



Research Article

From hidden to unhidden: Triple bottom line through the lens of human resources: A qualitative perspective

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ABSTRACT

The concept of Triple bottom line has grasped the attention in multifaceted perspective in literature. The concept's epistemology has frequently been used from a macro perspective. However, the operationalization of the term has overlooked the part that needs to be reconsidered via the ontological lens of HR. The knowledge gap in the literature was brought about by the ontological ignorance of the HR perspective. To fill this knowledge gap, a complete comprehension of the notion was brought into existence through qualitative research. The concept of TBL necessitates investigation under the different paradigm. The study examined the concept through inductive approach under the element of what works of pragmatism paradigm, the seven open ended interview questions were framed by capturing the elements from all three dimensions of TBL. The content and face validity of the questions were examined from the 05 experts from corporate and 05 experts from the academia. Doctors from Pakistan's public hospitals were chosen as the study's unit of analysis. The importance of the respondents' essential roles in the health sector led to their selection. The respondents were asked to answer the questions followed by their remarks about their understanding of the construct. The questions were open ended in nature and just the gist method was utilized for transcription of the data. Field notes, and recording of interviews were also utilized with prior approval. 14 interviews were conducted under triangulation strategy. NVIVO software was used for thematic analysis. Eight themes were extracted from the data for the conclusion of the results. The results showed that the construct had not gain enough attention through the lens of HR and may be used as a TBL HRM practice for the making HR practices as a result oriented tool for the sustainable HR development practices in organizations. The limitations of the study is also discussed.

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1. INTRODUCTION

Human resources (HR) plays a crucial role as a partner in strategizing what is needed in designing values of an organization's corporate side and the strategy of organizational effectiveness (Cohen et al., 2012). The field of business psychology has seen rapid shifts. HR management procedures should be regarded as significant in light of the swift shifts and reorientation of business practices, as they impact employees' views and behaviors towards achieving the desired organizational effectiveness (Guerci et al., 2016). Organisations require their approaches integrate sustainability (Jarlstrom et al., 2023). The environmental



dimensions of sustainability have attracted the majority of attention in debates and studies on sustainability in organisations. As a result, scholars studying human resource management (HRM) have paid very little attention to sustainability in the past (Pfeffer, 2010; Ehnert, 2009).

According to Stahl and King. (2020), the goal of sustainable human resource management (HRM) is to establish sustainable business entities and sustainable HRM processes within them. Human resource management procedures can be regarded as sustainable if they promote long-term growth in the economy, preservation of the environment, and social wellness. On the other hand, if behaviors negatively impact the economy, society, or the environment, they are not sustainable. The goal of recent comprehensive literature reviews on sustainable HRM (Anlesinya & Susomrith, 2020; Chams & García-Blandón, 2019; Macke & Genari, 2019) has been to put into perspective this comparatively recent topic.

The study aims to add TBL as HRM practice tool. Triple Bottom Line Human Resources Management is "defined by the optimization and balancing organizational economic, environmental, and social goals" (Bush, 2018, p.2). As stated by Aust et al. (2020), this strategy demonstrates that a more comprehensive understanding of Sustainable HRM is doable when HRM is viewed as a holistic approach to people management that indicates both employee-oriented practices (similar to employee well-being or involvement) and the effect of HRM on its societal and ecological settings. The importance for sustainable Human Resource Management (HRM) increases as more organizations assert that they have contributed to sustainable development and have become more sustainable (Aust et al., 2020).

It was discovered that the TBL mechanism is utilized frequently by the manufacturing sector, whereas the TBL sustainability in the service sector is extremely important and evaluated infrequently. According to Elkington (2018), the construct is not what it meant for and it needs to be explored in different perspective. Any concept that is often discussed in a single sector may represent the closest comparable sense that needs to be discussed; nevertheless, when the concept is evaluated in another field, the outcomes show inferences that are legitimate when considered from a more vague context, which demonstrates a knowledge gap (Muller-Bloch & Kranz, 2014; Miles, 2017).

The construct of TBL has gain rare or almost no coverage to be explored qualitatively. For the filling of this gap, qualitative study was conducted to gain the detail insights of the construct in service sector. Deeper understanding and exploration of real-world issues are provided by qualitative research. It compiles the behaviors, opinions, and observations of individuals (Tenny et al., 2017). It involves noticing and analysis of events and can address causality. When the variables of most interest are unclear, an exploratory approach using interviews, action observation, and written material interpretation is most informative (Black, 1994).

