, business goals and organisational context determine the selection of the HR system (Jackson et al., 1989, Ostroff and Bowen, 2016). The high commitment HR system focuses on the psychological aspects (e.g. behaviours, attitudes) of employees that connect employee and organisational objectives. This psychological attachment enables employees to perform jobs in the most effective way. Moreover, this system facilitates innovative, inspired and resourceful employee behaviours (Galbraith, 1995), since it offers employees multi-level job and personal benefits. As a consequence, attracting skilled employees, motivating them and keeping them long-term has been found to be effective in high-commitment system (Arthur, 1992).

A growing body of empirical research has documented a relationship between HR systems and organisational performance (Arthur, 1994; Delery & Doty, 1996; Guthrie, 2001; Huselid, 1995; Ichniowski & Shaw, 1999; MacDuffie, 1995). SHRM researchers argue that synergies can occur when HR practices reinforce the broader HR system (Huselid, 1995; MacDuffie, 1995). However, there is a dearth of empirical research investigating the alignment between a HR system
and human resource practices (e.g. work-life programs) in organisations. The moderating effect of HR systems on the work–life programs–HR system relationship can be predicted through the lens of contingency theory (Donaldson, 2001; Farndale and Sanders, 2017). The effective use of work–life programs is contingent on the HR system of organisations (Wang and Verma, 2012). Based on a systematic review of work–life programs and organisational performance (Akter et al., 2016), contextual environment explains many of the inconsistent outcomes of work–life programs. The embedded HR system is one of the contextual phenomena of firms that might strengthen or weaken the work–life programs–performance relationship. For instance, Been et al. (2015) conducted a study of top managers and found that employers are more system- and strategy-focused while implementing work–life programs. In particular, the HR system significantly affects a firm’s entire value chain and, thus, various types of HR systems have a different impact on the effective utilisation of work–life programs and their subsequent organisational outcomes (Barney and Wright, 1998; Wright et al., 1994).

No past studies examined the moderating role of the HR system on the relationship between work–life programs and organisational performance. Investigating firms’ HR systems as a moderator might facilitate a deeper insight into why and how firms are widely varied in reaping the benefits of work–life programs. Thus, we hypothesise the following:

**H4:** HR systems moderate the relationship between work–life programs and perceived organisational performance such that the positive relationship will be stronger in organisations with a high-commitment HR system and weaker in organisations with a low-commitment HR system.

**H5:** HR systems moderate the relationship between work–life programs and financial performance such that the positive relationship will be stronger in organisations with a high-commitment HR system and weaker in organisations with a low-commitment HR system.

**H6:** HR systems moderate the relationship between work–life programs and CSR performance such that the positive relationship will be stronger in organisations with a high-commitment HR system and weaker in organisations with a low-commitment HR system.
**Methods**

A combination of time-lagged and cross-sectional research designs was used to test the predictions. Data were collected through an HR manager survey conducted in 2017. Data on financial performance were collected in 2018 from financial databases.

**Sample and data collection**

The study’s population comprises for-profit organisations in Australia. The initial sample firms comprised 1815 for-profit firms in Australia with 50+ employees. In October 2017 an online survey was sent to HR decision-makers at 2000 organisations. After two weeks a reminder email with the survey link was sent to HR managers who had not responded to the survey. HR managers from 192 organisations completed the survey. In July and August 2018, data on work–life programs were matched with data on financial performance for the year 2018 from the OSIRIS and ORBIS databases. The participating organisations in this study represent a wide range of firms across various sizes and industries. The size of organisations ranges from 60 employees to 40,000 employees (mean 1559.15). The organisations that participated belonged to all industry groups. After adjusting for 23 undelivered emails, the response rate for the survey was 9.7 per cent – the low response rate can be ascribed to factors such as managers of some firms being officially restricted from participating in surveys (Baruch and Holtom, 2008) and HR and senior managers being over-surveyed in general (Cycyota and Harrison, 2006). The final sample of the study represents the wider population and thus a low response rate is acceptable; it allows for generalisability to the population.

