This item is the archived peer-reviewed author-version of:

HRM implementation by line managers : explaining the discrepancy in HR-line perceptions of HR devolution

Reference:

Op de Beeck Sophie, Wynen Jan, Hondeghem Annie.- HRM implementation by line managers : explaining the discrepancy in HR-line perceptions of HR devolution

International journal of human resource management - ISSN 0958-5192 - 27:17(2016), p. 1901-1919

Full text (Publishers DOI): <http://dx.doi.org/doi:10.1080/09585192.2015.1088562>

To cite this reference: <http://hdl.handle.net/10067/1314440151162165141>

**HRM implementation by line managers:
Explaining the discrepancy in HR-line perceptions of HR
devolution**

Abstract: Previous studies already established the idea of a partnership in which HR professionals and line managers share an organisation's HRM responsibility. Yet, this relationship is often plagued by conflicts and other obstacles. As such, a perceptual discrepancy is likely to exist between both parties on the degree of HR devolution, which may eventually lead to bad performance. Using survey data, we empirically analyse which factors may explain a perceptual discrepancy between HR professionals and line managers on the latter group's role in HRM. Results show that the HR-line discrepancy on the degree of HR devolution is rooted in differences in perception on several other factors, including organisational support, (personnel) red tape, the line's individual capacity, and age. Overall, though, it is a matter of understanding both HR's expectations and the line's experiences in all aspects of their partnership.

Keywords: line management, HR devolution, HR partnership, perceptual differences, Tobit approach

INTRODUCTION

The importance of line managers in human resources management (HRM) has been traditionally recognised. Tasks formerly undertaken by the specialist HR department are now allocated to line managers, also called 'HR devolution' (Brewster & Söderström, 1994). As such, the role of line managers as implementers of HRM at the level of their team or department is vital in generating favourable employee outcomes (Khilji & Wang, 2006; Purcell & Hutchinson, 2007). In other words, line managers are in a crucial position in the HRM-performance causal chain (Purcell & Hutchinson, 2007).

Overall, the line manager's role is to bring HR policies to life and thereby ensuring an effective HRM implementation (Hutchinson & Purcell, 2003). Theoretically, this means that line managers are given primary responsibility for actually implementing HR practices (Brewster & Söderström, 1994; Guest & Bos-Nehles, 2013). Practice shows, however, that, while there is evidence of a greater line management involvement in several aspects of HRM, the actual progress in HR devolution remains limited (Hall & Torrington, 1998). In a public sector context, specifically, it is found that the main responsibility for HRM is more likely to be vested in the HR department rather than in line management (Poole & Jenkins, 1997). This emphasises the fact that HR devolution is much more an issue of shared HRM responsibilities between HR professionals¹ and line management (Budhwar, 2000; Hall & Torrington, 1998; Hope-Hailey et al., 1997; Hutchinson & Wood, 1995; Renwick, 2003). Hence, both parties will need to work together in order for them to successfully deliver these shared responsibilities to the employees (Kulik & Bainbridge, 2006; Renwick, 2000).

This discussion has led to the idea of an HR partnership, in which HR professionals and line managers share an organisation's HRM responsibility (Papalexandris & Panayotopoulou, 2005; Renwick, 2003; Whittaker & Marchington, 2003). If managed effectively, such a

¹ We use the term 'HR professional' to refer to the position of those working in the field of personnel management, people management, or human resource management, and who possess general knowledge and experience in this area.

partnership is believed to create synergies, increase social capital and, hence, improve organisational performance (Chen et al., 2011; Papalexandris & Panayotopoulou, 2005). Although several authors have come to this conclusion, a more in depth analysis of the HR-line partnership is still lacking (Currie & Procter, 2001). The few studies that were conducted in this area, however, found conflicts and other difficulties to the partnership (e.g. McGuire et al., 2011; Papalexandris & Panayotopoulou, 2005). For example, a perceptual discrepancy is likely to exist between both parties on the degree of HR devolution (Maxwell & Watson, 2006). Such a discrepancy may eventually lead to bad performance. Explanations for this HR-line discrepancy, however, are yet to be examined. In this study, we therefore focus on the comparison between HR and line management's perceptions on the degree of HR devolution and explore where a perceptual discrepancy may possibly originate from. We hereby contribute to current research which primarily focusses on one of both parties (with a few exceptions, e.g. Wright et al., 2001 and Tsui, 1984;1987) and highlight the importance of role clarity for line managers' effective HRM implementation (Gilbert et al., 2011). Also, by investigating both parties' perspectives we may begin to see how the HR-line discrepancy arises (Shumaker & Brownell, 1984).

Overall, the objective of this paper is to empirically analyse perceptions on a number of organisational, individual and interpersonal factors which may clarify a discrepancy between HR professionals' and line managers' perceptions of the latter group's role in HR. In other words, *what factors may affect the discrepancy in HR-line perceptions of the degree of HR devolution?* For this purpose, we conducted a survey among line managers and HR professionals in two organisations of the Belgian federal government.

The remainder of this paper is structured as follows. In the following section, we describe the data and the broader setting of our study. After that, we look into the importance of the HR-line partnership and clarify the dependent variable. Next, we give an overview of

factors possibly affecting a perceptual discrepancy in the degree of HR devolution. In the ‘analyses and results’ section, we look at the data as they are analysed in order to answer our research questions. Finally, we discuss our findings and give some concluding remarks.

DATA AND SETTING

Our analyses are based on data gathered in June 2013 through an online survey in two organisations within the Belgian federal government among both line managers and HR professionals. These purposely selected organisations differ on some key elements to this topic, including the degree of HR devolution as well as their maturity regarding leadership development. As such, line managers are to a large extent involved in HRM in organisation 1, while it appears that only a limited amount of HRM responsibilities are assigned to line managers in organisation 2. And although both organisations are currently investing in leadership development, they are at very different stages regarding their leadership programs (e.g. organisation 1 started in 2009 versus 2011/2013 in organisation 2). Despite of these differences, however, both organisations are similar in several other aspects (most-similar, comparable case study design). For example, both are large organisations (> 1000 employees) with a geographically decentralised structure. In fact, the two organisations together employ almost 40% (> 30,000) of all federal employees in Belgium, and hence, represent a large part of federal government employment. Given that they are part of the Belgian federal government, both organisations are for a large part also subject to the same legislative framework regarding personnel issues (e.g. statutory employment regulations). Consequently, these elements increase the comparability of both organisations (Gerring, 2004).