The notion that social phenomena are influenced by the viewpoints of individuals in society is generally accepted (Bryman, 2004). The research process starts with arguments, and the researcher aims to acquire knowledge that supports and validates these arguments (Saunders et al., 2010). The study has following three major objectives.

The first objective is to know the understanding of TBL / Sustainability epistemologically and ontologically. Secondly, to explore concept qualitatively and how people share their understanding about the phenomenon in service sector and the third objective is to develop the compatibility of TBL through the lens of human resource. Doctors from public hospitals of Pakistan were picked as a unit of observation in this study. The reason for picking the population was that the doctors are key role players in effective delivery of services in public hospitals in Pakistan. The study reveals that all dimensions of TBL from the lens of human resource has a potential to be explored as a HR practice. The study contributes its novelty in the form of TBL HRM practice may be adopted and these practices have potential in contributing towards enhancing in service delivery. Furthermore, "In forthcoming publications, the presentation of quantitative studies about the construct shall be undertaken with meticulous adherence to formal research conventions and methodological rigor".

1.1. PHILOSOPHICAL UNDERPINNING OF RESEARCH

Establishing the philosophical framework and making certain it is compatible with the study aims is essential before assessing the appropriateness of the suggested approach (Saunders et al., 2009); Neuman, 2014). Specifically, Saunders et al. (2009), argue that when investigators adopt a research methodology, the expansion of knowledge is their primary concern. Three fundamental rationales support the notion that a foundational understanding of philosophy is essential. According to Easterby-Smith et al., 2012), to commence, it improves the clarity of the overall strategy by aiding in the determination and enhancement of the chosen research methodology. It examines the data types, sources, and methodologies employed to address the research inquiries in greater detail

1.1.1. Ontology (What is the Nature of Being?)

The Greek words "ontology" are made up of two words: "logos," which signifies "discussion, study, or theory," and "onto," which translates to "being" (Johnson & Duberley, 2003). Bryman (2004), elucidates that the ontological assumption pertains to the fundamental aspects of reality, truth, the structure of the world, and the essence of being. This assumption pertains to inquiries concerning the presence of an external reality. Is its connection limited to the pursuit of comprehending existence and uncovering the theory underlying the truth? Bryman elaborates on how ontological assumptions in the social sciences consist of assertions that construct social reality. Furthermore, Saunders et al. (2009) have focused their attention on the two fundamental components of ontology. Objectivism, which holds that social and natural reality exist autonomously from human thoughts, beliefs, and conceptions, is an essential factor to contemplate. Consequently, a clear distinction exists between research and social phenomena.

1.1.2. Epistemology (How Research Builds the Knowledge?)

Epistemology, like ontology, originates from the Greek terms 'episteme' meaning 'knowledge' and 'logos' meaning 'discussion' or 'theory'. Therefore, epistemology can be understood as the theory concerning knowledge (Johnson & Duberley, 2003). Johnson and

Duberley argue that epistemology comprises a set of assumptions that validate ideas about a social phenomenon.

1.1.3. Research Design

In order to gain insights and experiences from participants, researchers commonly employ an inductive approach during interviews (Yin, 2009). In order to generate research hypotheses, scholars endeavor to construct theories and concepts (Saunders et al., 2009; Sekaran & Bougie, 2016). Theory testing is commonly linked to quantitative research, according to Bryman and Bell (2011), whereas theory formulation is more commonly associated with qualitative research. Exploratory research design primarily aims to reveal novel ideas and insights regarding a given proposition. Consequently, it is favorable when the investigator is not aware of the critical factors that need to be investigated (Creswell et al., 2011). It needs to be adaptable in order to encompass many facets of a study issue. The methods include literature search, expert interviews, and focus group interviews to comprehensively explain the occurrences (Saunders et al., 2010).

1.1.4. Research Approach Employed in the Study

According to Creswell et al. (2011), a "bottom-up" method is used by inductive researchers, creating overall themes and developing a theory that links those themes based on the participants' perspectives. In order to gain insights and experiences from participants, researchers commonly employ an inductive approach during interviews (Yin, 2009; Zikmund-Fisher, 2007).