**Measures**

**Predictor**

Work–life programs were measured using a 23-item scale from Ali and Konrad (2017). See Appendix for items, response choices, coding and reported alpha. The 23 items cover a range of work–family programs offered in organisations. The response options helped assess how work–life programs may benefit the maximum number of employees. The responses to 23 items were added to derive the values for work-life programs. Higher numbers represented higher levels of availability of work-life programs. The Cronbach’s alpha of this study is 0.83.
Outcomes

Multiple performance measures were used, as a single measure might not reflect the effectiveness of various employee activities (van Veen-Dirks, 2010). This study used two subjective performance measures (perceived organisational performance and CSR) and one objective performance measure (profit margin) (Frederiksen et al., 2017; Singh et al., 2016).

Perceived firm performance refers to perceptions of organisational performance reported by a manager. This is one of the most widely used firm outcome measures (Delaney and Huselid, 1996; Jap, 2001; Perry-Smith and Blum, 2000; Smith and Barclay, 1997). Managers were asked to assess various dimensions of organisational performance in relation to their competitors (Singh, 2004). The perceived firm performance measure consists of seven items (Delaney and Huselid, 1996). See Appendix for items, response choices, coding and reported alpha. Mean of the responses to seven items represented the level of perceived firm performance. Higher values represented higher performance. The Cronbach’s alpha for this study is .89. CSR data were collected through the survey. A seven-item scale was used to measure CSR (Turker, 2009). See Appendix for items, response choices, coding and reported alpha. Mean of the responses to seven items represented the level of CSR performance. Higher values represented higher performance. The Cronbach’s alpha for this study is .88. Profit margin was used as a measure of objective financial performance. Since financial performance is the reflection of a firm’s competitive advantage, it is important to examine the impact of work–life programs on an organisation’s financial performance. Research illustrates that investments into HRM practices are positively linked with a firm’s financial outcomes (Cascio, 1991). Data on profit margin for the year 2017–2018 were obtained from the Osiris and Orbis databases.

Moderator

HR Structure was measured using a five-item scale from Arthur (1992). See Appendix for items, response choices and coding. Mean responses to the five items refer to the extent to which the organisation practices a commitment HR system, ranging from a low-commitment system to a high-commitment HR system. Higher scores on this scale indicate a higher level of commitment HR system (Ostroff and Bowen, 2016). The Cronbach’s alpha for this study is .78.

Controls
The control variables used for this study are organisation size, organisation age and organisation type. Organisation size is linked to the adoption of work–life programs, and HR policies and practices (Konrad, 2007; Kotev and Sheridan, 2004). Large organisations are capable of adopting and executing work–life programs due to their economies of scale. Similar to previous research, organisation size was calculated as the total number of full-time employees (Alexander et al., 1995; Jackson et al., 1991). Organisation age may have a significant impact on the usage of work–life programs and firm performance. Age of the organisations was operationalised according to the year the firm was founded (Jackson et al., 1991; Perry-Smith and Blum, 2000). The analysis also controlled organisation type. Holding and subsidiary companies have the advantage of greater financial resources than stand-alone firms (Richard et al., 2003). A dummy variable was created named ‘organisation type’, with ‘1’ representing ‘Stand-alone’ and ‘0’ representing ‘Holding or subsidiary’.

Results

Table 1 presents the means, standard deviations and correlation coefficients for all variables. We used hierarchical multiple regression to test the hypotheses. The predictor and moderator were centred. H1 proposed that work–life programs would be positively associated with organisational performance, H2 proposed that work–life programs would be positively associated with firms’ financial performance, and H3 proposed that work–life programs would be positively associated with firms’ CSR. To test H1, H2 and H3, perceived organisational performance, profit margin and CSR were separately regressed on work–life programs (see Table 2). The relevant control variables were entered in step 1 (see Model 1 column in Table 2), followed by work–life programs in step 2 (see Model 2 columns in Table 2). The results indicate that work–life programs have a significant positive effect on perceived organisational performance ($\beta = .23, p < .01$), financial performance ($\beta = .39, p < .001$) and CSR ($\beta = .50, p < .05$). Therefore, we found full support for H1, H2 and H3.