We developed two separate, though similar, questionnaires (measures are discussed in the sections below), one for line managers and one for HR professionals. Through contacts with the HR manager of each organisation, we obtained contact information of both HR

professionals and line managers. Our final sample of line managers, after data cleaning, contained 901 observations (response rate: 25%). Regarding the HR professionals, we addressed a selection of employees working in the HR department of both organisations. This selection, made in consultation with the organisations, was based on the criterion that the respective HR professionals should have a general overview of the organisation's HR policy and the role of line managers in HRM. After data cleaning, we retained 26 observations (response rate: 37%) in our analyses.

Responses from both HR professionals and line managers allowed us to approach our analyses from a rather unusual perspective. Overall, we will explain the difference in the perceived degree of HR devolution between HR and line management (dependent) by differences in the way HR and the line perceive several determining factors (independents). In adopting this method, we account for the role of both parties in our dependent variable. In other words, the variance in the dependent variable is a result of the opinions of two groups. Therefore, it would be wrong to analyse this variance by only looking at one party's perceptions of possible determining factors. Hence, we assume that there will be differences between HR and line management's perceptions of both the dependent and the independent variables. As a result, our approach starts from the idea that a difference in perception on one variable may explain a difference in perception on another (also supported by the theory on role dynamics by Kahn et al. (1964), cf. *infra*). Given this approach, the dependent, independent and control variables, are (when possible) constructed based on a difference between HR's responses and line management's responses to the same questions². Accordingly, the values on these constructed difference-variables reflect per organisation the difference between an HR professional's response and the response of a line manager³. In the

² For some items, the formulation was slightly adjusted to the participants, i.e. line managers or HR professionals.

³ In order to construct the dependent and independent variables, both HR professionals and line managers completed the same questions. Hence, we ended up with two sets of paired items. For each variable and per

sections below, we simply mentioned when a concept was analysed as a difference variable by adding an indication between brackets.

DISCREPANCY IN HR-LINE PERCEPTIONS OF THE DEGREE OF HR DEVOLUTION

Considering that line managers are the primary implementers of HR practices next to the HR department, Papalexandris and Panayotopoulou (2005: 282) believe that “close collaboration between HR and line management can create synergies, which add value to the company”. Several authors therefore highlight the importance of the HR partnership, in which HR professionals and line managers share an organisation’s HRM responsibility (e.g. Papalexandris & Panayotopoulou, 2005; Renwick, 2003; Whittaker & Marchington, 2003). Despite the importance of the HR-line partnership, Schuler and Huselid (1997) consider it to be an ‘ideal situation’ that is certainly not occurring in all organisations. Practice also shows that the relationship is more often than not plagued by obstacles and problems (McGuire et al., 2011). The struggle between HR and line management dates well back and can be situated in the universal mismatch between the staff organisation (specialised advisory and support function) and the line organisation (authority over the key production functions). Although the structure of staff experts advising line managers seems perfect in theory, research points to the staff-line friction hindering the attainment of organisational objectives (Dalton, 1950). This general conflict between staff and line functions is also prominent in HR

organisation, we calculated the difference in the scores of HR and line managers. Since our data included 901 line managers and only 26 HR professionals, this difference was calculated by randomly selecting HR professionals per organisation with replacement. The responses of HR professionals were thus used repeatedly. As such, a new observation is created for each line manager, indicating the difference between his/her response and a randomly selected (with replacement) HR professional. Overall, this construction may result in a positive difference when HR managers gave a higher score than line managers, and vice versa. The values included in our regression, however, are formulated in absolute terms. This process was followed for the dependent, the independent and the control variables included in our research (unless indicated otherwise).

devolution literature (Baldwin, 2007; McGuire et al., 2011). A major question raised in this context is why the HR-line partnership doesn't work.

One of the elements possibly hindering the HR-line partnership relates to a lack of clarity on each other's role in HRM implementation. Maxwell and Watson (2006: 1154) formulate this as follows: "(...) there needs to be a shared understanding between HRM specialists and line managers of the latter's HR roles and responsibilities as the basis of a partnership". Nevertheless, several authors have found a difference in opinions between both parties on the extent of HR devolution (Harris, 1999 in Harris et al., 2002; Kulik & Bainbridge, 2006; Purcell & Hutchinson, 2007). One study conducted on this topic found that, overall, HR managers' perceptions of line manager involvement in HR activities are likely to be greater than the level of responsibility as perceived by line managers themselves (Maxwell & Watson, 2006). This suggests that HR specialists believe there is a greater HR role for line managers than the line managers themselves do. These divergent views may be detrimental for line management performance in executing their 'devolved' HR tasks and can eventually lead to poor organisational performance (Gilbert et al., 2011; Maxwell & Watson, 2006).

To capture the issues surrounding line management's HRM responsibilities, we can rely on the theory of role dynamics by Kahn et al. (1964; also adapted by Gilbert, 2012). This theory provides an interesting framework as it distinguishes between the role expectations held by a role sender (i.e. HR professional) and the role experienced by a role receiver (i.e. line manager). In the context of this paper, this distinction is reflected in HR professionals' expectations regarding the degree of HR devolution versus the experienced degree of HR devolution by line managers. In addition, Kahn et al. (1964) identify three sets of factors that may influence both role expectations and the experienced role: organisational, individual and interpersonal factors. Consequently, a perceptual discrepancy between HR and the line on the

degree of HR devolution (i.e. role expectations versus experienced role) could be determined by the way these factors are perceived (differently) by both parties.

Measure – The degree of HR devolution was measured using an index based on a list of 24 HR tasks. This list was originally constructed by Gilbert (2012) based on HR devolution literature. Respondents, including both HR professionals and line managers, indicated the extent to which line managers are (expected or experienced to be) responsible for a particular HR task in respect of their own employees (scale 1-4⁴). As we are looking at the HR-line discrepancy, we created a difference measure based on the discrepancy between HR's responses and line management's responses regarding the degree of HR devolution [difference measure].

EXPLAINING THE HR-LINE DISCREPANCY: CONCEPTS AND MEASURES

Given the importance of role clarity for line managers' effective HRM implementation, it is worth discussing which factors may contribute to a possible HR-line (perceptual) discrepancy on the degree of HR devolution. In other words, which factors account for line managers perceiving their role in HRM implementation to be greater or smaller than that intended by HR professionals? In accordance with the theory of role dynamics (cf. *supra*), we discuss the importance of several organisational, individual and interpersonal factors and how they were measured.

