

*Research Note***Ethics and HRM Practice in Serbia**Adrijana Petrovska^{1,*}, Mladen Pečujlija¹¹Department of Industrial Engineering and Engineering Management, Faculty of Technical Sciences, University of Novi Sad, 21000 Novi Sad, Serbia*Correspondence: adrijanapetrovska@gmail.com (Adrijana Petrovska)

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Abstract

This study examines how employees' moral foundations shape perceptions of Human Capital Management (HCM) outcomes in Serbian organisations, with a focus on sustainable human resource management (HRM), employee well-being, and organisational development. Using the Moral Foundations Questionnaire (MFQ-30) and the Human Capital Management questionnaire, we assessed moral foundations alongside employee evaluations of leadership, workforce optimisation, knowledge accessibility, and organisational learning. Multiple regression analyses revealed distinct patterns: harm/care negatively predicted workforce optimisation ($\beta = -0.154, p = 0.001$) but positively predicted leadership ($\beta = 0.098, p = 0.036$); fairness positively predicted learning ($\beta = 0.123, p = 0.007$) and optimisation ($\beta = 0.100, p = 0.028$), while showing almost a positive but non-significant association with knowledge accessibility ($\beta = 0.083, p = 0.074$); loyalty negatively predicted organisational learning ($\beta = -0.142, p = 0.008$); and purity positively predicted learning ($\beta = 0.104, p = 0.047$). These findings indicate that moral orientations systematically influence how employees interpret HRM practices and modernisation efforts, particularly regarding fairness, well-being, developmental support, and ethical coherence. In practical terms, aligning HRM systems with employees' moral expectations may enhance perceived legitimacy, trust, and support for organisational change.

Keywords: harm/care; fairness/reciprocity; loyalty/ingroup; purity/sanctity; Moral Foundations Theory; human capital management**JEL:** M12, M14, D91**1. Introduction**

Human resource management (HRM) in Serbia is increasingly shifting from a traditional administrative function toward more strategic and performance-oriented systems aligned with European Union standards. Ongoing modernisation efforts emphasise competency frameworks, performance evaluation, and data-driven HRM practices, making employees' perceptions of HRM particularly relevant in this transitional context. Public administration reform in Serbia also seeks to strengthen efficiency, transparency, and human capital management as part of broader institutional modernisation efforts. At the same time, differences remain between public and private-sector HRM maturity, with private organisations generally adopting more strategic and development-oriented practices. In contrast, the public sector continues transitioning toward competency-based HRM models.

HRM research increasingly emphasises human-centred and sustainability-oriented management practices that balance organisational performance with employee well-being and ethical expectations. Sustainable HRM practices may strengthen employee resilience and positive employee outcomes by promoting common-good values and organisational support (Lu et al., 2023). Recent research further suggests that common-good HRM practices enhance employees' perceived meaningfulness of work, which promotes thriving and innovative behaviour, highlighting the importance of value congruence between

organisations and employees (Lu et al., 2025). Austen and Piwowar-Sulej (2025) argue the importance of ethically coherent HRM systems in shaping employee perceptions of institutional trust and fairness. Transparent and consistent HRM practices may function as important signals of procedural fairness and organisational trustworthiness (Haines et al., 2024). Moral Foundations Theory (MFT) proposes that moral judgement is grounded in intuitive psychological systems that shape perceptions of right and wrong across social contexts (Haidt, 2012). This study focuses on moral foundations measured using the Moral Foundations Questionnaire (MFQ-30), which captures individual differences in harm/care, fairness/reciprocity, loyalty/ingroup, and purity/sanctity (Graham et al., 2011).