H4 proposed a moderating effect of HR systems such that the positive work–life programs–perceived organisational performance relationship will be stronger in organisations with a high-
commitment HR system and weaker in organisations with a low-commitment HR system. H5 proposed a moderating effect of HR systems such that the positive work–life programs–financial performance relationship will be stronger in organisations with a high-commitment HR system and weaker in organisations with a low-commitment HR system. H6 proposed a moderating effect of HR systems such that the positive work–life programs–CSR relationship will be stronger in organisations with a high-commitment HR system and weaker in organisations with a low-commitment HR system. The interaction term (work–life programs x HR system) was created using centred variables. Table 2 presents the results of the moderating effects of the HR system. The results indicate that work–life programs x HR system had a significant effect on perceived organisational performance ($\beta = .16, p<.05$), but non-significant effect on profit margin ($\beta = -.08, \text{n.s.}$) and CSR ($\beta = -.05, \text{n.s.}$). Modprobe was used to generate data for plotting and to calculate slopes at one standard deviation below (low-commitment HR system) and above (high-commitment HR system) the mean of HR system (Hayes and Matthes, 2009). Figure 1 illustrates a positive relationship in organisations with a high-commitment HR system ($b = .011, p<.05$) and a non-significant relationship in organisations with a low-commitment HR system ($b = -.003, \text{n.s.}$). The significant positive relationship between work–life programs and perceived organisational performance in organisations with a high-commitment HR system partially supports H4. H5 and H6 were not supported.

<Insert Figure 1 about here>

**Discussion**

The aim of this study was to examine whether work–life programs are positively associated with perceived organisational performance, financial performance and CSR, and whether these relationships are moderated by the HR system. This study presents evidence of: a positive association between work–life programs and perceived organisational performance, a positive linkage between work–life programs and financial performance, a positive linkage between work–life programs and CSR, and a moderating effect of the HR system on the work–life programs–perceived organisational performance relationship.
**Work–life programs and performance**

The results indicate that there is a positive relationship between work–life programs and both perceived organisational performance and financial performance. This study contributes to a growing body of work–life literature supporting the business case for work–life programs (e.g. Ngo et al., 2009; Perry-Smith and Blum, 2000; Arthur and Cook, 2004; Avgar et al., 2011). The positive linkage supports social exchange theory, which implies that these programs act as motivating and rewarding factors to employees (Blau, 1964). In turn, employees exchange efforts, engagement and dedication to improve firm performance. In addition, the positive effect of work–life programs on financial performance supports SHRM theory. SHRM theory postulates an organisation’s workforce is an asset, and the HR policies adopted to manage that workforce should be strategically integrated and value-driven (Schuler, 1992). Hence, work–life programs are linked with the firm’s strategic goals (vertical integration) and these programs are integrated with other HR practices (horizontal integration). This two-way integration results in increased competence, higher congruence and cost effectiveness, and eventually better financial outcome (Black and Boal, 1994; Teece et al., 1997). We also found support for a positive linkage between work–life programs and CSR; the organisations that offer more work–life programs demonstrate superior CSR. This indicates that these firms become more responsible towards investors, the community, customers and the environment. These results strengthen the findings of a recent study, also conducted in Australia, which found a positive impact of work–life programs on CSR performance (Ali and Konrad, 2017). The results also indicate a positive relationship between work–life programs and financial performance.

**Moderating effects of the human resource system**

It is also evident from this study that the HR system moderates the relationship between work–life programs and perceived organisational performance. Organisations with more work–life programs and a high-commitment HR system demonstrate higher perceived organisational performance. The results of this study support contingency theory (Galbraith, 1995; Farnadale and Sanders, 2017) and our arguments that many work–life programs and a high-commitment HR system create synergies, providing an added advantage to firms. Since organisations grow and mature within the social and institutional environment, employees attitudes and behaviours are guided by ingrained social and institutional factors (DiMaggio and Powell, 1983; Farnadale and Sanders, 2017). High-
commitment HR system contributes significantly to executing HR practices (e.g. work–life programs) effectively and, subsequently, firm performance can be affected (Wang and Verma, 2012; Russo et al., 2018).