A first set of factors that may influence both HR's role expectations and line management's experienced HR role is related to the broader organisational context. Several **organisational factors**, describing the interface between individual employees (i.e. line managers) and their organisation (Muchinsky & Morrow, 1980), may shape the perceived degree of HR devolution. Although these organisational conditions are initially equal for each

⁴ 1 = no responsibility at all; 4 = full responsibility. Respondents who answered 'not applicable' on one or more of the HR tasks, were not included in our study.

individual, both line managers and HR professionals can interpret these in a different way. We included three organisational factors in our empirical analysis: organisational support, (personnel) red tape, and HR instruments and information.

Organisational support. An employee's behaviour is contingent on (perceptions of) the organisational context (Shadur et al., 1999), such as organisational climate, support and incentives. A key concept in this area of research is that of perceived organisational support (POS), which refers to employees' "beliefs concerning the extent to which the organisation values their contributions and cares about their well-being" (Eisenberger et al., 1986, p. 504). Based on the reciprocity in the social exchange relationship, greater perceived organisational support is assumed to increase an employees' affective commitment and job performance (Eisenberger et al., 1986; Eisenberger et al., 1990). Although an organisation may support their employees in a number of areas, this study focuses specifically on organisational support for line management's HRM responsibilities. Both formal and informal elements in the workplace shape line managers' perceptions of organisational support (Paarlberg et al., 2008). Regarding informal support, the overall organisational climate may support line managers through the encouragement and recognition of their HR role (Joiner, 2007; Shadur et al., 1999). In addition, formal institutionalisation of line managers' HR responsibilities, e.g. in their performance objectives or job descriptions, may emphasise the importance of carrying out HR tasks (McGovern et al., 1997). Translated to our research question, as organisational support for line management's HR role shape both HR's expectations and line management's experiences, a difference in perceptions of organisational support will most likely be positively related to a discrepancy in the degree of HR devolution. *Measure* – The formal aspect of organisational support was captured in four items adopted from a scale, developed by Gilbert (2012), on formal incentives to perform HR tasks. To account for the informal aspect of organisational support, we used a four-item scale developed by Zhou and

George (2001) and adjusted it to the context of our research. After factor analysis, two items were dropped, resulting in a six-item index of organisational support [difference measure].

(Personnel) red tape. Red tape, often regarded as an effect of bureaucracy (Boyne, 2002), has become an important variable in public administration research (Feeney & Rainey, 2009). Bozeman (1993: 283) defines red tape as ‘rules, regulations, and procedures that remain in force and entail a compliance burden for the organisation but have no efficacy for the rules’ functional object’. In popular usage, it often implies excessive paperwork, inefficiency, unjustifiable delays, unnecessary rules, a high degree of formalisation and as a result leads to frustration (Bozeman, 1993). In the context of HRM, Rainey et al. (1995) find that rules and laws concerning public personnel administration are the more important sources of red tape. Therefore, personnel red tape is often considered as a distinct concept. Overall, public managers, compared to private and non-profit managers, perceive higher levels of red tape and less flexible personnel rules and regulations (e.g. Rainey et al., 1995; Feeney & Rainey, 2009). In addition, line managers’ perceptions of (personnel) red tape are believed to decline their motivation since it diminishes flexibility and autonomy (Baldwin, 1990). As a result, (personnel) red tape will affect both HR professionals’ and line management’s delineation of line management’s HR responsibility. Hence, a difference in perceived (personnel) red tape may also generate different perceptions of the degree of HR devolution. *Measure* – For the general measure of red tape, respondents assessed the level of red tape in their organisation on a scale of 0 (almost no red tape) to 10 (great deal of red tape) [difference measure]. Personnel red tape was measured by means of a five-item scale indicating the effect of formal personnel rules on people management practices [difference measure]. Both measures were based on Rainey et al. (1995).

HR instruments and information. Line managers also require a clear HR policy that is accompanied by procedures guiding them in the implementation of HR practices (Bos-

Nehles, 2010; Gennard & Kelly, 1997). Such HR policy and procedures are useful because they both define the line manager's role and reduce individual interpretation of HR practices (Bos-Nehles, 2010). In addition, the presence of specific HR instruments and information provided by the organisation's HR department may suggest an investment in line management's HR role and, hence, relates to organisational support (Allen et al., 2013; cf. supra). Clear guidelines and communication from the HR department will also minimise uncertainties among line managers about (how to implement) their HR tasks (Bos-Nehles, 2010; Den Hartog et al., 2013). Overall, clear and understandable HR instruments and information will facilitate a greater HR role for line managers. If HR and the line perceive HR instruments and information differently, this may also lead to different perceptions of the degree of HR devolution. *Measure* – We used a single item referring to tools and guidelines provided to help line managers in their HR role (Bos-Nehles, 2010) [difference measure]. The fact that only a single item was used here, can be perceived as a weakness. Nevertheless, single items are often not less reliable than multiple response items (e.g. Bergkvist & Rossiter, 2007; Gardner et al., 1998).

A second category of influencing factors concerns a number of characteristics of the individual itself, i.e. the line manager in this case. **Individual factors** included in our study are the line manager's competencies and willingness.

HR-related competency. A successful HRM implementation requires the necessary HR-related competencies (Bos-Nehles, 2010). All too often, however, line managers lack the expertise necessary to tackle increasingly complex HR issues. For example, Maxwell and Watson (2006) found that line management's HR competency was assessed to be inadequate by both HR professionals and line managers themselves. An investment in the appropriate training in people management can avoid this problem, though not many organisations

provide such formal HR training (Harris et al., 2002). Also, possessing HR competencies helps line managers in coping with uncertainty regarding their HR role (Gilbert, 2012). A dissonance in line management's HR-related competencies as perceived by HR or the line may explain a difference in the delineation of line management's HR role (i.e. the degree of HR devolution).

Willingness. The (successful) enactment of HR practices by line managers also depends on the extent to which line managers feel adequately interested and motivated. Line managers should be willing to take on their HR tasks (Bos-Nehles, 2010). Often, however, line managers are reluctant to accept their 'new' HR responsibilities (McGovern et al., 1997). In addition, people management activities suffer from a lack of attention as short-term operational objectives are given priority (Whittaker & Marchington, 2003). Overall, if line managers are willing to accept their HR role, they may automatically appoint themselves (or be appointed) a larger part in HRM implementation. As such, a discrepancy in line management's willingness, as perceived by HR or the line, may explain an HR-line difference in the degree of HR devolution.

Measure: Individual capacity – Based on factor analysis, the elements 'HR-related competency' and 'willingness' were captured in one variable 'individual capacity'. Line management's HR-related competency was originally measured using two items, based on the occupational self-efficacy scale of Schyns and von Collani (2002). In addition, we developed a four-item scale regarding the willingness of line managers to perform their HR responsibilities based on the HR devolution literature (e.g. Brewster & Larsen, 2000; Cunningham & Hyman, 1995). Altogether, individual capacity was thus constructed as an index of six items, capturing both HR and line management's responses [difference measure].