Building on HRM system signalling theory, HRM practices function as organisational signals that convey information about institutional priorities, values, and intentions (Bowen and Ostroff, 2004). Employees interpret these signals through attribution processes, forming judgements about whether HRM practices reflect genuine organisational support or instrumental goals (Nishii et al., 2008). These interpretations shape perceptions of fairness and organisational legitimacy, which are central to the development of trust and perceived organisational support (Eisenberger et al., 1997; Rhoades and Eisenberger, 2002). When HRM systems are perceived as consistent, transparent, and fair, they strengthen trust and encourage positive employee behaviours such as engagement and knowledge sharing. Conversely, perceived inconsistency or unfair-

ness may undermine trust and increase knowledge hiding, thereby weakening organisational learning capacity (Connelly et al., 2012; Jiang et al., 2022). In this sense, employee responses to HRM practices are shaped by socio-cognitive and relational mechanisms through which organisational intentions are interpreted and evaluated.

Organisational cultures and workplace experiences also shape employees' moral development and ethical reasoning. These processes may be supported or constrained by leadership practices and organisational context (Place, 2019). This is particularly relevant in organisational settings where managerial decision-making is inherently ethical, as organisational actions continually affect employees and broader stakeholders, extending management's role beyond purely economic responsibilities (Waddock, 2007). Organisational justice research demonstrates that perceived fairness enhances legitimacy, trust, and acceptance of HRM systems, thereby shaping employee attitudes and behavioural responses toward organisational practices (Colquitt et al., 2013; Cropanzano and Mitchell, 2005). Related research shows that employees evaluate organisational practices through moralised cognitive frameworks influenced by ethical leadership and moral identity processes (Fehr et al., 2015; Hannah et al., 2020). Evidence from organisational research suggests that organisational systems may reflect relational and care-based logics that shape employees' interpretations of HRM practices and perceptions of well-being (Xu and Smyth, 2023).

The Human Capital Management (HCM) framework (Bassi and McMurrer, 2007) treats HRM as a multidimensional system that reflects an organisation's capacity to strategically develop and deploy human capital. Rather than measuring administrative HR structures, the framework captures employees' perceptions of how HR practices translate into organisational capability and developmental outcomes. Despite growing attention to perceptual and moral mechanisms in HRM research, empirical evidence on how employees' moral foundations shape perceptions of HCM outcomes in post-socialist contexts remains limited. This gap is particularly relevant in Serbia, where HRM modernisation processes are still evolving, and employees may interpret organisational change through diverse moral and value-based lenses. Moral Foundations Theory provides a useful lens for understanding these differences, as it captures stable individual variations in moral reasoning that shape how employees evaluate organisational practices and their broader ethical implications.

This study examines how moral foundations predict employees' perceptions of key Human Capital Management outcomes central to contemporary sustainable HRM systems, including leadership, workforce optimisation, knowledge accessibility, and organisational learning capacity in Serbian organisations. By integrating Moral Foundations Theory with the HCM framework, the study contributes to a more nuanced understanding of how em-

ployees' moral foundations shape evaluations of modern HRM systems.

2. Methodology

2.1 Research Question

How are key HCM outcomes (leadership, workforce optimisation, organisational learning capacity, and knowledge accessibility) related to employees' moral foundations (harm/care, fairness/reciprocity, loyalty/ingroup, and purity/sanctity) in Serbian organisations?

2.2 Research Hypotheses

Workforce Optimisation

- H1a: Harm/care negatively predicts workforce optimisation.

- H1b: Fairness/reciprocity positively predicts workforce optimisation.

Organisational Learning Capacity

- H2a: Fairness/reciprocity positively predicts organisational learning capacity.

- H2b: Loyalty/ingroup negatively predicts organisational learning capacity.

- H2c: Purity/sanctity positively predicts organisational learning capacity.

Knowledge Accessibility

- H3: Fairness/reciprocity positively predicts knowledge accessibility.

Leadership

- H4: Harm/care positively predicts leadership.

2.3 Contributions of the Study

This study contributes to HRM research by showing that employees' moral foundations systematically shape perceptions of Human Capital Management outcomes in post-socialist organisations. It extends attribution-based HRM research by integrating Moral Foundations Theory as a mechanism through which employees interpret HRM systems, demonstrating that moral orientations shape how employees evaluate leadership, workforce optimisation, learning, and knowledge accessibility. Practically, the findings suggest that HRM modernisation should align with employees' moral expectations to strengthen perceived credibility, trust, and sustainable employee engagement. HR systems perceived as fair, care-oriented, and socially coherent are more likely to support employee well-being and acceptance of organisational change. In this sense, the study shows that HRM effectiveness depends on both performance and moral legitimacy.