**Theoretical and research contributions**

The results of this study have several theoretical and research contributions. First, the effects of work–life programs on perceived firm performance provide strong support for social exchange theory (Blau, 1964). They strengthen the social exchange theory argument that various work–life practices provide scope to employees to balance various life domains (Ngo et al., 2009). In turn, employees feel obligated to respond with positive work behaviours, such as organisational citizenship behaviours and affective commitment (Grover and Crooker, 1995; Lambert, 2000). These positive employee attitudes translate into enthusiastic work motivation and better organisational productivity. Employees become more dedicated and engaged to achieve organisational goals. This research demonstrates that social exchanges occur through work–life programs between employees and organisations, and both parties benefit from each other. As such, the findings of this research strengthen the argument of social exchange theory (Blau, 1964).

Second, the linkage between work–life programs and financial performance provides a strong case supporting SHRM theory (Huselid, 1995). This study has contributed to SHRM theory by providing empirical evidence of the value-adding of work–life programs, reflected in higher financial performance. Work–life programs are considered as one of the strategic actions that can enhance work–life balance, and subsequently this reflects in employees’ higher commitment to the organisation.

Third, the results also support stakeholder theory (Freeman et al., 2010). The support found for the relationship between work–life programs and CSR strengthens the argument that employees, stockholders and community are beneficiaries of these programs. This finding provides a competitive advantage to the firm, reflecting an outside/inside approach. It implies that work-life programs add value to internal parties and multiple stakeholders (e.g. customers, investors and the community) (Ulrich and Dulebohn, 2015). The results indicate that firms that are offering more work–life programs are more responsive to various stakeholders, and that the impact of work–life programs are not limited to financial or market-based organisational performance – they also affect non-financial dimensions of firm performance (Jones and Wicks, 1999). However, the findings
only provide indirect support for social exchange theory and stakeholder theory. Direct support for social exchange theory would measure employee-level processes and their effects on subsequent employee outcomes and their link to organisational outcomes (Cropanzano and Mitchell, 2005). Similarly, a direct test of stakeholder theory requires that researchers measure normative, instrumental and descriptive CSR phenomena (Berman et al., 1999).

Fourth, the results refine contingency theory through illustrating a pioneering moderating effect of HR systems on the relationship between work–life programs and organisational performance (Galbraith, 2007). The results suggest that a high-commitment HR system facilitates a positive relationship between work–life programs and perceived organisational performance. This finding has opened up various avenue for further research. Our moderating result is based on a subjective measure; future researchers can investigate the objective performance measures to validate the moderating role of HR system. Another avenue is to investigate whether HR systems play a differential role in various industry sectors. For instance, a specific HR system (e.g. high commitment vs. low commitment) is more effective to any particular industry. Moreover, future research might explore how industry growth and dynamism affects the choice of a HR system for organisations (Chao and Shih, 2016).

Finally, this research provides pioneering evidence by addressing a significant gap in the HR literature (Ulrich and Dulebohn, 2015). Work-life programs and their impact on multiple stakeholders have been widely ignored in the HR research field (Beer et al., 2015). Integrating these programs in the workplace creates value for organisations as well as other stakeholders (Hutchinson, 2018). Examining the relationship between work–life programs and multiple stakeholders has provided a novel understanding for managers. The results of this study support the argument that managerial attention should focus more broadly on multiple stakeholder interests. These findings also advance the implication of stakeholder theory in various fields and contexts (Berman et al., 1999). This study presents a foundation for future researchers to explore and examine which stakeholder group receives higher benefits from work–life programs and how these programs and practices affect sustainable organisational performance.