Third and finally, there's the influence of **interpersonal relations** in shaping role expectations and role experiences. Interpersonal relations refer to the appreciation of interactions between the role receiver (i.e. line manager) and his/her role senders (i.e. HR professionals, supervisor, colleagues, ...). In accordance with the focus of this paper, the relationship between HR and the line was included in our analysis.

HR-line relationship. For line managers to successfully execute HR tasks that were previously the responsibility of the HR department, it is crucial that there is a strong relationship between line managers and HR (McGuire et al., 2011). Social exchange theory and the 'norm of reciprocity' (cf. organisational support) suggest that HR's investment in the line will result in favourable attitudes and behaviours. In executing their HR tasks, line managers will therefore rely on support, encouragement and advice from HR professionals (Baldwin, 2007). In addition, several researchers have highlighted the importance of a close relationship based on mutual trust (McGuire et al, 2011; Power et al., 2008). Nevertheless, previous studies identified a lack of support or a sense of distance between line managers and HR (Bos-Nehles et al., 2011; McGuire et al, 2011), which may result in uncertainty regarding line managers' HR role (McConville, 2006). Altogether, we assume that a strong HR-line relationship may reduce the divergence in perceptions between HR and the line on the degree of HR devolution. *Measure* – The HR-line relationship was captured in three different dimensions: support, trust, and dependence. *HR support:* After factor analysis, two dimensions of the HR-line relationship, support and trust, were integrated in the variable 'HR support'. The support dimension was measured with a five-item scale used by Gilbert (2012), which was initially based on support scales by Perry and Kulik (2008) and House (1981). Seven items were included measuring trust: four items based on a scale by Mayer and Davis (1999); two items regarding the compliance aspect of trust (Oomsels, 2012); and one item directly measuring trust (Moorman et al., 1992). *HR dependence:* A third dimension of the

HR-line relationship, dependence, loaded on a separate factor. Dependence was measured using an adapted four-item scale of Pearce and Gregersen's (1991) operationalisation of task interdependence. Two items were, however, dropped after factor analysis. Neither HR support or HR dependence were analysed as difference variables (cf. supra).

Unless indicated otherwise (e.g. the measure for general red tape), all items on the independent variables referred to above were formulated on a five-point Likert scale, ranging from one (entirely disagree) to five (entirely agree). In case a variable was measured by a multiple-item scale (e.g. personnel red tape), an index was calculated averaging the relevant items⁵. To control for personal differences, we also included the variables age, education level and length of service in the current organisation in the analyses. In addition, a dummy variable representing the two participating organisations was added to the analyses to account for possible organisational differences (cf. supra).

In Figure 1, the overall framework for analysis is visually presented. This shows that the discrepancy in perceptions between HR and the line is a key aspect in our approach.

Please include Figure 1 here

ANALYSES AND RESULTS

Table 1 shows summary statistics for the variables included in our analyses. We took the square root of our dependent, difference on the degree of devolution, in order to normalise it. When examining this variable we notice that differences in HR-line perceptions, as we have suggested throughout paper, do exist, given that the mean is substantially higher than zero. It

⁵ Using a polychoric correlation matrix, an exploratory factor analysis (EFA) was performed on the items making up the independent variables. Five factors were retained, with reliability of the final scales demonstrated by Cronbach's alphas all ranging between 0.68 and 0.94.

is, however, important to note that, as the difference-variables are formulated in absolute terms, the overall mean doesn't tell us whether HR assigns a higher or lower score to the variables in question than line managers.

Please include Table 1 here

The linear correlation analysis among our variables is reported in Table 2. Not surprisingly, the highest correlation is found between 'diff. age' and 'diff. length of service', two of the control variables. The test for multicollinearity, using the variance inflation factor, however, showed a mean VIF equalling 1.18 whereby, as expected, the highest VIFs exists for 'diff. age' (1.38) and 'diff. length of service' (1.34). These values indicate that no collinearity exists between the variables.

Please include Table 2 here

To estimate the relationship between the independent variables outlined above and our dependent, a specific econometric model is required since cases where no difference exist can be seen as censored observations. More precisely, the HR-line difference on the degree of devolution is based on a latent equation, denoted by y^* , that is not expressed as a difference until some known constant threshold, denoted by L is passed. We observe y^* only when $y^* > L$. In this case the zero difference can be interpreted as a left-censored variable that equals zero when $y^* \leq L$. Consequently, the observed sample consists of censored and uncensored observations. When the dependent variable is known to be censored in this fashion, OLS is generally not considered to be an appropriate technique (Breen, 1996).

We therefore rely on a Tobit approach which accounts for the censoring and allows for the estimation of a set of independent variables on the underlying latent uncensored variable (Breen, 1996; Greene, 1997).⁶ The coefficients of a Tobit model can however be difficult to interpret and should be seen as estimates of the effect of the independent variable on a latent unobserved outcome. Interpreting the Tobit coefficients as direct measures of the effect of the independent variables on the observed outcome of interest is therefore not appropriate (Roncek, 1992). In line with McDonald and Moffitt (1980), we decompose the coefficients into two separate sets of coefficients. First, we calculate the effects of the independent variables on whether or not a case has a nonlimit value of the dependent variable. In other words, this shows the effect of the parameter estimates on increasing the difference on the degree of devolution between HR and line managers. In line with Roncek (1992) and McDonald and Moffitt (1980), we use the following formula to compute this effect:

$$\frac{\partial E y^*}{\partial x_i} = \beta_i \times \left[1 - \left(z \times \frac{f(z)}{F(z)} \right) - \frac{f(z)^2}{F(z)^2} \right]$$

Here, $\frac{\partial E y^*}{\partial x_i}$ indicates the degree to which the difference between HR and line managers on the degree of devolution is expected to change due to the effect of a particular independent variable. β_i represents a particular parameter estimate. Z represents a z-score on a normal distribution, and $f(z)$ and $F(z)$ represent the associated normal density and cumulative normal density functions.

In the second procedure, we computed the effect of each of the coefficients from the Tobit model on the probability that cases with no HR-line difference on the degree of devolution would experience a difference. Based on McDonald and Moffitt (1980), the formula to calculate the effect of a particular independent variable on the effect that a case with no difference between HR and line managers would experience a difference is given by:

⁶ We also conducted a ‘regular’ Ordinary Least Squares regression. This only affected the size of the coefficients, the significance of the variables remained the same. As the Tobit coefficients are considered to be more reliable, OLS results have been omitted. They are available upon request from the authors.

$$\frac{\partial F(z)}{\partial X_i} = \beta_i \times \frac{f(z)}{\sigma}$$

$\frac{\partial F(z)}{\partial X_i}$ represents the probability that a case with no difference between HR and line managers would experience a difference, and the β_i and $f(z)$ terms in the equation are those described above. Here, σ represents the standard error of the estimate .