2.4 Study Design and Participants

The study included 500 employees from various organisations in Serbia. The sample was diverse in age and work experience, with the largest proportion of respondents in the 46–60 age group (40.8%). Work experience was relatively evenly distributed across categories: less than 5 years

(18.6%), 6–10 years (20.0%), 11–20 years (20.0%), 21–30 years (20.8%), and more than 31 years (20.6%). The sample included employees across different organisational levels, including operational roles (1.0%), managerial roles (21.2%), and supervisory/leadership roles (77.8%). The relatively high proportion of respondents in supervisory and leadership roles reflects the inclusion of employees with formal supervisory, coordination, or project-based leadership responsibilities. By gender, 43.6% of participants were women and 56.4% were men. Participants also varied in educational background, including employees with secondary and higher education. Data were collected from employees across multiple organisational sectors in Serbia to ensure contextual heterogeneity.

2.5 Procedure

Data were collected anonymously using an online questionnaire administered in Serbian across multiple organisational sectors.

2.6 Measures

2.6.1 Moral Foundations

Moral foundations were measured using the Moral Foundations Questionnaire (MFQ-30; [Graham et al., 2011](#)), based on Moral Foundations Theory ([Haidt, 2012](#)). The instrument assesses individual differences in harm/care, fairness/reciprocity, loyalty/ingroup, and purity/sanctity ([Graham et al., 2011](#)).

2.6.2 Human Capital Management (HCM)

HCM was measured using the framework developed by Bassi and McMurrer (2007), originally introduced in their Harvard Business Review article *Maximizing Your Return on People*. The framework conceptualises HCM as a multidimensional system reflecting an organisation's capability to manage, develop, and effectively deploy and utilise human capital.

In this study, HCM is operationalised as an employee-perceived organisational system outcome rather than a financial performance indicator. It captures how employees evaluate the effectiveness of HRM practices in shaping organisational capability and developmental processes.

Based on the original framework, this study focuses on four HCM dimensions:

- Leadership practices: employees' perceptions of communication, leadership styles, feedback mechanisms, and leadership systems.
- Workforce optimisation: the effectiveness with which human resources are deployed and utilised to meet organisational needs and goals.
- Knowledge accessibility: the extent to which information and resources for development are available and knowledge is shared within teams.

- Organisational learning capacity: the organisation's ability to learn from experience and continuously improve its processes.

Each dimension was measured using multiple Likert-scale items. Composite scores were calculated for all HCM dimensions, with higher scores indicating greater perceived effectiveness of HRM practices.

2.7 Data Analysis

Multiple linear regression analyses were conducted to examine relationships between moral foundations and HCM outcomes.

3. Results and Discussion

3.1 HRM Optimisation Score and MFQ Scores

Harm/care and fairness/reciprocity significantly predicted workforce optimisation (see Table 1), with harm/care showing a negative association ($\beta = -0.154$, $p = 0.001$) and fairness a positive association ($\beta = 0.100$, $p = 0.028$). Specifically, individuals with higher scores on the harm/care dimension tend to assess optimisation initiatives more critically. This may reflect the fact that employees with a strong care orientation evaluate HRM practices through a well-being lens, particularly when efficiency-driven initiatives are perceived as insufficiently attentive to employee welfare. Beyond efficiency evaluations, employees high in harm/care sensitivity may assess HRM systems in terms of relational legitimacy and perceived organisational concern for employee welfare. Care-based HRM practices emphasise empathy, socio-emotional support, and humane treatment alongside efficiency considerations ([Lawrence and Maitlis, 2012](#); [Nicholson and Kurucz, 2019](#); [Stahl et al., 2020](#)). As a result, optimisation initiatives perceived as overly technocratic or productivity-oriented may generate resistance among care-oriented employees when employee well-being is insufficiently emphasised.