**Practical contributions**

This study has several practical implications. First, the findings related to the association between work–life programs and perceived organisational performance strengthen the business case. The
positive effect of work–life programs on financial performance also reinforce the business case. There has been much research conducted to justify work–life programs in workplaces (Arthur and Cook, 2004; Bloom et al., 2011). However, employers struggle to identify evidence-based work–life programs that can improve multiple organisational outcomes (Ollier-Malaterre and Foucreault, 2017; Sweet et al., 2014).

Second, a strong positive relationship between work–life programs and CSR studied in this research can help managers to understand the value of work–life programs for the greater society. It suggests to managers that work–life programs not only contribute to a firm’s financial-based metrics but also fulfil the needs of multiple stakeholders in society. Since multiple stakeholders’ interests are widely ignored in work–life research (Beer et al., 2015), the study’s findings provide a social case for managers and practitioners. Australian organisations are concerned about managing the millennial workforce (Spinks and Moore, 2007; Sutcliffe and Dhakal, 2018). It is apparent that 64% of millennials prefer organisations that have social and environmental commitments and 83% of millennials are more committed when organisations offer flexible work options and execute CSR (the 2016 Cone Communications Millennial Employee Engagement study and the 2016 employee engagement study). Our findings help managers to understand the millennial workforce and to formulate appropriate strategies to attract and retain this generation (Teng, 2017).

Third, this research encourages Australian managers and those in other countries to use multiple measures of performance over a period of time. Firm performance is a multi-dimensional construct, and the findings of this research pertain to a novel performance measure (i.e. addressing social concern) leading to sustainable organisations and societies (Parakandi and Behery, 2016). Some effects of work–life programs might take a long time to appear (e.g. productivity), while others might appear in a short duration (e.g. innovation). The study also provides additional insights to managers taking a strategic approach toward work–life programs. Managers can use this evidence to seek a commitment from top-level management to adopt and execute various work–life programs in organisations.

Fourth, the findings of this study help managers to understand the value of alignment between work-life programs and the HR system in organisations. Managers should carefully scrutinise any incongruity between work-life programs and the HR system in a timely manner (Luu, 2019). Past literature on work-life programs and HR systems have developed along separate lines. Both bodies
of literature suggest mixed outcomes for organisations (e.g. Hauff et al., 2014; Lee and Kim, 2010; Meyer et al., 2001). The findings of our study suggest that work-life programs, when aligned with high commitment HR system, create synergistic benefits for organisations. Thus it informs managers the strategic value of adopting high commitment HR system and offer many work-life programs (Schimidt et al., 2018).

Limitations
This study has four main limitations. First, data on two out of three performance measures were cross-sectional and thus a causal relationship cannot be inferred (Guest et al., 2003). A longitudinal research design would provide stronger evidence for a work–life programs–performance relationship (Boselie et al., 2005; Paauwe and Boselie, 2005; Saridakis et al., 2017). Second, our study used perceptual measures as performance outcomes. However, there are statistical relationships between hard performance measures and perceptual measures (Bae and Lawler, 2000; Delaney and Huselid, 1996; Su and Wright, 2012). Third, this study is conducted at the organisational level and we were unable to consider employees’ usage of work–life programs; rather, we focused on the offerings (Grover and Crooker, 1995). Lastly, the study sample comprises for-profit organisations and, thus, the findings may not be directly generalisable to non-profit organisations.
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Table 1 Mean, standard deviations and correlations

| Variable                        | Mean  | SD     | 1  | 2  | 3  | 4  | 5  | 6  | 7  |
|---------------------------------|-------|--------|----|----|----|----|----|----|----|
| **Controls**                    |       |        |    |    |    |    |    |    |    |
| 1. Organisation size           | 1559.15 | 3603.56 |    |    |    |    |    |    |    |
| 2. Organisation age            | 55.37  | 44.61  | .25** |    |    |    |    |    |    |
| 3. Organisation type           | .64    | .48    | .04  | -.10 |    |    |    |    |    |
| **Moderator**                  |       |        |    |    |    |    |    |    |    |
| 4. Human resource system       | 3.94   | .64    | .17* | .01 | .05 |    |    |    |    |
| **Predictor**                  |       |        |    |    |    |    |    |    |    |
| 5. Work–life programs          | 48.9   | 10.63  | .39** | .22** | -.08 | .37** |    |    |    |
| **Outcomes**                   |       |        |    |    |    |    |    |    |    |
| 6. Perceived organisational performance | 3.91   | .57    | .13  | .02  | -.05 | .38** | .27** |    |    |
| 7. Profit margin               | 8.14   | 19.76  | .19* | 015  | -.18 | .13  | .42** | .14 |    |
| 8. Corporate social responsibility | 3.87   | .72    | .22** | .13  | -.10 | .35** | .51** | .29** | .22* |