2. METHODOLOGY

We set out to grasp the construct and obtain expert opinion on seven questions designed to elicit people's perceptions and understandings of the triple bottom line in the context of their work experience. There was a wide range of topics included in the questions, spanning the entire Triple Bottom line. Two questions cover the human element of TBL, two cover the environment, two cover the financial side of matters, and one is general (expert input).

The comprehensive literature research on the construct TBL was the basis for the formulation of these questions. Structured, open-ended interviews with subject-matter experts probed the idea of TBL. Five experts from the corporate sector and five experts from the academic sector made up the ten-person expert panel. Seven open-ended questions began the interview process with the goal of making the structure's information more trustworthy and easy to understand. The issue framework and interview processes were informed by the detailed replies supplied by experts in both academia and industry. The validation form for the interview questions was built using demographic information that includes the following fields: name, designation, experience, and organization name. Only open-ended, semi-structured, and recorded interview questions were included for evaluation. Confidentiality and ethics were of the utmost importance to the researcher. A total of five checkboxes were available for each item on the form. 1. Is it fine? 2. Not fine 3. Needs changing 4. Score. 5. Remarks) a total of 95% of the items were reviewed by experts from both academia and business, who were invited to provide their opinions.

After the content validation from the experts the questionnaire form prepared for conducting of interviews from the doctors working in public hospitals to know the understanding about the construct of TBL. The interviews were conducted with the special focus on capturing the response rate from the doctors who are working in largest hospitals in Pakistan. The doctors were selected from the all provinces of the Pakistan. Fourteen interviews were done using just the gist approach. Due care was taken during interviews to elicit useful information from the specialists involved.

2.1. TRIANGULATION STRATEGY:

According to Noble and Heale (2019), Triangulation is a technique that improves the validity and reliability of research. It attempts to verify study results and also aims to verify study results. Triangulation utilizes various methodologies to validate study findings. Employing a triangulation technique involves gathering and analyzing data from multiple sources utilizing various perspectives to enhance the accuracy and dependability of research results. Triangulation is employed to compare the results of several research methods (Glogowska et al., 2011; Greener, 2008; Molina-Azorin, 2016). According to Webster's New Collegiate Dictionary (1980), triangulation is the process of using trigonometry to determine an unknown point or place by comparing the locations of two fixed points that are known to be apart.

2.1.1. Transcription, coding & thematic analysis:

The method of doing a thematic analysis was the next step once the interviews were finished. Organising related patterns into sub-themes by combination and cataloguing is the goal of thematic analysis. Themes, which are defined as units that are derived from patterns, can be created using patterns such as "conversation topics, vocabulary, recurring activities, meanings, emotions, or folk opinions and proverbs" (Taylor & Bogdan, 1989, p.131). According to Leininger (1985), "bringing together components or fragments of ideas or experiences, which often are meaningless when viewed alone" is how themes are identified. A comprehensive image of the informants' collective experience is created by combining the themes that surface from the analysis of the informants' testimonies. "The analyst who has thoroughly examined how various ideas or components fit together in a meaningful way when linked together" is the one who determines if ideas are coherent (Leininger, 1985, p. 60). Conostas (1992, p. 258), that the "interpretative approach should be considered as a distinct point of origination".

This argument is reiterated by Conostas (1992). The construction of a pattern is something that can be easily observed when sub-themes are gathered in order to acquire a full perspective of the subject matter. If trends are discovered, it is preferable to get feedback from the people who provided the information about them. It is possible to accomplish this either by asking the informants to provide comments based on the transcribed talks or by doing so while the interview is taking place. The interviewer makes use of the feedback provided by the informants in order to choose the subsequent questions that will be asked throughout the interview.

The NVIVO program was employed for the purpose of doing the thematic analysis as well as further investigating the data. The ability of software to evaluate qualitative data is useful because it allows for the collection of all the evidence, which is then organized and grouped into concepts or themes that are related to one another. With this in mind, the utilization of software for the purpose of analyzing qualitative data is advantageous in terms of enhancing the rigorousness of the analytical stages for the purpose of confirming that which does not represent the perceptions of the data held by the researcher. An additional benefit of using software is that it enables the researcher to do a more detailed analysis of the data (Alhojailan, 2012).