This finding aligns with previous research suggesting that employees who prioritise care ethics may view efficiency-driven HR practices, particularly those emphasising productivity over employee welfare, with scepticism ([Saks, 2022](#)).

Our findings indicate that employees who strongly value fairness perceive HR optimisation as a crucial organisational priority, aligning with earlier work suggesting that fairness-oriented individuals emphasise equitable and transparent HR practices ([Weaver and Trevino, 2001](#)). Justice sensitivity research conceptualises other-oriented moral concern as a stable dispositional tendency shaping how individuals attend to and evaluate fairness-related cues in organisational contexts ([Schmitt et al., 2010](#)). Employees high in justice sensitivity may therefore place greater importance on consistency, transparency, and procedural fairness within HRM systems. Similarly, González-Cánovas et al. (2024) argue that procedural and distributive jus-

Table 1. Regression results for workforce optimisation and moral foundations.

Predictor	B	Std. Error	β	<i>t</i>	<i>p</i>
Constant	60.234	18.382	—	3.277	0.001
Harm/care	−1.811	0.545	−0.154	−3.321	0.001
Fairness/reciprocity	0.416	0.189	0.100	2.201	0.028
Loyalty/ingroup	−0.092	0.100	−0.049	−0.921	0.357
Purity/sanctity	0.147	0.164	0.047	0.900	0.369

Note: Dependent variable: workforce optimisation.

Table 2. Regression results for organisational learning and moral foundations.

Predictor	B	Std. Error	β	<i>t</i>	<i>p</i>
Constant	10.684	15.321	—	0.697	0.486
Harm/care	−0.200	0.454	−0.020	−0.440	0.660
Fairness/reciprocity	0.424	0.157	0.123	2.691	0.007
Loyalty/ingroup	−0.224	0.084	−0.142	−2.684	0.008
Purity/sanctity	0.272	0.137	0.104	1.989	0.047

Note: Dependent variable: organisational learning.

tice function as key mechanisms linking organisational practices to employee commitment through norms of reciprocity. Zhang et al. (2020) argue that HR practices oriented toward employees' ability, motivation, and opportunity positively influence job, life, and psychological well-being, with organisational justice partially mediating this relationship and integrity-based leadership strengthening these effects.

Employees with stronger fairness orientations prioritise HR optimisation because it signals fairness, consistency, transparency, and respect for employee rights. This interpretation is further grounded in foundational theories of procedural justice (Leventhal, 1980; Sheppard and Lewicki, 1987), which emphasise the role of fair processes in shaping trust and long-term organisational relationships. In this sense, HR optimisation may be perceived not merely as efficiency-driven but also as a reflection of the organisation's commitment to justice and institutional trust. Research further indicates that embedding fairness into organisational systems may strengthen long-term organisational trust, although additional research is needed to examine how justice-oriented employees translate these perceptions into sustained organisational commitment (Alriyami et al., 2024). From this perspective, fairness may function as an important foundation for sustainable employee engagement and long-term HRM legitimacy.

3.2 HRM Learning Score and MFQ Scores

Fairness/reciprocity positively predicted learning capacity ($\beta = 0.123$, $p = 0.007$; see Table 2), whereas loyalty/ingroup showed a significant negative association with learning capacity ($\beta = -0.142$, $p = 0.008$; Table 2).

This pattern aligns with organisational justice and social exchange perspectives, which link perceived fairness to trust, cooperation, and willingness to engage in developmental activities (Colquitt et al., 2013; Cropanzano and

Mitchell, 2005). Akram et al. (2020) argue that organisational justice increases engagement in skill development and innovation, partly through enhanced knowledge sharing and open information exchange. Fairness-oriented employees may additionally perceive transparent HRM systems as psychologically safe environments that support knowledge sharing, developmental participation, and innovation (Edmondson, 1999). In this sense, fairness-based moral orientations may strengthen employees' willingness to engage in developmental activities by reducing perceived interpersonal risk and increasing trust in organisational processes.