2-tailed, *p<.05, **p<.01
### Table 2 Hierarchical regression analyses

| Variable                          | Perceived organisational performance | Profit margin | Corporate social responsibility |
|-----------------------------------|---------------------------------------|---------------|---------------------------------|
|                                   | $\beta$ (1)  | $\beta$ (2)  | $\beta$ (3)  | $\beta$ (1)  | $\beta$ (2)  | $\beta$ (3)  | $\beta$ (1)  | $\beta$ (2)  | $\beta$ (3)  |
| **Controls**                      |            |               |               |               |               |               |               |               |               |
| Organisation size                | .14        | .07           | .00           | .16           | .02           | .06           | .19*          | .01           | .02           |
| Organisation age                 | -.01       | -.04          | -.01          | .09           | .00           | .00           | .14           | .07           | .09           |
| Organisation type                | -.07       | -.05          | -.09          | -.19*         | -.15          | -.14          | -.11          | -.08          | -.09          |
| **Predictor**                    |            |               |               |               |               |               |               |               |               |
| Work–life programs               | .23**      | .07           |               | .39***        | .42***        |               | .50*          | .43***        |
| **Moderator**                    |            |               |               |               |               |               |               |               |               |
| Human resource system            | .38***     |               | - .03         |               |               |               |               | .18*          |
| **Interaction term**             |            |               |               |               |               |               |               |               |               |
| Work–life programs × human resource system | .16*    |               | -.08          |               |               |               |               | -.05          |
| $R^2$                            | .03        | .07           | .19           | .08           | .19           | .20           | .08           | .28           | .32           |
| $F$                              | 1.32       | 2.82*         | 5.78***       | 3.12*         | 6.62***       | 4.46***       | 4.66**        | 15.51***      | 11.93**       |
| $\Delta R^2$                     | .03        | .04           | .12           | .08           | .12           | .01           | .08           | .20           | .04           |
| $F$ for $\Delta R^2$             | 1.32       | 7.18**        | 10.97**       | 3.12*         | 15.87***      | 0.31          | 4.66**        | 44.23***      | 3.72*         |

$n = 160$ (Perceived organisational performance), 114 (Profit margin), 162 (Corporate social responsibility)

Standardised coefficients are reported

* $p<.05$, ** $p<.01$, *** $p<.001$
Figure caption:

Figure 1. Interaction effects of work–life programs and human resource system
### Variable Items Response choices, Source & Alpha