3. DATA ANALYSIS & RESULTS

Developing a convincing case for selecting the topics follows. To accomplish this, one must peruse the relevant literature. After reviewing the relevant literature, the interviewer is better able to draw conclusions from the interview. In order to build a storyline, researchers must first gather topics and then study the literature. Then, they can develop theme assertions. The story the interviewer weaves together is a strong one when the literature is integrated with the findings. According to Aronson (1994), a well-developed plot allows the reader to grasp the interviewer's method, comprehension, and motivation.

Questions for the Triple bottom line survey were created from this analysis of the literature, which provided deep insights about the phenomena. Eight common themes were extracted from this process which shows that the construct of Triple bottom line has a unique sense to be used as a Human resource practice (Table 1). These themes have potential to be explored in the larger context to frame a quantitative research questionnaire with the name of TBL HRM. The Procedure of concluding the results started with the Transcription after interviews followed by the coding of data before proceeding towards next step.

3.1. CODING OF DATA

Coding involves categorizing data for analysis. Researchers utilize various techniques such as grids, affinity diagrams, and content mapping to identify and structure patterns. Miles and Huberman (1994), define codes as labels used to lend meaning to material gathered throughout a study. Codes are abstract representations that we use to categorize different portions of text, such as words, phrases, sentences, or paragraphs, in order to condense their meaning (Miles & Huberman, 1994).

3.2. WORD COUNT

This tool allows researchers to count the amount of words, phrases, and characters in a text in order to perform a study of it. It is beneficial in that it offers statistical data on the recurrence of words and phrases that can be utilized for analysis (Farias et al., 2021). (See Fig. 1).

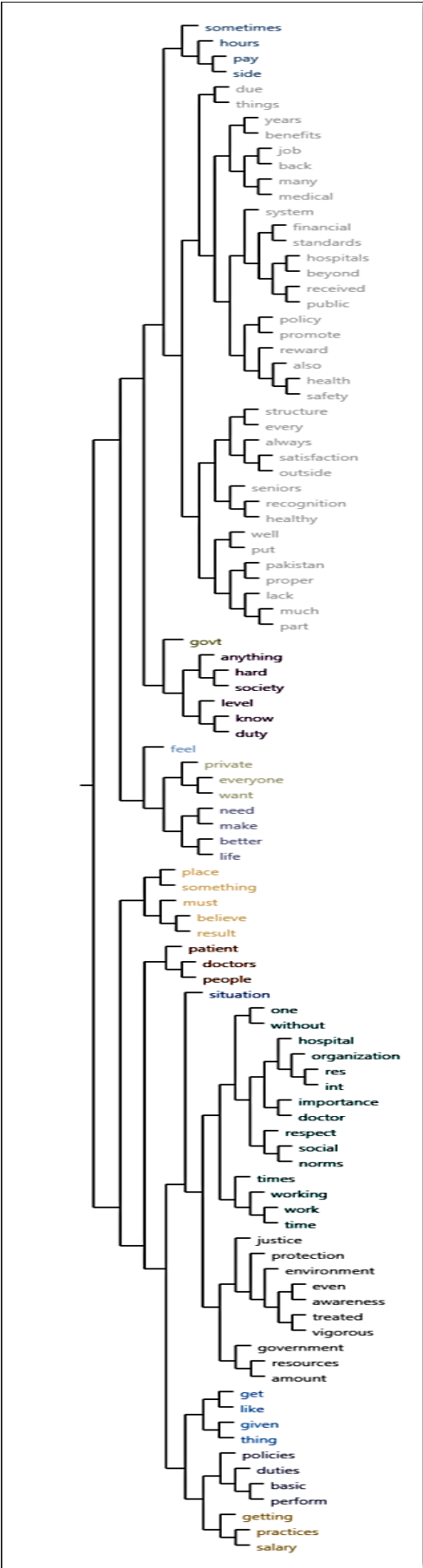


Fig. 2. Cluster Analysis

3.4. WORD TREE

Word trees are particularly useful in exploratory analysis when an evaluator seeks to examine the various contexts in which predetermined words are used within a text (Blashfield & Aldenderfer, 1988). This type of analysis typically employs word trees to visually explore and identify patterns in word usage. Should patterns emerge during the initial analysis, word trees can also be employed in the reporting stage to visually present these patterns, thereby providing a clear and effective means of communicating the findings (Fig. 3).