Table 3 reports the estimates of the regression model. In the first column the coefficients of the Tobit model are presented, while in column two the effect on differences is presented for those cases which already have a difference and in column three the effect on the probability that cases without a difference will experience a difference are reported.

Please include Table 3 here

These results indicate that the discrepancy between HR and line perceptions of the degree of HR devolution is explained by (1) a perceptual difference of organisational support, (2) a perceptual difference of organisational red tape (3) a perceptual difference of personnel red tape, (4) a perceptual difference of line management's individual capacity, and (5) age differences (cf. first column in Table 3). As such, both organisational and individual factors appear to be of importance. The variables concerning interpersonal relations did not prove to have a significant effect.

The findings in the second column refer to the effect of the independents on an existing divergence between HR and line managers on the degree of devolution. The *difference in perceptions of organisational support* appears to have the strongest effect on the HR-line dissonance on the degree of devolution. The greater the difference in the perceptions of organisational support, the greater the discrepancy on the degree of HR devolution, confirming our assumption. Although the effects are smaller, a similar trend can be observed for the variables '*diff. red tape*' and '*diff. personnel red tape*'. The higher the difference

between HR professionals and line managers on these variables, the greater the discrepancy on the degree of HR devolution. If one is to more clearly understand the discrepancy on the degree of HR devolution, looking into (HR and the line's experiences of) organisational support, red tape and personnel red tape will likely be useful. Contrary to the previous variables, '*diff. individual capacity*' is significant but negatively related to the dependent. In other words, when there is a greater difference in opinion on line management's individual capacity (competency and willingness), the HR-line discrepancy regarding degree of HR devolution will be smaller. This is contra-intuitive and not in line with our assumption. Finally, *age differences* appear to be of importance. The greater the age difference between HR and the line the greater the discrepancy on the degree of HR devolution.

When examining the third column, we notice that especially the different perceptions of organisational support can contribute to a discrepancy on the degree of HR devolution. Based on the decomposition of the Tobit coefficients, the explanatory variables especially appear to impact the size of the difference and not so much whether a difference exist. This confirms the current existing literature on this topic, claiming that discrepancies exist. The other variables are as discussed significant, yet their impact on the change of a non-difference to a difference is rather limited (below 1%). Consequently, we will not discuss these in detail.

DISCUSSION AND CONCLUSION

Overall, the topic of (effective) HRM implementation by line managers has gained ground in strategic HRM literature. While there is evidence of a greater line management involvement in several aspects of HRM, little attention has been paid up until now to the partnership that exists between HR professionals and line managers. Key to this partnership is a shared understanding between HR and the line of the latter's HR roles and responsibilities. Nevertheless, our findings suggest a significant lack of clarity about the exact role of line

managers in HRM. Repeatedly, HR's expectations exceed line management's experiences, hereby confirming earlier findings from e.g. Maxwell and Watson (2006). Given the importance of a mutual understanding between HR and the line, the goal of our research was to find explanations to the current ambiguities. More specifically, we investigated the sources of the discrepancy between HR and the line on the degree of HR devolution, hereby adding to current literature. Figure 2 summarises the results, which are further discussed below.

Please include Figure 2 here

Based on role theory (Kahn et al., 1964), we distinguished three sets of factors that may influence both HR's role expectations and line management's experienced HR role: organisational, individual and interpersonal factors. The strongest effects are found on the organisational level, more specifically in the different perceptions of organisational support and to a smaller extent (personnel) red tape. The discrepancy on the degree of HR devolution that is currently observed, may therefore be explained by HR professionals and line managers not having the same view on these factors. Although we didn't elaborate on the extent of organisational support or (personnel) red tape in this paper, it would be worthwhile to understand how HR and the line perceive these factors. For example, do they think the organisation is supportive towards HR devolution or not and why? An unexpected and contra-intuitive finding relates to the assessment of line managers' individual capacity (competency and willingness). The more HR professionals differ in opinion from line managers on the latter's individual capacity, the smaller the discrepancy on the degree of HR devolution. A possible explanation could be that one party under/overestimates the capacity of the other party. For instance, it could be that HR professionals underestimate line management's HR capacity, leading them to give line managers a low responsibility on

specific HR tasks. Line managers themselves, on the other hand, may acknowledge these 'low' HRM responsibilities but do not necessarily share the negative view of HR professionals on their individual HR capacity. In other words, they might feel more competent and motivated than the HR professionals grant them to be. Finding a sound explanation for this phenomenon, however, remains difficult. Generally, though, one should find out what are the sources of perceptual differences on all of these factors in the first place. Is it an issue of asymmetric information? Is there a problem of implementation or communication, where intended policy doesn't reach the lower level managers? Or is it simply a matter of personal differences, as we already found with the age difference?

However, not all of the factors we considered have an effect on an HR-line discrepancy on the degree of HR devolution. For instance, none of the interpersonal elements appeared to be important, whereas a good HR-line relationship intuitively underlies a mutual understanding. Also, the differences between the two organisations included in our research didn't extend into our results. From this, we may derive that our findings may be more easily generalised to other (government) organisations, even despite a dissimilar organisational context. Either way, both organisations studied will still have to invest in the HR-line partnership in order to optimise HRM implementation.

In the margin of our research, one could question whether the existence of a discrepancy would actually pose a problem in practice. On this matter, we can say that, if not rectified, the discrepancy between HR and the line may possibly have direct implications for the quality and the effects of HRM implementation by line managers. Nevertheless, reaching a consensus is not necessarily the ultimate goal here. It is, however, advisable to look into the various perceptual differences that were found and the issues possibly underlying these differences.