| Work-life programs | Items | Response choices, Source & Alpha |
|--------------------|-------|---------------------------------|
| 1. On-site day care | 1. On-site day care | Does not offer (1) |
| 2. Near-site day care | 2. Near-site day care | Offered to few employees (2) |
| 3. Sick childcare | 3. Sick childcare | Offered to most employees (3) |
| 4. Emergency childcare | 4. Emergency childcare | Offered to all employees (4) |
| 5. Sick days for childcare/dependent care (leave for child or dependent care) | 5. Sick days for childcare/dependent care (leave for child or dependent care) | Ali and Konrad (2017) |
| 6. On-site conveniences (e.g. cafeteria, fitness centre) | 6. On-site conveniences (e.g. cafeteria, fitness centre) | Reported Alpha: 0.77 |
| 7. Parental leave over and above legal entitlement | 7. Parental leave over and above legal entitlement | |
| 8. Adoption leave | 8. Adoption leave | |
| 9. Gradual return to work | 9. Gradual return to work | |
| 10. Spouse placement | 10. Spouse placement | |
| 11. Supervisory training in work-life sensitivity | 11. Supervisory training in work-life sensitivity | |
| 12. Flexitime | 12. Flexitime | |
| 13. Job-sharing | 13. Job-sharing | |
| 14. Part-year work | 14. Part-year work | |
| 15. Part-time work | 15. Part-time work | |
| 16. Part-time work for professionals | 16. Part-time work for professionals | |
| 17. Voluntary reduced time (work fewer hours and might return to their full time status) | 17. Voluntary reduced time (work fewer hours and might return to their full time status) | |
| 18. Teleworking (working off-site) | 18. Teleworking (working off-site) | |
| 19. Compressed week (a standard work week is compressed to fewer than five days) | 19. Compressed week (a standard work week is compressed to fewer than five days) | |
| 20. Flexible holidays | 20. Flexible holidays | |
| 21. Unpaid extra holidays | 21. Unpaid extra holidays | |
| 22. Single employees support group | 22. Single employees support group | |
| 23. Working parents support group | 23. Working parents support group | |

### Perceived firm performance

| Perceived firm performance | In comparison to other organisations that are in the same kind of business, how would you compare your organisation's overall performance during the financial year ended in 2017? | Response choices, Source & Alpha |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| 1. What about the quality of products or services? | 1. What about the quality of products or services? | Much worse (1) |
| 2. What about the development of the organisation’s products or services? | 2. What about the development of the organisation’s products or services? | Somewhat Worse (2) |
| 3. What about the ability to attract essential employees? | 3. What about the ability to attract essential employees? | Neutral (3) |
| 4. What about the ability to retain essential employee? | 4. What about the ability to retain essential employee? | Somewhat Better (4) |
| 5. What about the satisfaction of customers and clients? | 5. What about the satisfaction of customers and clients? | Much Better (5) |
| 6. What about the relations between management and other employees? | 6. What about the relations between management and other employees? | Delaney and Huselid (1996) |
| 7. What about the relations among employees in general? | 7. What about the relations among employees in general? | Reported Alpha: 0.86 |

### CSR

| CSR | 1. Our organisation contributes to campaigns and projects that promote the well-being of the society | Strongly disagree (1) |
| | 2. Our organization implements special programs to minimise its negative impact on the natural environment | Disagree (2) |
| | | Neutral (3) |
| | | Agree (4) |
| HR System                                                                 | Strongly disagree (1) | Disagree (2) | Neutral (3) | Agree (4) | Strongly agree (5) | (Arthur, 1992) | Alpha Not reported |
|--------------------------------------------------------------------------|-----------------------|--------------|-------------|-----------|-------------------|----------------|-------------------|
| 1. Our organisation believes in providing extensive training.           |                       |              |             |           |                   |                |                   |
| 2. Our organisation believes in empowerment                             |                       |              |             |           |                   |                |                   |
| 3. Our organisation believes in highly selective staffing               |                       |              |             |           |                   |                |                   |
| 4. Our organisation believes in performance based pay                    |                       |              |             |           |                   |                |                   |
| 5. Our organisation believes in broad job design                        |                       |              |             |           |                   |                |                   |

| 3. Our organisation participates in activities which aim to protect and  | Strongly agree (5)    |              |             |           |                   | (Turker, 2009) | Reported Alpha: 0.89 |
| improve the quality of the natural environment                           |                       |              |             |           |                   |                |                   |
| 4. Our organisation targets sustainable growth which considers future   |                       |              |             |           |                   |                |                   |
| generations                                                             |                       |              |             |           |                   |                |                   |
| 5. Our organisation makes investment to create a better life for future  |                       |              |             |           |                   |                |                   |
| generations                                                             |                       |              |             |           |                   |                |                   |
| 6. Our organisation encourages its employees to participate in voluntary |                       |              |             |           |                   |                |                   |
| activities                                                              |                       |              |             |           |                   |                |                   |
| 7. Our organisation supports non-governmental/non-profit organisations   |                       |              |             |           |                   |                |                   |