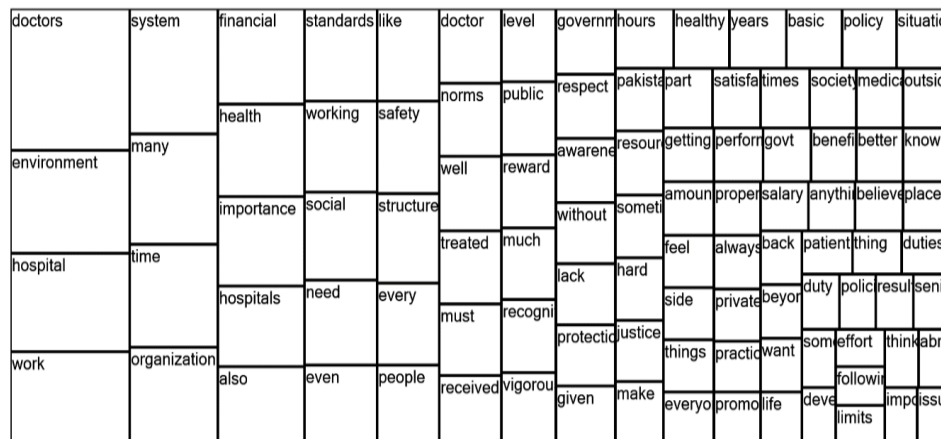


Fig. 3. Word Tree

Table 1. Themes Extracted from the Literature

Code	Themes	Definition
Lack of Policies	Distributive	Distributive Justice refers to the distribution of resources within a system with equity functioning on a proportional level and people are seen as members of the sections they belong to (Sadurski, 2009).
Financial uncertainty	Justice	
Burden of Work		
Distribution of Reward		
Remuneration	Pay	Pay satisfaction is of obvious importance in terms of satisfying their economic needs. It is important that they are satisfied with their overall pay as this may impact their attitudes and behaviors (Singh & Loncar, 2010).
Recognition	Satisfaction	
Promotion		
Needs		
Attitude		
Consent	Employee	Job satisfaction means doing the work one likes, doing it well and being rewarded for own efforts (Aziri, 2011).
Delivery System	Satisfaction	
Facilities		Job satisfaction can be defined as a sense of employee achievements and successes. It is generally believed that it is directly related to productivity and work performance, as well as to personal well-being (Dziuba et al., 2020).
Harmful Structure		
Recognition		
Personal well-being		
Productivity		
Support		
Burden of work	Interaction	Interactional justice refers to the manner in which people are treated in their daily work process; for example, with courtesy and respect or rudely (Bies & Shapiro, 1987).
Satisfaction	justice	
Ignorance		
Inflexible & Biased		
Interaction with Supervisor / Seniors	Supervisory	It reflects subordinates' feelings of how well they are treated by their superiors with truthfulness, justification, respect, and propriety (Bies, & Shapiro, 1987).
Perceived Organizational Support	Interactional	
Social status within the Org	Justice	
Neglecting		

Code	Themes	Definition
Organizational Environment Perceived Organizational Support Social issues Social status System Reforms / Scarcity Working Environment	Organizational Justice	Just and fair treatment of employees at the workplace is referred to as Organizational Justice. It mainly focuses on the employees' perception of fair treatment by the organization, which impacts the employee's behavior and attitude at the workplace (Mulgund, 2022).
General HR Practices Growth Problems Behavior Appreciation Attitude Span of Control Chain of Command Culture Basic HR Practices	General HRM	General HRM deals with effective and efficient utilization of personnel through a set of functions and indeed it is about managing employees of an organization in order to achieve its objectives. HRM is instrumental for developing a right attitude and motivation among employees (Opatha, 2021). According to Denisi and Griffin (2009), HRM is the comprehensive set of managerial activities and tasks concerned with developing and maintaining a qualified workforce in ways that contribute to organizational effectiveness.
Environment Health & Safety Dangerous Environment Cleanliness	Green HRM	Green HRM involves use of HRM to support sustainable use of resources in organizations (Rani & Mishra, 2014; Zubair & Khan, 2019).