Although some previous studies already established a problem of ambiguities in line management's HRM responsibilities, our study further demonstrates the inherent complexity of this problem. In this light, an important practical recommendation would be to clarify and delineate line management's role in HRM implementation (i.e. degree of HR devolution), not in the least because of the possible implications indicated above. Although we cannot make any statement on the optimal or ideal size and scope of line managers' HR role, it is important that there is an agreement on this between the relevant parties within the organisation. As such, one should create clarity for all line managers whether or not an HR task is part of their responsibility, without, however, eliminating line managers' discretion in this area. Nevertheless, our results also show that 'simply' delineating line management's HR responsibilities will probably not suffice to solve the discrepancy problem. Therefore, organisations should also try to understand the factors contributing to the HR-line discrepancy. As we established in this study, the HR-line discrepancy on the degree of HR devolution is rooted in differences in perception on several other factors, including organisational support, (personnel) red tape, the line's individual capacity, and age. Overall, though, it is a matter of understanding both HR's expectations and the line's experiences in all aspects of their partnership. For many organisations, our results probably confirm what many people often experience in practice, but what was never actually assessed, i.e. the mismatch between HR and the line. Considering both HR and the line's attitudes towards HR devolution and its contextual factors, as we did here, allows (HR) practitioners to identify possible misunderstandings, areas of confusion, ambiguities, etc. These may in turn provide a direct input for the development of an action plan aimed at generating commitment and raising awareness among line managers with regards to their HRM responsibilities.

Part of the added value of our research relates to the approach based on differences. This allowed us to account for both HR and line management's perceptions in the dependent and

independent variables. Given the different nature of our method, it does remain an exploratory way of approaching the HR-line partnership. Since this approach proved its value, though, future research on the HR-line partnership will benefit from adopting this method. Nevertheless, our research also has some limitations that may possibly serve as a basis for future research. A first limitation of our approach is that HR professionals report on all line managers in their organisation (plural), whereas line managers only report on themselves (singular). This can cause a bias as HR professionals may only consider one or two line managers when answering the questions, which are quite likely the ones who they are in contact with most. Future research may therefore opt to ask HR professionals to complete the questionnaire several times, each time with a different line manager in mind. In addition, some weaknesses of our results can be contributed to the nature of our data, being cross-sectional and based on a single source (survey). This raises amongst others questions of causality, which could be countered by future researchers using panel data. Also, an in depth qualitative research approach may provide more detailed information on the mechanisms underlying the perceptual differences between HR professionals and line managers. Furthermore, we studied HR devolution from a static perspective, assessing the extent to which line managers are responsible for certain HR tasks at the moment of data collection. We hereby eliminate any reference to HR devolution as a process or a change over time. The static approach to HR devolution is, however, inherently linked to the cross-sectional nature of our data. Again, this argues for the use of panel data in future research, which may uncover just how the degree of HR devolution develops over time. Finally, limiting our study to only two organisations leaves us with little possibilities of generalising our results. However, as they are two government organisations, some tentative conclusions may be made in the context of the Belgian federal government. We also accounted for the organisational difference in our analyses, though this didn't result in any significant outcomes. Nevertheless,

future research may extend the research to multiple organisations, also outside the (federal) government context.

REFERENCES

Allen, D.G., Shore, L.M. & Griffeth, R.W. (2013). The Role of Perceived Organisational Support and Supportive Human Resource Practices in the Turnover Process. *Journal of Management*. 29(1): 99-118.

Baldwin, J.N. (1990) Perceptions of Public versus Private Sector Personnel and Informal Red Tape: Their Impact on Motivation. *The American Review of Public Administration*. 20 (7): 7-28.

Baldwin, S. (2007) *Customer Views of the HR Function: a literature review*. Brighton: Institute for Employment Studies.

Bergkvist, L. & Rossiter, J.R. (2007). The Predictive Validity of Multiple-item Versus Single-item Measures of the Same Constructs. *Journal of Marketing Research*, 44 (May): 175-184. Lead article.

Bos-Nehles, A. (2010) *The line makes the difference: Line managers as effective HR partners*. [doctoral thesis] Universiteit Twente.

Bos-Nehles, A., van Riemsdijk, M. & Looise, J.K. (2011). Lijnmanagement verantwoordelijk voor HR-implementatie: een uitdaging voor HRM. *Tijdschrift voor HRM*. 3: 32-45.

Boyne, G.A. (2002) Public and private management: What's the difference? *Journal of Management Studies*. 39 (1): 97-122.

Bozeman, B. (1993). A Theory of Government "Red Tape". *Journal of Public Administration Research and Theory: J-PART*. 3(3): 273-303.

- Breen, R. (1996). *Regression Models: Censored, Sample Selected, or Truncated Data*. Thousand Oaks, CA: Sage Publications, Inc.
- Brewster, C. & Söderström, M. (1994). Human resourced and line management. In: Brewster, C. & Hegewisch, A. (Ed.). *Policy and practice in European human resource management – The Price Waterhouse Cranfield survey*. London: Routledge. pp. 51-67.
- Brewster, C. & Larsen, H.H. (Eds.) (2000). *Human Resource Management in Northern Europe: Trends, Dilemmas and Strategy*. Blackwell: Oxford.
- Budhwar, P.S. (2000). Strategic Integration and Devolvment of Human Resource Management in the UK Manufacturing Sector. *British Journal of Management*. 11(4): 285-302.
- Chen, Y-P., Hsu, Y-S. & Yip, F.W-K. (2011). Friends or rivals: comparative perceptions of human resource and line managers on perceived future firm performance. *The International Journal of Human Resource Management*. 22(8): 1703-1722.
- Cortina, J.M. (1993). What is Coefficient Alpha? An Examination of Theory and Applications. *Journal of Applied Psychology*. 78(1): 98-104.
- Cunningham, I. & Hyman, J. (1995). Transforming the HRM vision into reality: The role of line managers and supervisors in implementing change. *Employee Relations*. 17(8): 5-20.
- Currie, G. & Procter, S. (2001) Exploring the relationship between HR and middle managers. *Human Resource Management Journal*. 11 (3): 53-69.
- Dalton, M. (1950). Conflicts Between Staff and Line Managerial Officers. *American Sociological Review*. 15(3): 342-351.
- Den Hartog, D., Boon, C., Verburg, R.M. & Croon, M.A. (2013). HRM, Communication, Satisfaction, and Perceived Performance: A Cross-Level Test. *Journal of Management*. 39(6): 1637-1665.

Eisenberger, R., Fasolo, P. & Davis-LaMastro, V. (1990). Perceived organizational support and employee diligence, commitment, and innovation. *Journal of Applied Psychology*. 75: 51-59.

Eisenberger, R., Huntington, R., Hutchison, S. & Sowa, D. (1986). Perceived organizational support. *Journal of Applied Psychology*. 71: 500-507.

Feeney, M.K. & Rainey, H.G. (2009) Personnel Flexibility and Red Tape in Public and Nonprofit Organizations: Distinctions Due to Institutional and Political Accountability. *Journal of Public Administration Research and Theory*. 20: 801-826.

Gardner, D. G., Cummings, L. L., Dunham, R. B., & Pierce, J. L. (1998). Single-item versus multiple-item measurement scales: An empirical comparison. *Educational and Psychological Measurement*. 58. 898-915.