Loyalty/ingroup showed a significant negative association with organisational learning capacity ($\beta = -0.142$, $p = 0.008$; see Table 2), indicating a tension between ingroup commitment and developmental engagement. In line with March's (1991) exploration–exploitation framework, strong reliance on established routines and group-based stability may constrain exploratory learning and adaptation in uncertain environments. Although loyalty-oriented employees do not exhibit reduced organisational commitment, their orientation reflects a preference for maintaining collective stability and identity continuity over learning that may disrupt established group norms.

From an identity theory perspective, employees whose self-worth is strongly tied to group belonging may become more sensitive to behaviours that may disrupt group identity or internal cohesion (Stets and Burke, 2014; Wen et al., 2021). This pattern aligns with conformity and groupthink perspectives, which suggest that strong cohesion can narrow independent judgement and reduce openness to new knowledge (Asch, 1955; Janis, 1972). Experimental studies similarly show that cohesive group decision contexts can reinforce conformity while limiting dissent and adaptive learning (Abofol et al., 2023; Doerrenberg and Feldhaus, 2022; Fochmann et al., 2021). From a social identity main-

Table 3. Regression results for knowledge accessibility and moral foundations.

Predictor	B	Std. Error	β	<i>t</i>	<i>p</i>
Constant	39.492	19.064	—	2.072	0.039
Harm/care	−0.974	0.565	−0.081	−1.722	0.086
Fairness/reciprocity	0.351	0.196	0.083	1.790	0.074
Loyalty/ingroup	−0.181	0.104	−0.093	−1.737	0.083
Purity/sanctity	0.129	0.170	0.040	0.759	0.448

Note: Dependent variable: knowledge accessibility.

Table 4. Regression results for leadership and moral foundations.

Predictor	B	Std. Error	β	<i>t</i>	<i>p</i>
Constant	43.633	19.111	—	2.283	0.023
Harm/care	1.189	0.567	0.098	2.098	0.036
Fairness/reciprocity	0.105	0.196	0.025	0.537	0.592
Loyalty/ingroup	0.122	0.104	0.062	1.169	0.243
Purity/sanctity	0.164	0.170	0.051	0.963	0.336

Note: Dependent variable: leadership.

tenance perspective, cohesive groups may prioritise internal consensus and identity preservation at the expense of adaptive change (Turner et al., 1992).

Beyond cognitive and identity-based mechanisms, loyalty can also operate as a moral framework that emphasises in-group obligation and stability, creating tension between collective cohesion and broader organisational standards (Abrams and Brown, 1989; Burton, 1990; Hildreth et al., 2016). Maneethai et al. (2025) argue that moral framing influences engagement in organisational learning, such that loyalty-oriented individuals may respond more positively when development is framed in terms of collective identity and group cohesion rather than individual advancement. This relationship may be moderated by psychological safety, which enables individuals to express dissenting views and engage in exploratory learning without fear of negative social evaluation (Carmeli et al., 2009; Edmondson and Lei, 2014).

Purity/sanctity showed a positive association with learning ($\beta = 0.104$, $p = 0.047$; see Table 2), suggesting that employees who value moral purity perceive continuous development as ethically meaningful. This finding aligns with prior research showing that purity-based moral orientations can frame professional development as value-consistent self-improvement rather than mere career advancement (Aslam and Gondal, 2021; Benefiel et al., 2014). Purity-oriented employees may therefore perceive organisational learning as aligned with values of self-improvement and moral coherence, which could contribute to more positive evaluations of organisational learning (Hardy and Carlo, 2011). It also corresponds with evidence that employees who perceive work as spiritually or morally meaningful report more positive work attitudes, including stronger commitment and engagement (Walker et al., 2008).