4. DISCUSSION

Sustainable human resource management (SHRM) entails addressing a highly complex dilemma within the HR domain. It is recommended that we broaden our human resource management (HRM) theories, models, systems, and processes to incorporate social and environmental impacts into a triple bottom line (TBL) framework, as opposed to a profit-only approach (Westerman et al., 2020). Scholarly literature reveals that sustainable human resource management (HRM) is a nascent concept characterized by varied interpretations and definitions; furthermore, no globally recognised framework has been established for it (Manzoor et al., 2019; Stankeviciutė, Z, & Savanevičienė, 2018). Macke and Genari (2019), cite Ehnert et al., (2016), as defining Sustainable HRM as the application of HRM strategies and practices that facilitate the achievement of financial, social, and ecological goals. With the potential to generate enduring effects both internally and externally to the organization, this strategy effectively mitigates unintended repercussions and negative responses. Triple bottom-line (TBL) is the most widely adopted conceptual framework in the fields of sustainable HRM and sustainability. The study has revealed that TBL through the lens of HR may be seen and implemented in true spirit to promote sustainable HR practices. This TBL HRM approach has filled the knowledge gap in literature by highlighting the requirement of paradigm shift. The study has revealed eight themes after the detailed qualitative study which including Coding of data, after transcription, and by using the just the gist methodology followed by the word tree, Word count, Cluster analysis, developing of categories and sub categories along with the themes. After exploring of themes literature review was conducted and brought the definition of the themes which will be helpful in exploring the items for the development of items from the literature for framing of TBL HRM scale.

The management of human resources (HR) must not only create strategies, policies, and procedures that are flexible enough to adapt to shifting business needs, but also measures that are politically and economically sound. A study by Hauff et al., (2017), shows how the HRM system affects intention, work satisfaction, commitment, organizational performance, and improvisational behavior.

HR professionals often strive to position themselves as business partners of the organization in order to bolster the HRM function's credibility and legitimacy and to solidify their position within the company. This entails actively endorsing the strategic direction of the organization and promptly adapting to changing business circumstances. (Hirsig et al., 2013). The HRM function is ideally suited to aid organisations in becoming more socially responsible through investments in the energy, knowledge, and skills of the workforce, which are essential to achieving the organization's environmental, social, and economic objectives. Amidst the current dynamic and fast-paced economy, the responsibilities of Human Resources management extend beyond administrative oversight to encompass the cultivation of a work environment that promotes employee engagement, continuous learning, and innovation. To assist the company in attaining its commercial goals, the HR department has assumed a more strategic function (Agustian et al., 2023). In order to attain a competitive advantage, HR management techniques are vital (Sutrisno et al., 2023).

However, it is crucial to remember that every organization faces unique challenges and requirements in human resource management (HRM), which can vary greatly in terms of scale, complexity, and market circumstances. It is crucial to conduct exhaustive research and analysis on HR management strategies in light of this diversity.

This research makes a scholarly contribution by presenting the TBL HRM approach, which holds promise for enhancing both employee productivity and organizational effectiveness. The research provides substantial contributions to sustainable human resource practices that foster the psychosocial well-being of personnel, thus enhancing the organization's overall efficacy. The incorporation of TBL HRM makes employees more productive and involve, as it fills not only their basic requirements but also create more awareness in their conduct of job delivery. The interconnection between sustainability and the triple bottom line concept has been discussed by Elkington, (1997). In the literature, the HR domain construct of TBL had not received adequate attention. Moreover, it fills an area of research deficiency by suggesting TBL/Sustainability as an HR tool. Given the restricted understanding of the TBL construct in the service sector and with the intention of attaining a more comprehensive comprehension of the construct, a comprehensive qualitative investigation was initiated. Qualitative research is commonly employed to assist an investigator in gaining a thorough and nuanced understanding of a specific phenomenon (Lester et al., 2020). Through an examination of the framework of TBL HRM, significant revelations were acquired and a quantitative metric was formulated and development of scale of TBL HRM, will be presented in forthcoming study.

Author Contributions:

All authors contributed significantly. Conceptualization, methodology, Data Collection, writing of original draft and software was done by Author 1 (Ahmad Bilal Khilji). Supervision was done by Author 2 (Dr Saif Ul Haq). All authors have read and agreed to the published version of the manuscript.

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The study was conducted according to the guidelines of the Declaration of Helsinki and approved by the Institutional Review Board (or Ethics Committee) of Bahria University Lahore date of approval 2 January 2024.

Informed Consent Statement:

Informed consent was obtained from all subjects involved in the study. All codes of ethics were followed prior to and during the research.

Data Availability Statement:

All Data is available.

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Conflicts of Interest:

There is no Conflicts of Interest.

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