Gennard, J. & Kelly, J. (1997). The unimportance of labels: the diffusion of the personnel/HRM function. *Industrial Relations Journal*. 28(1): 27-42.

Gerring, J. (2004) What Is a Case Study and What Is It Good for? *The American Political Science Review*. 98 (2): 341-354.

Gilbert, C. (2012). *HRM on the line: Empirical studies on the prerequisites and importance of effective HRM implementation*. [doctoral thesis] Faculteit Economie en Bedrijfswetenschappen, KU Leuven.

Gilbert, C., De Winne, S. & Sels, L. (2011). Antecedents of front-line managers' perceptions of HR role stressors. *Personnel Review*. 40(5): 549-569.

Greene, W.H. (1997). *Econometric Analysis 3rd Edition*. Upper Saddle River, NJ: Prentice Hall.

Guest, D. & Bos-Nehles, A. (2013). HRM and Performance: The Role of Effective Implementation. In: Guest, D.E., Paauwe, J. & Wright, P. (eds.). *HRM and performance: Achievements and challenges*. Chichester, UK: John Wiley & Sons Ltd. pp. 79-96.

Hall, L. & Torrington, D. (1998) Letting go or holding on - The devolution of operational personnel activities. *Human Resource Management Journal*. 8 (1): 41-55.

Harris, L., Doughty, D. & Kirk, S. (2002) The devolution of HR responsibilities - Perspectives from the UK's public sector. *Journal of European Industrial Training*. 26(5): 218-229.

Hope-Hailey, V., Gratton, L., McGovern, P., Stiles, P. & Truss, C. (1997). A chameleon function? HRM in the '90s. *Human Resource Management Journal*. 7(3): 5-18.

House, J.S. (1981). *Work Stress and Social Support*. Reading, MA: Addison-Wesley.

Hutchinson, S. & Purcell, J. (2003) *Bringing policies to life: The vital role of front line managers in people management*. London: Chartered Institute for Personnel and Development.

Hutchinson, S. & Wood, S. (1995) The UK experience. In Hutchinson S. & Brewster, C. (Eds.) *Personnel and the Line: Developing the New Relationship*. Wimbledon: IPM.

Joiner, T.A. (2007) Total quality management and performance: The role of organization support and co-worker support. *International Journal of Quality & Reliability Management*. 24 (6): 617-627.

Kahn, R.L., Wolfe, D.M., Quinn, R.P., Snoek, J.D. & Rosenthal, R.A. (1964) *Organizational Stress: Studies in Role Conflict and Ambiguity*. New York: John Wiley & Sons Inc.

Khilji, S.E. & Wang, X. (2006). 'Intended' and 'implemented' HRM: the missing linchpin in strategic human resource management research. *International Journal of Human Resource Management*. 17(7): 1171-1189.

Kulik, C.T. & Bainbridge, H.T.J. (2006) HR and the line: The distribution of HR activities in Australian organisations. *Asia Pacific Journal of Human Resources*. 44(2): 240-256.

Maxwell, G.A. & Watson, S. (2006) Perspectives on line managers in human resource management: Hilton International's UK hotels. *International Journal of Human Resource Management*. 17 (6): 1152-1170.

Mayer, R.C. & Davis, J.H. (1999). The Effect of the Performance Appraisal System on Trust for Management: A Field Quasi-Experiment. *Journal of Applied Psychology*. 84 (1): 123-136.

McConville, T. (2006). Devolved HRM responsibilities, middle-managers and role dissonance. *Personnel Review*. 35(6): 637-653.

McDonald, J.F. & Moffitt, R.A. (1980). The Uses of Tobit Analysis. *Review of Economics and Statistics*. 62(2): 318-321.

McGovern, P., Hope-Hailey, V. & Stiles, P. (1997) Human resource management on the line? *Human Resource Management Journal*. 7 (4): 12-29.

McGuire, F., McGuire, D. & Sanderson, M. (2011). Between A Rock And A Hard Place: An Exploration Of Line Manager Partnership Working With Trade Unions And The HR Function. University Forum for Human Resource Development. Online: <http://www.ufhrd.co.uk/wordpress/mcguire-f-mcguire-d-and-sanderson-m-between-a-rock-and-a-hard-place-an-exploration-of-line-manager-partnership-working-with-trade-unions-and-the-hr-function/>

Moorman, C., Zaltman, G., Deshpande, R. (1992). Relationships Between Providers and Users of Market Research: The Dynamics of Trust Within and Between Organizations. *Journal of Marketing Research*. 29: 314-328.

Muchinsky, P.M., & Morrow, P.C. (1980). A multidisciplinary model of voluntary employee turnover. *Journal of Vocational Behavior*. 17. 263-290.

Oomsels, P. & Bouckaert, G.(2012). *Managing trust in public organisations: A consolidated approach and its contradictions*. XVI IRSPM Conference. International Research Society for Public Management. Rome, Italy. April 11-13. 26 p.

Paarlberg, L.E., Perry, J.L. & Hondeghem, A. (2008). From Theory to Practice: Strategies for Applying Public Service Motivation. In: Hondeghem, A. & Perry, J.L. (Eds.) *Motivation in Public Management: The Call of Public Service*. Oxford: Oxford University Press. pp. 268-293.

Papalexandris, N. & Panayotopoulou, L. (2005). Exploring the partnership between line managers and HRM in Greece. *Journal of European Industrial Training*. 29(4): 281-291.

Perry, E.L. & Kulik, C.T. (2008) The devolution of HR to the line: Implications for perceptions of people management effectiveness. *The International Journal of Human Resource Management*. 19 (2): 262-273.

Pearce, J.L. & Gregersen, H.B. (1991). Task Interdependence and Extrarole Behavior: A Test of the Mediating Effects of Felt Responsibility. *Journal of Applied Psychology*. 76 (6): 838-844.

Poole, M. & Jenkins, G. (1997) Responsibilities for human resource management practices in the modern enterprise: Evidence from Britain. *Personnel Review*. 26 (5): 333-356.

Power, J.R., Milner, B. & Garavan, T. (2008). *Illuminating the Relationship Between Line Managers and HR Professionsals A Social Exchange Perspective*. In: IAM Conference, September 3rd - 5th, Dublin.

Purcell, J. & Hutchinson, S. (2007). Front-line managers as agents in the HRM performance causal chain: theory, analysis and evidence. *Human Resource Management Journal*. 17(1): 3-20.

Rainey, H.G., Pandey, S. & Bozeman, B. (1995) Public and Private Managers' Perceptions of Red Tape. *Public Administration Review*. 55 (6): 567-574.