3.3 HRM Knowledge Score and MFQ Scores

Fairness showed a positive and very close to significant association value with knowledge accessibility ($\beta = 0.083$, $p = 0.074$; see Table 3), suggesting that fairness-oriented employees may perceive knowledge accessibility more favourably, although this relationship did not reach conventional statistical significance, supporting the view that fairness-oriented climates enhance employees' willingness to engage in knowledge-related and developmental activities (Akram et al., 2020). Empirical evidence further indicates that procedural justice facilitates intra-team knowledge-sharing processes essential for organisational learning by strengthening trust and reducing perceived risk in information exchange (Wan et al., 2023). Fairness has also been associated with lower levels of workplace conflict and interpersonal disagreement, thereby reinforcing cooperative exchange processes that support effective knowledge sharing (Kerwin et al., 2015). Organisational justice has also been identified as a key antecedent of innovative work behaviour, operating through increased willingness to share and integrate knowledge across teams (Nadeem and Qureshi, 2023). Together, these findings provide a possible theoretical explanation for the positive direction of the observed relationship, although the association between fairness and knowledge accessibility in the present study was not statistically significant (just close to it).

3.4 HRM Leadership Score and MFQ Scores

Higher harm/care scores significantly predicted leadership scores ($\beta = 0.098$, $p = 0.036$; see Table 4), which supports H4. This finding is consistent with prior work showing that care-oriented moral values are associated with ethical leadership orientations that prioritise employee well-being and long-term relational outcomes (Amory et al., 2024; Liu et al., 2025; Miller and Ewest, 2013; Xu and

Smyth, 2023). Leadership research increasingly associates effective leadership with empathy and relational sensitivity, emphasising responsiveness to employee well-being needs as an important component of leader effectiveness (Muss et al., 2026; Seere et al., 2026). Employees with stronger harm/care foundations may evaluate leadership through relational expectations centred on support, compassion, and concern for others, which may explain the more favourable leadership evaluations observed in our sample. This relationship may reflect the importance of ethical and relational leadership practices that reinforce employee well-being.

4. Managerial and Regional Implications: HRM in Post-Socialist Serbia/Eastern Europe

The findings suggest that HRM systems in Serbia should balance performance objectives with employee well-being and moral expectations. Fairness-oriented employees perceive HRM systems as more legitimate when procedures are transparent, consistent, and equitable, while care-oriented employees respond positively to relational leadership and socio-emotional support. Loyalty-based orientations may limit openness to learning when change is perceived as threatening group cohesion, but this effect can be reduced when development is framed as strengthening collective identity. Overall, HRM modernisation in Serbia should be communicated through a moral narrative integrating care, fairness, and ethical legitimacy rather than relying solely on technocratic or efficiency-based language. Taken together, these findings suggest that HRM reform should balance fairness-driven modernisation with practices that support employee well-being and encourage loyalty in support of organisational learning.

5. Conclusion and Future Research

Fairness/justice orientation emerged as a positive predictor across several HCM outcomes in Serbian organisations, particularly learning capacity and workforce optimisation, while its association with knowledge accessibility was positive but not statistically significant (just very close to it). These findings underscore the potential role of equitable organisational practices in shaping employees' perceptions of HCM systems. The findings suggest that HRM modernisation in Serbia is interpreted not only through efficiency and structural criteria, but also through employees' underlying moral value systems. In particular, care, fairness, loyalty, and purity shape how employees evaluate leadership, optimisation, learning, and knowledge accessibility, highlighting HRM as a value-laden system rather than a purely administrative mechanism. These results emphasise that successful HRM reform in transitional contexts depends on aligning organisational practices with employees' moral expectations.

Future research should further examine the loyalty–organisational learning relationship, particularly how

belonging-based and competence-based forms of self-worth influence openness to learning and innovation in organisational settings. Future studies could also investigate how moral foundations interact with leadership styles and organisational context in shaping HRM effectiveness in post-socialist and EU-integration environments, including the role of wise and responsible leadership in institutional modernisation processes (Hicks and Waddock, 2016; Waddock, 2013).

Availability of Data and Materials

No data are available.

Author Contributions

AP conceptualized the study, conducted the literature review and research, collected the data, interpreted the findings, and drafted and revised the manuscript, including the results and their discussion. MP performed the statistical analysis and contributed to the interpretation of the statistical results. Both authors contributed to the critical revision of the manuscript for important intellectual content. Both authors read and approved the final manuscript. Both authors have participated sufficiently in the work and agreed to be accountable for all aspects of the work.

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Conflicts of Interest

The authors declare no conflicts of interest.

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