Renwick, D. (2000). HR-line work relations: a review, pilot case and research agenda. *Employee Relations*. 22(2): 179-205.

Renwick, D. (2003) Line manager involvement in HRM: an inside view. *Employee Relations*. 25 (3): 262-280.

Roncek, D.W. (1992). Learning More From Tobit Coefficients: Extending a Comparative Analysis of Political Protest. *American Sociological Review*. 57(4): 503-507.

Schuler, R. & Huselid, M. (1997). HR strategy in the United States – examples of key issues identification and execution. In Tyson, S. (Ed.) *The Practice of Human Resource Strategy*. London: Pitman. pp. 174-203.

Schyns, B. & von Collani, G. (2002). A new occupational self-efficacy scale and its relation to personality constructs and organizational variables. *European Journal of Work and Organizational Psychology*. 11 (2): 219-241.

Shadur, M.A., Kienzle, R. & Rodwell, J.J. (1999). The Relationship between Organizational Climate and Employee Perceptions of Involvement: The Importance of Support. *Group & Organization Management*. 24(4): 479-503.

Shumaker, S.A. & Brownell, A. (1984). Toward a Theory of Social Support: Closing Conceptual Gaps. *Journal of Social Issues*. 40(4): 11-36.

Tsui, A.S. (1984). A Role Set Analysis of Managerial Reputation. *Organizational Behavior and Human Performance*. 34: 64-96.

Tsui, A.S. (1987). Defining the Activities and Effectiveness of the Human Resource Department: A Multiple Constituency Approach. *Human Resource Management*. 26(1): 35-69.

Whittaker, S. & Marchington, M. (2003) Devolving HR responsibility to the line: Threat, opportunity or partnership? *Employee Relations*. 25 (3): 245-261.

Wright, P.M., McMahan, G.C., Snell, S.A. & Gerhart, B. (2001) Comparing Line and HR Executives' Perceptions of HR Effectiveness: Services, Roles, and Contributions. *Human Resource Management*. 40 (2): 111-123.

Zhou, J. & George, J.M. (2001). When Job Dissatisfaction Leads to Creativity: Encouraging the Expression of Voice. *The Academy of Management Journal*. 44(4): 682-696.

FIGURES

Figure 1: Framework for analysis

Figure 2: Summary of results

TABLES

Table 1: Descriptive statistics

<i>Variable</i>	<i>Original scale</i>	<i>Mean</i>	<i>SD</i>	<i>Min.</i>	<i>Max.</i>
Diff. Degree of devolution*	(1-4)	0.682	0.302	0	1.414
Diff. Organisational support	(1-5)	0.946	0.725	0	3.5
Diff. Red tape	(0-10)	1.928	1.486	0	9
Diff. Personnel red tape	(1-5)	0.697	0.52	0	2.8
Diff. HR instruments	(1-5)	1.134	0.968	0	4
Diff. Individual capacity	(1-5)	1.19	0.748	0	3.333
Diff. Age	Continuous	11.513	8.667	0	38
Diff. Length of service	(0-45)	15.284	10.119	0	43
Diff. Education	(1-6)	0.857	0.851	0	3
HR support	(1-5)	3048	0.764	1	4.917
HR dependence	(1-5)	2545	0.853	1	5
Organisation	dummy	0.182	0.386	0	1

*This variable refers to the squared term of the difference on the degree of devolution. This transformation was done to normalise the distribution hereof.

Table 2: Correlations

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Diff. Degree of devolution	(1)	1											
Diff. Organisational support	(2)	0.204***	1										
Diff. Red tape	(3)	0.0692**	0.0180	1									
Diff. Personnel red tape	(4)	0.0792**	-0.0115	0.0105	1								
Diff. HR instruments	(5)	0.0696**	0.226***	-0.0342	-0.0510	1							
Diff. Individual capacity	(6)	-0.0815**	-0.0317	0.0660**	-0.0117	-0.00484	1						
HR support	(7)	-0.0437	-0.0185	0.0481	0.0409	-0.259***	0.0968***	1					
HR dependence	(8)	-0.0137	-0.0327	0.0104	-0.0539	-0.0995***	0.00111	0.407***	1				
Diff. Age	(9)	0.0822**	-0.0266	-0.0784**	0.0934***	0.0221	-0.0579*	0.0562*	0.0479	1			
Diff. Length of service	(10)	0.0205	0.0509	0.0105	0.0295	0.0140	-0.0487	0.0122	0.0575*	0.469***	1		
Diff. Education	(11)	-0.00532	0.0888***	0.0190	-0.0124	-0.0279	-0.0529	0.0558*	0.0525	0.0901***	0.0918***	1	
Organsation	(12)	0.0710**	0.0892***	-0.0158	0.198***	-0.125***	-0.105***	0.272***	0.144***	0.262***	0.170***	0.123***	1

Significance levels *** $p < 0.01$; ** $p < 0.05$; * $p < 0.10$

Table 3: Tobit coefficients and the decompositions hereof:
Difference between HR and line managers for the degree of devolution

<i>Variable</i>	<i>Coefficient & Standard Error in parentheses</i>	<i>Effect on Difference for Those With Difference</i>	<i>Effect on Probability That Non-difference Will Experience a Difference</i>
Diff. Organizational support	0.0857*** (0.0143)	0.075	0.018
Diff. Red tape	0.0167** (0.00676)	0.015	0.003
Diff. Personnel red tape	0.0402** (0.0197)	0.035	0.008
Diff. HR instruments	0.00687 (0.0110)	0.006	0.001
Diff. Individual capacity	-0.0285** (0.0136)	-0.025	-0.006
Diff. Age	0.00380*** (0.00135)	0.003	0.001
Diff. Length of service	-0.00151 (0.00112)	-0.001	0.000
Diff. Education	-0.0127 (0.0119)	-0.011	-0.003
HR support	-0.0212 (0.0152)	-0.018	-0.004
HR dependence	0.00432 (0.0129)	0.004	0.001
Organization	0.0277 (0.0288)	0.024	0.006
Constant	0.603*** (0.0577)		
Sigma (ancillary parameter)	0.298 (0.0072)		
N	901		
McFadden's R ²	0.134		
McKelvey & Zavoina's R ²	0.072		
Cragg-Uhler (Nagelkerke) R ²	0.168		
Heteroskedasticity test	$\chi^2(1)=0.55$		

Significance levels *** p<0.01; ** p<0.05; * p<0.1.

Heteroskedasticity test refers to a Likelihood Ratio test comparing a model without heteroskedasticity term and one with a heteroskedasticity term. The heteroskedasticity term includes the organization dummy.